

Transfer of Funds

County, Oklahoma

- Error Correction
- Adjustment to Disbursements
- Adjustment to Revenue
- Temporary Transfer (68 O.S. § 3021)
- Emergency Transportation Revolving Fund Loan (69 O.S. § 687.3)
- Residual Balance Transfer

Error Correction

Date Error Occurred (if applicable):	03/03/2025
Warrant number (if applicable):	567
Miscellaneous Receipt Number (if applicable):	
Description of error or transfer: INVOICE PAID FROM WRONG ACCOUNT.	

3/11
switch
per
Kember

	Amount
Transfer of funds from:	
1223-2-0400-2005	\$ 6015.85
Total Transfers Out:	0.00
Transfer of funds to:	
1210-2-3400-2005	\$ 6015.85
Total Transfers In:	0.00

Transfer Initiated by: Kember Farris

Approved by: _____

Date: 03/05/2025

Corrected on Appropriation Ledger by (if applicable): _____

Date: _____

Notification of error correction to the affected departments:

[Signature]
Signature of Department Head

Board of County Commissioner Approval (if applicable):

Excise Board or Budget Board (if applicable):

[Signature]
[Signature]
[Signature]

[Signature]
[Signature]
[Signature]

TRANSFER OF APPROPRIATIONS

Muskogee County, Oklahoma

Fiscal Year Ending June 30, 2025

To the Honorable Governing Board:

Due to a need which has arisen in my office or department, and under the authority of 68 O.S. § 3021 and 62 O.S. § 461, I hereby request additional appropriations for current expense in the 1301-6-8041-2501 Okay Rd Rehab fund as shown in exhibit B. I further state that I have obtained written consent to the cancellation of appropriations balances detailed in Exhibit A as evidenced by the signature of the department heads in schedule 2. The reason for this requested transfer is as follows:

Make funds available to pay for costs incurred for the acquisition of Right-of-Way pertaining to the Okay Rd Rehabilitation project.

Respectfully submitted this day of 3/03/2025

Signature and Title of Officer(s)/Department Head(s):

CONSENT TO CANCEL:

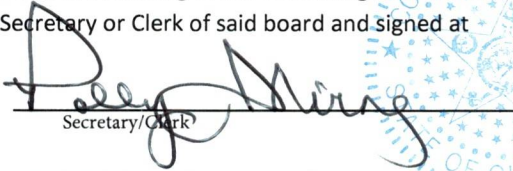
I (we) the undersigned official(s)/department head(s) of the above named governmental agency do hereby consent to the cancellation of appropriation balances detailed in Exhibit A.

Signature and Title of Officer(s)/Department Head(s):

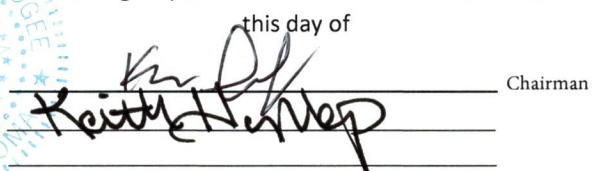
CONSENT TO CANCEL AND REQUEST FOR ADDITIONAL NEEDS:

We the undersigned Governing Board under authority of 68 O.S. § 3021 and 62 O.S. § 461, do hereby consent to the cancellation of the appropriation balances detailed in exhibit A and request that the revenues released be appropriated to the accounts detailed in Exhibit B. We further state that this request is made due to the following reason: Make funds available to pay for costs incurred for the acquisition of Right-of-Way pertaining to the Okay Rd Rehabilitation project.

Done in a meeting of the Governing Board of the said government agency and recorded in the minutes of the Secretary or Clerk of said board and signed at _____ this day of _____



Secretary/Clerk



Chairman

NOTICE TO COUNTY EXCISE BOARD:

Pursuant to 62 O.S. § 461, the undersigned County Clerk of Muskogee County, Oklahoma, gives notice to the Muskogee County Excise Board that there has been a transfer of appropriations following the approval by the governing board of

11th day of March 2025

Chairman _____ County Clerk

Member _____ Date

Member _____

Attest 
County Clerk

Exhibit A

Unencumbered appropriations account balances as of **1/16/2025** and schedule of amounts to be cancelled.

Account #	Name of Account	Office/Department	Unencumbered Balance	Consent to cancel by Officer	Cancelled by Governing Board
1301-1-8020-2005	Use-Tax		\$5,951,487.33	300,000.00	
TOTAL:				\$ 300,000.00	\$ 0.00

SCANNED

Exhibit B

Additional appropriations requested for remainder of fiscal year ending **6/30/2025**

Account #	Purpose or Name of Account	Office/Department	Amount Requested	Approved by Governing Board
1301-6-8041-2501	Okay Rd Rehabilitation		300,000.00	
TOTAL:			\$ 300,000.00	

SCANNED

Note: the total amount of additional appropriations may not exceed the total amount approved for cancellation.

E-MAILED
 3/3 10:47
 Kevin
 Sarah
 Jurek

RECONCILEMENT

The following is a reconciliation of the within report with the report of the County Health Department for the month of: **FEBRUARY**

Beginning Depository Balance:	\$0.00
ADD: Collections	\$238,192.06
Cancelled Vouchers	
Subtract: Vouchers issued	\$238,192.06
Ending Depository Balance	\$0.00
ADD: Vouchers Issued, Not Reg	
Deposits in	
Transit: Beginning	
Treasurer's Balance	\$0.00
Treasurer (or deputy) initials:	

COUNTY HEALTH MUSKOGEE COUNTY
 APPROVED BY THE BOARD OF COUNTY COMMISSIONERS
 THIS 28TH DAY OF MARCH, 2025

(Chairman) *[Signature]*
 (Member) *[Signature]*
 (Member) *[Signature]*
 (Attest) *[Signature]*



STATE OF OKLAHOMA
 MUSKOGEE, OKLAHOMA
 FILED
 THIS DAY OF , 20
 POLLY IRVING, County Clerk

BY: *[Signature]* 11th day of April, 2025
 Deputy
 Chairman *[Signature]*
 Member *[Signature]*
 Member *[Signature]*
 Attest *[Signature]* County Clerk



FILED OR RECORDED
 COUNTY CLERK
 STATE OF OKLAHOMA
 APR 11 2025

MONTHLY REPORT

Of COUNTY HEALTH
 MUSKOGEE County, Oklahoma
 For month ending on the: **FEBRUARY 2025**
 day of **FEBRUARY 2025**

Filed this: **28TH** day
 Of **FEBRUARY 2025**

I, Tina Johnson, duly elected or appointed, qualified and acting in and for Muskogee County Oklahoma, do solemnly swear that the above is true and correct report of all fees charged and collected in my office for this month ending on the

28TH day of **FEB. 2025**
 Name *[Signature]* Title *[Signature]*
 Subscribed and sworn to before me this **28TH** day of **FEB. 2025**

Notary Public
 My Commission Expires: **5/28/28**
[Signature]

DEENA L. SHEETS
 NOTARY PUBLIC
 STATE OF OKLAHOMA
 Commission # 20006235 Expires 05/28/28



Polly Irving, County Clerk

TRANSFER REPORT

February, 2025

Done by order of the Governing Board of said County and recorded in the minutes of the clerk on this date of:

Attest:

Polly Irving
Clerk of Secretary to the Governing Board



[Handwritten signatures]

Certificate of the County Excise Board

County of Muskogee, State of Oklahoma

We the undersigned duly qualified and acting members of the Excise Board in aforesaid county and State, having considered the estimate of needs submitted by the Governing Board of said County and, to the extent that the same was within the amount of cash available for such purpose, we have approved the several items of appropriation ascertained to be for purposes authorized by law and have indicated the items and amounts for approval in the last column.

Done at Muskogee, Oklahoma, this date of March 11, 2025.

Attest:

Polly Irving
Secretary of County Excise Board



County Excise Board of
County Oklahoma

[Handwritten signatures]

Adjustments to Issue

Printed On
3/3/2025, 3:27 PM

Account	Amount Override Info
1210-2-3400-2005	\$11,556.00 477 Jail
1209-1-1000-2005	\$9,830.00 479 County Clerk
1208-1-1000-2005	\$3,760.35 480 County Clerk
0001-1-2000-2005	\$7,800.00 481 Gen Gov.
1210-2-3400-1110	\$15,744.00 482 Jail
1225-2-0400-2005	\$7,940.00 483 Sheriff Forfeiture
1102-6-4100-2005	\$237.36 484 District 1
1102-6-4200-2005	\$233.48 484 District 2
1235-2-0400-2005	\$1,000.00 485 K-9 Donation Fund
1235-2-0400-2005	\$1,000.00 486 K-9 Donation Fund
0001-2-2700-4110	\$703.92 487 EM
1210-2-3400-2005	\$10,617.60 489 Jail
7205-1-1400-1110	\$2,987.20 491 Law Library
1227-2-0400-2005	\$481.72 492 Sheriff Training
1227-2-0400-2005	\$481.72 493 Sheriff Training
1210-2-3400-2005	\$13,057.92 495 Jail
1209-1-1000-2005	\$54.08 499 County Clerk
1208-1-1000-2005	\$28.89 502 County Clerk
1226-2-0400-2005	\$10,272.10 508 Sheriff Service Fee
1210-2-3400-2005	\$14,202.00 509 Jail
1226-2-3500-1110	\$3,685.95 510 Sheriff Service Fee
1226-2-0400-2005	\$19,496.04 511 Sheriff Service Fee
1204-1-1600-2005	\$115.00 512 Assessor
7210-1-1400-1110	\$4,572.56 514 Court Clerk
1301-1-8020-2005	\$155,890.99 516 Use Tax
1226-2-0400-2005	\$1,763.40 521 Sheriff Service Fee
1102-6-4100-2005	\$327.60 522 District 1
1210-2-3400-2005	\$1,127.24 523 Jail
1529-2-2700-2005	\$6,875.00 524 EM
1210-2-3400-2005	\$20,736.00 525 Jail
1103-6-4100-2005	\$1,066.26 501 District 1
1103-6-4200-2005	\$1,066.27 501 District 2
1103-6-4300-2005	\$1,066.27 501 District 3
1102-6-4100-2005	\$1,440.24 506 District 1
1103-6-4100-2005	\$456.30 506 District 1
1313-6-8041-2005	\$786.99 506 District 1
1102-6-4200-2005	\$1,440.24 506 District 2
1103-6-4200-2005	\$456.29 506 District 2
1313-6-8042-2005	\$787.00 506 District 2
1102-6-4300-2005	\$1,440.24 506 District 3
1103-6-4300-2005	\$456.29 506 District 3
1313-6-8043-2005	\$786.99 506 District 3
1319-2-8004-1110	\$1,364.60 506 Sheriff
1301-1-8020-2005	\$3,389.63 506 Use Tax
1321-2-8215-2005	\$2,401.80 506 Fire Tax Board
1325-8-8031-2005	\$8.64 506 Eco Dev

Account	Amount Override Info
1510-2-0400-4110	\$14.73 506 Sheriff DOJ Grant
1102-6-4100-2005	\$6,070.46 507 District 1
1103-6-4100-2005	\$1,923.23 507 District 1
1313-6-8041-2005	\$3,317.10 507 District 1
1102-6-4200-2005	\$6,070.45 507 District 2
1103-6-4200-2005	\$1,923.24 507 District 2
1313-6-8042-4110	\$3,317.10 507 District 2
1102-6-4300-2005	\$6,070.46 507 District 3
1103-6-4300-2005	\$1,923.23 507 District 3
1313-6-8043-2005	\$3,317.11 507 District 3
1319-2-8004-4110	\$5,751.64 507 Sheriff
1301-1-8020-2005	\$14,286.94 507 Use Tax
1321-2-8215-2005	\$10,123.36 507 Fire Tax Board
1325-8-8031-2005	\$36.40 507 Eco Dev
1510-2-0400-4110	\$62.08 507 Sheriff DOJ Grant
1313-6-8041-2005	\$68,353.03 515 District 1
1313-6-8042-2005	\$51,000.00 515 District 2
1313-6-8042-4110	\$17,353.04 515 District 2
1313-6-8043-2005	\$68,353.04 515 District 3
1319-2-8004-1110	\$205,059.11 515 Sheriff
1321-2-8215-2005	\$6,151.93 515 Tax Board
1321-2-8202-2005	\$3,246.77 515 Boynton
1321-2-8202-4110	\$3,246.76 515 Boynton
1321-2-8203-4110	\$6,493.53 515 Braggs
1321-2-8201-2005	\$6,493.53 515 Brushy Mountain
1321-2-8200-2005	\$6,493.53 515 Buckhorn
1321-2-8204-2005	\$3,896.12 515 Council Hill
1321-2-8204-4110	\$2,597.41 515 Council Hill
1321-2-8205-2005	\$6,493.53 515 Ft. Gibson
1321-2-8206-4110	\$6,493.53 515 Gooseneck Bend
1321-2-8207-4110	\$6,493.53 515 Haskell
1321-2-8208-2005	\$6,493.53 515 Keefeton
1321-2-8209-2005	\$6,493.53 515 Muskogee Fire
1321-2-8210-2005	\$3,246.76 515 Mtn. View
1321-2-8210-4110	\$3,246.77 515 Mtn. View
1321-2-8211-2005	\$2,652.93 515 Oktaha
1321-2-8211-4110	\$3,840.60 515 Oktaha
1321-2-8212-2005	\$1,300.00 515 Porum
1321-2-8212-4110	\$5,193.53 515 Porum
1321-2-8213-2005	\$6,493.53 515 Summit
1321-2-8214-4110	\$6,493.53 515 Taft
1321-2-8217-4110	\$6,493.53 515 Warner
1321-2-8218-2005	\$6,493.53 515 Wainwright
1321-2-8216-4110	\$6,493.53 515 Webbers Falls
1325-8-8031-2005	\$3,139.90 517 Eco Dev
1102-6-4100-2005	\$1,046.64 517 District 1
1102-6-4200-2005	\$1,046.64 517 District 2
1102-6-4300-2005	\$1,046.63 517 District 3

Account	Amount Override Info
1102-6-4100-1110	\$40,000.00 518 District 1
1102-6-4100-2005	\$57,466.55 518 District 1
1102-6-6510-2005	\$16,002.40 518 District 1
1103-6-4100-2005	\$14,969.60 518 District 1
1102-6-4200-2005	\$26,466.55 518 District 2
1102-6-4200-4110	\$71,000.00 518 District 2
1102-6-6520-4110	\$16,002.39 518 District 2
1103-6-4200-2005	\$14,969.60 518 District 2
1102-6-4300-1110	\$60,000.00 518 District 3
1102-6-4300-2005	\$17,466.55 518 District 3
1102-6-4300-4130	\$20,000.00 518 District 3
1102-6-6530-1110	\$16,002.39 518 District 3
1103-6-4300-2005	\$14,969.60 518 District 3
1223-2-0400-2005	\$21,626.80 528 Sheriff Commissary
0001-1-2000-2005	\$8,380.00 530 Gen Gov
1102-6-4100-2005	\$216.29 530 District 1
1102-6-4200-2005	\$553.88 530 District 2
0001-1-2000-2005	\$499.69 531 Gen Gov
1102-6-4100-2005	\$237.35 531 District 1
1102-6-4200-2005	\$318.86 531 District 2
1102-6-4100-2005	\$118.66 532 District 1
1102-6-4200-2005	\$294.23 532 District 2
0001-1-2000-2005	\$108.00 533 Gen Gov
1102-6-4100-2005	\$118.61 533 District 1
1102-6-4200-2005	\$217.42 533 District 2
1235-2-0400-2005	\$1,803.00 536 Sheriff
1210-2-3400-1110	\$108.00 537 Jail
1210-2-3400-1110	\$62,912.00 538 Jail
1210-2-3400-1110	\$73,834.00 539 Jail
1319-2-8004-2005	\$7,064.37 540 Sheriff
1216-3-5000-2005	\$237,683.28 541 Health
1211-1-1400-1110	\$35,000.00 542 Court Clerk
1102-6-4100-2005	\$459.83 NO REC District 1
1220-1-0600-1110	\$40,288.81 NO REC Treasurer
1230-1-0600-2005	\$600.00 NO REC Treasurer
	\$1,826,391.91

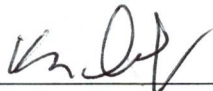
RESOLUTION

Whereas the Muskogee County Board of County Commissioners met on the 18th day of February, 2025 to consider:

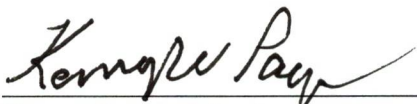
Whereas the Muskogee County Board of County Commissioners declares that for good cause shown and upon approval by Larry Edwards, Muskogee County District Attorney, and Ashley Sullivan, Supervisor-Oklahoma State Auditor & Inspector's Office, the Muskogee County Treasurer and the Muskogee County Clerk shall make corrections to the Treasurer's General Ledger and Treasurer's/County Clerk's Appropriation Ledgers pursuant to the correction worksheets attached hereto.

NOW, THEREFORE, BE IT RESOLVED;

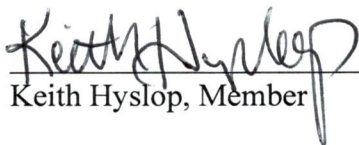
The Muskogee County Board of County Commissioners do hereby declare and resolve that the Muskogee County Treasurer and the Muskogee County Clerk shall make corrections to the Treasurer's General Ledger and Treasurer's/County Clerk's Appropriation Ledgers pursuant to the correction worksheets attached hereto.



Ken Doke, Chairman

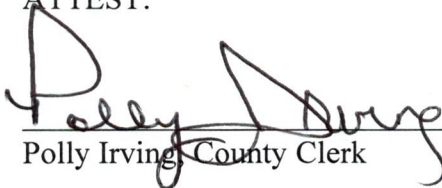


Kenny Payne, Member

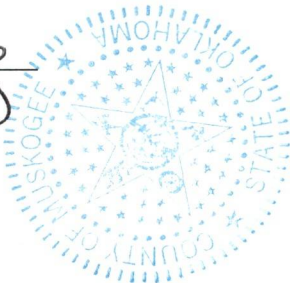


Keith Hyslop, Member

ATTEST:



Polly Irving, County Clerk



11th day of March 2025
Chairman _____
Member _____
Member _____
Attest Polly Irving
County Clerk

RESOLUTION

Whereas the Muskogee County Board of County Commissioners met on the _____ day of February, 2025 to consider:

Whereas the Muskogee County Board of County Commissioners declares that for good cause shown and upon approval by Larry Edwards, Muskogee County District Attorney, and Ashley Sullivan, Supervisor-Oklahoma State Auditor & Inspector's Office, the Muskogee County Treasurer and the Muskogee County Clerk shall make corrections to the Treasurer's General Ledger and Treasurer's/County Clerk's Appropriation Ledgers pursuant to the correction worksheets attached hereto.

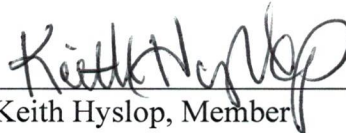
NOW, THEREFORE, BE IT RESOLVED;

The Muskogee County Board of County Commissioners do hereby declare and resolve that the Muskogee County Treasurer and the Muskogee County Clerk shall make corrections to the Treasurer's General Ledger and Treasurer's/County Clerk's Appropriation Ledgers pursuant to the correction worksheets attached hereto.



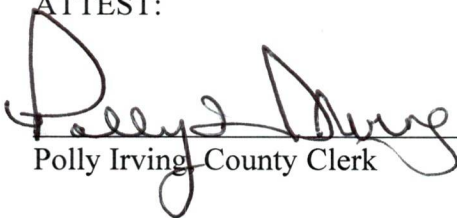
Ken Doke, Chairman

Kenny Payne, Member



Keith Hyslop, Member

ATTEST:



Polly Irving, County Clerk



HIGHWAY CASH 1102			
(LEGACY #101)			
GENERAL LEDGER		APPROPRIATION LEDGER	CORRECTIONS
Balance 06/30/24	\$9,338,135.53	Balance 06/30/24	\$8,557,712.78
OSW not on GL	-\$165,635.26	Appropriations for June not in as of 6/30	\$363,617.46
	\$9,172,500.27		\$8,921,330.24
FY14 Misc. Rec. #608 entered on County General GL but belongs to Hwy Cash. System was manually manipulated incorrectly after the close of the month.	\$3,258.71	FY14 Misc Rec. #608 entered on Hwy Sales on Appropriation Ledger and County General on GL but belongs to Hwy Cash. System was manually manipulated incorrectly after the close of the month.	\$3,258.71
FY14 Misc. Rec. #609 entered on County General GL but belongs to Hwy Cash. System was manually manipulated incorrectly after the close of the month.	\$59,447.29	FY14 Misc Rec. #609 entered on Hwy Sales on Appropriation Ledger and County General on GL but belongs to Hwy Cash. System was manually manipulated incorrectly after the close of the month.	\$59,447.29
		FY 15- Misc. Rec # 146 entered on Hwy Sales but belongs to Hwy Cash.	\$75,000.00
FY16 Misc. Rec. #700 entered on Hwy Cash but belongs to County Bridge	-\$4,343.23		
		Transfer on Appropriation Ledger and General Ledger \$75,000.00 from 1313-6-8042-2005 to 1102-6-4200-2005	
		Transfer on Appropriation Ledger and General Ledger \$59,447.29 from 1313-6-8042-2005 TO 1102-6-4200-2005	
		Transfer from Highway Cash 1102 to County Bridge 1103 on GL only (Clerk doesn't do this)	

	\$1,255.32		Per proposal of County Treasurer, transfer \$13,608.07 on GL only (clerk doesn't do this) from Resale Property 1220 to County Highway 1102 so that 1102 fund is balanced (not feasible to search further 10 years plus due to excess in balancing of Resale Property)
	\$12,352.75		
	\$9,232,480.15	\$9,232,480.15	Per proposal of County Treasurer, transfer the remaining balance of \$13,608.07 on GL only (clerk doesn't do this) from Resale Property 1220 to County Highway 1102 so that 1102 will balance going further (not feasible to continue to search further 10 plus years due to errors with prior admin)

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:

POLLY IRVING, COUNTY CLERK

DATE: _____

ATTEST:

POLLY IRVING, COUNTY CLERK

DATE: _____

HIGHWAY CASH 1102					
(LEGACY #101)					
GENERAL LEDGER		APPROPRIATION LEDGER		CORRECTIONS	
Balance 06/30/24	\$9,338,135.53	Balance 06/30/24	\$8,557,712.78		
OSW not on GL	-\$165,635.26	Appropriations for June not in as of 6/30	\$363,617.46		
	\$9,172,500.27		\$8,921,330.24		
FY14 Misc. Rec. #608 entered on County General GL but belongs to Hwy Cash. System was manually manipulated incorrectly after the close of the month.	\$3,258.71	FY14 Misc Rec. #608 entered on Hwy Sales on Appropriation Ledger and County General on GL but belongs to Hwy Cash. System was manually manipulated incorrectly after the close of the month.	\$3,258.71	Transfer on Appropriation Ledger and General Ledger \$3,258.70 from 1313-6-8042-2005 to 1102-6-4200-2005-	
FY14 Misc. Rec. #609 entered on County General GL but belongs to Hwy Cash. System was manually manipulated incorrectly after the close of the month.	\$59,447.29	FY14 Misc Rec. #609 entered on Hwy Sales on Appropriation Ledger and County General on GL but belongs to Hwy Cash. System was manually manipulated incorrectly after the close of the month.	\$59,447.29	Transfer on Appropriation Ledger and General Ledger \$59,447.29 from 1313-6-8042-2005 TO 1102-6-4200-2005	
		FY 15- Misc. Rec # 146 entered on Hwy Sales but belongs to Hwy Cash.	\$75,000.00	Transfer on Appropriation Ledger and General Ledger \$75,000.00 from 1313-6-8042-2005 to 1102-6-4200-2005	
FY16 Misc. Rec. #700 entered on Hwy Cash but belongs to County Bridge	-\$4,343.23			Transfer from Highway Cash 1102 to County Bridge 1103 on GL only (Clerk doesn't do this)	

	\$1,255.32			Per proposal of County Treasurer, transfer \$13,608.07 on GL only (clerk doesn't do this) from Resale Property 1220 to County Highway 1102 so that 1102 fund is balanced (not feasible to search further 10 years plus due to excess in balancing of Resale Property)
	\$12,352.75			
	\$9,232,480.15		\$9,232,480.15	Per proposal of County Treasurer, transfer the remaining balance of \$13,608.07 on GL only (clerk doesn't do this) from Resale Property 1220 to County Highway 1102 so that 1102 will balance going further (not feasible to continue to search further 10 plus years due to errors with prior admin)

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

FY16- Misc Rec. #700 went to Hwy Cash on the GL but was appropriated to the correct fund. Need to transfer from Hwy to County Bridge on GL.	\$4,343.23			Transfer from County Highway 1102 to County Bridge 1103 on GL only (Clerk doesn't do this)
FY18- CD was cashed and funds were deposited into County General on GL but were entered correctly on Appropriation Ledger for County Bridge. Need to transfer from County General to County Bridge.	\$517.85			Transfer from County General 0001 to County Bridge 1103 on GL only (Clerk doesn't do this)
		FY19- Reserved balance was never moved to the next fiscal year.	\$182,664.41	Add appropriation of \$182,664.41 to County Bridge 1103-0800-2005 as money is in the bank and was never added in 2019.
		FY20- Interest for several months done by transfer on GL but never put transfer in Appropriation Ledger.	\$11,211.46	Add appropriation of \$11,211.46 to County Bridge 1103-0800-2005 to show interest deposit that was put on the GL.
		FY20- Appropriations did not match GL in January of 2020. Totals were short by .47 cents.	\$0.47	Add appropriation of \$.47 to County Bridge 1103-0800-2005 as the original entry in July 2020 was short.
		FY21- Appropriations did not match totals for July 2020. Appropriations were short \$18,234.73	\$18,234.73	Add appropriation of \$18,234.73 to County Bridge 1103-0800-2005.

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

LS Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/27/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:

POLLY IRVING, COUNTY CLERK

ATTEST:

POLLY IRVING, COUNTY CLERK

DATE:

DATE:

County Bridge and Road Imp. 1103 (LEGACY #107)			
GENERAL LEDGER		APPROPRIATION LEDGER	CORRECTIONS
Balance 06/30/24	\$2,563,390.10	Balance 06/30/24	\$2,281,462.32
OSW not on GL	-\$5,000.00		
		FY15- Misc Rec. #634 never entered on Appropriation Ledger for County Bridge.	\$241.78
		FY15- Misc Rec. #788 never entered on Appropriation Ledger for County Bridge.	\$1,573.35
		FY15- Misc. Rec. # 386 never entered on Appropriation Ledger.	\$259.06
		FY16- Misc. Rec. #389 never entered on Appropriation Ledger.	\$259.06
		FY16- Misc Rec. #773 voided and removed from Apportionment but was still put in to the Appropriation Ledger for County Bridge.	-\$2,747.17
		FY16- Misc. Rec. #871 never entered on Appropriation Ledger for County Bridge.	\$1,517.11
			Add appropriation of \$241.78 (less a penny to balance fund) to County Bridge 1103-0800-2005.
			Add appropriation of \$1573.35 to County Bridge 1103-0800-2005.
			Add appropriation of \$259.06 to County Bridge 1103-0800-2005.
			Add appropriation of \$259.06 to County Bridge 1103-0800-2005.
			Add a negative appropriation of \$-2,747.17 to County Bridge 1103-0800-2005.
			Add appropriation of \$1517.11 to County Bridge 1103-0800-2005.

FY16- Misc Rec. #700 went to Hwy Cash on the GL but was appropriated to the correct fund. Need to transfer from Hwy to County Bridge on GL.	\$4,343.23		Transfer from County Highway 1102 to County Bridge 1103 on GL only (Clerk doesn't do this)
FY18- CD was cashed and funds were deposited into County General on GL but were entered correctly on Appropriation Ledger for County Bridge. Need to transfer from County General to County Bridge.	\$517.85		Transfer from County General 0001 to County Bridge 1103 on GL only (Clerk doesn't do this)
		FY19- Reserved balance was never moved to the next fiscal year.	Add appropriation of \$182,664.41 to County Bridge 1103-0800-2005 as money is in the bank and was never added in 2019.
		FY20- Interest for several months done by transfer on GL but never put transfer in Appropriation Ledger.	Add appropriation of \$11,211.46 to County Bridge 1103-0800-2005 to show interest deposit that was put on the GL.
		FY20- Appropriations did not match GL in January of 2020. Totals were short by .47 cents.	Add appropriation of \$.47 to County Bridge 1103-0800-2005 as the original entry in July 2020 was short.
		FY21- Appropriations did not match totals for July 2020. Appropriations were short \$18,234.73	Add appropriation of \$18,234.73 to County Bridge 1103-0800-2005.

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/19/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:

POLLY IRVING, COUNTY CLERK

DATE: _____

ATTEST:

POLLY IRVING, COUNTY CLERK

DATE: _____

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer Date: 11/14/24

APPROVED:

Sy Edwards
LARRY EDWARDS, DISTRICT ATTORNEY Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST:
POLLY IRVING, COUNTY CLERK
DATE: _____

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:

POLLY IRVING, COUNTY CLERK

DATE: _____

ATTEST:

POLLY IRVING, COUNTY CLERK

DATE: _____

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:
Polly Irving
POLLY IRVING, COUNTY CLERK

ATTEST:
Polly Irving
POLLY IRVING, COUNTY CLERK

DATE:

DATE:

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 2/13/25

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:
Polly Irving
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST:
Polly Irving
POLLY IRVING, COUNTY CLERK
DATE: _____

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer Date: 11/14/24

APPROVED:

S J Edwards
LARRY EDWARDS, DISTRICT ATTORNEY Date: _____

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer
Date: 11/14/24

APPROVED:

[Signature]
LARRY EDWARDS, DISTRICT ATTORNEY
Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR
Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:

POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST:

POLLY IRVING, COUNTY CLERK
DATE: _____

•	\$1,557,827.34		\$1,557,827.34	
---	----------------	--	----------------	--

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter Date: 11/14/24
Shelly Sumpter, County Treasurer

APPROVED:

[Signature] Date: 11/14/24
LARRY EDWARDS, DISTRICT ATTORNEY

See attached Date: 1/30/25
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:
POLLY IRVING, COUNTY CLERK

DATE: _____

ATTEST:
POLLY IRVING, COUNTY CLERK

DATE: _____

	6/30/15 Prepaid mobile home entered on appropriation twice - entered as an appropriation but was then included in June apportionment which is on AL		-\$4,363.00	Add Correction Negative Appropriation to 1220-1-0600-2005 of -\$4,363.00
	12/13/15 Misc Receipt #322 entered on appropriation twice - entered as an appropriation but was then included in November apportionment which is on AL		-\$1,057.35	Add Correction Negative Appropriation to 1220-1-0600-2005 of -\$1057.35
	2/13/16 Misc Receipt #566 entered on appropriation twice - entered as an appropriation but was then included in February apportionment		-\$17,856.00	Add Correction Negative Appropriation to 1220-1-0600-2005 of -\$17,856.00
	6/30/16 June appropriation from Resale Excess entered incorrectly/short		\$7,074.57	Add Appropriation to 1220-1-0600-2005 of \$7,074.57
	5/6/17 Transfer to pay back 2015 money/loan to County General (BOCC) was entered in 2017 on GL but never entered on AL		\$70,000.00	Add Appropriation of \$70,000.00 to 1220-1-0600-2005 (true transfer but was included in fiscal year money for 17/18 budget so can't accurately transfer from County General - already reflected on GL but never added to appropriation ledger)
	6/28/19 Apportionment on GL never entered on AL		\$67,918.91	Add Appropriation to 1220-1-0600-2005 of \$67,918.91

	\$1,557,827.34		\$1,557,827.34	
--	----------------	--	----------------	--

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer
Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY
Date: 11/21/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR
Date: 11/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:

Polly Irving
POLLY IRVING, COUNTY CLERK

DATE:

ATTEST:

Polly Irving
POLLY IRVING, COUNTY CLERK

DATE:

SHERIFF COMMISSARY 1223 (LEGACY #152)			
GENERAL LEDGER	APPROPRIATION LEDGER	CORRECTIONS	
Balance 5/28/24	Balance 5/28/24	\$226,539.24	
OSW not on GL 5/28/24		\$226,539.24	
10/19/15 Apportionment for Misc Rec #218 was applied to Sheriff Commissary and per Misc Rec and Apportionment should be Sheriff's Service Fee			Transfer \$3,670.00 from 1223-2-0400-2005 TO 1226-2-0400-2005
	4/5/17 - Misc Rec & Apportionments Voided on AL but not in GL - MR# 656 - \$6,589.12 & MR# 659 - \$5,225.74 - Funds were received and in bank, should not have been voided	\$11,814.86	Add appropriation to 1223-2-0400-2005
2/28/18 Apportion on GL in sum of \$12,498.96 should have gone to Sheriff's Service Fee - corrected Misc Rec on 3/1/18 and corrected on AL but never corrected on GL apportionment			Transfer \$12,498.96 on GL only (clerk doesn't do this) from Sheriff Commissary 1223 to Sheriff Service Fee 1226

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer
Date: 11/14/24

APPROVED:

[Signature]
LARRY EDWARDS, DISTRICT ATTORNEY
Date: 11/14/24

[Signature]
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR
Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST:
POLLY IRVING, COUNTY CLERK
DATE: _____

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer
Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY
Date: 11/24/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR
Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:

POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST:

POLLY IRVING, COUNTY CLERK
DATE: _____

SHERIFF SERVICE FEE 1226 (LEGACY #150)					
GENERAL LEDGER		APPROPRIATION LEDGER		CORRECTIONS	
Balance 06/30/24	\$649,675.14	Balance 06/30/24	\$610,787.93		
OSW not on GL	-\$4,977.79	OS appropriations for June not in system as of 06/30	\$44,608.33		
		FY 15- Unpaid warrant never cancelled and moved over to new year.	\$177.32	Add appropriation of \$177.32 to 1226-0400-1110 for a check that was never cashed.	
		FY16 Incorrect amount was put in for MR# 436.	-\$0.20	Add a negative appropriation of - 0.20 to 1226-0400-2005.	
FY 16 Misc Rec went into SSF by mistake on GL only. Funds should have been apportioned to SRRCF. Funds were put in the Appropriation Ledger correctly.	-\$1,033.62			Transfer from Sheriff Service Fee 1226 to Sheriff Reward Fund 1221 on GL only (Clerk doesn't do this)	
Fy 18 Misc Rec. #523 fixed after close of month. Correct amount didn't go into Sheriff Service Fee on GL but was put in correct fund on Appropriation Ledger.	\$12,498.96			Transfer from County Highway 1102 to Sheriff Service Fee 1226 on GL only. DO NOTHING- CORRECTION ALREADY MADE ON 1102.	

<p>10/19/15 Apportionment for Misc Rec #218 was applied to Sheriff Commissary and per Misc Rec and Apportionment should be Sheriff's Service Fee</p>	<p>\$3,670.00</p>			<p>Transfer \$3,670.00 from 1223-2-0400-2005 TO 1226-2-0400-2005. <u>DO NOTHING- CORRECTION ALREADY MADE ON 1223.</u></p>
		<p>06/30/24 Difference of \$4259.31</p>	<p>\$4,259.31</p>	<p>Per proposal of County Treasurer (as further research not feasible), add an appropriation of \$4,259.31 to 1226-0400-2005 so that this fund is balanced as the funds are in the bank.</p>
	<p>\$659,832.69</p>		<p>\$659,832.69</p>	

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer
Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY
Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR
Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST:
POLLY IRVING, COUNTY CLERK
DATE: _____

SHERIFF SERVICE FEE 1226 (LEGACY #150)						
GENERAL LEDGER		APPROPRIATION LEDGER		CORRECTIONS		
Balance 06/30/24	\$649,675.14	Balance 06/30/24	\$610,787.93			
OSW not on GL	-\$4,977.79	OS appropriations for June not in system as of 06/30	\$44,608.33			
		FY 15- Unpaid warrant never cancelled and moved over to new year.	\$177.32	Add appropriation of \$177.32 to 1226-0400-1110 for a check that was never cashed.		
		FY16 Incorrect amount was put in for MR# 436.	-\$0.20	Add a negative appropriation of - 0.20 to 1226-0400-2005.		
FY 16 Misc Rec went into SSF by mistake on GL only. Funds should have been apportioned to SRRCF. Funds were put in the Appropriation Ledger correctly.	-\$1,033.62			Transfer from Sheriff Service Fee 1226 to Sheriff Reward Fund 1221 on GL only (Clerk doesn't do this)		
Fy 18 Misc Rec. #523 fixed after close of month. Correct amount didn't go into Sheriff Service Fee on GL but was put in correct fund on Appropriation Ledger.	\$12,498.96			Transfer from County Highway 1102 to Sheriff Service Fee 1226 on GL only. DO NOTHING - CORRECTION ALREADY MADE ON 1102.		

<p>10/19/15 Apportionment for Misc Rec #218 was applied to Sheriff Commissary and per Misc Rec and Apportionment should be Sheriff's Service Fee</p>	<p>\$3,670.00</p>			<p>Transfer \$3,670.00 from 1223-2-0400-2005 TO 1226-2-0400-2005. DO NOTHING- CORRECTION ALREADY MADE ON 1223.</p>
		<p>06/30/24 Difference of \$4259.31</p>	<p>\$4,259.31</p>	<p>Per proposal of County Treasurer (as further research not feasible), add an appropriation of \$4,259.31 to 1226-0400-2005 so that this fund is balanced as the funds are in the bank.</p>
	<p>\$659,832.69</p>		<p>\$659,832.69</p>	

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter Date: 11/14/24
Shelly Sumpter, County Treasurer

APPROVED:

LS Schwend Date: 2/13/25
LARRY EDWARDS, DISTRICT ATTORNEY

See attached Date: 1/30/25
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

**SHERIFF TRAINING 1227
(LEGACY #156)**

GENERAL LEDGER	APPROPRIATION LEDGER	CORRECTIONS
Balance 5/28/24	Balance 5/28/24	
\$46,438.80	\$46,189.57	
\$46,438.80	\$46,189.57	
	5/28/24 Difference of \$249.23	\$249.23
	\$46,438.80	\$46,438.80

Per proposal of County Treasurer (as further research not feasible for minimal amount), add an appropriation to 1227-2-0400-2005 so that this fund is balanced as the funds are in the bank.

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

S J Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

**SHERIFF TRAINING 1227
(LEGACY #156)**

GENERAL LEDGER	APPROPRIATION LEDGER	CORRECTIONS
Balance 5/28/24	Balance 5/28/24	
\$46,438.80	\$46,189.57	
\$46,438.80	\$46,189.57	
	5/28/24 Difference of \$249.23	Per proposal of County Treasurer (as further research not feasible for minimal amount), add an appropriation to 1227-2-0400-2005 so that this fund is balanced as the funds are in the bank.
\$46,438.80	\$249.23	
	\$46,438.80	

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter Date: 11/14/24
Shelly Sumpter, County Treasurer

APPROVED:

Larry Edwards Date: 11/14/24
LARRY EDWARDS, DISTRICT ATTORNEY

See attached Date: 1/30/25
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

**TREASURER'S MORTGAGE
CERTIFICATION 1230
(LEGACY #122)**

GENERAL LEDGER	APPROPRIATION LEDGER		CORRECTIONS
Balance 5/28/24	Balance 5/28/24	\$4,531.16	
	11/26/14 November Apportionment not entered on AL	\$565.00	Add appropriation to 1230-1-0600-2005 of \$565.00
	3/31/17 March Apportionment not entered on AL	\$1,035.00	Add appropriation to 1230-1-0600-2005 of \$1,035.00
	8/31/22 August Apportionment not entered on AL	\$1,110.00	Add appropriation to 12030-1-0600-2005 of \$1,110.00
		\$7,241.16	
	5/28/24 Difference of \$5.00 more AL	-\$5.00	Per proposal of County Treasurer, add a negative appropriation of -\$5.00 to 1319-2-8004-1110 so that this fund is balanced to the funds in the bank.
		\$7,236.16	

PREPARED AND SUBMITTED FOR APPROVAL:


Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:


LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/24

Date: _____

ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:

POLLY IRVING, COUNTY CLERK

DATE: _____

ATTEST:

POLLY IRVING, COUNTY CLERK

DATE: _____

**TREASURER'S MORTGAGE
CERTIFICATION 1230
(LEGACY #122)**

GENERAL LEDGER	APPROPRIATION LEDGER		CORRECTIONS
Balance 5/28/24	Balance 5/28/24	\$4,531.16	
	11/26/14 November Apportionment not entered on AL	\$565.00	Add appropriation to 1230-1-0600-2005 of \$565.00
	3/31/17 March Apportionment not entered on AL	\$1,035.00	Add appropriation to 1230-1-0600-2005 of \$1,035.00
	8/31/22 August Apportionment not entered on AL	\$1,110.00	Add appropriation to 12030-1-0600-2005 of \$1,110.00
		\$7,241.16	
	5/28/24 Difference of \$5.00 more AL	-\$5.00	Per proposal of County Treasurer, add a negative appropriation of -\$5.00 to 1319-2-8004-1110 so that this fund is balanced to the funds in the bank.
		\$7,236.16	

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:

POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST:

POLLY IRVING, COUNTY CLERK
DATE: _____

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

S. Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

**USE TAX 1301
(LEGACY #750)**

GENERAL LEDGER	APPROPRIATION LEDGER		CORRECTIONS
Balance 5/28/24	Balance 5/28/24	\$6,099,599.99	
OSW not on GL 5/28/24		\$6,099,599.99	

Per proposal of County Treasurer, transfer \$35.06 on GL only (clerk doesn't do this) from Resale Property 1220 to Use Tax 1301 so that this fund is balanced (not feasible to search any further for minimal amount)

\$6,099,599.99

\$6,099,599.99

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

		FY15 4/30/15 Misc Rec #788 not entered on Appro Ledger (split between districts)		\$1,201.60	Add appropriation to 1313-6-8041-2005 - \$400.54 Add appropriation to 1313-6-8042-2005 - \$400.53 Add appropriation to 1313-6-8042-2005 - \$400.53
		FY16 5/31/16 Misc Rec #871 not entered on Appro Ledger (split between districts)		\$1,008.45	Add appropriation to 1313-6-8041-2005 - \$336.15 Add appropriation to 1313-6-8042-2005 - \$336.15 Add appropriation to 1313-6-8043-2005 - \$336.15
		FY16 5/31/16 Misc Rec #873 not entered on Appro Ledger (split between districts)		\$1,021.53	Add appropriation to 1313-6-8401-2005 - \$340.51 Add appropriation to 1313-6-8402-2005 - \$340.51 Add appropriation to 1313-6-8403-2005 - \$340.51
		FY17 10/17/16 Misc Rec #264 Appt entered on Hwy Sales Tax 757 & belongs to Hwy Cash 101 (D2)		-\$100,556.00	Transfer \$100,556.00 from 1313-6-8042-2005 TO 1102-6-4200-2005. DO NOTHING- ALREADY CORRECTED WITH 1102.
		FY17 10/17/16 Misc Rec # 265 Appt entered on Hwy Sales Tax 757 & belongs to Hwy Cash 101 (D2)		-\$86,027.00	Transfer \$86,027.00 from 1313-6-8042-2005 to 1102- 6-5200-2005. DO NOTHING- ALREADY CORRECTED WITH 1102.
	\$3,780,469.75			\$3,782,897.26	
					Per proposal of County Treasurer, transfer \$2,427.51 on GL only (clerk doesn't do this) from Resale Property 1220 to Highway Sales Tax 1313 so that this fund is balanced (not feasible to search further)
	\$2,427.51	5/28/24 Difference of \$2,427.51 less on GL			
	\$3,782,897.26			\$3,782,897.26	

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:
Polly Irving
POLLY IRVING, COUNTY CLERK

ATTEST:
Polly Irving
POLLY IRVING, COUNTY CLERK

DATE: _____

DATE: _____

		FY15 4/30/15 Misc Rec #788 not entered on Appro Ledger (split between districts)		\$1,201.60	Add appropriation to 1313-6-8041-2005 - \$400.54 Add appropriation to 1313-6-8042-2005 - \$400.53 Add appropriation to 1313-6-8042-2005 - \$400.53
		FY16 5/31/16 Misc Rec #871 not entered on Appro Ledger (split between districts)		\$1,008.45	Add appropriation to 1313-6-8041-2005 - \$336.15 Add appropriation to 1313-6-8042-2005 - \$336.15 Add appropriation to 1313-6-8043-2005 - \$336.15
		FY16 5/31/16 Misc Rec #873 not entered on Appro Ledger (split between districts)		\$1,021.53	Add appropriation to 1313-6-8401-2005 - \$340.51 Add appropriation to 1313-6-8402-2005 - \$340.51 Add appropriation to 1313-6-8403-2005 - \$340.51
		FY17 10/17/16 Misc Rec #264 Appt entered on Hwy Sales Tax 757 & belongs to Hwy Cash 101 (D2)		-\$100,556.00	Transfer \$100,556.00 from 1313-6-8042-2005 TO 1102-6-4200-2005. <u>DO NOTHING- ALREADY CORRECTED WITH 1102.</u>
		FY17 10/17/16 Misc Rec # 265 Appt entered on Hwy Sales Tax 757 & belongs to Hwy Cash 101 (D2)		-\$86,027.00	Transfer \$86,027.00 from 1313-6-8042-2005 to 1102- 6-5200-2005. <u>DO NOTHING- ALREADY CORRECTED WITH 1102.</u>
	\$3,780,469.75			\$3,782,897.26	
	\$2,427.51	5/28/24 Difference of \$2,427.51 less on GL			Per proposal of County Treasurer, transfer \$2,427.51 on GL only (clerk doesn't do this) from Resale Property 1220 to Highway Sales Tax 1313 so that this fund is balanced (not feasible to search further)
	\$3,782,897.26			\$3,782,897.26	

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter Date: 11/14/24
Shelly Sumpter, County Treasurer

APPROVED:

[Signature] Date: 11/14/24
LARRY EDWARDS, DISTRICT ATTORNEY

See attached Date: 1/30/25
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:

POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST:

POLLY IRVING, COUNTY CLERK
DATE: _____

**SHERIFF SALES TAX 1319
(LEGACY #755)**

Balanced when separated
Sheriff & Highway Sales to
separate funds FY10
Ending balance 6/30/16
\$572,487.88 with beginning
balance 7/1/16 on
\$584,806.00 - do not find
what was changed

GENERAL LEDGER

Balance 5/28/24
OSW not on GL 5/28/24

\$2,438,009.36
-\$19,447.71

APPROPRIATION LEDGER

Balance 5/28/24
FY16 5/31/16 Misc Rec #871
Appt not entered on AL
FY16 6/31/16 Misc Rec #877
Appt not entered on AL

\$2,415,746.15

\$212.69 Add appropriation to 1319-2-8004-1110
\$281.59 Add appropriation to 1319-2-8004-1110

CORRECTIONS

5/28/24 Difference of
\$2,321.22 less on AL

\$2,321.22

Per proposal of County Treasurer, add an appropriation to
1319-2-8004-1110 so that this fund is balanced as the
funds are in the bank.

\$2,418,561.65

\$2,418,561.65

\$2,418,561.65

\$2,416,240.43

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

SE
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST:
POLLY IRVING, COUNTY CLERK
DATE: _____

**SHERIFF SALES TAX 1319
(LEGACY #755)**

Balanced when separated
Sheriff & Highway Sales to
separate funds FY10
Ending balance 6/30/16
\$572,487.88 with beginning
balance 7/1/16 on
\$584,806.00 - do not find
what was changed

GENERAL LEDGER

Balance 5/28/24 \$2,438,009.36
OSW not on GL 5/28/24 -\$19,447.71

APPROPRIATION LEDGER

Balance 5/28/24 \$2,415,746.15
FY16 5/31/16 Misc Rec #871
Appt not entered on AL \$212.69
FY16 6/31/16 Misc Rec #877
Appt not entered on AL \$281.59

CORRECTIONS

Per proposal of County Treasurer, add an appropriation to
1319-2-8004-1110 so that this fund is balanced as the
funds are in the bank.

\$2,418,561.65

\$2,418,561.65

\$2,418,561.65

\$2,416,240.43

5/28/24 Difference of
\$2,321.22 less on AL

\$2,321.22

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/24/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST:
POLLY IRVING, COUNTY CLERK
DATE: _____

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/24

Ashley Sullivan
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:

Polly Irving
POLLY IRVING, COUNTY CLERK

DATE:

ATTEST:

Polly Irving
POLLY IRVING, COUNTY CLERK

DATE:

**FIREFIGHTERS SALES TAX 1321
(LEGACY #747)**

GENERAL LEDGER		APPROPRIATION LEDGER		CORRECTIONS
Balance 5/28/24	\$4,655,911.12	Balance 5/28/24	\$4,628,357.90	
OSW not on GL 5/28/24	-\$28,343.87			
	\$4,627,567.25		\$4,628,357.90	
		5/28/24 Difference of \$790.65		Per proposal of County Treasurer, transfer \$790.65 on GL only (clerk doesn't do this) from Resale Property 1220 to Firefighters Sales Tax 1321 so that this fund is balanced (AL balanced w/clerk, numerous sub funds/accounts and not feasible to search 10 plus years for minimal amount)
	\$4,628,357.90		\$4,628,357.90	

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:

POLLY IRVING, COUNTY CLERK

DATE: _____

ATTEST:

POLLY IRVING, COUNTY CLERK

DATE: _____

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter Date: 11/14/24
Shelly Sumpter, County Treasurer

APPROVED:

S J Edwards Date: 11/14/24
LARRY EDWARDS, DISTRICT ATTORNEY

See attached Date: 1/30/25
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:

POLLY IRVING, COUNTY CLERK

DATE: _____

ATTEST:

POLLY IRVING, COUNTY CLERK

DATE: _____

JAG 1508
(LEGACY #138)

GENERAL LEDGER

APPROPRIATION LEDGER

CORRECTIONS

Balance 5/28/24

\$6,377.75

Balance 5/28/24

\$6,388.09

\$10.34
5/28/24 Difference of
\$10.34

Per proposal of County Treasurer, transfer \$10.34 on GL only (clerk doesn't do this) from Resale Property 1220 to JAG 1508 so that this fund is balanced (not feasible to search further for minimal amount)

\$6,388.09

\$6,388.09

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/19/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST:
POLLY IRVING, COUNTY CLERK
DATE: _____

JAG 1508
(LEGACY #138)

GENERAL LEDGER

APPROPRIATION LEDGER

CORRECTIONS

Balance 5/28/24

\$6,377.75

Balance 5/28/24

\$6,388.09

5/28/24 Difference of
\$10.34 \$10.34

Per proposal of County Treasurer, transfer \$10.34 on GL only (clerk doesn't do this) from Resale Property 1220 to JAG 1508 so that this fund is balanced (not feasible to search further for minimal amount)

\$6,388.09

\$6,388.09

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer Date: 11/14/24

APPROVED:

S J Edwards
LARRY EDWARDS, DISTRICT ATTORNEY Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:
Polly Irving
POLLY IRVING, COUNTY CLERK

ATTEST:
Polly Irving
POLLY IRVING, COUNTY CLERK

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST:
POLLY IRVING, COUNTY CLERK
DATE: _____

STATE & LOCAL ASST (EMPG) 1529 (LEGACY #144)			
GENERAL LEDGER	APPROPRIATION LEDGER		CORRECTIONS
Balance 06/30/24	Balance 06/30/24	\$43,631.06	
OSW not on GL	FY 21 Misc Rec. #716 put in for HWY Cash but belongs to Stat & Local Asst.	\$13,139.09	Transfer on Appropriation Ledger only the sum of \$13,139.09 from 1102-4300-2005 to 1529-2700-2005. DO NOTHING-CORRECTION ALREADY MADE WITH 1102.
	FY 16 Misc Rec. #716 put in for HWY Cash but belongs to Stat & Local Asst.	-\$3,801.00	Transfer \$3801.00 on appropriations from 1529-2700-2005 to 1527-2700-2005 - Correct fund already on GL. DO NOTHING- CORRECTION ALREADY MADE WITH 1527.
	FY 22 too much put in for Balance forward. \$26713.23 was put in but should have been \$26700.23	-\$13.00	Add a negative appropriation of -\$13.23 to 1529-2700-2005 as too much was put in for the balance forward.
		\$52,956.15	

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer Date: 11/14/24

APPROVED:

S J Edwards
LARRY EDWARDS, DISTRICT ATTORNEY Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:

POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST:

POLLY IRVING, COUNTY CLERK
DATE: _____

STATE & LOCAL ASST (EMPG) 1529 (LEGACY #144)		
GENERAL LEDGER	APPROPRIATION LEDGER	CORRECTIONS
Balance 06/30/24	Balance 06/30/24	
		Transfer on Appropriation Ledger only the sum of \$13,139.09 from 1102-4300- 2005 to 1529-2700-2005. DO NOTHING- CORRECTION ALREADY MADE WITH 1102.
OSW not on GL	FY 21 Misc Rec. #716 put in for HWY Cash but belongs to Stat & Local Asst.	Transfer \$3801.00 on appropriations from 1529-2700-2005 to 1527-2700-2005 - Correct fund already on GL. DO NOTHING- CORRECTION ALREADY MADE WITH 1527.
	FY 16 Misc Rec. #716 put in for HWY Cash but belongs to Stat & Local Asst.	
	FY 22 too much put in for Balance forward. \$26713.23 was put in but should have been \$26700.23	Add a negative appropriation of -\$13.23 to 1529-2700-2005 as too much was put in for the balance forward.

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

Larry Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/25

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST:

POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST:

POLLY IRVING, COUNTY CLERK
DATE: _____

PREPARED AND SUBMITTED FOR APPROVAL:

Shelly Sumpter
Shelly Sumpter, County Treasurer

Date: 11/14/24

APPROVED:

S. Edwards
LARRY EDWARDS, DISTRICT ATTORNEY

Date: 11/14/24

See attached
ASHLEY SULLIVAN, OFFICE OF THE STATE
AUDITOR & INSPECTOR

Date: 1/30/25

BOARD OF COUNTY COMMISSIONERS

COUNTY EXCISE BOARD

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

ATTEST: _____
POLLY IRVING, COUNTY CLERK
DATE: _____

sarah.hernandez@muskogeetreasurer.org

From: Ashley Sullivan <asullivan@sai.ok.gov>
Sent: Thursday, January 30, 2025 10:42 AM
To: sarah.hernandez@muskogeetreasurer.org
Subject: RE: General Ledger

If you have the go ahead from the DA and believe the corrections to be correct, the treasurers office doesn't need anything from our end. 😊



Ashley Sullivan
CAD Supervisor
Oklahoma State Auditor & Inspector's Office
P.O. Box 1201
Ada, OK 74821-1201
Phone: (918) 779-7725
www.sai.ok.gov

From: sarah.hernandez@muskogeetreasurer.org <sarah.hernandez@muskogeetreasurer.org>
Sent: Thursday, January 30, 2025 10:07 AM
To: Ashley Sullivan <asullivan@sai.ok.gov>
Subject: RE: General Ledger

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Yes, Shelly gave him copies of the work that was done and he has signed off on those ~~and so have the commissioners.~~
We are just waiting for you guys before we make any corrections. I will let Shelly know that you are working on open ^{(to} audits. Thanks Ashley!



Sarah Hernandez, 1st Deputy
Muskogee County Treasurer's Office
400 W Broadway, Suite 220
Muskogee, Ok 74401
P: 918-682-0811
F: 918-682-8907
E: Sarah.Hernandez@muskogeetreasurer.org

From: Ashley Sullivan <asullivan@sai.ok.gov>
Sent: Thursday, January 30, 2025 9:42 AM
To: sarah.hernandez@muskogeetreasurer.org
Subject: RE: General Ledger

Hello Sarah,

We are still in the process of working on open audits at the moment and are unable to give you a timeline on the review of the documents that you had submitted. I do believe that it was discussed that the Treasurer was going to speak with the DA on the reconciliations that the office had made and have him provide his opinion on the corrective action to make the corrections that were noted on the reconciliation.

Thank you,



Ashley Sullivan

CAD Supervisor

Oklahoma State Auditor & Inspector's Office

P.O. Box 1201

Ada, OK 74821-1201

Phone: (918) 779-7725

www.sai.ok.gov

From: sarah.hernandez@muskogee-treasurer.org <sarah.hernandez@muskogee-treasurer.org>

Sent: Thursday, January 30, 2025 9:13 AM

To: Ashley Sullivan <asullivan@sai.ok.gov>

Subject: General Ledger

CAUTION: This email originated from outside of SAI. DO NOT click links or open attachments unless you recognize and trust the sender. Contact the SAI Helpdesk with questions or concerns.

Ashley,

Also, can you tell us the status on our Ledgers that were submitted your office? We aren't able to commence balancing the GL with the Appropriation Ledger until those are done and the corrections are put in.



Sarah Hernandez, 1st Deputy

Muskogee County Treasurer's Office

400 W Broadway, Suite 220

Muskogee, Ok 74401

P: 918-682-0811

F: 918-682-8907

E: Sarah.Hernandez@muskogee-treasurer.org