

**134.160 Office rooms, hours, and books of sheriff.**

- (1) The governing body of a county shall provide the sheriff with office space that includes a secure place to keep the records of his or her office.
- (2) (a) The sheriff shall keep an accurate account of all moneys received and all disbursements made, showing:
  1. The amount;
  2. The date and time of payment or disbursement;
  3. The name of the person making the payment or to whom the disbursement was made; and
  4. The account the payment was credited to or the disbursement deducted from.
- (b) The sheriff shall maintain records that account for separate and distinct appropriations in separate and distinct accounts.
- (c) The sheriff shall balance all accounts on a monthly basis unless otherwise provided by law. The cost of maintaining records and accounts in whatever form shall be paid for as other county records.
- (3) All payments received by the sheriff shall be entered immediately by the sheriff on his or her books. The sheriff may provide a receipt specifying the amount and to what account the payment was credited to the person making the payment.
- (4) The sheriff shall obtain a receipt for all disbursements made by the sheriff.
- (5) Other than as permitted for investment and expenditures by this chapter, the sheriff shall not apply or use any money received by him or her for any purpose other than that for which the money was paid or collected.
- (6) The sheriff shall keep all books and accounts in the manner and form required by the department.
- (7) The books of the sheriff shall be open at all times to the inspection of the Auditor of Public Accounts, the department, the governing body of the county or any member thereof, the governing body of any other taxing district for which the sheriff collects taxes or any member thereof, the Commonwealth's and county attorneys, and any taxpayer or person having any interest therein.

**Effective:** January 1, 2010

**History:** Amended 2009 Ky. Acts ch. 10, sec. 20, effective January 1, 2010. -- Amended 2005 Ky. Acts ch. 85, sec. 254, effective June 20, 2005. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4137, 4138, 4139, 4140.