

Shelby County				
Audit Journal Entries				
11/30/2024				
AJE	Account	Account		
#	Number	Description	Debit	Credit
1	001-000-30000	FUND BALANCE		45,256
	001-000-45020	SHERIFF-FEES		600
	001-000-46660	ARPA REIMBURSEMENTS	161,855	
	001-000-48010	INTEREST EARNED - OTHER FUNDS	101,968	
	001-000-49999	Transfers In		263,823
	001-032-70000	OFFICE SUPPLIES	600	
	001-037-68100	911 EXPENSE	45,256	
	082-000-10000	Cash Account	8,740	
	082-000-49000	Misc Revenue		8,740
	083-000-10000	Cash Account		2,419
	083-000-50000	MISCELLANEOUS EXPENSE	2,419	
	006-000-46660	ARPA REIMBURSEMENTS	6,647	
	006-000-49999	Transfers In		6,647
	066-000-48000	INTEREST EARNED		101,968
	066-000-69999	Transfers Out	278,507	
	066-061-50536	ARPA-FOP-PREMIUM PAY		37,855
	066-061-50537	ARPA-AFSCME/NON-UNION- PREMIUM		138,684
	043-000-43620	ST OF IL-FCM		83,094
	043-000-44620	FEDERAL-FCM CFDA#93.667	4,689	
	043-000-44660	FEDERAL-FCM CFDA#93.994	78,405	
	007-000-46660	ARPA REIMBURSEMENTS	8,037	
	007-000-49999	Transfers In		8,037
	095-000-10000	Cash Account	2,455	
	095-000-40000	INMATE COLLECTIONS		81,454
	095-000-50000	INMATE DISBURSEMENTS	78,999	
	014-000-43250	ST OF IL-MISC	12,579	
	014-000-44220	FEDERAL- HIGHWAY DEPT		12,579
	022-000-10000	CASH ACCOUNT		35,749
	022-000-47010	RECEIPTS	61,612	
	022-000-48000	INTEREST EARNED		1,612
	022-000-49999	Transfer from Airport Farm		20,000
	022-023-52100	FIXED BASE OPERATOR		3,500
	022-023-54550	CAPITAL IMPROVEMENT		751
	084-000-10000	Cash Account	6,102	
	084-000-47010	Farm Income		88,890
	084-000-48000	Interest		429
	084-000-50000	Farm Expense	63,217	
	084-000-69999	Transfer to Airport Account	20,000	
	099-000-10000	Cash Account	813,339	366,752
	099-000-10001	CD SCSB	10,000	
	099-000-10002	MMDA SCSB	52,836	
	099-000-10003	CASH	304,011	164,988
	099-000-30000	Fund Balance		813,339
	099-000-45150	Circuit Clerk Fees		584,124
	099-000-48000	Interest		95
	099-000-68000	Circuit Clerk Disbursements	749,112	
	101-000-30000	Fund Balance	32,723,360	
	101-000-41109	REAL ESTATE TAXES -		13,451,494
	101-000-46009	CO COLLECTOR		19,271,866
DO NOT POST: Entry to catch-up L&A TB's to County TB's as of 5/26/2026 - TB 0A				

Shelby County				
Audit Journal Entries				
11/30/2024				
AJE	Account	Account		
#	Number	Description	Debit	Credit
2	001-000-20010	ACCOUNTS PAYABLE	50,145	
	001-002-60400	CONSOLIDATED ELECTION		490
	001-002-70000	OFFICE SUPPLIES		791
	001-002-74100	MAINTENANCE & REPAIRS		278
	001-002-74200	MAINTENANCE CONTRACTS		23
	001-002-99000	CONTINGENCY		60
	001-005-70000	OFFICE SUPPLIES		534
	001-007-70000	OFFICE SUPPLIES		70
	001-007-84100	TRAINING		592
	001-011-56610	ELECTRONIC MONITORING		450
	001-011-70400	TECHNOLOGY/SOFTWARE		90
	001-011-83310	OFFICE SAFETY / UNIFORM		54
	001-012-53300	FOOD FOR DOGS		240
	001-012-53600	EUTHANASIA OF DOGS		409
	001-012-53700	CLEANING SUPPLIES		17
	001-012-70000	OFFICE SUPPLIES		41
	001-012-72100	PUBLICATIONS & NOTICES		29
	001-012-78050	TRASH SERVICE		5
	001-012-78100	TELEPHONE		42
	001-012-83300	UNIFORMS		98
	001-029-62300	JUVENILE DETENTION		10,891
	001-029-68510	AUDIT EXPENSE		7,838
	001-029-74300	COURTHOUSE MAINT & REPAIRS		1,726
	001-032-62100	FOOD FOR PRISONERS		9,369
	001-032-62200	MEDICAL CARE FOR PRISONERS		4,489
	001-032-70000	OFFICE SUPPLIES		7
	001-032-74400	BUILDING MAINT & REPAIRS		1,508
	001-032-78100	TELEPHONE		135
	001-032-78410	UTILITIES		110
	001-032-80000	VEHICLE OPERATION EXPENSE		5,369
	001-032-82000	EQUIPMENT LEASE		1,533
	001-032-83310	UNIFORMS		69
	001-032-84100	TRAINING		44
	001-032-99000	CONTINGENCY		56
	001-033-74220	RESCUE SQUAD EQUIP & MAINT		1,897
	001-037-68100	911 EXPENSE		791
Entry to remove A/P from cash basis funds at year end.				
3	080-000-10000	Cash Account		977
	080-000-40000	Tourism Income		109,690
	080-000-69010	Tourism Expense	110,667	
CLIENT PROPOSED: Entry to record tourism account activity				
4	080-000-40000	Tourism Income	91,000	
	080-000-4X.2023	Transfer from Fund 015		91,000
DO NOT POST: Entry to reclass portion of tourism income to transfer revenue for testing purposes only				
TOTAL			35,846,557.00	35,846,557.00
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ALL AJEs RECORDED AS NOTED ABOVE. NO PASSED AJEs FROM THE AUDIT.				