

Sheriff's Cashbook & Fees

November 2017

Sheriff's Cashbook

County Form 54

- ▶ Tax Warrants
- ▶ Bail Bonds
- ▶ Vehicle Inspection Fees
- ▶ Gun Permits
- ▶ Accident Reports
- ▶ Federal and State Housing Reimbursements
- ▶ Donations
- ▶ Proceeds of:
 - Foreclosure Sales
 - Forfeited assets sales

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Tax Warrants

- ▶ IC 6-8.1-8-3
 - Dept of Revenue and DWD
 - 120 days to collect or return
- ▶ Tax Warrant Fees (10%)
 - Deposit into Sheriff's Trust Account
 - Transfer before the 5th day of each month
 - Flows through sheriff's cash book
- ▶ Proper IRS reporting required by County

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Bail Bonds

- ▶ IC 35-33-8-3.2
- ▶ Collect only if designated by the Clerk of the Circuit Court.
- ▶ Remit to the Clerk the next business day.

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Vehicle Inspection Fees

- ▶ IC 9-17-2-12
- ▶ Fee Established by Ordinance
- ▶ No more than \$5
- ▶ Receipt
 - Remit to Auditor's Vehicle Inspection fund
- ▶ Allowable Disbursements
 - Law enforcement purposes in accordance with appropriation of council.

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Handgun License Fees

- ▶ IC 35-47-2-3
- ▶ Fee established by statute
 - \$10 for 4 yr. license (\$5 refunded if license not issued)
 - \$50 for lifetime license (\$30 refunded if license not issued)
 - \$40 for lifetime license - if applicant has license
- ▶ Receipts:
 - Remit to County Auditor for deposit into fund Firearms Training Fund
- ▶ Disbursements:
 - Training of officers and purchase of firearms and related firearms equipment and body armor for officers of the department

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Retail Handgun Dealer's License

- ▶ IC 35-47-2-15
- ▶ Fee is \$60
- ▶ Remit to Superintendent of State Police along with the application.

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Accident Reports

- ▶ IC 9-26-9-3
- ▶ Fee is set by county council at not less than \$5
- ▶ Receipts
 - Remit to county auditor for deposit
 - Accident Report Fund
- ▶ Disbursements
 - Without appropriation
 - Expenses related to keeping accident records and prevention of accidents.

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Federal and State Housing Reimbursements

- ▶ Flows through the cashbook (if you receive it)
- ▶ Remit to the county general fund

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Donations



- ▶ Public Funds
- ▶ Accountability
- ▶ Separate Fund
- ▶ Remit to the County Auditor

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Foreclosure Sales

IC 32-29-7 Sales Process

1. Service Fee
\$10 - 1st owner
\$3 - additional owners
2. Administrative Fee
Up to \$200 for actual costs of the sale.
3. All property taxes must be paid prior to sale.

IC 32-30-10-14 Distribution of Proceeds

1. Cost of the sale
2. Principal, interest and other costs
3. Residue secured by the mortgage but not due
4. Remit to the Clerk

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Proceeds from the Sale of Forfeited Assets

- ▶ IC 35-33-5-5(c)(1)(B) - Search and seizure
 - General Fund
- ▶ IC 35-47-3-2(d)(1)(D) - Confiscated weapons
 - Firearms Training fund, other approp. activity fund
- ▶ IC 34-24-1 - Seizures as part of a Controlled Substance Violation
- ▶ IC 34-24-1-9 - Federal Revenue Sharing Agreements
 - Appropriate federal authority

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Federal and State Grant Monies

- ▶ Remit information to the County Auditor
 - Grant Agreement / Application
 - Award Notification
- ▶ Establish a Separate Fund
- ▶ Reimbursement basis grants must have timely requests for reimbursement (monthly or quarterly)

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Report of Collections

- ▶ Include all monies collected that the Sheriff is not authorized to keep or disburse directly
- ▶ Indicate amounts that go to each fund
- ▶ ROC goes to Auditor's office, money (cash, check) is remitted to Treasurer

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