

# THE COUNTY BULLETIN

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 440

March 2024

## REMINDER OF ORDER OF BUSINESS

### April

1 On or before April 1 is the last regular day for filing applications for tax exemption by Churches, Educational and Charitable organizations. (IC 6-1.1-11-3)

On or before April 1, of each even numbered year, the County Auditor shall provide to the County Assessor a list by taxing district of property for which a tax exemption was in effect for the immediately preceding year. (IC 6-1.1-11-5)

16 & 18 State Board of Accounts called meeting for County Recorders – Indianapolis

30 Last day to file quarterly report of federal withholding tax with Director of Internal Revenue Service.

### May

1 Prepare report of school funds to Auditor of State and make payment of principal and interest due to Treasurer of State on the Common and Permanent Endowment Funds, and pay the Treasurer of State all fines and forfeitures on hand April 30, 2023, as shown in this report. (IC 20-42-1-6)

7 Primary Election Day

10 First installment of property taxes due. (IC 6-1.1-22-9)

15 Due date for personal property tax returns and filing for exemption. (IC 6-1.1-3-1.5)  
(IC 6-1.1-3-7)

22, 23 & 24 State Board of Accounts called Spring meeting for County Auditors – Carmel

27 Memorial Day – Legal Holiday (IC 1-1-9-1)

### June

1 Last date for filing County Highway Annual Operational Report with the State Board of Accounts and other governmental agencies. (IC 8-17-4.1-7)

On or before this date the County Treasurer shall search the records to ascertain if person so certified is delinquent in payment of Property Taxes and certify to Auditor of State and state agencies the names of state employees owing delinquent taxes. (IC 6-1.1-22-14) (IC 6-1.1-22-16)

County Treasurer to prepare a list of persons owing delinquent taxes and believed to have money due from Auditor of State, Indiana Department of Transportation or any state institution or state school and furnish the list to those agencies on or before June 1. (IC 6-1.1-22-16)

11 & 12 State Board of Accounts called meeting for Clerk of the Circuit Courts – Indianapolis

**REMINDER OF ORDER OF BUSINESS**  
**(Continued)**

**June (Continued)**

- 20 On or before June 20th and December 20th of each year, the county auditor and the county treasurer shall meet in the office of the county auditor. Before each semi-annual meeting, the county auditor shall complete an audit of the county treasurer's monthly reports required under IC 36-2-10-16. In addition, the county auditor shall: (1) prepare a certificate of settlement on the form prescribed by the state board of accounts; and (2) deliver the certificate of settlement to the county treasurer at least two (2) days before each semi-annual meeting. (IC 6-1.1-27-1(a))
- 30 Immediately after each semi-annual settlement, the county auditor shall send a copy of the certificate of settlement and a statement of the distribution of the taxes collected to the state auditor. On or before June 30th and December 31st of each year, the county treasurer shall pay to the state treasurer the money due the state as shown by the certificate of settlement. (IC 6-1.1-27-3)
- On or after January 1 of each calendar year in which a tax sale will be held in a county and not later than fifty-one (51) days after the first tax payment due date in that calendar year, the County Treasurer shall certify to the county auditor a list of real property eligible for tax sale. (IC 6-1.1-24-1(a))

**MILITARY FINES**

Fines imposed pursuant to the Indiana Military Code IC 10-16 were payable to the county treasurer for transmittal to the Treasurer of State prior to July 2011. IC 10-16-9-3 now provides that fines be collected by payment to the local armory board assigned to the convicted soldier's unit. Please refer any inquiries of military fines to either the local or state armory board.

**COMPENSATION OF SPECIAL PROSECUTING ATTORNEYS**

IC 33-39-1-6 deals with the appointment and compensation of special prosecuting attorneys. In regard to compensation this statute states:

"If the special prosecutor is not regularly employed as a full-time prosecuting attorney or a full-time deputy prosecuting attorney, the compensation for the special prosecutor's services:

- (1) shall be paid to the special prosecutor from the unappropriated funds of the appointing county; and
- (2) shall not exceed a per diem equal to the regular salary of a full-time prosecuting attorney of the appointing circuit, and travel expenses, and reasonable accommodation expenses actually incurred.

If the special prosecutor is regularly employed as a full-time prosecuting attorney or deputy prosecuting attorney, the compensation for this special prosecutor's services:

- (1) shall be paid out of the appointing county's unappropriated funds to the treasurer of the county in which he regularly serves; and

**COMPENSATION OF SPECIAL PROSECUTING ATTORNEYS (Continued)**

(2) must include a per diem equal to the regular salary of a full-time prosecuting attorney of the appointing circuit, travel expenses, and reasonable accommodation expenses actually incurred."

IC 33-39-6-5(d) states the State shall pay, from the State General Fund, the minimum annual salary of a prosecuting attorney.

IC 33-39-6-5(a) states that the salary of a full-time prosecuting attorney shall be the same as the salary paid to the circuit court judge of the same judicial circuit.

IC 33-38-5-6 states that the salary of full-time circuit court judge shall be \$110,500.

Based on fifty-two (52) five (5) day weeks, (total two hundred sixty (260) days) the maximum daily per diem rate for a special prosecuting attorney who is not regularly employed as a full-time prosecuting attorney, or a full-time deputy prosecuting attorney is \$425.00.

This rate would also be applicable in the case of reimbursement to another if the special prosecutor is employed as a full-time prosecuting attorney or deputy prosecuting attorney.

**MILEAGE RATE FOR COUNTY OFFICIALS AND EMPLOYEES**

"County officers, except for officers subject to IC 36-2-7-4 and IC 36-2-7-5 of this chapter, are entitled to a sum for mileage in the performance of their official duties in a amount determined by the county fiscal body." (IC 36-2-7-3)

**ALLOCATION OF PENALTIES COLLECTED FOR FAILURE TO TIMELY REGISTER MOTOR VEHICLES**

IC 9-18.1-2-6 states: "A nonresident may that becomes an Indiana resident may operate a vehicle on a highway for not more than sixty (60) days without registering the vehicle under this article, if the vehicle in registered in accordance with the laws for the jurisdiction in which the nonresident was a resident."

IC 9-18.1-2-11 states: "A person that fails to register a vehicle that is required to be registered under this chapter commits a Class C infraction." IC 34-28-5-17(b) states: "In addition to...any judgment assessed under IC 34-28-5..., a person that violates IC 9-18.1-2-3 shall be assessed a judgment equal to the amount of excise tax due on the vehicle under IC 6-6-5 or IC 6-6-5.5..."

IC 34-28-5-17 goes on to require the clerk to collect the additional judgments and transfer the additional judgments collected to the county auditor on a calendar year basis. The auditor shall distribute the funds to the law enforcement agencies, including the state police, responsible for issuing citations to enforce section 1 of this chapter. The percentage of the funds distributed to an agency equals the percentage of the total number of citations issued by the agency for the purpose of enforcing section 1 of this chapter during the applicable period.

Funds distributed under this section shall be used for any law enforcement purpose including contributions to the pension fund of the law enforcement agency.

To facilitate the handling and allocation of these fees under IC 34-28-5-17, the clerk should use General Form No. 367 (1984) entitled "Clerk's Report to Auditor of Additional Judgments for Excise Tax." In using this form the following procedures should be observed:

**ALLOCATION OF PENALTIES COLLECTED FOR FAILURE TO TIMELY REGISTER MOTOR VEHICLES – (Continued)**

1. The clerk of the court which collects these penalties must include a memorandum with the remittance which shows the number of citations filed in the court by each law enforcement agency for failure to timely register a motor vehicle. Such memorandum could be as follows:

<u>Law Enforcement Agency</u>	<u>Number of Citations</u>
_____ County Sheriff	6
Urban City Police	2
Best Town Marshall	<u>2</u>
Total	<u>10</u>

2. The amount received from the clerk would be receipted to a fund called "Judgments Due Law Enforcement" fund #7305
3. The amount receipted to the Judgments Due Law Enforcement Agencies Fund would then be multiplied by the percentage of the total citations which were filed by each law enforcement agency during the applicable period to determine the amount due each law enforcement agency.

Using the number of citations shown in Item 1 above an example of a worksheet to determine the allocation of funds is as follows:

Amount Received From Court                      \$450.00

<u>Law Enforcement Agency</u>	<u>Number of Citations</u>	<u>Percentage of Total</u>	<u>Amount Due Agency</u>
_____ County Sheriff	6	60%	\$ 270.00
Urban City Police	2	20%	\$ 90.00
Best Town Marshall	<u>2</u>	<u>20%</u>	<u>\$ 90.00</u>
Total	<u>10</u>	<u>100%</u>	<u>\$ 450.00</u>

4. After the amount due each law enforcement agency is determined a warrant should be issued to the disbursing officer of the particular governmental unit for the amount due. The warrant should be accompanied by a brief explanation showing the purpose of the distribution.
5. The amount due to the county on account of citations filed by the sheriff's department should be receipted by quietus to a fund called "Motor Vehicle Registration Penalties" Fund #1214. This fund can be expended for any law enforcement purpose. However, disbursement should be by county warrant and only after a duly itemized claim has been approved by the Board of County Commissioners.

**ALLOCATION OF PENALTIES COLLECTED FOR FAILURE TO TIMELY REGISTER MOTOR VEHICLES – (Continued)**

6. Any amount due on account of citations issued by the state police would be sent to the Auditor of State.

**COUNTY DRUG FREE COMMUNITY FUND**

In 1990, per IC 5-2-11 a county drug free community fund was established in each county to promote comprehensive local alcohol and drug abuse prevention initiatives by supplementing local funding for treatment, education and criminal justice efforts. The fund consists of fees collected by the Clerk of the Circuit Court: under IC 33-37-7-2(c) and IC 33-37-7-8(e). [IC 5-2-11-2] Specifically:

1. Seventy-five percent (75%) of the Drug Abuse, Prosecution, Interdiction, and Correction Fee under IC 33-7-4-1(b)(5);
2. Seventy-five percent (75%) of the Alcohol and Drug Counter- Measures Fees under IC 33-37-4-1(b)(6), IC 33-37-4-2(b)(4) and IC 33-37-4-3(b)(5). [IC 33-37-7-2(c)]

These fees will be remitted monthly by the Clerk of the Circuit Court to the County Auditor on their Monthly Report of Collections and receipted to the “Drug Free Community Fund.”

The remaining twenty-five percent (25%) of these fees are to be receipted by the Clerk of the Circuit Court to the “State User Fee Fund” and semiannually distributed to the Auditor of State.

The County Auditor shall administer the Drug Free Community Fund which requires local appropriation. The fund is non-reverting.

The County Council shall annually appropriate from the fund amounts allocated by the Board of County Commissioners for the use of persons, organizations, agencies and political subdivisions to carry out recommended actions contained in a comprehensive drug free communities plan submitted by the Local Coordinating Council, established by IC 5-2-11-1.6 and approved by the Commission for a Drug Free Indiana established under IC 5-2-6-16.

The Board of County Commissioners shall allocate the money, based on the recommendation of the Local Coordinating Council and in accordance with the approved plan, as follows:

1. At least twenty-five percent (25%) of the money is to go to persons, agencies, organizations, and political subdivisions providing prevention and education services in the County, and
2. At least twenty-five percent (25%) of the money is to go to persons, agencies, organizations, and political subdivisions providing intervention and treatment services in the County, and
3. At least twenty-five percent (25%) to persons, agencies, organizations, and political subdivisions providing criminal justice services and activities in the County, and
4. The remaining twenty-five percent (25%) in the fund to be allocated by the county fiscal body to persons, organizations, agencies, and political subdivisions to provide services and activities under subdivisions (1) through (3) based on the comprehensive drug free communities plan.

**COUNTY DRUG FREE COMMUNITY FUND (Continued)**

Through the plan the Local Coordinating Council determines the amount of funds the County Council should appropriate to implement the objectives of the plan. If the plan is not approved by the Commission for a Drug Free Indiana the County Council may not appropriate the funds even at the request of the local council.

The fund may not be used to replace other funding for alcohol and drug abuse services provided to the county.

It will be up to the Board of County Commissioners, based on the approved comprehensive plan created by the LLC, to decide what persons, organizations, agencies, and political subdivisions get this money.

As always the recipients of these funds should enter into a contractual agreement with the county commissioners stating:

1. They will use the funds to provide services and activities contained in the plan;
2. The recipient will file periodic financial reports of the services and activities provided; and
3. They will be subject to an audit by the State Board of Accounts.

Additional Clarification

The Commission for a Drug Free Indiana (Commission) approves and appoints the local coordinating council (LCC) which is a countywide citizen body. The purpose of the LCC is to plan, monitor, and evaluate comprehensive local alcohol and drug abuse plans. The LCC works in an advisory capacity to the County Commissioners for the County Drug Free Community funds and develops the comprehensive plan that must be approved by the County Commissioners and ultimately by the Commission.

The County Council will approve appropriations for the County Drug Free Community Fund (fund 1148) and the auditor will administer the funds. Disbursements from the fund must be in compliance with the Comprehensive Plan approved by the Commission. The Indiana Criminal Justice Institute will notify the county auditor when the plan has been approved and provide documentation of the approved plan's budget. The Auditor will administer the Drug Free Community fund similar to a grant fund although the funding comes from the collection of local fees and not a state grant. The auditor should notify the LCC of the fund balance and any amendments to the original comprehensive plan would have to be approved by the Commission.

The administration costs of the LCC that are approved under the Comprehensive plan will be paid through the county's claim processing. The county should not turn over any funds from the Drug Free Community fund to the LCC for the LCC to administer. Any payments for equipment or supplies will also be paid through the county's claims process.

Grant amounts awarded to other entities that will be providing services under the approved plan will be paid by claim, based on the comprehensive plan. The LCC can provide the grant agreement between the county and the other entity, but the Commissioners must approve the agreement. The LCC will monitor the grant activity for the county. The Commissioners should formalize the arrangement between the County and the LCC for implementation of the Drug Free Community plan with a written agreement.

Please contact Sonya Carrico with the Indiana Criminal Justice Institute which supports the Commission for a Drug Free Indiana if you have any questions about this program. Her email is [scarrico@cji.in.gov](mailto:scarrico@cji.in.gov).

**ASSESSMENT REGISTRATION NOTICES**

IC 6-1.1-5-15 states before an owner of real property demolishes, structurally modifies, or improves it at a cost of more than five hundred dollars (\$500) for materials and/or labor, the owner or his agent shall:

1. file with area plan commission or the county assessor an assessment registration notice on a form prescribed by the Department of Local Government Finance, and the commissioner or assessor charges a five dollar (\$5) filing fee. or
2. obtain a permit from an agency, official of the state, or a political subdivision, then the owner is not required to file an assessment registration notice.

A township or county assessor shall immediately notify the county treasurer if the assessor discovers property that has been improved or structurally modified at a cost of more than five hundred dollars (\$500) and the owner of the property has failed to obtain the required building permit or file an assessment registration notice.

Any person who fails to obtain one of these is subject to a civil penalty of one hundred dollars (\$100). The county treasurer shall include the penalty on the person's property tax statement and collect it in the same manner as delinquent personal property taxes under IC 6-1.1-23. However, if a person files a late registration notice, the person shall pay the fee, if any, and the penalty to the area plan commission or the county assessor at the time the person files the late registration notice. Both the five dollar (\$5) fee and the one hundred dollar (\$100) penalty would be received to the County Property Reassessment Fund.

**STATE DOC REIMBURSEMENT TO COUNTIES FOR HOUSING STATE PRISONERS**

All reimbursements to the County Sheriff from the Indiana Department of Corrections for housing prisoners shall be deposited in the County General Fund.

**EMPLOYEE EMPLOYED IN MORE THAN ONE POSITION**

IC 5-11-9-4 requires that records be maintained showing which hours are worked each day for employees employed by more than one political subdivision or in more than one position by the same public agency. We have been asked if for those working in two different positions for the same unit if prescribed form 99A, The Employee Service Record, is sufficient and if one or two service records must be maintained. While form 99A shows the number of hours worked, it does not show which hours were worked in each position. For this reason we require a log be maintained that reflects which hours are worked. If an employee is working in two different positions in the same unit we will not take exception to one form 99A being maintained but a log must also be maintained to reflect which hours were worked in each position.

**PRECIOUS METAL DEALER REGISTRATION**

In regard to the registration requirement by precious metal dealers to local law enforcement agencies IC 24-4-19-13 (c) states:

"A precious metal dealer must submit a registration to a law enforcement agency one (1) time every twelve (12) months for each permanent place of business owned or leased by the precious metal dealer in Indiana as follows:

- (1) If the permanent place of business is located in a municipality that maintains a law enforcement agency, the registration shall be submitted to the law enforcement agency of the municipality.

**PRECIOUS METAL DEALER REGISTRATION (Continued)**

- (2) If the permanent place of business is not located in a municipality that maintains a law enforcement agency, the registration shall be submitted to the sheriff of the county in which the permanent place of business is located.

A registration submitted to a law enforcement agency under this subsection must include the name of the precious metal dealer, the address of the permanent place of business, any other information required by the law enforcement agency, and a registration fee of fifty dollars (\$50). However, if a precious metals dealer registers more than one (1) permanent place of business with the same law enforcement agency, the precious metal dealer must pay a registration fee of fifty dollars (\$50) to register all the permanent places of business with the law enforcement agency.”

It is our position that all local law enforcement should be depositing this fee into their unit’s general fund.

**EXCISE TAX ACCOUNTING**

**BMV Distributions**

The Bureau of Motor Vehicles (BMV) deposits daily into the county’s BMV bank account the excise tax and if applicable the surtax and wheel tax collected. The collections are held by BMV for 14 days from the date payment is made by the taxpayer before distributions are made to the counties. For example, all collections received by BMV on August 11th were processed for distribution on August 25th. On the processing date, BMV compiles all of the excise, wheel and surtax by county for the entire state. BMV then requests that payments be made from the State’s bank to each County’s BMV bank accounts. On the same date, BMV puts three reports and a text file on the FTP site. All of the reports are labeled “For Transactions thru” and the date the collections were made to BMV from the taxpayer. In our example; the reports will be labeled “For Transactions thru: 8/11/14, however the reports will be placed on the BMV FTP site on August 25th. The BMV will authorize that the payments be made from the State account on August 25th and the deposit will reach the County’s bank account on August 26th or 27th.

The text file can be used to interface with the County’s software to post the payments by township to the Auditor’s excise tax ledger. In addition to the text file, three reports are placed on the FTP site each business day. To identify the reports look at the third number of the file name on the FTP site. The first two digits of the report are the county number followed by a one, two or three for the three reports each month. The first report (xx1) is the Auditor Report of Registrations per Township (excise). The second report (xx2) is the Assessor Report of Registration per Township (Surtax and Wheel Tax). The third report (xx3) is the Deposit Report which summarizes the total amount deposited to the county BMV bank account and also gives the breakdown between excise, surtax and wheel tax collections that make up the total deposit. The next eight numbers are the year, month and date. The last four numbers on the file name us the report number.

Both the Treasurer and the Auditor can access the BMV FTP site daily and print the reports or copy them to the County’s hard drive or server. To acquire access to the FTP site, the auditor or treasurer should contact Tamytha Cooper ([tcooper@bmv.in.gov](mailto:tcooper@bmv.in.gov)) and have her set up an account, user id and password. If you do not access the FTP site for 30 days, the password will expire and if you do not access the FTP Site for 90 days your account for that site is deleted.

**Treasurer Procedures For BMV Transactions**

We recommend that the Deposit Reports be accessed and copied or printed daily by the Treasurer’s office. We also recommend that the Treasurer’s cash book be posted daily, however at a minimum, once a month the amount of the excise collected must be posted to the Treasurer’s cash book. A receipt should be issued that shows the date of the deposit (report date), the amount deposited and should also list the transaction date and the report number. If the posting is done weekly or monthly, the receipt should list the range of transaction dates and the range of report numbers include on the receipt. The excise tax should be posted to the Other Sources, Excise Tax Collections. The amount received for surtax and wheel tax should be on a quietus issued by the Auditor’s



**EXCISE TAX ACCOUNTING (Continued)**

office and be part of the Funds Ledger on the Cash Book. The total amount deposited should be entered in the bank deposits section of the cashbook. All of these amounts should be taken from the Deposit Report. The Deposit Report is the notification from the BMV of the amount of Excise tax, wheel and surtax collected for your county for that transaction date. If the amount shown as deposited on the bank statement does not match the Deposit Report, the County should contact BMV immediately.

Please note that the process of reconciliation requires you compare your county's record balance (cash book) to the bank's record (bank statement). If only the bank statement is used to post the cash book then a true reconciliation has not been done. The deposit report functions in the same way an ACH remittance from the Auditor of State functions for EFT deposits. In addition, the total on the deposit report should also tie to the amount on the last page of the Auditor Report of registrations by Township for the excise tax and to the amount on the last page of the Assessor Report of Registrations by Township for wheel tax and surtax.

**State Distributions Treasurer Procedures**

The Indiana Department of Revenue (IDOR) distributes to counties the aircraft excise, quarterly in January, April, July and October. Auto rental excise tax is distributed by IDOR semi-annually in May and November. The IDOR collects wheel tax through the Motor Carrier Division on commercial vehicles. The state distributed this wheel tax monthly. The county treasurer should receipt aircraft and auto excise tax collections to excise accounts in the Other Sources section of the cashbook. Wheel tax should utilize a quietus and be deposited to the county auditor's Wheel Tax/Surtax Fund and is entered in the Funds Ledger section of the cashbook, just as stated above for wheel tax remittances from the BMV.

The Auditor of State's office distributes monthly to counties watercraft excise tax, education plate fees and excise tax cut replacement. They distribute annually the final excise tax cut replacement. The county treasurer should be posting watercraft excise tax; monthly excise tax replacement distributions and final excise tax cut replacement to the excise accounts in the Other Sources section of the cashbook. Education plate fees are deposited to the county auditor's Education Plate Fee Fund by quietus and be entered in the Funds Ledger section of the Treasurer's Cashbook.

**Auditor Procedures**

The County Auditor should have an excise tax ledger to record motor vehicle excise tax, watercraft excise tax, aircraft excise tax, auto rental excise tax, lottery credit and excise tax cut replacement distributions. The ledger should be separated by taxing district but have a control ledger for all excise tax activity. Within each separate or subsidiary ledger for a taxing district there should be separate columns to account for each of the taxes and distributions listed above that are to be included in the ledger. The ledger must be footed by month and have a running balance. The amounts for the motor vehicle excise tax to be posted to the ledger would come from the text file or the Auditor Report of Registrations by Township. If the total of this report does not tie to the Deposit Report for Excise tax, BMV should be contacted to determine the problem. The excise tax from the BMV is posted for the transaction date on the reports. The surtax and wheel tax from the Assessor Report of Registrations by Township should be posted to the Auditor's Wheel Tax/Surtax Fund by quietus. Receipts for watercraft, aircraft, auto rental excise and final excise tax cut replacement distributions should be posted in the month received. Monthly excise tax cut replacement distributions should be posted in the month received or to the previous month. Posting these monthly distributions to the previous month matches distributions to the lottery credit being replaced by the distribution. County Auditors should be posting the excise tax ledgers at least monthly.

**Settlement and Reconciliation**

The following should be included in settlement: motor vehicle excise tax, monthly excise tax cut replacement distributions, final excise tax cut replacement distribution for the year, watercraft excise, aircraft excise and auto rental excise tax. The amount of the excise to include in the settlement is the excise tax posted to the county auditor's excise tax ledger as of the excise tax cutoff date. The cutoff date should be as of the end of a month. For most counties the cutoff dates have been April 30 for June settlement and October 31 for December settlement. Since BMV now has a 14 day lag between the transaction date and the deposit and report date,

**EXCISE TAX ACCOUNTING (Continued)**

counties may want to consider backing those dates up to March 31 and September 30.

The Auditor of State's Office provides a Reconciliation Worksheet that should be used to determine the difference between the excise tax the county auditor is including in the settlement and the excise tax the county treasurer certified on the 49TC. Because the county auditor should be including in the settlement, the excise tax posted to the excise tax ledger as of the cutoff date (based on the transaction date) and the county treasurer should be certifying on the 49TC the excise tax posted to the cashbook (based on the deposit date) as of the date the 49TC is completed, there should be a variance to reconcile using the Reconciliation Worksheet. Once the auditor and treasurer have reconciled the excise tax records of their offices, excise tax allocations can be calculated according to the State Auditor's instruction. More details on complete excise tax accounting and settlement is provided by the State Auditor's office.

**NEW GATEWAY UPLOAD APPLICATIONS**

New applications have been added to the "Indiana Gateway for Government Units" (Gateway) entitled "Interlocal Agreement Upload Tool" and "Food and Beverage Tax Form Upload Tool." These applications located on the Gateway home page, <https://gateway.ifionline.org/default.aspx> do not require login credentials. The purpose of these upload tools is to provide a more efficient way of collecting this information to fulfil statutory requirements.

**Interlocal Agreement Upload Tool**

Governmental units are required to file these agreements with the State Board of Accounts (SBOA) no later than sixty (60) days after the agreements take effect, per IC 36-1-7-6.

**Food and Beverage Tax Form Upload Tool**

Local units that impose a Food and Beverage Tax are required to report annually by March 1 of the following year with the State Board of Accounts (SBOA), per IC 6-1.1-30-18. This is a new requirement effective July 1, 2023, which requires each local unit that imposes a food and beverage tax under IC 6-9 to provide a report to the state board of accounts.

The report can either be completed one of two ways, by using the prescribed form found in the screen of the upload tool [https://gateway.ifionline.org/sboa\\_FB/Food & Beverage Tax Annual Reporting.xlsx](https://gateway.ifionline.org/sboa_FB/Food & Beverage Tax Annual Reporting.xlsx) or uploading a PDF report from their software which contains the same information included in the form provided. Multiple files can be uploaded for each unit imposing the tax. The local unit that imposes a Food and Beverage Tax must report:

1. Every expenditure of funds by the local unit;
2. The name of each local governmental entity, or instrumentality of a local governmental entity that received a distribution; and
3. Every expenditure of funds by each local governmental entity that received a distribution from the local unit.

Per IC 6-1.1-30-18 the following local units are exempt from this reporting requirement: Marion County (IC 6-9-12); Boone, Johnson, Hamilton, Hancock, Hendricks, Morgan, and Shelby counties along with the cities and towns of Carmel, Fishers, Greenfield, Lebanon, Noblesville, Westfield, and Zionsville (IC 6-9-35-1) and Allen County (IC 6-9-33).

These reports will be available under the Report Search feature on the public side of Gateway. For any assistance or questions with these new applications please do not hesitate to contact us.

**COUNTY DEPARTMENTAL BANK ACCOUNTS**

There are several departments throughout the county that may have bank accounts. The county treasurer should be aware of the number of accounts opened and which departments are authorized (by council) to have their own bank account. Having a bank account allows a department to collect fees throughout the month and make their daily deposits to the bank instead of the treasurer. Additional departmental duties include but not limited to the following:

- Daily deposits are required per IC 5-13-6-1.
- Maintain a ledger of receipts, disbursements, and balances.
- The department will need to reconcile the ledger to the bank account every month.
- Report of Collection filled out and accompanied by a check for the same amount to be deposited into county treasury, which are due to the county by the 10th day of the following month.

Additionally, no other checks should be written from this account to bypass the normal claim process. A balance must not be retained in this bank account, all funds should make their way to the county treasury.

Any department that has a separate bank account and turns all fees collected over to the treasurer monthly would not fill out a supplemental annual financial report (AFR), as all of their collections are currently represented in the county's financial statement. At no time should these departments use their bank accounts to bypass the claims process, only one check should be cut a month to the county treasurer.

However, there are a few departments that do maintain bank accounts per statute and have the authority to disburse these funds. The following is a list of such departments:

- Sheriff
  - Commissary
  - Inmate Trust
  - Drug Buy Money
- Clerk
  - Child Support (ISETS)
  - Trust money
- Convention and Tourism Commission

These departments should be maintaining separate ledgers and financial records (claims, supporting invoices, receipts, deposits, etc..) along with reconciling to the bank monthly. At the beginning of the year, they would then submit a supplemental AFR to the county auditor for inclusion in the county AFR.

At no time should there be any grant money or donations held separately by departments, those funds should be turned over to the treasurer for deposit and the auditor to create the appropriate grant fund. Disbursements from those grant funds would follow the normal claims process.

**COUNTY ELECTED OFFICIAL TRAINING FUND**

This statutory fund is created in IC 36-2-7-19 and is assigned the fund number 1217 within the chart of accounts. The revenue comes from a fee collected in the Records office and the fund is used to help provide travel, lodging, and related training expenses for the Auditors, Treasurers, Clerks, Records, and Surveyors. If there are sufficient funds available, County Council can use the fund to pay for their training either by SOBA or Association of Indiana Counties (AIC).

Each office has required training hours, these classes are compiled by AIC and approved by SBOA that meet the statutory requirements. If there is enough in the fund to meet these requirements, each officer can designate someone else to receive training that is paid for by this fund, which is required to be appropriated.



**STATE OF INDIANA**  
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To: County Elected Officials  
From: Paul D. Joyce, CPA  
State Examiner  
RE: Meal Prices per IC 36-8-10-7  
Date: April 9, 2024

As required by Indiana Code 36-8-10-7, the State Examiner is required to fix the exact amount per meal which the sheriff of each county receives for feeding prisoners, including federal prisoners in the sheriff's custody, for a period of one year. Amounts received by the sheriff from the federal government for board and care of federal prisoners shall be paid into the County General Fund.

In determining and fixing the amount per meal, the use of wholesome food in quantities and varieties necessary for the preservation of the health of the prisoners is contemplated. All expenses related to preparing and serving meals, except for the costs of food, shall be borne by the county.

The amounts fixed are for meals served such prisoners during each respective month. Not more than three meals at county expense are to be served to any one prisoner in any one day.

The term "month" shall mean a period of time beginning April 15, 2024 and thereafter ending on the fourteenth (14<sup>th</sup>) day of each succeeding month. Claims for meals for the month beginning December 15<sup>th</sup> will be paid from the appropriation for the succeeding year.

For number of meals served during a period of one month, per meal:

In counties having a population of less than 80,000.....	\$2.00
In counties having a population of 80,001 to 100,000.....	\$1.76
In counties having a population of 100,001 to 200,000.....	\$1.60
In counties having a population of 200,001 or over.....	\$1.49

The following counties are not subject to the previous provisions and instead the county shall feed the prisoners through an appropriation in the usual manner by the fiscal body: Allen, Lake, Marion, and Vanderburgh.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner