




Financial Record Keeping
& Reporting

2022 SHERIFFS SCHOOL

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Agenda

- Sheriff Funds
- Funds Held by Auditor
- Grants & Donation Funds
- Drug Buy Money
- Gateway
- Seized Assets
- Supplemental AFR

INDIANA STATE BOARD OF ACCOUNTS


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Sheriff Funds:
Commissary Funds

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Commissary - Funded

IC 36-8-10-21 (a) states:

“This section applies to any county that has a jail commissary that sells merchandise to inmates.”

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Commissary - Separate



IC 36-8-10-21 (b) states:

“A jail commissary fund is established, referred to in this section as "the fund". The fund is separate from the general fund, and money in the fund does not revert to the general fund.”

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Commissary - Depository



IC 36-8-10-21 (c) states:

“The sheriff, or the sheriff's designee, shall deposit all money from commissary sales into the fund, which the sheriff or the sheriff's designee shall keep in a depository designated under IC 5-13-8.”

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Commissary - Appropriation



IC 36-8-10-21 (d) states:

“The sheriff, or the sheriff's designee, at the sheriff's or the sheriff's designee's discretion and **without appropriation** by the county fiscal body, may disburse money from the fund for:...

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Commissary - Uses



- (1) merchandise for resale to inmates through the commissary;
- (2) expenses of operating the commissary, including, but not limited to, facilities and personnel;
- (3) special training in law enforcement for employees of the sheriff's department;
- (4) equipment installed in the county jail;

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Commissary - Uses continued



(5) equipment, including vehicles and computers, computer software, communication devices, office machinery and furnishings, cameras and photographic equipment, animals, animal training, holding and feeding equipment and supplies, or attire used by an employee of the sheriff's department in the course of the employee's official duties;

(6) an activity provided to maintain order and discipline among the inmates of the county jail;

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Commissary - Uses continued



(7) an activity or program of the sheriff's department intended to reduce or prevent occurrences of criminal activity, including the following:

- (A) Substance abuse.
- (B) Child abuse.
- (C) Domestic violence.
- (D) Drinking and driving.
- (E) Juvenile delinquency;

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Commissary - Uses *continued*



(8) expenses related to the establishment, operation, or maintenance of the sex and violent offender registry web site under IC 36-2-13-5.5; or

(9) any other purpose that benefits the sheriff's department that is mutually agreed upon by the county fiscal body and the county sheriff.

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Commissary - Uses *continued*



Money disbursed from the fund under this subsection must be supplemental or in addition to, rather than a replacement for, regular appropriations made to carry out the purposes listed in subdivisions (1) through (8).

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Commissary – Records and Reports



IC 36-8-19-21(e) states:

“The sheriff shall maintain a record of the **fund's receipts and disbursements**. The state board of accounts shall **prescribe the form** for this record. The sheriff shall semiannually provide a copy of this record of receipts and disbursements to the county fiscal body. The semiannual reports are due on **July 1 and December 31** of each year.”

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Commissary – Records Maintained



- Ledger – Form 205
 - Approved Electronic Ledger
- Receipts / Deposits
- Warrants Checks
- Bank Reconcilements
 - Including outstanding check list


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Sheriff Funds:
Inmate Trust Funds

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Inmate Trust - Applies

IC 36-8-19-22(a) states:

“This section applies to any county that operates a county jail.”

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Inmate Trust - Held Separately



IC 36-8-19-22(b) states:

“The sheriff shall hold in trust separately for each inmate any money received from that inmate or from another person on behalf of that inmate.”

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Inmate Trust - Disbursement



IC 36-8-19-22(c) states:

“If the inmate or the inmate's legal guardian requests a disbursement from the inmate's trust fund, the sheriff may make a disbursement for the personal benefit of the inmate, including but not limited to a disbursement to the county jail commissary.”

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Inmate Trust - Release



IC 36-8-19-22(d) states:

“Upon discharge or release of an inmate from the county jail, the sheriff shall pay to that inmate or the inmate's legal guardian any balance remaining in the inmate's trust fund.”

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Inmate Trust - County Property



IC 36-8-19-22(e) states:

“If an inmate is found guilty of intentionally destroying or losing county property after a hearing conducted under IC 11-11-5-5, the sheriff may disburse from the inmate's trust fund or commissary account sums of money as reimbursement to the county for the inmate's intentional destruction or loss of county property, including but not limited to clothing, bedding, and other nondisposable items issued by the county to the inmate. Before disbursing money under this subsection, the sheriff shall adopt rules to administer this procedure.”

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Inmate Trust - Records



IC 36-8-19-22(f) states:

“The sheriff shall maintain a record of each trust fund's receipts and disbursements. The state board of accounts shall prescribe the form for this record.”

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Inmate Trust – Records Maintained



- Ledger – Form 358
 - Approved Electronic Ledger
 - Control Ledger
 - Subsidiary Ledger
- Receipts / Deposits
- Warrants Checks
- Bank Reconcilements
 - Including outstanding check list

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 A slide with a dark background. At the top, the text "Accident Report Fund (1101):" is written in white. In the top right corner, there is a small version of the Indiana State Board of Accounts logo. Below the title, there is a bulleted list:

- IC 9-26-9-3
 - Funded by Copy Fee for each Accident Report fixed by an ordinance (Fiscal Body) and is at least \$5 for each report.
 - Appropriation not required
 - Use: Any purpose reasonably related to the keeping of accident reports and records or the prevention of street and highway accidents

 At the bottom of the slide, the text "INDIANA STATE BOARD OF ACCOUNTS" is written in white.

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Prisoner Reimbursement for Incarceration Fund (1130):



- IC 36-2-13-16
 - Funded by a fee established by Ordinance
 - Appropriation Required
 - Uses: Operation, construction, repair, remodeling, enlarging, and equipment of a county jail or juvenile detention center.

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Extradition and Sheriff's Assistance (1155):



- IC 35-33-14
 - Funded by a portion of Late Surrender Fees
 - Appropriation Required
 - Uses:
 1. Cost of extraditing criminal defendants
 2. Training and equipping law enforcement officers
 3. Other costs incurred by the sheriff department

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Firearms Training Fund (1156):



IC 35-47-2-3(d) states:

“This subsection applies after June 30, 2021. The law enforcement agency which accepts an application for a handgun license shall not collect a fee from a person applying for a handgun license.”

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Firearms Training Fund (1156):



- Requires an Appropriation
- Uses: Train law enforcement officers in the proper use of firearms or in other law enforcement duties or to purchase firearms, firearm related equipment or body armor for the law enforcement officers employed by the department.

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Misdemeanant Fund (1175):



- IC 11-12-11-4 and IC 11-12-11-5
 - Funded by State Department of Correction
 - Appropriation Required
 - Use: Funding the operation of the county jail, jail programs or other local correctional facilities or community-based programs

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Vehicle Inspection Fund (1208):



- IC 9-17-2-12 (e)
 - Funded by Inspection Fee of up to \$5, established by ordinance
 - Appropriation Required
 - Use: Any law enforcement purpose

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Law Enforcement Recording Copy Fee (1232):



- IC 5-14-3-8
 - Funded by fee not to exceed \$150
 - Appropriation Not Required
 - Use:
 1. To purchase cameras and other equipment for use in connection with the agency's law enforcement recording program.
 2. For training concerning law enforcement recording.
 3. To defray the expenses of storing, producing, and copying law enforcement recordings.

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Sheriff's Sale Fund (1000 or 4009):



- IC 32-29-7-3 (i)
 - Funded by Administrative Fee of not more than \$200
 - Appropriation Required
 - Use: Actual costs directly attributable to the administration of the sale

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Law Enforcement Continuing Education (User fee Fund -2500's):



- IC 33-37-8-5 (User fee Fund -2500's)
 - Funded by \$4 of the Alcohol & Drug services program fee collected by Clerk under IC 33-37-5-8
 - Appropriation Required
 - Use: Law Enforcement Agency employees training as specified under IC 5-2-8

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Grants & Donation Funds



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Federal and State Grant Monies



- Remit to County Auditor:
 - Grant Agreement / Application
 - Award Notification
 - Grant money

- Establish a separate fund
 - 8000 series for Federal
 - 9000 series for State / Local



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Federal and State Grant Monies



- Two types of Grants:
 - Advanced – Receive Money up front
 - Reimbursement – Use county money first then request reimbursement. These grants must have timely requests for reimbursement (monthly or quarterly)

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Federal and State Grant Monies



- Appropriations:
 - Advanced – Not required, should include a budget to be followed
 - Reimbursement – Required, spending county money first.

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Donations Received



- Should be receipted in a separate fund on the county's ledger
 - Appropriations Required
 - Disbursements would follow normal claim process

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Fundraisers



- Need the express permission of the governing body (Commissioners)
- Must have procedures in place concerning internal controls
- Ghost employment law should be considered
- All proceeds go directly to the county

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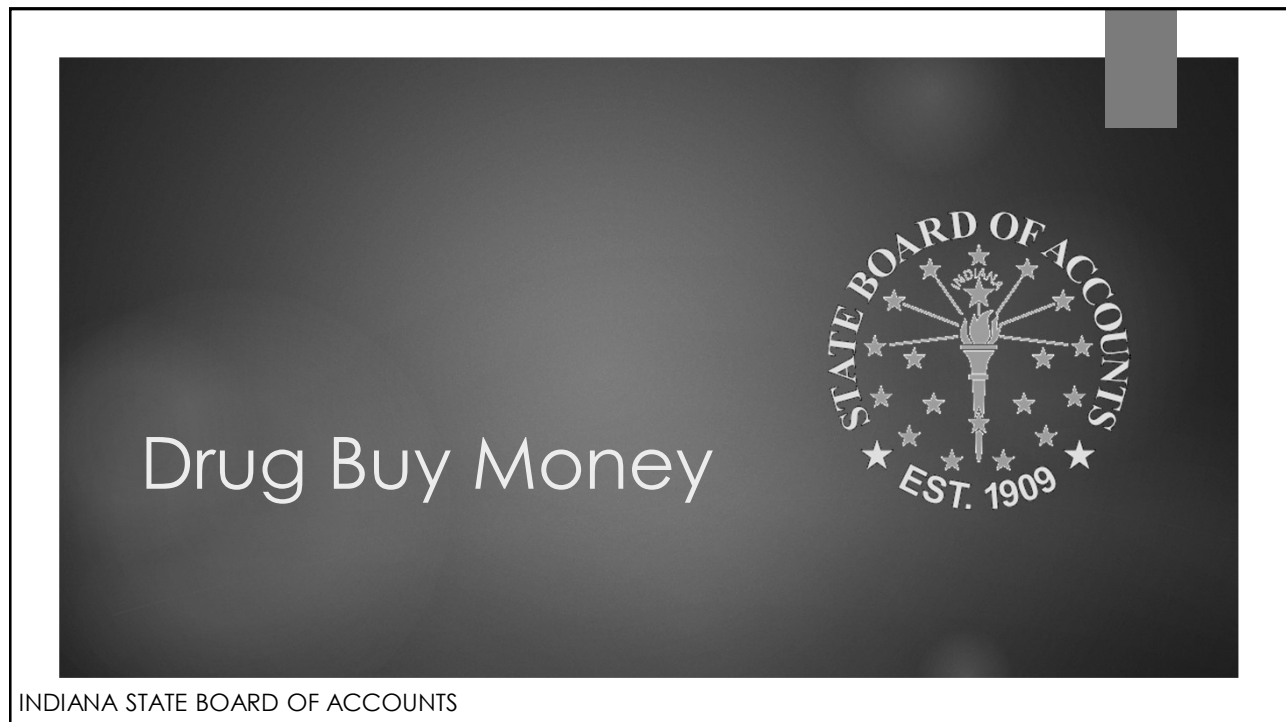
Making Donations




- Per Accounting and Uniform Compliance Guidelines for counties, Chapter 1:
 - Public funds cannot be donated or given to other organizations or individuals unless specifically authorized by law.

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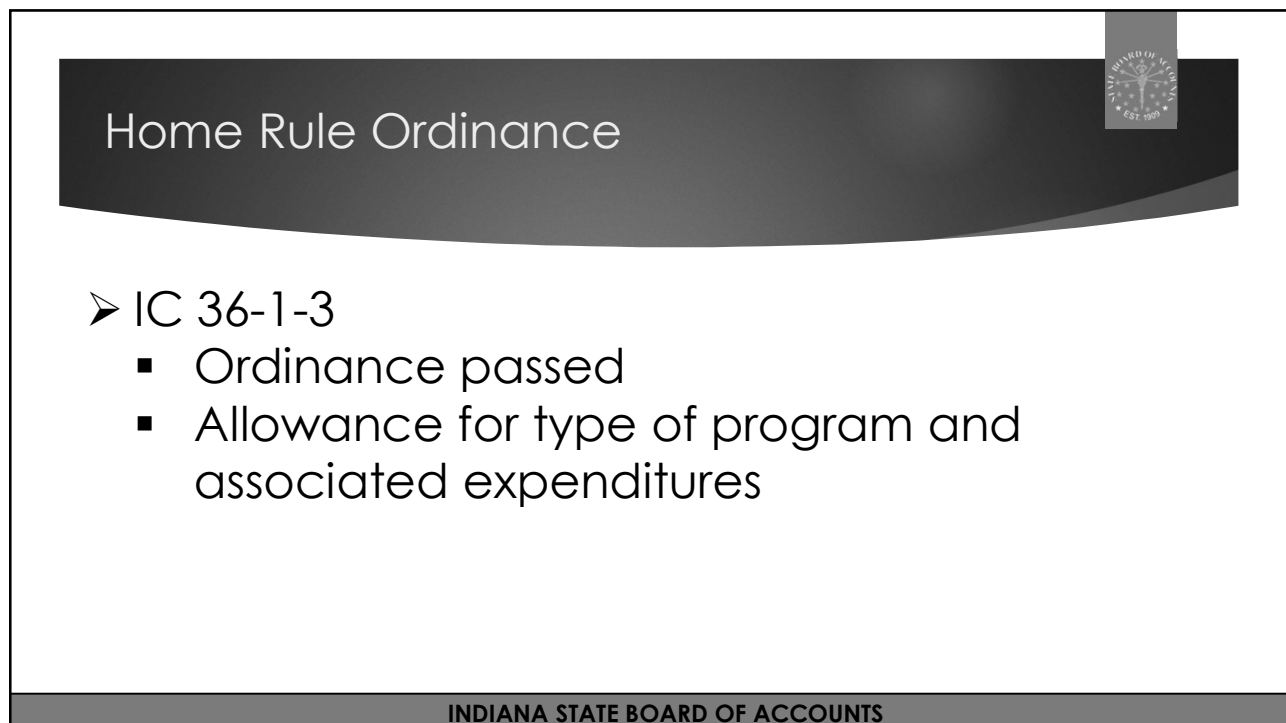
Drug Buy Money



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The slide features a dark background with the text "Drug Buy Money" in white. On the right side, there is a circular logo for the Indiana State Board of Accounts, which includes a torch, stars, and the text "STATE BOARD OF ACCOUNTS" and "EST. 1909".

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Home Rule Ordinance

- IC 36-1-3
 - Ordinance passed
 - Allowance for type of program and associated expenditures

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The slide features a dark background with the text "Home Rule Ordinance" in white. Below the title, there is a bulleted list with a right-pointing arrowhead. The list item "IC 36-1-3" is followed by two sub-items: "Ordinance passed" and "Allowance for type of program and associated expenditures". At the bottom of the slide, there is a footer that reads "INDIANA STATE BOARD OF ACCOUNTS".

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Petty Cash Fund Procedures:



- IC 36-1-8-3
 - Must be established as prescribed in IC 36-1-8-2 (Approved by Fiscal body and no appropriation required)
 - Documentation needs to be maintained for every purchase
 - Periodically file a claim to be replenished

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Documentation:



- Procedures for documentation need to be followed.
 - The Office of Justice Programs has a financial guide which includes a section on confidential expenditures. (Section 3.12)
- https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/OCFO_2014Financial_Guide.pdf

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Requirements:



- Ledger should be maintained
- Reconciling the petty cash to the Ledger
- Documentation should be maintained for all expenditures

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Gateway



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What is Gateway?

- Collection Platform for local units of government to submit required data to the State of Indiana
- Public Access tool for citizens
- Provides transparency of public funds
- Used by several agencies
 - State Board of Accounts (SBOA)
 - Department of Local Government Finance (DLGF)

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Access

- Email Gateway@sboa.in.gov
 - Name
 - Position Elected
 - 1st Day of Term
 - Outgoing Officials Name
 - Outgoing Officials Email (if known)
 - Outgoing officials last Day of Term

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User Guides

- <https://gateway.ifionline.org/help.aspx>
 - State Board of Accounts
 - ✓ 100R
 - ✓ Annual Financial Report
 - ✓ Monthly and Annual Engagement Uploads

State Board of Accounts (SBOA)

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Who Uploads in Gateway?


- County Auditor
- County Treasurer
- County Recorder
- County Clerk
- **County Sheriff**



INDIANA
Gateway for government units

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Monthly Uploads:

- Bank Reconcilements
- Outstanding Checklist
- Bank Statements
- Cash Balance Report

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Bank Reconciliation

- A bank reconciliation is a document that shows how you balanced the bank statement balance to your ledger balance. It should show the bank balance, plus deposits in transit, minus outstanding checks, plus/minus other reconciling items, and equal your ledger balance. You should upload a bank reconciliation for each bank account. You can upload one document or multiple documents.

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Bank Statements

- A bank statement is the document you receive from your bank each month showing the beginning balance, each deposit, each check cleared, other activity, and ending balance. You should include all pages, including pages that show copies of cancelled checks. You should upload this for each bank account. You can upload multiple documents.

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Outstanding Checklist

- The outstanding check list is the list of checks that have been written but have not yet cleared the bank account. You should upload this for each bank account. The total should agree with the amount on the bank reconciliation. You can upload multiple documents

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Cash Balance Report

- Form 54 – Sheriff’s Cash Book
- Form 205 – Ledger of Receipts, Disbursements, and Balances Commissary Fund
- Form 358 – Ledger of Receipts, Disbursements, and Balances for the Inmate Trust



Form 54 – Sheriff Cash Book

Form Prescribed by State Board of Accounts County Form No. 54

SHERIFF'S CASH BOOK										COUNTY, INDIANA																			
Date 20__	Receipt or Check Number	Cause or Tax Warrant Number	From Whom Received or To Whom Paid	On What Account	Total Cash Received	SHERIFF FEES DUE COUNTY					RECEIPTS			DISBURSEMENTS															
						Received of Orders of Sale, Fee Bills and Executions	Retail Dealers' Licenses	Other Fees Due County	Court Costs	Gross Income Tax Warrants	Cash Bonds	Sheriff's Personal Fees	Other Trust Funds	TOTAL DISBURSE- MENTS	Fees Paid to County	Costs Paid Clerk Court	Gross Income Tax Warrants	Cash Bonds	Sheriff's Personal Fees	Other Trust Funds									

SAMPLE



Form 205 - Commissary

Form Prescribed by State Board of Accounts

County Form 205

LEDGER OF RECEIPTS, DISBURSEMENTS, AND BALANCES
COMMISSARY FUND

Receipts				Disbursements				Amount of Warrant	Balance
Date	Receipt Number	Source	Amount of Receipt	Date	Payee	Warrant Number	Code*		

SAMPLE

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Form 358 - Inmate Trust

Form Prescribed by State Board of Accounts


General Form No. 358

LEDGER OF RECEIPTS, DISBURSEMENTS, AND BALANCES
FUND

	Receipts			Disbursements			Balance
	Date	Receipt Number and Source	Amount of Receipt	Date	Warrant Number	Amount of Warrant	

SAMPLE

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Annual Uploads:

Inmate Trust Fund Subsidiary Detail

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Inmate Trust Fund Subsidiary

- This is a subsidiary listing as of December 31 which should include the inmate name, inmate number and account balance at year end. The total should agree to the fund balance year end.

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Monthly Due Dates...



January monthly files – March 15th
 February monthly files – April 15th
 March monthly files – May 15th
 April monthly files – June 15th
 May monthly files – July 15th
 June monthly files – August 15th
 July monthly files – September 15th
 August monthly files – October 15th
 September monthly files – November 15th
 October monthly files – December 15th
 November monthly files – January 15th
 December monthly files – February 15th



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Annual Due Dates...



- These documents are due the same date as the Annual Financial Report for counties is due, which is 60 days after the close of the fiscal year (IC 5-11-1-4).
- Typically, March 1 (unless a leap year)

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Seized Assets



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GAAP Reporting only

- Fiscal officers, compilers and the auditors will need to determine if law enforcement agencies of the local government are holding cash and other financial assets seized that have not been returned to the owner or forfeited by court order at year-end.
- These assets would need to be accounted for in fiduciary funds for GAAP reporting purposes unless it can be shown that GASB 84, paragraph 11 does not apply, or the dollar amount identified is not material.

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Accounting for Seized Assets



- **Follow procedures outlined in IC 34-24-1-2**
- **Develop, implement, and document internal controls**
 - How will seized cash and/or property be handled
 - Securely kept in department, cash deposited in bank account, etc.
- **Log, track, and identify seized item(s) - cash, personal property, real property**
 - Name, Case #, Amount (Value), Date, Location, Released Date, Person item released to
 - Real or Personal Property Value – only needed at 12/31
 - Procedures for reconciling

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Reporting to Fiscal Officer



Cash

- Cash physically on hand or contained in a bank account is to be reported

Real or Personal Property

- County Sheriffs and City Police Departments will need to report any real or personal property values to the unit's fiscal officer
- Fiscal officers should design and implement procedures and controls to ensure law enforcement agencies report amounts.



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Supplemental
AFR

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Annual Financial Report (AFR)

IC 5-11-1-4(a):

“The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3-8.7”

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Funds Ledger – County Auditor

- The Funds ledger has all the funds of the county
 - General Fund
 - Special Revenue Funds
 - Fiduciary Funds (Pension Trust)
- However, if there are funds maintained outside of the treasury, those funds must be added to the annual financial report for the report to be complete.
 - Treasurer
 - Clerk
 - Sheriff

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Sheriff Funds- Not on County funds ledger

- Commissary Funds
 - Community Correction Commissary
- Inmate Trust Funds
- Juvenile Trust Funds
- Drug Buy/Confidential Informant Funds

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Financial Transactions



- Posting Ledgers
 - Commissary, Inmate Trust
- Reconciling control and detail ledgers
 - Inmate Trust
- Reconciling ledgers to bank statements
 - Commissary
 - Inmate Trust

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Annual Financial Report



- Auditor uploads onto Gateway the Counties Funds Ledger
 - Beginning Balance, Receipts, Disbursements and Ending Balance
- Auditor will manually add the funds for the supplemental funds
 - Beginning Balance, Receipts, Disbursements and Ending Balances
- The Supplemental Annual Financial Report is the responsibility of the official that completes and certifies the form
- The information on the Supplemental Annual Financial Report should tie to the financial records of the office

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Location of Template

- www.in.gov/sboa
- Navigate to Counties page under Political Subdivisions
- Scroll down to the section “Gateway”
- Expand the menu for Annual Financial Report
- Click on link for Supplemental Annual Report

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Supplemental Annual Financial Report

RETURN THE COMPLETED FORM TO THE OFFICIAL OF THE GOVERNMENTAL UNIT BY JANUARY 20TH.

Name of Governmental Unit:	Contact Person:
Office Name:	Phone Number:
Year:	E-mail Address:

List all accounts/funds managed by this office

Fund Name	Beg. Investment Balance	Ending Investment Balance	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance	New Fund

Certification: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

Signature of Dept Official:	Title:
Printed Name of Dept Official:	Date Signed:

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Supplemental Annual Report Instructions



- Part I – Contact Information
- Part II – Fund Name: Identify the fund
 - Commissary Fund
 - Inmate Trust Fund
- Part III – Beginning Investment Balance: Show the investment, if any at the beginning of the year
- Part IV – Ending Investment Balance: Show the investment, if any at the end of the year
 - Note if an investment is cashed in, this becomes part of the cash transactions

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Supplemental Annual Financial Report



- Part V – Beginning Cash Balance: this balance should agree with prior year report
- Part VI – Receipts: This the total receipts to the fund for the year.
- Part VII – Disbursements – This is the total disbursements from the fund for the year
- Part VII – Ending Balance-This amount should agree to the total on your cash book or ledger for December 31
- Part X – Certification

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RETURN THE COMPLETED FORM TO THE OFFICIAL OF THE GOVERNMENTAL UNIT BY JANUARY 20TH.


Name of Governmental Unit: Pleasant County	Contact Person: J. Phil Didout
Office Name: Sheriff	Phone Number: (317) 657-5309
Year: 2020	E-mail Address: JP@pleasantcounty.in.gov

List all accounts/funds managed by this office

Fund Name	Beg. Investment Balance	Ending Investment Balance	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance	New Fund
Commissary Fund			32,420	425,025	409,250	48,195	
Inmate Trust Fund			13,585	380,715	365,425	28,875	

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Beginning Balances

- Look for files in your office for 2019 AFR; OR
- Look at the Prior AFR on Gateway <https://gateway.ifionline.org/>
- Choose Annual Financial Report
- Cash and Investment Report for your county
 - Supplemental funds are usually at the very beginning of the report.
 - Look for Sheriff's Commissary and Inmate Trust
 - Look at the ending balances and compare to your beginning balance

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Local Fund Number	Local Fund Name	beg Casn & Inv Bal Jan 1, 2019	Receipts	Disbursement	end Casn & Inv Bal Dec 31, 2019
0	Clerk of the Circuit Court	\$259,080.27	\$2,515,710.83	\$2,511,465.13	\$263,325.97
00	Inmate Trust Fund 2	\$20,238.00	\$399,775.61	\$369,633.90	\$50,379.71
000	Sheriff's Commissary 2	\$28,301.00	\$411,329.27	\$407,209.39	\$32,420.88
0000	County Home Residents	\$13,564.00	\$367,355.39	\$367,334.06	\$13,585.33
000000	Treasurer	\$836,309.43	\$946,820.89	\$836,309.43	\$946,820.89
1000	County General	\$4,141,376.84	\$13,222,214.66	\$12,510,897.61	\$4,852,693.89

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Receipts and Disbursements

- This information comes from your financial records
- Your software probably has a report you can run to obtain this information.
 - Commissary Ledger and Inmate Trust Ledger
- Do not use the bank statements to prepare the Supplemental AFR.
- The ending balance should reconcile to your December bank statement.

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Review and Approval



- Review your report for accuracy
 - Trace beginning balance to prior report
 - Trace receipts and disbursements to financial report or ledger
 - Trace ending balance to bank reconciliation for December
 - Document your review and approval of the report and retain that copy for your records.
 - Send a copy to your County Auditor

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Issues with the Supplemental Report



- Ending balance from the prior report is not correct.
 - Complete the supplemental report for 2020 with the correct balance document the reason the beginning balance does not tie to prior report
- Funds are not correct on the prior report
 - Complete the supplemental report for 2020 with the correct funds and balances.
 - Check prior audit report to see if corrections were made to funds
- Ledger is not reconciled to bank and investment statements
 - Complete reconciliation as accurately as possible, contact Ricci or Lori for advice on Supplemental AFR.

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Contact Us:

Lori Rogers and Ricci Hofherr
Directors of Audit Services

Email: Counties@sboa.in.gov
Phone: (317)232-2512

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