



Indiana Sheriff Funds

2021 Sheriff Workshop Sessions

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Commissary Funds

Indiana State Board of Accounts



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How it's 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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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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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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Uses:

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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Uses IC 36-8-10-21(d) Continued:

- (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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Uses IC 36-8-10-21(d) 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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Uses IC 36-8-10-21(d) 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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Uses IC 36-8-10-21(d) 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.

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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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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Inmate Trust Funds

Indiana State Board of Accounts



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Applies:



IC 36-8-19-22(a) states: "This section applies to any county that operates a county jail."

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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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Personal Benefit 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 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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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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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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Funds Held by the Auditor

Indiana State Board of Accounts



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Accident Report Fund (1101):



- 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

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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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Other Funds Held by Auditor

Indiana State Board of Accounts



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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

Indiana State Board of Accounts



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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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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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Indiana State Board of Accounts

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