



Paul D. Joyce, CPA
State Examiner

COUNTY BULLETIN

ISSUED BY THE STATE BOARD OF ACCOUNTS

March 2026

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)
- 3 Good Friday – Legal Holiday (IC 1-1-9-1)
- 21, 23 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, 2026, as shown in this report. (IC 20-42-1-6)
- 11 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)
- 19-21 State Board of Accounts called meeting for County Auditors – Indianapolis
- 25 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)

REMINDER OF ORDER OF BUSINESS
(continued)

June

- 1 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 to furnish the list to those agencies on or before June 1. (IC 6-1.1-22-16)
- 9-10 State Board of Accounts called meeting for Clerks of the Circuit Court – Indianapolis
- 13 State Board of Accounts called meeting for County Councils – Indianapolis
- 15 Before June 16 of each even numbered year the County Assessor is to give notice to tax exempt organizations which failed to file an application for exemption of property tax for which an exemption was effective for the previous year, if application must be filed for the exemption under IC 6-1.1-11-3.5. (IC 6-1.1-11-5)
- 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))

PUBLIC NOTICE ADVERTISING

The statute governing the publication of legal notices and annual reports may be found in IC 5-3-1.

IC 5-3-1-0.4 defines a newspaper for the publication of legal notices and reports.

IC 5-3-1-1.5 provides the requirements for newspaper website posting when a notice is published in accordance with this chapter and provides that a newspaper may not charge a fee for posting a notice on its website in accordance with this section.

IC 5-3-1-2 provides the requirements for notice publication of different types of events when the notice is required to be published in accordance with this chapter.

- If the notice is in relation to a public hearing or meeting, the notice shall be published one (1) time, at least ten (10) days before the date of the hearing or meeting.

- If the notice is in relation to an election, the notice shall be published one (1) time, not later than (21) days before the date of the election.
- If the notice is in relation to the sale of bonds, notes, or warrants, the notice shall be published two (2) times, at least one week apart, with the first publication made at least fifteen (15) days before the date of the sale and the second publication made at least three (3) days before the date of the sale.
- If the notice is in relation to the receiving of bids, the notice shall be published two (2) times, at least one week apart, with the second publication made at least seven (7) days before the date bids will be received.
- If the event is the establishment of a cumulative or sinking fund, notice of the proposal and of the public hearing that is required to be held shall be published two (2) times, at least one (1) week apart, with the second publication made at least three (3) days before the date of the hearing.
- If the event is the submission of a proposal adopted by the county for a cumulative or sinking fund for an approval of the Department of Local Government Finance, the notice of the submission shall be published one (1) time. The county shall publish the notice when directed to do so by the Department of Local Government Finance.
- If the event is the required publication of any ordinance, notice of the passage of the ordinance shall be published one (1) time within thirty (30) days after the passage of the ordinance.
- If the event is one about which notice is required to be published after the event, notice shall be published one (1) time within thirty (30) days after the date of the event.
- If the event is related to the sale of real property under IC 36-1-11-5, IC 36-7-14-22.6, or IC 36-7-15.1-15.6, the notice shall be published one (1) time not more than ten (10) days after the date on which the determination was made to sell and not less than ten (10) days before the date offers will be received.
- In case any officer charged with the duty of publishing any notice required by law is unable to procure advertisement at the price fixed by law, or the newspaper refuses to publish the advertisement or post to the newspaper's internet website, it is sufficient for the official to post printed notices in three (3) prominent places in the county, in lieu of such advertisement in a newspaper.

IC 5-3-1-2.3 provides guidance for the validity of notices that contain errors or omissions. A notice published in accordance with this chapter or any other Indiana statute is valid even though the notice contains errors or omissions, as long as: (1) a reasonable person would not be misled by the error or omission; and (2) the notice is in substantial compliance with the time and publication requirements applicable under this chapter or any other Indiana statute under which the notice is published.

BOARD OF FINANCE – ANNUAL MEETING

IC 5-13-7-6 requires each local board of finance to meet annually after the first Monday and on or before the last day of January. At the annual meeting, the board of finance shall elect from the board's membership a president and secretary. The officers hold office until the officers' successors are elected and qualified.

The board of finance shall also receive and review the written report of the investing officer summarizing the county's investments during the previous year. The report must contain the name of each financial institution, governmental agency or instrumentality, or other person with whom the county invested money during the previous calendar year. The board of finance shall review the overall investment policy of the county.

SOLID WASTE COLLECTION AND DISPOSAL

IC 36-9-30-5 allows counties to contract for the collection or disposal of solid waste. The following types of contracts may be entered into:

- (1) Contracts with individuals for the exclusive right to collect and dispose of solid waste as defined under IC 36-9-30-4;
- (2) Contracts with any business or institution for the collection and disposal of industrial, commercial, or institutional solid waste. All fees collected by the county shall be deposited in the treasury of the county for the administration, operation, and maintenance of the solid waste collection and disposal project; and
- (3) Contracts for the use of privately owned solid waste disposal facilities.

If a contract executed under (1) or (2) yields a gross revenue to a contractor (other than a governmental entity) of at least \$25,000 during the time it is in effect, the county must comply with IC 36-1-12-4 in awarding the contract. The county shall require the bidder to submit a financial statement, a statement of experience, the bidder's proposed plans for performance of the contract, and the equipment the bidder has available for the performance of the contract.

A county may contract with private persons that operate facilities that combine significant elements of recycling or production of refuse derived fuel.

DRAINAGE FUNDS - EXPENSES

Pursuant to IC 36-9-27-11, the operating expenses of the county drainage board shall be paid from money appropriated from the county general fund. Such operating expenses include the following.

- a. Per diem of members of the drainage board. [IC 36-9-27-10].
- b. Compensation of an attorney employed by the drainage board. [IC 36-9-27-9].
- c. Compensation of an engineer or surveyor appointed by the drainage board. [IC 36-9-27-31].
- d. Compensation for secretarial or clerical service to the drainage board.
- e. Mileage; of the drainage board; of engineer or surveyor appointed by the board under c. above; of county surveyor and deputies when engaged in drainage work paid at the rate provided by law for state employees. [IC 36-9-27-10].
- f. Postage.
- g. Advertising and cost of notices given by the drainage board in projects involving reconstruction or maintenance.
- h. Office telephone.
- i. Official records.
- j. Office supplies.
- k. Office equipment.

Pursuant to IC 36-9-27-30(c), under item "c" the rate of compensation paid shall be assessed against the drainage project for which the engineer is employed.

Item "f" does not include postage for sending notices that the petitioner's attorney is required to mail. Such costs are reimbursable to the attorney from the General Drain Improvement Fund after the project has been finally and conclusively established. Reimbursements to the attorney for this expense, as well as their statutory fee under IC 36-9-27-61, shall be delayed until after the time has expired to petition a court for judicial review pursuant to IC 36-9-27-106 to 36-9-27-109. Item "f" does not include cost of mailing notices required by IC 36-9-27-52, involving reconstruction. Costs of advertising and notices required by this section are payable from item "g" and are chargeable items of expense against the affected reconstruction projects.

DRAINAGE FUNDS – MAINTENANCE AND CONSTRUCTION OR RECONSTRUCTION

Some counties have advanced money from the General Drain Improvement Fund to pay maintenance expenses or construction or reconstruction costs prior to holding hearings and fixing assessments against the benefited property owners.

- (1) Maintenance Expenses – IC 36-9-27-38 contains the following provisions with respect to periodic maintenance:

"When the board refers a regulated drain classified in need of periodic maintenance to the county surveyor, he shall prepare a maintenance report that includes the following items: (1) The estimated annual cost of periodically maintaining the drain..."

This wording is then followed with items the surveyor must include in their report. These include (1) the name and address of each owner, (2) the legal description of the land of each owner, and (3) for the drainage board to prepare a schedule of assessments, hold a hearing thereon after giving due notice of such hearing, and to fix annual maintenance assessments for such maintenance expenses.

IC 36-9-27-45 indicates maintenance work shall be paid from the General Drain Improvement Fund when a maintenance fund has not been established, or where a maintenance fund has been established but is not sufficient to pay for the work. The General Drainage Improvement Fund shall be reimbursed from the appropriate maintenance fund when the maintenance fund is established or becomes sufficient. However, we can find no authority for the drainage board or for the county surveyor to incur expenses in connection with the periodic maintenance of drains, or to pay any expenses connected therewith, unless the board has referred such drains to the surveyor.

We also recognize that IC 36-9-27-44 authorizes maintenance expenses up to \$1,500.00 on any drain to be paid from the General Drain Improvement Fund without annual maintenance assessments being established, subject to a maximum limit in any one year for all such maintenance expenses not to exceed \$10.00 per mile of legal drains in the county. However, unless maintenance assessments are established and the General Drain Improvement Fund reimbursed, this practice will result in the General Drain Improvement Fund being depleted without any provision for advances to be made by the county to cover such expense.

- (2) Construction or Reconstruction of Drains – The county auditor shall not pay construction or reconstruction costs in excess of the amount of final costs certified to the county auditor pursuant to IC 36-9-27-86. The items comprising the final costs are enumerated in IC 36-9-27-84: contract price; incidental expense (including advertising, engineering costs, etc.); damages; interest on any bonds issued under IC 36-9-27-94; and attorney fees, if any.

There is no requirement to have assessment rolls recorded in the county recorder's office.

It is the responsibility of the county auditor to see that disbursements for the construction or reconstruction of each drain do not exceed the amount assessed affected property owners on such drain. If costs exceed the assessments, the matter should be immediately referred to the county drainage board.

PENALTY ON DELINQUENT DRAINAGE ASSESSMENTS

Pursuant to IC 36-9-27-86(c), drainage assessments shall be considered taxes and the manner of collection shall be in accordance with property tax collection laws (IC 6-1.1). Therefore, counties should apply the same penalties applicable to delinquent property tax payments under IC 6-1.1-37-10 to delinquent drainage assessment payments.

PROCUREMENT OF SERVICES – ARCHITECTS, ENGINEERS, AND LAND SURVEYORS

Pursuant to IC 5-16-11.1-4, when professional services are required for a project, a public agency may:

- (1) publish notice in accordance with IC 5-3-1;
- (2) provide for notice (other than notice in accordance with IC 5-3-1) as it determines is reasonably calculated to inform those performing professional services of a proposed project;
- (3) provide for notice in accordance with both subdivisions (1) and (2); or
- (4) determine not to provide any notice.

If the public agency provides for notice under subsection (1), (2), or (3) above, each notice must include:

- (1) the location of the project;
- (2) a general description of the project;
- (3) the general criteria to be used in selecting professional services firms for the project;
- (4) the place where any additional project description or specifications are on file;
- (5) the hours of business of the public agency; and
- (6) the last date for accepting statements of qualifications from interested parties.

INVESTMENTS – REPURCHASE AGREEMENTS

IC 5-13-9-3 allows units of government to invest in repurchase or resale agreements. Such agreements involve the purchase and guaranteed resale of any interest-bearing obligations issued, or fully insured or guaranteed by, the United States or any U.S. government agency. The amounts of these types of agreements must be fully collateralized by interest-bearing obligations as determined by the current market value computed on the day the agreement is effective.

NUMBER OF EMPLOYEES AND SALARIES – PROSECUTING ATTORNEY

Pursuant to IC 36-2-5-4, each prosecuting attorney on or before July 2 of each year, for salaries and wages to be paid in the ensuing budget year, shall file with the county auditor County Form No. 144, titled "Statement of Salaries and Wages Proposed to be Paid Officers and Employees," setting out the number of employees and the rate of salary or wage to be paid each such employee from county funds. The salaries to be paid the prosecuting attorney and chief deputy prosecuting attorney by the State of Indiana shall not be included; however, if additional salary is to be paid by the county, such additional salary must be included.

PAYMENT OF SALARIES AND WAGES – PROSECUTING ATTORNEY

All officers and employees of the prosecuting attorney's office for which salaries and wages have been fixed by the county council shall be paid on payrolls submitted by the prosecuting attorney in the same manner as other county officers and employees. In those counties where a person is employed on a part-time basis in the prosecuting attorney's office and part-time in a law firm or in the private practice of the prosecuting attorney, the portion of the salary payable by the county shall be paid directly to the employee by the county. The law firm or the prosecuting attorney should not be reimbursed for personal services of any employee whose salaries and wages are payable from county funds.

OFFICE SPACE – PROSECUTING ATTORNEY

If the commissioners do not furnish an office for the prosecutor, IC 33-39-6-8(d) permits the county council to appropriate a reasonable amount of money per year to the prosecuting attorney for office space. If the prosecuting attorney's office is located in a law office rented or owned by the prosecuting attorney or the law

firm in which the prosecuting attorney is a member or partner, this will not preclude payment of the allowance to the prosecuting attorney or to the owner of the building; however, the amount of the allowance shall not exceed that fixed by the county council when the county budget is considered. The amount should be clearly set out in the budget estimate.

The term "office space" may include the cost of the space occupied by the prosecuting attorney's office, including utilities and equipment owned by the law office, but shall not include salaries paid directly by the county.

DISPOSAL OF PROPERTY – PROSECUTING ATTORNEY

Prosecutors should follow the rules outlined in IC 5-22-22, or any other applicable statute(s), when disposing of property.

CLAIMS AND ALLOWANCES – PROSECUTING ATTORNEY

All expenses of the prosecuting attorney's office shall be paid upon properly itemized claims filed with the county auditor and allowed by the board of county commissioners, in the same manner as claims of other county offices and departments.

All salaries and wages shall be paid upon filing of a Payroll Schedule and Voucher, General Form No. 99. Mileage payable to the prosecuting attorney, deputies and assistants in the performance of their duties shall be itemized on Mileage Claim, General Form No. 101.

Claims of vendors for furnishing supplies and equipment should be filed on County Form No. 17 and each such claim should be fully itemized or have attached thereto itemized invoices to support the amount claimed.

PURCHASES – PROSECUTING ATTORNEY

The board of county commissioners is the purchasing agent for the county, and all general laws related to purchases should be observed.

The board of county commissioners is also responsible for maintenance of the courthouse in which the prosecuting attorney's office is located and, if any repairs or remodeling of the office are needed, the matter should be submitted to the board of county commissioners.

CLERKS – SUPPORT FEES

Pursuant to IC 33-37-5-6:

- (b) The clerk or the state central collection unit shall collect a fee in addition to support and maintenance payments. The fee is fifty-five dollars (\$55) for each calendar year.
- (c) The fee required under subsection (b) is due at the time that the first support or maintenance payment for the calendar year in which the fee must be paid is due.
- (d) The clerk may not deduct the fee from a support or maintenance payment.
- (e) "...if a fee is collected under this section by the clerk, the clerk shall forward the fee to the county auditor in accordance with IC 33-37-7-12(a)..."

According to IC 33-37-7-12(a), the fee collected by the clerk should be forwarded to the county auditor not later than thirty (30) days after collection.

Pursuant to IC 33-32-4-5:

The state central collection unit is not liable and the clerk is not personally liable or liable in the clerk's official capacity on the clerk's official bond for funds received if the state central collection unit or the clerk:

- (1) through error or in accordance with the best information available to the state collection unit or the clerk, disbursed the funds to a person the state collection unit or the clerk reasonably believed to be entitled to receive the funds and to comply with a:
 - (A) child support order; or
 - (B) garnishment order
- (2) inappropriately disbursed or misapplied child support funds, arising without the knowledge or approval of the state collection unit or the clerk, that resulted from:
 - (A) an action by an employee of, or a consultant to, the department of child services or the Title IV-D agency;
 - (B) an ISETS or the successor statewide automated support enforcement system technological error; or
 - (C) information generated by ISETS or the successor statewide automated support enforcement system;
- (3) disbursed funds that the state collection unit or the clerk reasonably believed were available for disbursement but that were not actually available for disbursement;
- (4) disbursed child support funds paid to the state collection unit by a personal check that was later dishonored by a financial institution; and
- (5) did not commit a criminal offense as part of the disbursement.

In accordance with IC 33-32-4-6, if the state collection unit or the clerk improperly disburses funds in the manner described by section 5, the state collection unit or the clerk shall do the following:

- (1) deduct the amount of funds improperly disbursed from fees collected under IC 33-37-5-6.
- (2) credit each account from which funds were improperly disbursed with the amount of funds improperly disbursed under section 5.
- (3) notify the prosecuting attorney of the county of:
 - (A) the amount of the improper disbursement;
 - (B) the person from whom the amount of the improper disbursement should be collected; and
 - (C) any other information to assist the prosecuting attorney to collect the amount of the improper disbursement.
- (4) record each action taken under this subsection on a form prescribed by the State Board of Accounts.

Reimbursements shall be in accordance with IC 33-32-4-7 which states:

If

- (1) fees collected under IC 33-37-5-6 are credited to an account under section 6(2) of this chapter because a check or money order was dishonored by a financial institution or was the subject of a stop payment order; and
- (2) a person subsequently pays to the clerk all or part of the amount of the check or money order that was dishonored or the subject of a stop payment order;

the clerk must reimburse the account containing fees collected under IC 33-37-5-6 using the amount the person paid to the clerk.

COUNTY MISDEMEANANT FUND [IC 11-12-11]

Expenditures from the county misdemeanor fund must comply with IC 11-12-11-5: "A county misdemeanor fund must be used only for funding the operation of the county's jail, jail programs, or other local correctional facilities or community based programs. Any money remaining in a county misdemeanor fund at the end of the year does not revert to any other fund, but remains in the county misdemeanor fund."

SPECIAL DEATH BENEFIT FEES

IC 35-33-8-3.2 requires the clerk of the circuit court (or, with the clerk's authorization, the sheriff) to accept bail bonds, and it requires certain defendants to:

- (A) execute a bail bond with sufficient solvent sureties;
- (B) deposit of cash or securities in an amount equal to the bail;
- (C) execute a bond secured by real estate in the county, where thirty-three hundredths (0.33) of the true tax value less encumbrances is at least equal to the amount of the bail;
- (D) post a real estate bond; or
- (E) perform a combination of the requirements described in clauses (A) through (D)

The court may require the defendant and each person who makes the deposit on behalf of the defendant to execute an agreement that allows the court to retain all or a part of the cash to pay publicly paid costs of representation and fines, costs, fees, and restitution that the court may order the defendant to pay if the defendant is convicted.

The clerk of the court shall also collect a fee of five dollars (\$5) from each bond or deposit. The five-dollar (\$5) fee is the special death benefit fee and is to be collected in addition to the bail bond for the types of bail listed above.

The five dollar (\$5) special death benefit fee should be retained by the clerk or sheriff when the defendant is required to execute a bail bond by depositing cash or securities in an amount not less than ten percent (10%) of the bail. This fee is retained as a condition of bail and is not dependent on the outcome of the case.

Semiannually, the county shall remit the special death benefit fees to the Auditor of State for deposit into the special death benefit fund of the Public Employees' Retirement Fund.

REDEVELOPMENT COMMISSIONS – POLICE AND FIRE EXPENDITURES

Effective January 1, 2023, redevelopment commissions (RDCs) were granted the power to spend tax increment financing (TIF) funds on police and fire services. [IC 36-7-14-39(b)(4)(N) (“proceeds [] may be used [] to [] [e]xpend revenues that are allocated for police and fire services on both capital expenditures and operating expenses as authorized in section 12.2(a)(28)...”).]. If the RDC wishes to expend TIF funds on police and fire expenses, regardless of whether the expenses are capital or operational, the RDC must ensure it maintains adequate documentation to allow the SBOA to confirm during audit that the TIF funds were expended for an allowable purpose. The expenditure must be included in the annual spending plan described in section IC 36-7-14-12.7.

To avoid a critical audit finding concerning TIF expenditures on police and fire services, the RDC must expend the TIF funds in one of the following ways:

- (1) Disburse the payments directly from the RDC Allocation fund by following the claims process in IC 36-7-14-8(c) and IC 36-7-14-29; OR
- (2) Reimburse the city, town, or county pursuant to the claims process in IC 36-7-14-8(c) and IC 36-7-14-29 for police and fire expenses incurred by the city, town, or county; OR
- (3) Transfer TIF funds to the city, town, or county prior to police and fire expenses being incurred by completing the following steps:
 - a. Pass a resolution that allows for a transfer to the city, town, or county from the TIF funds.
 - i. The resolution must identify how the restricted funds will be used in accordance with IC 36-7-14-39(b)(4)(N) and IC 36-7-14-12.2(a)(28).
 - ii. The resolution must indicate that the RDC is directing the use of the funds.
 - b. The appropriate governing body of the unit must adopt a resolution accepting the transfer and acknowledging the restricted uses identified in the RDC’s resolution.
 - c. Internal controls must be in place to ensure the TIF allocation funds paid to the unit are expended in accordance with IC 36-7-14-39(b)(4)(N) and IC 36-7-14-12.2(a)(28).
 - i. Documentation supporting the lawful expenditure of the transferred dollars must be maintained for SBOA audit or examination.
 - ii. This documentation must include a detailed listing of expenses paid from the TIF allocation funds and a current balance of the allocation funds remaining. (IC 36-7-14-8)
 - d. If the RDC opts to transfer the TIF funds and the appropriate governing body of the unit accepts the transfer, the unit must also have a plan for transferring any unexpended TIF money back to the allocation fund at the end of the year.

IC 36-7-14-29(b) prohibits TIF funds from reverting to a unit’s general fund. A TIF fund is “a continuing fund,” and any transferred, unexpended funds do not “revert to the general fund of the unit.”



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769
Telephone: (317) 232-2513
Fax: (317) 232-4711
www.in.gov/sboa

TO: County Elected Officials

FROM: Paul D. Joyce, CPA
State Examiner

RE: Meal Prices per Indiana Code 36-8-10-7

DATE: March 23, 2026

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, 2026, and thereafter ending on the fourteenth (14th) day of each succeeding month. Claims for meals for the month beginning December 15 will be paid from the appropriation for the succeeding year.

The allowance for meals is set at \$2.00 per person per meal except for those applicable counties that meet the requirements under Indiana Code 36-8-10-7(b).

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