

# THE COUNTY BULLETIN

## And Uniform Compliance Guidelines

### ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 377

April 2011

#### REMINDER OF ORDER OF BUSINESS

#### April

- 15 Members of Tax Adjustment Board to be appointed before this date in counties that have not abolished such board. (IC 6-1.1-29-2)
- Last day to make pension report and payment for first quarter by counties participating in Public Employees' Retirement Fund.
- 20 Last day to report and make payment of balance of State and County Income Tax withheld in March to Indiana Department of Revenue.
- Last day to file quarterly unemployment compensation reports with the Department of Workforce Development.
- 22 Good - Friday - Legal Holiday (IC 1-1-9-1)
- 26, 27 & 28 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, 2009, as shown in this report. (IC 20-42-1-6)
- 10 First installment of property taxes due. (IC 6-1.1-22-9)
- 15 On or before May 15 is the last regular day for filing applications for tax exemption by Churches, Educational and Charitable organizations. (IC 6-1.1-11-3)
- Period for normal filing of personal property schedules ends. (IC 6-1.1-1-7)
- Before May 16, 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 preceding year. (IC 6-1.1-11-5)

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

**May – (continued)**

- 20 Last day to report and make payment of State and County Income Tax withheld in April to Indiana Department of Revenue.
- 25, 26 & 27 State Board of Accounts called meeting for County Auditors – Vevay
- 31 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 June 1 the County Auditor will certify the name and addresses of persons who have money due them from the County to the County Treasurer for determining if such persons owe delinquent property taxes. (IC 6-1.1-22-14)  
  
On or before June 1 the County Treasurer will provide to the Auditor of State, Indiana Department of Transportation, and any state institution or state school a list of persons who owe delinquent property taxes and are believed to have money due to them from that agency. (IC 6-1.1-22-16)
- 7, 8 & 9 State Board of Accounts called meeting for Clerk of the Circuit Courts – Michigan City
- 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 Last day to report and make payment of State and County Income tax withheld in May to Indiana Department of Revenue.  
  
On or before this date complete settlement and distribution of taxes collected by the County Treasurer since the last settlement. Prepare settlement sheet to be submitted to Auditor of State for approval and make distribution of funds due local governmental units and the Treasurer of State by June 30. (IC 6-1.1-27-1 & IC 6-1.1-27-3)
- 30 Last day for County Treasurer to certify list of real property eligible for tax sale to County Auditor if May 10 first payment due date.  
  
On or after January 1 of each calendar year in which a tax sale will be held in a county and not later than 51 days after the first tax payment due date in that calendar year, the County Treasurer is to certify the list of real property eligible for tax sale to the county auditor. (IC 6-1.1-24-1)

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**SCHOOL BUS CONVENIENCES**

The cost of providing loading and unloading conveniences for school buses on county highways and roads shall be paid by the county as provided by IC 20-27-10-1.

IC 20-27-10-1 states: "To promote safety in school bus operations, school corporations shall cooperate with the civil divisions of local and state government to provide necessary loading and unloading conveniences as an accessory to public streets and highways. The cost of providing these conveniences shall be paid by the civil divisions of government."

**COUNTY SHERIFFS**

**Vehicle Inspection Fund**

IC 9-29-4-2 states: "A person described in subdivision (3) who makes an inspection under IC 9-17-2-12 may charge a fee. A fee charged under this section is subject to the following:

(1) The fee must be established by ordinance adopted by the unit (as defined in IC 36-1-2-23).

(2) The fee may not exceed five dollars (\$5).

(3) The Revenue from the inspection fee shall be deposited in the following manner:

(A) A special vehicle inspection fund if the person making the inspection is a member of the county sheriff's department. The fiscal body of the unit must appropriate the money from the inspection fund only for law enforcement purposes.

(B) A local law enforcement continuing education fund established by IC 5-2-8-2 if the person making the inspection is a member of a city or town police department, a town marshal, or a town marshal deputy."

In the enabling ordinance, it is further suggested a procedure for handling the fees be established similar to those prescribed by the State Board of Accounts for accident report copy fees and handgun license applications and/or transfers, as follows:

(1) Issue a receipt, Sheriff's Receipt No.133, for each fee collected.

(2) Remit receipts to the County Auditor once each month, on the Monthly Report of Collections (County Form No. 362).

(3) The County Auditor shall receipt the collections into the Vehicle Inspection Fund.

**Inmate Trust Fund**

IC 36-8-10-22 states: "(a) This section applies to any county that operates a county jail.

(b) 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.

(c) If the inmate or his 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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**COUNTY SHERIFFS**

**Inmate Trust Fund (Continued)**

- (d) Upon discharge or release of an inmate from the county jail, the sheriff shall pay to that inmate or his legal guardian any balance remaining in his trust fund.
- (e) If an inmate is found guilty of intentionally destroying or losing county property after a hearing under IC 11-11-5-5, the sheriff may disburse from the inmate's trust funds 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.
- (f) 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."

In order to comply with these provisions, the sheriff may post the receipts and disbursements through the Sheriff's Cash Book, through the trust column. County Form No. 133 for receipts and County Form No. 141 for disbursements would be used and General Form No. 358 for each individual inmate trust fund. An alternate method would be to use General Form No. 358, Ledger of Receipts, Disbursements and Balances as a control and also for each individual inmate trust fund. The balances from the total individual ledger must be equivalent to the control ledger on any given date.

**Jail Commissary Fund**

IC 36-8-10-21 states:

- "(a) This section applies to any county that has a jail commissary that sells merchandise to inmates.
- (b) 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.
- (c) The sheriff, or his 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.
- (d) 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:
  - (1) merchandise for resale to inmates through the commissary;
  - (2) expenses for 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;
  - (5) equipment, including vehicles and computers, computer software, communication devices, office machinery and furnishings, cameras and photographic equipment, animals, animals 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;
  - (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.

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**COUNTY SHERIFFS**

**Jail Commissary Fund (Continued)**

- (B) Child Abuse.
  - (C) Domestic Violence.
  - (D) Drinking and Driving.
  - (E) Juvenile Delinquency;
- (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.
- (e) 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 each year."

In order to comply with these provisions use General Form No. 352, General Receipt; General Form 353, General Warrant; and General Form No. 358, Ledger of Receipts, Disbursements and Balances. The commissary fund is held in a separate bank account that must be reconciled monthly. Do not post these transactions to the Sheriff's Cash Book.

**Handgun Licenses**

IC 35-47-2-3 states in part:

"...(b) The law enforcement agency which accepts an application for a handgun license shall collect the following application fees:

- (1) From a person applying for a four (4) year handgun license, a ten dollar (\$10) application fee, five dollars (\$5) of which shall be refunded if the license is not issued.
- (2) From a person applying for a lifetime handgun license who does not currently possess a valid Indiana handgun license, a fifty dollar (\$50) application fee, thirty dollars (\$30) of which shall be refunded if the license is not issued.
- (3) From a person applying for a lifetime handgun license who currently possesses a valid Indiana handgun license, a forty dollar (\$40) application fee, thirty dollars (\$30) of which shall be refunded if the license is not issued...the fee shall be deposited into the law enforcement agency's firearms training fund or other appropriate training activities fund and used by the agency to 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 (as defined in IC 35-47-5-13(a)) for the law enforcement officers employed by the law enforcement agency. The state board of accounts shall establish rules for the proper accounting and expenditure of funds collected under this subsection."

In keeping with the provisions of this statute, the following procedure is recommended for accounting for such application fees:

- (1) Issue a Receipt, Sheriff's Receipt No. 133 for each fee collected.
- (2) Remit receipts to the County Auditor on the Monthly Report of Collections (County Form No. 362.)

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**Handgun Licenses (Continued)**

- (3) The county auditor shall receipt the fees to a separate fund in the ledger of receipts and disbursements titled "Firearms Training Fund" and the county treasurer shall deposit such receipts in a designated depository of the county. A separate depository account is not required.
- (4) If the application is turned down, a refund shall be made from the Firearms Training Fund without appropriation upon the basis of a claim filed, allowed and paid in the proper legal manner. No refunds are to be made from any other fund of the unit.

**Retail Handgun Dealer's License – Issuance – Fee – Disposition of Fee**

IC 35-47-2-15 states in part: "(a) A person desiring a retail handgun dealer's license shall apply to the sheriff of the county in which he resides, or if he is a resident of another state and has a regular place of business in Indiana, then to the sheriff of the county in which he has a regular place of business. The applicant shall state his name, full address, occupation, sex, race, age, place of birth, nationality, height, weight, build, color of eyes, color of hair, complexion, scars and marks, and any criminal record (minor traffic offenses excepted). The officer to whom the application is made shall verify the application and search his records concerning the applicant's character and reputation.

(b) The officer to whom the application is made shall send to the superintendent:

- (1) the verified application;
- (2) the results of the officer's investigation; and
- (3) the officer's recommendation for approval or disapproval of the application;

in as many copies as the superintendent shall designate, and one (1) set of legible and classifiable fingerprints of the applicant. The superintendent may make whatever further investigation he deems necessary. Whenever disapproval is recommended by the officer to whom the application was made, he shall provide the superintendent and the applicant with his complete reasons for the disapproval in writing. If the officer to whom the application is made recommends approval, he shall instruct the applicant in the proper method of taking legible and classifiable fingerprints. If it appears to the superintendent that the applicant is of good character and reputation and a proper person to be licensed, he shall issue to the applicant a retail handgun dealer's license which shall be valid for a period of two (2) years from the date of issue. The fee for the license shall be twenty dollars (\$20), which shall be deposited with the officer to whom the application is made, who shall in turn forward it to the superintendent for deposit with the treasurer of state when the application is approved by the superintendent. In the event that the application is disapproved by the superintendent, the fee shall be returned to the applicant along with the complete reasons, in writing, for the disapproval."

Such fee shall be handled as trust funds are handled when received.

**Extradition of Prisoners**

The State Board of Accounts is of the audit position that any police officer incurring expenses in accordance with the Uniform Criminal Extradition Act, IC 35-33-10-3, should file a claim, County Form No. 17, for all expenses incurred in the extradition of prisoners. The claim should be against the county wherein the crime is alleged to have been committed. The expenses should be paid from the general fund or the County Extradition Fund established in accordance with IC 35-33-14.

## **COUNTY SHERIFFS**

### **Accident Report Fund**

IC 9-29-11-1 allows County Sherriff's to charge a fee which shall be fixed by ordinance of the fiscal body in an amount not less than five dollars (\$5.00) for each report. The fee shall be deposited in a separate account to be known as the Accident Report Fund and may be expended at the discretion of the County Sheriff for any purpose reasonably related to the keeping of accident reports and records or the prevention of street and highway accidents.

We recommend the following procedures be used in accounting for such transactions:

- (1) Issue a Receipt, Sheriff's Receipt No. 133 for each fee collected and post the receipt to the Sheriff's Cash Book.
- (2) Remit the receipts to the County Auditor at the end of each month on the Monthly Report of Collection (County Form No. 362).
- (3) The County Auditor shall receipt the fees to a separate "Accident Report Fund."
- (4) The money in the fund may be expended for the purposes listed in IC 9-29-11-1 without appropriation.

### **Buy Money**

The following procedures should be followed in obtaining and making expenditures for buy money or payments to informants:

- (1) Under IC 36-1-3 an ordinance be passed allowing this type of program and associated expenditures;
- (2) An appropriation for such purpose be provided in the manner authorized by state statutes;
- (3) Petty cash fund procedures are followed as authorized by IC 36-1-8-3; and
- (4) A minimum documentation procedure to be followed, similar to either:
  - (a) Guidelines for Confidential Expenditures, Appendix J, Indiana Criminal Justice Planning Agency Financial Guide; or
  - (b) Guidelines for Withdrawal of Money and Reporting Procedures of Enforcement Aid Fund Moneys, Indiana State Police Department.

### **Telephone Fees at the County Jail**

IC 36-8-10-21 allows the County Sheriff to establish a commissary fund for the sale of merchandise to inmates. If the county jail has pay telephones, which pays a long distance commission to the county, and those telephones are in an area of the jail used exclusively by inmates, then we would not take an audit exception to those commissions being deposited in the Commissary Fund.

However, if the telephones are in an area of the jail which is accessible to the public, then the commission for long distance calls shall be deposited in the County General Fund and would require an additional appropriation for expenditure of this revenue.

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**COUNTY SHERIFFS**

**Social Security Incentive Payments to Counties**

Several counties have been receiving incentive payments from the Social Security Administration (SSA) as a result of an agreement being executed between the local sheriff's department and SSA. The sheriff sends a listing of those individuals being confined to SSA. If SSA determines that any of those individuals are currently receiving Supplemental Security Income (SSI) benefits, these benefits will be suspended and an incentive payment of up to \$400 per individual will be deposited into the sheriff's bank account by EFT. These payments should be transferred by the sheriff to the County Treasurer and quietused into the County General Fund.

**Federal Reimbursement for Housing Federal Prisoners**

All reimbursements to the county sheriff from the federal government for housing federal prisoners shall be turned over to the county auditor for deposit into the County General Fund.



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AMOUNTS AUTHORIZED TO BE RECEIVED BY SHERIFFS FOR BOARD OF PRISONERS

By authority of IC 36-8-10-7, I Bruce Hartman, CPA, State Examiner of the State Board of Accounts, do hereby fix the exact amount per meal which the sheriff of each county in the State of Indiana, shall be entitled to receive for feeding prisoners legally in his charge, including Federal prisoners, for a period of one year, beginning April 15, 2011. 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 actually 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, 2011 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 20,000 . . . . .	\$1.89
In counties having a population of 20,001 to 40,000. . . . .	\$1.83
In counties having a population of 40,001 to 60,000. . . . .	\$1.75
In counties having a population of 60,001 to 80,000. . . . .	\$1.55
In counties having a population of 80,001 to 100,000. . . . .	\$1.31
In counties having a population of 100,001 to 200,000. . . . .	\$1.19
In counties having a population of 200,001 or over. . . . .	\$1.12

The following counties will not be allowed the amounts authorized above:

- Allen
- Lake
- Marion
- Vanderburgh

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Bruce Hartman, CPA  
State Examiner

Dated this 24<sup>th</sup> day of March, 2011  
DG/TRW:db