

# THE COUNTY BULLETIN

## And Uniform Compliance Guidelines

### ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 392

April 2014

#### 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)
- 18 Good Friday – Legal Holiday (IC 1-1-9-1)
- 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.
- 8, 9, & 10 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, 2014, as shown in this report. (IC 20-42-1-6)
- 12 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)
- 14, 15 & 16 State Board of Accounts called meeting for County Auditors – Indianapolis
- 20 Last day to report and make payment of State and County Income Tax withheld in April to Indiana Department of Revenue.
- 26 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)

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

**June (Continued)**

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)

- 10, 11 & 12 State Board of Accounts called meeting for Clerk of the Circuit Courts – 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 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)
- 21 State Board of Accounts called meeting for County Council - Shelbyville
- 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)

**MILITARY FINES**

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

**COMPENSATION OF SPECIAL PROSECUTING ATTORNEYS**

IC 33-39-1-6 deals with the appointment and compensation of special prosecuting attorneys. In regard to compensation this statute state under IC 33-39-1-6(g) and (h):

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

- (1) Shall be paid to the special prosecutor from the unappropriated funds of the appointing county; and
- (2) May not exceed:
  - (A) An hourly rate based upon the regular salary of a full-time prosecuting attorney of the appointing circuit;
  - (B) Travel expenses and reasonable accommodation expenses actually incurred; and
  - (C) Other reasonable expenses actually incurred, including the costs of investigation, discovery, and secretarial work, if:

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

- (i) Before incurring the other reasonable expenses described in this clause, the special prosecutor submits an application to the court to receive the other reasonable expenses; and
- (ii) The court approves the expenses.

The amount of compensation a special prosecutor receives for services performed during a calendar day under subdivision (2)(A) may not exceed the amount of compensation a full-time prosecuting attorney would receive in salary for the calendar day.

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

- (1) shall be paid out of the appointing county's unappropriated funds to the treasurer of the county in which the special prosecutor regularly serves; and
- (2) must include a per diem equal to the regular salary of a full-time prosecuting attorney of the appointing circuit, travel expenses, and reasonable accommodation expenses actually incurred.

IC 33-39-6-5 provides for the minimum salary of a full-time prosecutor.

**MILEAGE RATE FOR COUNTY OFFICIALS AND EMPLOYEES**

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

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

IC 9-18-2-1 states: "(a) Within sixty (60) days of becoming an Indiana resident, a person must register all motor vehicles owned by the person that:

- (1) are subject to the motor vehicle excise tax under IC 6-6-5; and
- (2) will be operated in Indiana

(b) Within sixty (60) days after becoming an Indiana resident, a person must register all commercial vehicles owned by the person that:

- (1) are subject to the commercial vehicle excise tax under IC 6-6-5.5;
- (2) are not subject to proportional registration under the International Registration Plan; and
- (3) will be operated in Indiana."

IC 9-18-2-40 states: "A person who violates this section commits a Class C infraction." IC 9-18-2-41 states: "In addition to...any judgment assessed under IC 34-28-5..., a person who violates this section shall be assessed a judgment equal to the amount of excise tax due on the vehicle under IC 6-6-5 or IC 6-6-5.5..."

IC 9-18-2-41 goes on to require the clerk to collect the additional judgment and transfer the additional judgments collected to the county auditor on a calendar year basis. The auditor shall distribute the funds to the law enforcement agencies, including the state police, responsible for issuing citations to enforce section 1 of this chapter. The percentage of the funds distributed to an agency equals the percentage of the total number of citations issued by the agency for the purpose of enforcing section 1 of this chapter during the applicable period.

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

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

To facilitate the handling and allocation of these fees under IC 9-18-2-41, the clerk should use General Form No. 367 (1984) entitled "Clerk's Report to Auditor of Additional Judgments for Excise Tax." In using this form the following procedures should be observed:

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

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

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

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

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

4. After the amount due each law enforcement agency is determined a warrant should be issued to the disbursing officer of the particular governmental unit for the amount due. The warrant should be accompanied by a brief explanation showing the purpose of the distribution.

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

5. The amount due to the county on account of citations filed by the sheriff's department should be receipted by quietus to a fund called "Motor Vehicle Registration Penalties" Fund #1214. This fund can be expended for any law enforcement purpose. However, disbursement should be by county warrant and only after a duly itemized claim has been approved by the Board of County Commissioners.
6. Any amount due on account of citations issued by the state police would be sent to the Auditor of State.

**COUNTY DRUG FREE COMMUNITY FUND**

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

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

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

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

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

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

The Board of County Commissioners shall allocate the money as follows:

1. At least twenty-five percent (25%) of the money is to go to persons, agencies, organizations, and political subdivisions providing prevention and education services in the County, and
2. At least twenty-five percent (25%) of the money is to go to persons, agencies, organizations, and political subdivisions providing intervention and treatment services in the County, and

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

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

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

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

It will be up to the Board of County Commissioners to decide what persons, organizations, agencies, and political subdivisions get this money.

Possible recipients would include:

1. Prevention and Education Services
  - A. Police Agencies
  - B. MADD, etc.
2. Intervention and Treatment Centers
  - A. Alcohol and Drug Agencies
  - B. And any other type of drug treatment center
3. Criminal Justice Services
  - A. Prosecuting Attorneys
  - B. Courts
  - C. Community Corrections Programs
  - D. Probation Departments
  - E. Police Agencies

One agency could qualify to receive appropriations under multiple categories.

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

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

Please contact Indiana Criminal Justice Institute which supports the Commission for a Drug Free Indiana if you have any questions about this program.

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**ASSESSMENT REGISTRATION NOTICES**

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

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

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

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

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

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

**EMPLOYEE EMPLOYED IN MORE THAN ONE POSITION**

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

**PRECIOUS METAL DEALER REGISTRATION**

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

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

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

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**PRECIOUS METAL DEALER REGISTRATION (Continued)**

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

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

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

**EXCISE TAX ACCOUNTING**

The Bureau of Motor Vehicles (BMV) collects for counties: motor vehicle license excise tax; motor vehicle excise surtax and wheel tax; watercraft (boat) excise tax; and education plate fees as applicable for the county. The Indiana Department of Revenue (IDOR) collects for counties: wheel tax, through the Motor Carrier Division; aircraft excise tax; and auto rental excise tax.

The BMV deposits daily to the county treasurer’s BMV bank account by EFT the motor vehicle license excise tax and the motor vehicle excise surtax and wheel tax. The amount deposited is the collections for the county from 14 days earlier. At least monthly, preferable daily, the county treasurer enters the BMV collections on the Cashbook. The treasurer’s receipt should be issued for the excise tax and it is entered to the excise tax account in the Other Sources Section of the Cashbook. In the counties where wheel tax and surtax have been adopted, the wheel tax and surtax is deposited by quietus to the county auditor’s wheel tax / surtax fund or the individual funds for each. The bank account of the county treasurer that receives the daily BMV deposits must be listed on the Treasurer’s Cashbook and included as part of the daily reconciliations.

The BMV watercraft excise tax and education plate collections are deposited with the State Treasurer. IDOR also deposits the collections of wheel tax; aircraft excise tax, and auto rental excise tax with the State Treasurer. The Auditor of State, Settlement Division, (AOS) either makes the distributions to counties for these taxes or facilitates the IDOR distributions so that all of these taxes appear to be from the State Auditor’s Office. The Watercraft excise tax, education plate fees, and excise tax cut replacement are distributed monthly by the AOS. The aircraft excise tax is distributed quarterly in January, April, July, and October. The auto rental excise tax is distributed from the state semi-annually in May and November. The wheel tax collections from IDOR are distributed by the State monthly. The county treasurer is to issue a treasurer’s receipt for the watercraft excise, excise tax cut replacement, aircraft and auto rental excise when received. These should all be posted at the time of receipt into the Other Sources Section of the Cashbook. Education plate fees are to be quietus to the county auditor’s education plate fee fund, number 7301. Like the wheel tax and surtax collected by the BMV, the wheel tax collected by IDOR is also deposited by quietus to the wheel tax / surtax fund, number 6020 or the individual tax funds numbered 6021 and 6022. The posting to the Other Sources Section of the Cashbook for these taxes has been inconsistent, with some posting directly to the fund. For consistency it is required that that all counties utilize the Other Sources of the Cashbook until settlement for these taxes.



**EXCISE TAX ACCOUNTING (Continued)**

The county auditor should have an excise tax ledger to account for each of the following:

Motor vehicle excise

Watercraft excise

Aircraft excise

Auto rental excise

Lottery credit

Excise tax cut replacement.

The AOS has issued the Auditor & Treasurer Excise Tax Reconciliation Worksheet to guide the Treasurer and Auditor when reconciling the excise tax balances at least monthly. This reconciliation worksheet must be prepared to have the county's settlement approved. The following are to be included in settlement:

Motor vehicle excise tax

Monthly excise tax cut replacement distributions

Final excise tax cut replacement distribution for the calendar year

Watercraft excise

Aircraft excise

Auto rental excise

The county auditor is to distribute monthly the wheel tax and surtax funds collected to the county highway fund and to the cities and towns within the county.

**APPROVAL OF ACCOUNTING FORMS AND SYSTEMS**

The State Board of Accounts is charged by law with the responsibility of prescribing and installing a system of accounting and reporting which shall be uniform for every public office and every public account of the same class and contain written standards that an entity that is subject to audit must observe. The system must exhibit true accounts and detailed statements of funds collected, received, obligated and expended for or on account of the public for any and every purpose. It must show the receipt, use and disposition of all public property and the income, if any, derived from the property. It must show all sources of public income and the amounts due and received from each source. Finally it must show all receipts, vouchers, contracts, obligations, and other documents kept, or that may be required to be kept, to prove the validity of every transaction. [IC 5-11-1-2]

The system of accounting prescribed is made up of the uniform compliance guidelines and the prescribed forms. A prescribed form is one which is put into general use for all offices of the same class.

Computer hardware, software and application systems can now produce exact replicas of the forms prescribed by the State Board of Accounts. An exact replica of a prescribed form is a computerized form that incorporates all of the same information as the manual prescribed form. Prescribed form replication is the preferred approach from the State Board of Accounts' position. These exact replicas are the equivalent of the prescribed form and require no further action for the county to install the form within their accounting system.

**APPROVAL OF ACCOUNTING FORMS AND SYSTEMS (Continued)**

Governments are required by law to use the forms prescribed by this department. However, if it is desirable to use a form other than the prescribed manual form, that is not an exact replica; the new form must be approved by State Board of Accounts.

All forms previously approved by sending copies to State Board of Accounts and receiving a form approval letter are approved with the conditions contained within the letter. All forms previously approved by the adoption of a resolution as allowed by County Bulletin article on Approval of Accounting Forms and Systems, published in Volume 354, pages 13-16 are also considered approved.

After April 1, 2014, if a government implements, consistent with the provisions of Indiana Code and Uniform Compliance Guidelines, an automated accounting system that is to be considered for approval, the responsible official is not required to maintain the prescribed forms replaced by the automated system while awaiting the approval. New forms must be in place during at least one (1) State Board of Accounts audit and must not be an element of an audit finding or audit result and comment that is responsible or partially responsible for an exception found during an audit to be considered approved. The government is responsible for placing on new forms the year of installation in the upper right corner. This reference should be similar to "Installed in \_\_\_\_\_ County, (Year)." The county must maintain and present for audit a log of forms installed after April 1, 2014 with the year installed for all forms that replace forms prescribed by State Board of Accounts.

The government agrees to comply with the following conditions, if applicable, for any new forms installed.

1. The forms and system installed are subject to review and/or recommendations during audits of the government to ensure compliance with current statutes and uniform compliance guidelines.
2. The government shall continue to maintain all prescribed forms not otherwise covered by an approval.
3. All transactions that occur in the accounting system must be recorded and accessible upon proper request. Transactions can be maintained electronically, with proper backups, microfilmed, or printed on hardcopy. These transactions include, but are not limited to, all input transactions, transactions that generate receipts, transactions that generate checks, master file updates, and all transactions that affect the ledgers in any way. The system must be designed so that changes to a transaction file cannot occur without being processed through an application.
4. The ability must not exist to change data after it is posted. If an error is discovered after the entry has been posted, then a separate correcting entry must be made. Both the correcting entry and the original entry must be maintained.
5. If the unit owns the source code, sufficient controls must exist to prevent unauthorized modification. If the unit does not own the source code, the vendor shall provide representatives of the State Board of Accounts with access to all computer source codes for the system upon request for audit purposes. In addition, the vendor shall provide representatives of the State Board of Accounts with a document describing the operating system used, the language that the source code is written in, the name of the compiler used, and the structure of the data files including data file names, data file descriptions, field names, and field descriptions for the system.
6. Any receipts, checks, purchase orders, or other forms that require numbering shall be either pre-numbered by an outside printing supplier or numbered by the units computer system with sufficient controls installed in the system to prevent unauthorized generation of the form or duplication of numbers.
7. All receipts must be either in duplicate or recorded in a prescribed or approved register of receipts.
8. All checks must be either in duplicate or recorded in a register of checks generated by the computer.

**APPROVAL OF ACCOUNTING FORMS AND SYSTEMS (Continued)**

9. Recap sheets for each deposit for deposit advices, if applicable, will be maintained indicating direct deposits. Individual wage assignment agreements will be kept on file to support direct deposit.
10. "Installed by \_\_\_\_\_ County, (Year)" shall be printed, in the upper right corner, on each approved form furnished by a printing supplier and, when practical, on those printed from accounting systems at the unit. Upon the installation of a new form the form will be entered on a log for this purpose with the date of installation; and the name and number of the prescribed form replaced. The log must be available for audit.
11. The government officials are responsible to ensure that forms and accounting systems installed comply with the uniform compliance guidelines for information technology services published in the County Bulletin and accounting manuals. This includes ensuring that customization of the system done by the vendor for implementation at the government is done in such a manner that the system remains compliant.
12. In the event a change is required due to the passage of a State or Federal law, the government agrees to implement the change in a timely manner.



**STATE OF INDIANA**  
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AMOUNTS AUTHORIZED TO BE RECEIVED BY SHERIFFS FOR BOARD OF PRISONERS

By authority of IC 36-8-10-7, I Paul D. Joyce, 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, 2014. 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, 2014 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 . . . . .	\$1.92
In counties having a population of 20,001 to 40,000. . . . .	\$1.86
In counties having a population of 40,001 to 60,000. . . . .	\$1.78
In counties having a population of 60,001 to 80,000. . . . .	\$1.57
In counties having a population of 80,001 to 100,000. . . . .	\$1.33
In counties having a population of 100,001 to 200,000. . . . .	\$1.21
In counties having a population of 200,001 or over. . . . .	\$1.14

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

- Allen
- Lake
- Marion
- Vanderburgh

Paul D. Joyce, CPA  
State Examiner