



**Police Chief Executive Training**

**Indiana Law Enforcement Academy**

Plainfield, Indiana  
April 2022

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**State Board of Accounts Contact Information**

**Todd Caldwell, CFE**  
Government Technical Assistance & Compliance Director

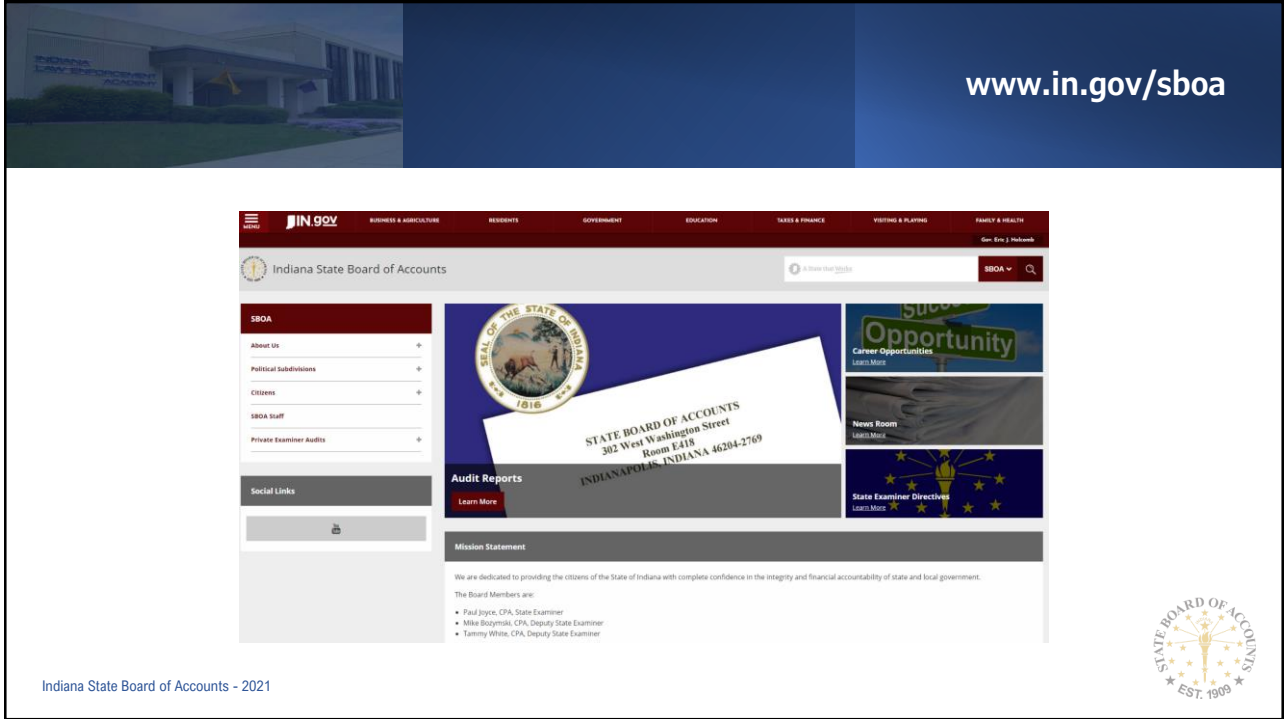
[cities.towns@sboa.in.gov](mailto:cities.towns@sboa.in.gov)

317-232-2513



Indiana State Board of Accounts - 2021

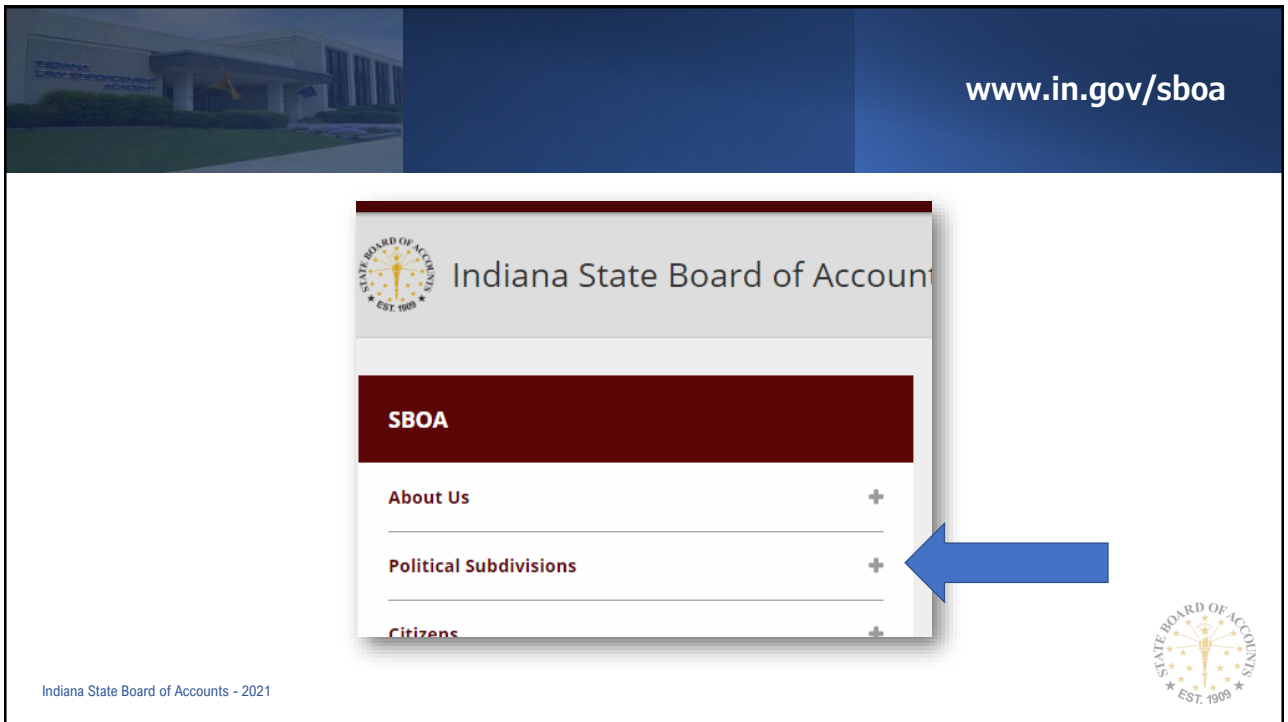
2



The screenshot shows the homepage of the Indiana State Board of Accounts. At the top right, the URL [www.in.gov/sboa](http://www.in.gov/sboa) is displayed. The main navigation bar includes links for HOME, IN.GOV, BUSINESS & AGRICULTURE, RESIDENTS, GOVERNMENT, EDUCATION, TAXES & FINANCE, VISITING & PLANNING, and FAMILY & HEALTH. The page features a sidebar with a menu for SBOA, including links for About Us, Political Subdivisions, Citizens, SBOA Staff, and Private Examiner Audits. The main content area includes a large banner with the Board's seal and contact information, a section for Audit Reports, and a Mission Statement. A small circular logo in the bottom right corner reads "STATE BOARD OF ACCOUNTS EST. 1909".

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This image is a close-up of the SBOA navigation menu from the previous screenshot. The menu is titled "SBOA" and lists several categories: "About Us", "Political Subdivisions", and "Citizens". Each category has a plus sign (+) to its right. A blue arrow points to the "Political Subdivisions" category. The background of the menu is a dark red color. The same "STATE BOARD OF ACCOUNTS EST. 1909" logo is visible in the bottom right corner.

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www.in.gov/sboa

**Political Subdivisions**

- General Overview
- Internal Control Standards
- Charter Schools
- Cities
- Counties
- Hospitals
- Housing Authorities
- Libraries
- Non-Governmental Entities Receiving Governmental Assistance
- Schools
- Special Districts
- State Agencies
- Towns

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www.in.gov/sboa

SBQA / POLITICAL SUBDIVISIONS / CITIES

## Cities

### Contact Information

Todd Caldwell	Susan Gordon
(317) 232-2513	(317) 232-2513

To subscribe to our email lists please sign up on [this page](#).


**Hot Topics** ▼

**Overview** ▼

**Corrective Action Plan (CAP) - Repeat Findings** ▼

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[www.in.gov/sboa](http://www.in.gov/sboa)

**Uniform Compliance Guidelines** ▼

State Examiner Directives ▼

Manuals ▼

Bulletins ▼



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[www.in.gov/sboa](http://www.in.gov/sboa)

Manuals ▼

**Accounting and Financial Regulatory Reporting Manual**  
[Accounting and Financial Regulatory Reporting Manual - 2013](#)

**Internal Control Manual**  
[Uniform Internal Control Standards for Indiana Political Subdivisions](#)

**Information Technology Manual**  
[Accounting and Uniform Compliance Guidelines Manual for Indiana Political Subdivisions - Information Technology](#)

**City - Uniform Compliance Guidelines Manual**  
 You can view the manual online by clicking on one of the Chapters below:

- [Table of Contents \(2017\)](#)
- [Chapter 1 - Prescribed Forms, Taxes, General Information, Local Policies, and Deposits and Investments \(2017\)](#)
- [Chapter 2 - Introduction \(2018\)](#)
- [Chapter 3 - The Accounting Plan and Procedures \(2018\)](#)
- [Chapter 4 - Funds \(2018\)](#)
- [Chapter 5 - City and Town Court Funds \(2018\)](#)
- [Chapter 6 - Forms \(2018\)](#)
- [Chapter 7 - Calendar of Monthly Duties \(2014\)](#)



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[www.in.gov/sboa](http://www.in.gov/sboa)

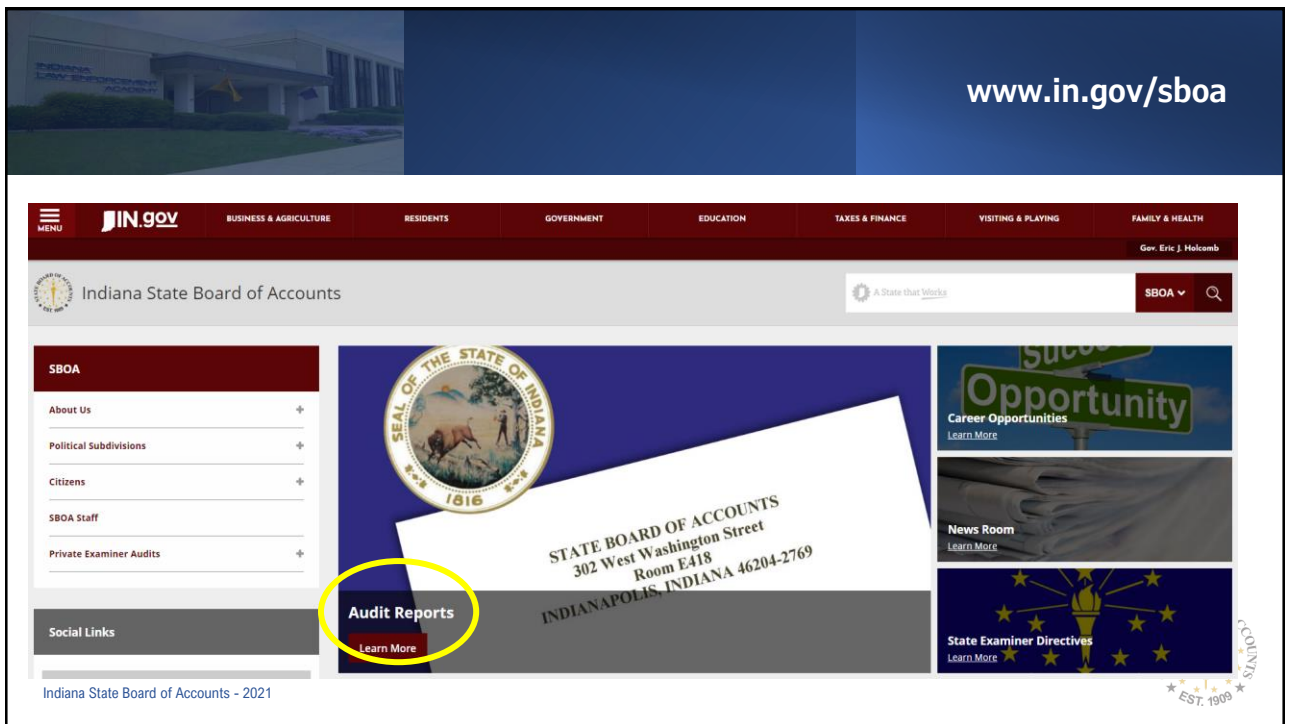
2023	2022	2021	2020
	<ul style="list-style-type: none"> <li><a href="#">March</a></li> </ul>	<ul style="list-style-type: none"> <li><a href="#">December</a></li> <li><a href="#">September</a></li> <li><a href="#">June</a></li> <li><a href="#">March</a></li> </ul>	<ul style="list-style-type: none"> <li><a href="#">December</a></li> <li><a href="#">September</a></li> <li><a href="#">June</a></li> <li><a href="#">March</a></li> </ul>
2019	2018	2017	2016
<ul style="list-style-type: none"> <li><a href="#">December</a></li> <li><a href="#">September</a></li> <li><a href="#">June</a></li> <li><a href="#">March</a></li> </ul>	<ul style="list-style-type: none"> <li><a href="#">December</a></li> <li><a href="#">September</a></li> <li><a href="#">June</a></li> <li><a href="#">March</a></li> </ul>	<ul style="list-style-type: none"> <li><a href="#">December</a></li> <li><a href="#">September</a></li> <li><a href="#">June</a></li> <li><a href="#">March</a></li> </ul>	<ul style="list-style-type: none"> <li><a href="#">December</a></li> <li><a href="#">September</a></li> <li><a href="#">June - pt 2</a></li> <li><a href="#">June</a></li> <li><a href="#">March</a></li> </ul>
2015	2014	2013	2012
<ul style="list-style-type: none"> <li><a href="#">December</a></li> <li><a href="#">September</a></li> <li><a href="#">June - pt 2</a></li> <li><a href="#">June</a></li> <li><a href="#">March</a></li> </ul>	<ul style="list-style-type: none"> <li><a href="#">December</a></li> <li><a href="#">September</a></li> <li><a href="#">June</a></li> <li><a href="#">March</a></li> </ul>	<ul style="list-style-type: none"> <li><a href="#">December</a></li> <li><a href="#">September</a></li> <li><a href="#">June</a></li> <li><a href="#">March</a></li> </ul>	<ul style="list-style-type: none"> <li><a href="#">December</a></li> <li><a href="#">September</a></li> <li><a href="#">June</a></li> <li><a href="#">March</a></li> </ul>

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Indiana State Board of Accounts

Gov. Eric J. Holcomb

A State that Works

SBOA

SEAL OF THE STATE OF INDIANA  
1816

STATE BOARD OF ACCOUNTS  
302 West Washington Street  
Room E418  
INDIANAPOLIS, INDIANA 46204-2769


**Audit Reports**  
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[www.in.gov/sboa](http://www.in.gov/sboa)

## Audit Report Filings

This index of Audit Reports issued by the Indiana State Board of Accounts is updated each day with reports released the previous day. If you wish to receive a copy of an audit report that is not available for download, please contact our office at (317) 232-2513. The cost of copies of audit reports is ten (10) cents per page. To speed up the process, have the report file date and number available when calling. These items can be obtained from the results of this search.


SEARCH     AUDIT YEARS  TO     COUNTY     UNIT TYPE

Filters

55016 records found. SEARCH CLEAR

Report No. ▼	Unit Name ▼	Unit Type ▼	County ▼	Begin Date ▼	End Date ▼	Audit Type ▼	Report Description ▼	Report Date ▼
<a href="#">B57006</a>	JACKSON TWP	Township	Jackson	01-01-2019	12-31-2020	W/CHARGE OR QUES COST	COMPLIANCE	07-02-2021
<a href="#">B57005</a>	SCHOOL CITY OF MISHAWAKA	School	Saint Joseph	07-01-2018	06-30-2020	FEDERAL COMPLIANCE A...	FINANCIAL AND COMPLI...	07-02-2021
<a href="#">B57004</a>	WEST WASHINGTON SCHOOL CORP	School	Washington	07-01-2018	06-30-2020	FEDERAL COMPLIANCE A...	FINANCIAL AND COMPLI...	07-02-2021
<a href="#">B57003</a>	PERU COMMUNITY SCHOOLS	School	Miami	07-01-2018	06-30-2020	FEDERAL COMPLIANCE A...	FINANCIAL AND COMPLI...	07-02-2021

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## Training Materials


Political Subdivisions / Cities (or Towns) – scroll down to:

**Presentations and Training Materials ▼**

Police Chief Executive Training – April 2022

- Caldwell – Police Chief Training

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2017

Chapter 1

**PRESCRIBED FORMS, TAXES, GENERAL INFORMATION, LOCAL POLICIES, AND DEPOSITS AND INVESTMENTS**

PRESCRIBED FORMS

A prescribed form is one which is put into general use for all offices of the same class, whereas an approved form is a computerized form for special use in a particular office.

Although the SBOA prescribes forms, copies of forms must be purchased from a public printer or other source.

Many computer software programs can create exact replicas of prescribed forms. Exact replica may be used as a prescribed form. If it is desirable to use a form other than a prescribed form that is not an exact replica, the new form must be approved.

For any form that is to be approved, the unit can start using the form as they have it ready. A log of these forms must be kept indicating the form it replaced and the effective date of the new form. At the beginning of an engagement, this log must be presented to the examiner.

New forms must be in place during at least one engagement and must not be an element of a finding or result and comment that is responsible or partially responsible for an exception found during an engagement to be considered approved. The unit is responsible for placing on new forms the year of installation in the upper right corner. This reference should be similar to "Installed in [Name of Unit], (20xx)."


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

1. The forms installed are subject to review and/or recommendations during engagements of the unit to ensure compliance with current laws and uniform compliance guidelines.
2. 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 unit's computer system with sufficient controls installed in the system to prevent unauthorized generation of the form or duplication of numbers.
3. All receipts must be either in duplicate or recorded in a prescribed or approved register of receipts.
4. All checks must be either in duplicate or recorded in a register of checks generated by the computer.
5. In the event a change is required due to the passage of a State or Federal law or a change in uniform compliance guidelines, the unit agrees to implement the change in a timely manner.

Officials and employees are required to use prescribed and approved forms in the manner

# PRESCRIBED FORMS

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Prescribed by State Board of Accounts Town Form No. 38 (Rev. 1995)

### ACCOUNTS PAYABLE VOUCHER

TOWN OF \_\_\_\_\_ INDIANA

An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

Payee	Purchase Order No. _____
	Terms _____
	Date Due _____

Invoice Date	Invoice Number	Description (or note attached invoice(s) or bill(s))	Amount

SAMPLE

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except \_\_\_\_\_

\_\_\_\_\_

Signature Title


I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

\_\_\_\_\_

Clerk-Treasurer

## APV

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APV

VOUCHER NO. \_\_\_\_\_ WARRANT NO. \_\_\_\_\_

---

ALLOWED \_\_\_\_\_  
IN THE SUM OF \$ \_\_\_\_\_

---

\$ \_\_\_\_\_

ON ACCOUNT OF APPROPRIATION  
FOR \_\_\_\_\_

---

COST DISTRIBUTION LEDGER CLASSIFICATION  
IF CLAIM PAID MOTOR VEHICLE HIGHWAY FUND

Acct. No.	Account Title	Amount

Council Members

SAMPLE

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# Accounts Payable Voucher

Statute governing payments is IC 5-11-10

One side has

- Itemization section
- Certification good/services were received
- Fiscal officer certifies APV has been "audited"

Get claims to fiscal officer *timely*

Some can be paid prior to board approval

- Requires an ordinance describing
- Cities = IC 36-4-8-14
- Towns = IC 36-5-4-12

**ACCOUNTS PAYABLE VOUCHER**

TOWN OF \_\_\_\_\_ INDIANA

All invoices or bills to be properly itemized must show: kind of service, when performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

Payee _____	Purchase Order No. _____
_____	Terms _____
_____	Date Due _____

Invoice Date	Invoice Number	Description (or note attached invoice(s) or bill(s))	Amount

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received exactly as follows: \_\_\_\_\_

Signature \_\_\_\_\_ Title \_\_\_\_\_

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

\_\_\_\_\_  
Clerk-Treasurer

SAMPLE

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# Accounts Payable Voucher

Statute governing payments is IC 5-11-10

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- Cities = IC 36-4-8-14
- Towns = IC 36-5-4-12



Accounts Payable Voucher

INDIANA

ACCOUNTS PAYABLE VOUCHER

TOWN OF \_\_\_\_\_

All invoices or bills to be properly itemized must show: kind of service, when performed, dates rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

Invoice Date: \_\_\_\_\_ Invoice Number: \_\_\_\_\_ Description (or note attached invoice(s) or bill(s)): \_\_\_\_\_ Amount: \_\_\_\_\_

Page: \_\_\_\_\_ Purchase Order No.: \_\_\_\_\_ Terms: \_\_\_\_\_ Date Due: \_\_\_\_\_

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except:

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.5.

Check-Treasurer: \_\_\_\_\_

# Payroll Voucher

Prescribed by State Board of Accounts

General Payroll Form No. 99 (Rev. 1997)

PAYROLL SCHEDULE AND VOUCHER

NOTE: Total hours or days to be paid shall equal the days or hours worked plus authorized leave to which an employee might be entitled by law and under the leave policies established by the governing body. The "Days Worked" column will apply only to salaried employees and hourly not entitled to pay for such days.

For Period Beginning \_\_\_\_\_ of \_\_\_\_\_ and Ending \_\_\_\_\_ Page \_\_\_\_\_ of \_\_\_\_\_ Pages

NAME OF EMPLOYEE	Approp. Code Title	CLASSIFICATION (Benefits/Worked)	DAVE OR HOURS IN PERIOD						Total Days or Hours Paid	State of Pay	Gross Pay Total	DEDUCTIONS							Amount of Withhold (Gross Pay Less Deductions)	Voucher Number		
			Sick Leave	Vacation Leave	Lost Days	Other Leave	Total Days or Hours	Fed. With Tax				Social Security Tax	Medicare Tax	State With Tax	County With Tax	Insurance	Retirement					
1.																						
2.																						
3.																						
4.																						
5.																						
6.																						
7.																						
8.																						
9.																						
10.																						
11.																						
12.																						
13.																						
14.																						
15.																						
16.																						
Totals																						

CODES FOR OTHER LEAVE, INSURANCE AND RETIREMENT  
A "Code" column has been provided to describe other leave and insurance and retirement plans. Use appropriate letters or numbers to distinguish each kind or type.

REGULAR TIME AND OVERTIME  
Two lines have been provided for each employee to show regular time hours and overtime hours worked and the amount each employee earned for regular time and overtime.

See following page for reverse side of this form.



# Payroll Voucher (Claim)

List of employees to be paid

Similar to APV in that form is certified by someone with knowledge of hours worked

- Most likely you as Chief/Marshal

This is the documentation the fiscal officer needs to process payroll



## Employee Service Record

Prescribed by the State Board of Accounts General Payroll Form No. 90A (Rev. 1985)

(UNIT) \_\_\_\_\_ YEAR \_\_\_\_\_

### EMPLOYEE'S SERVICE RECORD

REMARKS		NAME AS ON SOCIAL SECURITY CARD (Mr., Mrs., Miss)		EMPLOYEE NUMBER			
Workweek Begins: Hour of Day _____ Day of Week _____		ADDRESS		ZIP CODE			
Basis of Pay: (hr., Day, Week, Bi-Weekly, Month)		SOC. SEC. NO.		CLASSIFICATION			
Date of Birth: _____		OFFICE, BOARD OR DEPT.		BEGIN. DATE EMPL.			
Normal Work Schedule *		LEAVE ACCRUAL DATE					
	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	REGULAR VACATION LEAVE		SICK LEAVE		OTHER LEAVE	
		EARNED TAKEN BALANCE		EARNED TAKEN BALANCE		TAKEN EXPLANATION	
BALANCE BROUGHT FORWARD FROM LAST YEAR							
JAN.							
FEB.							
MAR.							
APR.							
MAY							
JUNE							
JULY							
AUG.							
SEPT.							
OCT.							
NOV.							
DEC.							

\* V - VACATION LEAVE S - SICK LEAVE L - LOST TIME OL - OTHER AUTHORIZED LEAVE SHOW VACATION, SICK LEAVE AND OTHER ABSENCES IN DAYS AND HALF DAYS.

\* EXCEPTIONS TO THE NORMAL WORK SCHEDULE SHALL BE NOTED AND ATTACHED TO THIS FORM



# Employee Service Record

Maintained for each employee

Shows time worked by day

- Or leave taken if applicable

Required by

- FLSA (departments > 5 officers)
- IC 5-11-9-4

Overtime

- Refer to local personnel policy
- Department of Labor – Wage & Hour Division
  - [wagehour@dol.in.gov](mailto:wagehour@dol.in.gov)



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# Employee Service Record

Maintained for each employee

Shows time worked by day

- Or leave taken if applicable

Required by

- FLSA (departments > 5 officers)
- IC 5-11-9-4

Overtime

- Refer to local personnel policy
- Department of Labor – Wage & Hour Division
  - [wagehour@dol.in.gov](mailto:wagehour@dol.in.gov)



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# Employee Service Record

Maintained for each employee

Shows time worked by day

- Or leave taken if applicable

Required by

- FLSA (departments > 5 officers)
- IC 5-11-9-4

Overtime

- Refer to local personnel policy
- Department of Labor – Wage & Hour Division
  - [wagehour@dol.in.gov](mailto:wagehour@dol.in.gov)



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# Employee Service Record

Maintained for each employee

Shows time worked by day

- Or leave taken if applicable

Required by

- FLSA (departments > 5 officers)
- IC 5-11-9-4

Overtime

- Refer to local personnel policy
- Department of Labor – Wage & Hour Division
  - [wagehour@dol.in.gov](mailto:wagehour@dol.in.gov)



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# Mileage Claim

For reimbursement when using personal vehicle

Reimbursement rate set by council

- Traveling within city/town – use odometer
- From city-to-city – use State Highway map

Internet mapping is acceptable from SBOA audit perspective

- Check with fiscal officer to see what they expect

Be as descriptive as possible



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# Mileage Claim

For reimbursement when using personal vehicle

Reimbursement rate set by council

- Traveling within city/town – use odometer
- From city-to-city – use State Highway map

Internet mapping is acceptable from SBOA audit perspective

- Check with fiscal officer to see what they expect

Be as descriptive as possible



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# Mileage Claim

For reimbursement when using personal vehicle

Reimbursement rate set by council

- Traveling within city/town – use odometer
- From city-to-city – use State Highway map

Internet mapping is acceptable from SBOA audit perspective

- Check with fiscal officer to see what they expect

Be as descriptive as possible



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## CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES  
ISSUED BY STATE BOARD OF ACCOUNTS

MARCH 2016

Page 7-8

### TRAVEL EXPENSE

The following sets forth the audit position of the State Board of Accounts with regard to reimbursements made by local governmental units to their officers and employees for travel and meal expenses.

A local unit may reimburse such persons for actual miles traveled in their own motor vehicles on official business of the local unit at a reasonable rate per mile as fixed by an ordinance or resolution of the unit's legislative body. The mileage rate should be fixed by the board or commission having authority to approve claims for travel expenses. No particular mileage rate has been set by the State of Indiana for local units of government and, consequently, the mileage rate lies within the discretion of legislative body, board or commission, unless otherwise provided by statute. The body setting the mileage rate should also determine whether parking fees and toll charges are included in the rate or, on the other hand, whether such expenses are to be reimbursed separately based on the submission of receipts.

Reimbursed mileage should not include travel to and from the officer's or employee's home and regular place of employment. If more than one person rides in the same vehicle, only one mileage reimbursement is allowable. General Form 101 (or an approved substitute) should be used for claiming mileage. The odometer reading columns on this form are to be used only when the distance between points cannot be determined by fixed mileage or official highway maps.

When traveling outside the local unit's boundaries on official business, officers and employees may also be reimbursed for meals, lodging, and incidental expenses as defined in the travel policy. The claim for reimbursement should be supported by itemized receipts from hotels, restaurants, and taxi cabs used by the officer or employee while traveling on official business.

It is permissible for the legislative body of the local unit or the board or commission having the authority to approve claims to adopt an ordinance or resolution establishing a reasonable per diem rate intended to cover travel expenses other than hotel and mileage costs and the officer or employee may be reimbursed on the basis of such a per diem rate in lieu of submitting receipts. If a fixed per diem rate is established by policy, the policy should clearly indicate which type of expenses, in addition to meals, are included in the rate and which related expenses are to be reimbursed on the basis of actual receipts being submitted by the officer or employee. The policy should also define the local unit's boundaries for purposes of reimbursing travel, i.e. outside a 50-mile radius of the office, outside of the county, etc. The policy should cover a proportionate reduction in the per diem rate when meals are provided by an outside party.

When state statutes govern the amounts of allowable travel reimbursements, those statutes supersede local policy. Also, when determining the reasonableness of a mileage rate or per diem rate, consideration should be given to rates established by the State of Indiana and the Federal government. The local unit should, however, consider the income tax implications of setting its rates higher than the current Federal rates.

In all cases, an officer or employee requesting reimbursement for overnight travel is required to submit a receipt from the hotel or other meeting place where such accommodations were provided.

Indiana State Board of Accounts - 2021


## Mileage Claim

More discussion from *Cities and Towns Bulletin*, March 2016

- ✓ Travel Expenses
- ✓ Per Diem
- ✓ Overnight Travel



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# Purchase Order

PRESCRIBED BY STATE BOARD OF ACCOUNTS      GENERAL FORM NO. 38 (REV. 1996)

**PURCHASE ORDER**

NOTE: NO CLAIM WILL BE APPROVED FOR PAYMENT UNLESS ORIGINAL COPY OF THIS ORDER OR THE P.O. NUMBER IS MADE A PART OF THE VOUCHER.

Town of Kouts      P.O. NO. 25  
 GOVERNMENTAL UNIT      This No. must be shown on invoice, claim, and delivery notes.  
 Kouts, Indiana

TO: Brown Printing Company      ADDRESS      DATE 1-8-xx  
 ADDRESS 925 Howard Avenue      REQ.      IN ACCORDANCE WITH IND AND CONTRACT DATED \_\_\_\_\_  
 CITY Kokomo, Indiana      SHIP TO Walter Waite, Clerk-Treasurer Dept      If subject to discount please indicate on invoice or claim.

SHIP VIA Railway Express

CHARGE TO APPROPRIATION FOR Office Supplies      APPROPRIATION NUMBER 36

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
6	Each	Typewriter Ribbons - Black	2 50	15 00
2000	M	Letterheads	10 00	20 00
1000	M	Envelopes	10 00	10 00
SAMPLE				
			TOTAL AMOUNT OF ORDER	\$ 45 00

I HEREBY CERTIFY THAT THERE IS AN UNOBLIGATED BALANCE IN THIS APPROPRIATION SUFFICIENT TO PAY FOR THE ABOVE ORDER      BILLING ON THIS ORDER MUST BE ACCORDING TO PRICES SHOWN ABOVE


ORDERED BY Walter Waite  
 Title Clerk-Treasurer

FEDERAL EXCISE TAX EXEMPT


INDIANA RETAIL TAX EXEMPT  
CERTIFICATE NO. 24996

ORIGINAL - VENDOR'S COPY

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# Purchase Order

Helps keep track of budget spending

If used, should be used for all purchases

Fiscal officer required to certify a balance exists in the appropriation prior to purchase

Get with your Clerk-Treasurer or Controller

PRESCRIBED BY STATE BOARD OF ACCOUNTS      GENERAL FORM NO. 38 (REV. 1996)

**PURCHASE ORDER**

NOTE: NO CLAIM WILL BE APPROVED FOR PAYMENT UNLESS ORIGINAL COPY OF THIS ORDER OR THE P.O. NUMBER IS MADE A PART OF THE VOUCHER.

Town of Kouts      P.O. NO. 25  
 GOVERNMENTAL UNIT      This No. must be shown on invoice, claim, and delivery notes.  
 Kouts, Indiana

TO: Brown Printing Company      ADDRESS      DATE 1-8-xx  
 ADDRESS 925 Howard Avenue      REQ.      IN ACCORDANCE WITH IND AND CONTRACT DATED \_\_\_\_\_  
 CITY Kokomo, Indiana      SHIP TO Walter Waite, Clerk-Treasurer Dept      If subject to discount please indicate on invoice or claim.

SHIP VIA Railway Express

CHARGE TO APPROPRIATION FOR Office Supplies      APPROPRIATION NUMBER 36

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
6	Each	Typewriter Ribbons - Black	2 50	15 00
2000	M	Letterheads	10 00	20 00
1000	M	Envelopes	10 00	10 00
SAMPLE				
			TOTAL AMOUNT OF ORDER	\$ 45 00

I HEREBY CERTIFY THAT THERE IS AN UNOBLIGATED BALANCE IN THIS APPROPRIATION SUFFICIENT TO PAY FOR THE ABOVE ORDER      BILLING ON THIS ORDER MUST BE ACCORDING TO PRICES SHOWN ABOVE


ORDERED BY Walter Waite  
 Title Clerk-Treasurer

FEDERAL EXCISE TAX EXEMPT

INDIANA RETAIL TAX EXEMPT  
CERTIFICATE NO. 24996

ORIGINAL - VENDOR'S COPY

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## Budget Classifications

- Personal Services
- Supplies
- Other Services & Charges
- Capital Outlay



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## Budget Classifications

### **Personal Services**

- Salaries
- Wages
- Benefits



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## Budget Classifications

### **Supplies**

- Office
- Operating
- Repair & Maintenance



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## Budget Classifications

### **Other Services & Charges**

- Professional services
- Printing expenses
- Insurance
- Utilities
- Rentals



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## Budget Classifications

### Other Services & Charges

- Professional services
- Printing expenses
- Insurance
- Utilities
- Rentals

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## Budget Classifications

### Other Services & Charges

- Professional services
- Printing expenses
- Insurance
- Utilities
- Rentals

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## Budget Classifications

### Other Services & Charges

- Professional services
- Printing expenses
- Insurance
- Utilities
- Rentals



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## Budget Classifications

### Capital Outlay

- Land
- Buildings
- Equipment (including vehicles)
- Other



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## Budget Classifications

### Transfers

- One line item to another

### Grants

- 2 types – reimbursement & advance

### Insurance Proceeds

- IC 6-1.1-18-7



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## Budget Classifications

### Transfers

- One line item to another

### Grants

- 2 types – reimbursement & advance

### Insurance Proceeds

- IC 6-1.1-18-7



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## Budget Classifications

### Transfers

- One line item to another

### Grants

- 2 types – reimbursement & advance

### Insurance Proceeds

- IC 6-1.1-18-7

Indiana State Board of Accounts - 2021


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## Sources of Revenue

www.carstickers.com

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# Receipts

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS GENERAL FORM NO. 352 (REV. 1997)

## RECEIPT

Name of UNIT, AGENCY, BOARD OR DEPARTMENT \_\_\_\_\_

\_\_\_\_\_ FUND \_\_\_\_\_

\_\_\_\_\_ IN \_\_\_\_\_


Payment Type and Amount					
Cash Amount	Check/Draft Amount	MO Amount	Credit Card/Bank Card Amount	EFT Amount	Other

RECEIVED FROM \_\_\_\_\_ \$ \_\_\_\_\_

THE SUM OF \_\_\_\_\_ DOLLARS

ON ACCOUNT OF \_\_\_\_\_ 100

\_\_\_\_\_ AUTHORIZED SIGNATURE

Indiana State Board of Accounts - 2021

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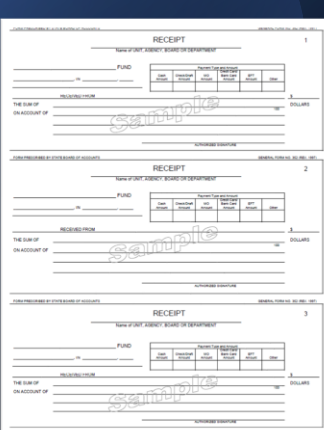

# Receipt Form

Issued when money / payments are collected


Remitted to the Clerk-Treasurer or City Controller timely

Consider internal controls

- Cash collections secure?
- Who has access?
- Review collections over time

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## Law Enforcement Continuing Education Fund

Law Enforcement Continuing Education fee – IC 33-37-5-8

Inspection of Motor Vehicles fee – IC 9-17-2-12

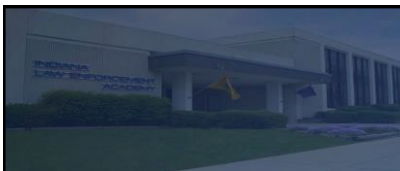
Vehicle Accident Report fee – IC 9-26-9-3

Sale of Confiscated Weapons – IC 35-47-3-2



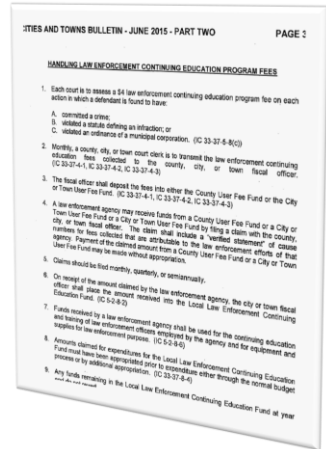
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## Law Enforcement Continuing Education Fund

- IC 33-37-5-8
- Fees collected by a court
- Needs to be claimed by your department
- Work with Court officials on what they expect from you
- When Court turns it over, goes in LECE



**JUDICIAL BULLETIN - JUNE 2016 - PART TWO**      PAGE 2  
**HANDLING LAW ENFORCEMENT CONTINUING EDUCATION PROGRAM FEES**  
1. Each court is to assess a \$4 law enforcement continuing education program fee on each action in which a defendant is found to have:  
A. committed a crime;  
B. violated a statute defining an infraction; or  
C. violated an ordinance of a municipal corporation. (IC 33-37-6-8(c))  
2. Monthly, a county, city, or town court clerk is to transmit the law enforcement continuing education fees collected to the county, city, or town fiscal officer. (IC 33-37-4-1, IC 33-37-4-2, IC 33-37-4-3)  
3. The fiscal officer shall deposit the fees into either the County User Fee Fund or the City or Town User Fee Fund. (IC 33-37-4-1, IC 33-37-4-2, IC 33-37-4-3)  
4. A law enforcement agency may receive funds from a County User Fee Fund or a City or Town User Fee Fund or a City or Town User Fee Fund by filing a claim with the county, city, or town fiscal officer. The claim shall include a "verified statement" of claims listing the amount of the claim and the law enforcement agency. Payment of the claim shall be made from a County User Fee Fund or a City or Town User Fee Fund as appropriate.  
5. Claims should be filed monthly, quarterly, or semiannually.  
6. On receipt of the amount claimed by the law enforcement agency, the city or town fiscal officer shall place the amount received into the Local Law Enforcement Continuing Education Fund. (IC 33-37-4-2)  
7. Funds received by a law enforcement agency shall be used for the continuing education and training of law enforcement officers employed by the agency and for equipment and supplies for law enforcement purposes. (IC 33-37-4-4)  
8. Annually, claims for expenditures for the Local Law Enforcement Continuing Education Fund shall be submitted to the appropriate authority for approval other than the normal budget process or by additional appropriation. (IC 33-37-4-4)  
9. Any funds remaining in the Local Law Enforcement Continuing Education Fund at year end shall be carried over to the next year.



Indiana State Board of Accounts - 2021

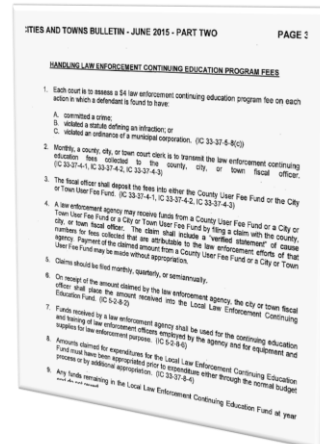
48





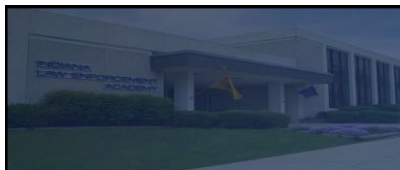
## Law Enforcement Continuing Education Fund

- IC 33-37-5-8
- Fees collected by a court
- Needs to be claimed by your department
- Work with Court officials on what they expect from you
- When Court turns it over, goes in LECE



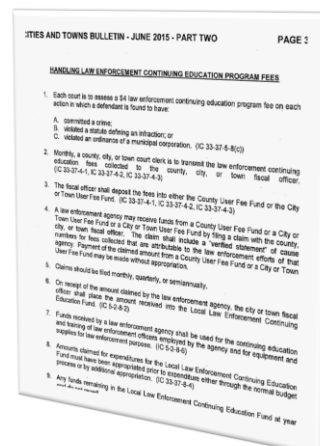
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## Law Enforcement Continuing Education Fund

- IC 33-37-5-8
- Fees collected by a court
- Needs to be claimed by your department
- Work with Court officials on what they expect from you
- When Court turns it over, goes in LECE



Indiana State Board of Accounts - 2021

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Form Provided by State Board of Accounts


CITY/TOWN/COUNTY OF \_\_\_\_\_

DETAILED LEDGER OF LOCAL USER FEES

Bill No.	Invoice Number	Fee Type	Card Number	From Which Received Amount Brought Forward	Total Cash Received	FROM Election District	Amount of Drug Revenue Project	Line Extension	County	Education	Other	Project
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
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30												
31												
32												
33												
34												
35												
36												
37												
38												
39												
40												
				<b>TOTAL:</b>								



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## Revenues – Motor Vehicle Inspection Fee

### IC 9-17-2-12(e)


Fees can be charged for a police officer who makes inspection

Fee has to be established by ordinance adopted by council


Fees collected go to LECE

**9-17-2-12 Inspection of vehicle; fee charged by inspecting police officer**  
 Sec. 12. (a) This section does not apply to the following:

- (1) A trailer or semitrailer.
- (2) A new motor vehicle or recreational vehicle sold by a dealer licensed under IC 9-22.
- (3) A vehicle transferred or assigned on a certificate of title issued by the bureau.
- (4) A vehicle that is registered under the International Registration Plan.
- (5) A vehicle that is titled in the name of a financial institution, lending institution, or insurance company in Canada and imported by a registered importer, if the registered importer provides:
  - (A) a copy of the registered importer's validation agreement issued by the United States customs and border protection;
  - (B) a copy of the entry summary issued by the United States customs and border protection (CBP Form 7501); and
  - (C) a vehicle history report issued by an independent provider of vehicle history information that includes the vehicle's title information, odometer readings, and number of owners.
- (6) A vehicle that is titled in another state and is in the lawful possession of a financial institution, a lending institution, an insurance company, a vehicle rental company, a leasing company, or a lessee of a vehicle leasing company, a vehicle rental company, a leasing company, or lessee of a vehicle leasing company, if the financial institution, lending institution, insurance company, vehicle rental company, vehicle leasing company, or lessee of a vehicle leasing company:
  - (A) provides a vehicle history report issued by an independent provider of vehicle history information that includes the vehicle's:
    - (i) title information;
    - (ii) odometer readings; and
    - (iii) number of owners; and
  - (B) remains a copy of all documentation required under this subsection for at least ten (10) years.
- (7) A vehicle that is purchased in another state and titled in Indiana by a vehicle rental company or a vehicle leasing company if the vehicle rental company or vehicle leasing company:
  - (A) provides a vehicle history report issued by an independent provider of vehicle history information that includes the vehicle's:



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## Revenues – Accident Report Fee

**IC 9-26-9-3**


Fees established by ordinance adopted by council

*“is at least \$5 for each report”*


Fees collected go to LECE

**§ 9-26-9-3.2 Inspection of vehicle; fee charged by inspecting police officer**  
 Sec. 12. (a) This section does not apply to the following:  
 (1) A trailer or semitrailer.  
 (2) A new motor vehicle or recreational vehicle sold by a dealer licensed under IC 9-26-2.  
 (3) A vehicle transferred or assigned on a certificate of title issued by the bureau.  
 (4) A vehicle that is registered under the International Registration Plan.  
 (5) A vehicle that is titled in the name of a financial institution, lending institution, or insurance company in Canada and imported by a registered importer, if the registered importer provides:  
 (A) a copy of the registered importer's validation agreement issued by the United States customs and border protection;  
 (B) a copy of the entry summary issued by the United States customs and border protection (CBP form 7501); and  
 (C) a vehicle history report issued by an independent provider of vehicle history information that includes the vehicle's title information, odometer readings, and number of owners.  
 (6) A vehicle that is titled in another state and is in the lawful possession of a financial institution, a lending institution, an insurance company, a vehicle rental company, a vehicle leasing company, or a lessee of a vehicle leasing company, a vehicle rental company, a leasing company, or lessee of a vehicle leasing company if the financial institution, lending institution, insurance company, vehicle rental company, vehicle leasing company, or lessee of a vehicle leasing company:  
 (A) provides a vehicle history report issued by an independent provider of vehicle history information that includes the vehicle's:  
 (i) title information;  
 (ii) odometer readings; and  
 (iii) number of owners; and  
 (B) maintains a copy of all documentation required under this subsection for at least ten (10) years.  
 (7) A vehicle that is purchased in another state and titled in Indiana by a vehicle rental company or a vehicle leasing company if the vehicle rental company or vehicle leasing company:  
 (A) provides a vehicle history report issued by an independent provider of vehicle history information that includes the vehicle's:  
 (i) title information; and  
 (ii) number of owners.

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## Revenues – Gun Permit Fee

**NEW** as of July 1, 2021


- IC 35-47-2-3(d)
- No longer collect fee for handgun licenses
- Money appropriated for replacement program
  - Through Indiana Criminal Justice Institute



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## Uses of LECE


### IC 5-2-8-6

Used for:


- Training law enforcement officers
- Equipment
- Supplies for law enforcement purposes

Requires appropriation by Council

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## Uses of LECE


### IC 5-2-8-6

Used for:


- Training law enforcement officers
- Equipment
- Supplies for law enforcement purposes

Requires appropriation by Council

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## Uses of LECE


IC 5-2-8-6

Used for:


- Training law enforcement officers
- Equipment
- Supplies for law enforcement purposes

**Requires appropriation by Council**

Indiana State Board of Accounts - 2021



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## Revenues - Miscellaneous

- ✓ Theft Reports
- ✓ Photos
- ✓ Criminal Histories

- Establish fee by ordinance
- Designate fund to receive \$\$\$ - General or separate fund
- Criminal Histories – IC 10-13-3-30

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CHAPTER 2  
COURT COSTS

**COURT COSTS TO BE CHARGED**

Case Type	Case Class Code	Total Cost	Due State Semiannually 55%	Due County Monthly 20%	Due City/Town Monthly 25%
<b>Criminal Actions [IC 33-37-4-1] (Note 1):</b>					
Criminal Felony	CM	\$ 120.00	\$ 66.00	\$ 24.00	\$ 30.00
Criminal Misdemeanor	CM	\$ 120.00	\$ 66.00	\$ 24.00	\$ 30.00
Miscellaneous Criminal	MC	\$ 120.00	\$ 66.00	\$ 24.00	\$ 30.00
<b>Judgments [IC 33-37-4-2] (Note 2):</b>					
Infractions	IF	\$ 70.00	\$ 38.50	\$ 14.00	\$ 17.50
Local Ordinance Violations	OV	\$ 70.00	\$ 38.50	\$ 14.00	\$ 17.50
<b>Civil Actions [IC 33-37-4-4]:</b>					
Civil Collections	CC	\$ 100.00	\$ 55.00	\$ 20.00	\$ 25.00
Plenary	PL	\$ 100.00	\$ 55.00	\$ 20.00	\$ 25.00
Domestic Relations	DR	\$ 100.00	\$ 55.00	\$ 20.00	\$ 25.00

**Note 1.** Instead of criminal costs fees prescribed by IC 33-37-4-1, the clerk shall collect a **pretrial diversion program fee** if an agreement between the prosecuting attorney and the accused person entered into under IC 33-39-1-8 requires the payment of those fees by the accused person. The pretrial diversion program fee is an initial user's fee of fifty dollars (\$50.00) and a monthly user's fee of ten dollars (\$10.00) for each month that the person remains in the pretrial diversion program. [IC 33-37-4-1(c)]

**In addition,** IC 33-37-5-17 requires the defendant to pay a **deferred prosecution fee** for court costs of one hundred twenty dollars (\$120.00) where the court defers prosecution under IC 33-39-1-8.

The one hundred twenty dollars (\$120.00) would be distributed as follows:

Total Cost 100%	State Semiannually 55%	Due County Monthly 20%	Due City/Town Monthly 25%
\$ 120.00	\$ 66.00	\$ 24.00	\$ 30.00

Persons placed in the pretrial diversion program shall also pay a public defense administration fee of five dollars (\$5), a judicial insurance adjustment fee of one dollar (\$1), a judicial salaries fee of twenty dollars (\$20), a court administration fee of five dollars (\$5), a DNA sample processing fee of two dollars (\$2), a document storage fee of two dollars (\$2), a highway worksite zone fee of fifty cents (\$.50) for a driving offense, and an automated record keeping-deferral/diversion fee of five dollars (\$5).

## Revenues – Court Costs


**2-2**

**Note 2.** Instead of the infraction or ordinance violation costs prescribed by IC 33-37-4-2, the clerk shall collect a **deferral program fee** if an agreement between a prosecuting attorney or an attorney for a municipal corporation and the person charged with a violation entered into under IC 34-28-5-1 (or IC 34-4-32-1 before its repeal) requires payment of those fees by the person charged with the violation. The deferral program fee is an initial user's fee of **not to exceed** fifty-two dollars (\$52.00) and a monthly user's fee of **not to exceed** ten dollars (\$10.00) for each month the person remains in the deferral program. [IC 33-37-4-2(e)]

**In addition,** IC 34-28-5-1 requires the defendant in the action to agree to pay a fee of seventy dollars (\$70.00) to the clerk of the court if the action involves a moving traffic offense (as defined in IC 9-13-2-110). Furthermore, IC 33-37-8-5 requires two dollars (\$2) of every deferral program fee collected to be accounted for as a jury fee. The defendant shall also pay a highway worksite zone fee of fifty cents (\$.50) for a driving offense, a document storage fee of two dollars (\$2) and an automated recordkeeping-deferral/diversion fee of five dollars (\$5).

The seventy dollars (\$70.00) would be distributed as follows:

Total Cost 100%	State Semiannually 55%	Due County Monthly 20%	Due City/Town Monthly 25%
\$ 70.00	\$ 38.50	\$ 14.00	\$ 17.50



**IC 33-37-7-6**

**Fees collected by clerk of circuit court; city or town share**

Sec. 6. (a) The qualified municipality share to be distributed to each city and town maintaining a law enforcement agency that prosecutes at least fifty percent (50%) of the city's or town's ordinance violations in a circuit or superior court located in the county is three percent (3%) of the amount of fees collected under the following:

- (1) IC 33-37-4-1(a) (criminal costs fees).
- (2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).
- (3) IC 33-37-4-3(a) (juvenile costs fees).
- (4) IC 33-37-4-4(a) (civil costs fees).
- (5) IC 33-37-4-6(a)(1) (small claims costs fees).
- (6) IC 33-37-4-7(a) (probate costs fees).
- (7) IC 33-37-5-17 (deferred prosecution fees).

(b) The county auditor shall determine the amount to be distributed to each city and town qualified under subsection (a) as follows:

STEP ONE: Determine the population of the qualified city or town.

STEP TWO: Add the populations of all qualified cities and towns determined under STEP ONE.

STEP THREE: Divide the population of each qualified city and town by the sum determined under STEP TWO.

STEP FOUR: Multiply the result determined under STEP THREE for each qualified city and town by the amount of the qualified municipality share.

(c) The county auditor shall distribute semiannually to each city and town described in subsection (a) the amount computed for that city or town under STEP FOUR of subsection (b).


(d) This section applies after June 30, 2005.

[Pre-2004 Recodification Citation: 33-19-7-3.]

*As added by P.L.98-2004, SEC.16. Amended by P.L.201-2011, SEC.102.*

## Revenues – Court Costs

- IC 33-37-7-6
- Prosecute local ordinance violations in court
- Funds are distributed by County *only if you claim them*
- Monies claimed go to General
  - Need appropriation
  - Can be for law enforcement





**IC 33-37-7-6****Fees collected by clerk of circuit court; city or town share**

Sec. 6. (a) The qualified municipality share to be distributed to each city and town maintaining a law enforcement agency that prosecutes at least fifty percent (50%) of the city's or town's ordinance violations in a circuit or superior court located in the county is three percent (3%) of the amount of fees collected under the following:

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- (2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).
- (3) IC 33-37-4-3(a) (juvenile costs fees).
- (4) IC 33-37-4-4(a) (civil costs fees).
- (5) IC 33-37-4-6(a)(1) (small claims costs fees).
- (6) IC 33-37-4-7(a) (probate costs fees).
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  - Need appropriation
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**IC 33-37-7-6****Fees collected by clerk of circuit court; city or town share**

Sec. 6. (a) The qualified municipality share to be distributed to each city and town maintaining a law enforcement agency that prosecutes at least fifty percent (50%) of the city's or town's ordinance violations in a circuit or superior court located in the county is three percent (3%) of the amount of fees collected under the following:

- (1) IC 33-37-4-1(a) (criminal costs fees).
- (2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).
- (3) IC 33-37-4-3(a) (juvenile costs fees).
- (4) IC 33-37-4-4(a) (civil costs fees).
- (5) IC 33-37-4-6(a)(1) (small claims costs fees).
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**Revenues – Court Costs**

- IC 33-37-7-6
- Prosecute local ordinance violations in court
- Funds are distributed by County *only if you claim them*
- Monies claimed go to General
  - Need appropriation
  - Can be for law enforcement



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CITIES AND TOWNS BULLETIN - DECEMBER 2016 PAGE 11

**ADDITIONAL EXCISE TAX JUDGMENTS**

IC 9-18-2-1 states:  
 "A person must register all motor vehicles owned by the person that:  
 (1) Are subject to the motor vehicle excise tax under IC 6-6-5.5; and  
 (2) Will be operated in Indiana...."

IC 9-18-2-1(d) states: "A person must register all vehicles owned by the person not later than sixty (60) days after becoming an Indiana resident."

IC 9-18-2-41 states:  
 "(a) In addition to:  
 (1) The penalty described under sections 1,7,21,26,27,27, and 29.5 of this chapter; and  
 (2) Any judgment assessed under IC 34-28-5 (or IC 34-4-32 before its repeal);  
 a person who violates section 1 [IC 9-18-2-1] of this chapter shall be assessed a judgment equal to the amount of excise tax due under IC 6-6-5 or IC 6-6-5.5 on the vehicle involved in the violation.  
 (b) The clerk of the court shall do the following:  
 (1) Collect the additional judgment described in subsection (a) in an amount specified by a court order.  
 (2) Transfer the additional judgment to the county auditor on a calendar year basis.  
 (c) The auditor shall distribute the judgments described under subsection (b) to law enforcement agencies, including the state police department, responsible for issuing citations to enforce section 1 [IC 9-18-2-1] of this chapter.  
 (d) The percentage of funds distributed to a law enforcement agency under subsection (c):  
 (1) Must equal the percentage of the total number of citations issued by the law enforcement agency for the purpose of enforcing section 1 of this chapter during the applicable year; and  
 (2) May be used for the following:  
 (A) Any law enforcement purpose.  
 (B) Contributions to the pension fund of the law enforcement agency."

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 Judgment for Excise Tax" (see copy of this form on Page 11). In using this form, the following procedure should be observed:

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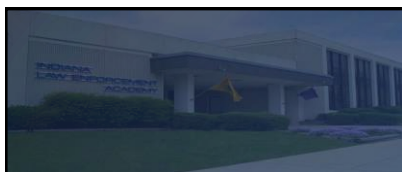
## Revenues – Excise Judgments

CITIES AND TOWNS BULLETIN - DECEMBER 2016 PAGE 12

**ADDITIONAL EXCISE TAX JUDGMENTS – (Continued)**

The clerk of the court which collects these penalties must include a memorandum with the recittance 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:

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

## Revenues – Donations

- o Council accepts donation
- o Create fund by ordinance
  - Source of \$
  - What can be used for



**Restricted**

- o Separate fund
- o Appropriation not needed if spent on reason donated

**Unrestricted**

- o Goes in General
- o Needs appropriated

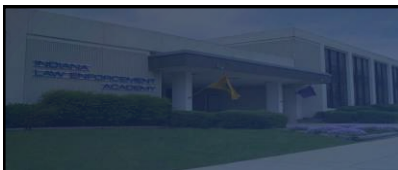






## Miscellaneous Items

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## Buy Money / Confidential Funds

- SBOA *Cities & Towns Bulletin* – June 2016
- Home Rule (IC 36-1-3) ordinance necessary to be established
- Must be appropriated
- U.S. Dept. of Criminal Justice  
*"DOJ Grants for Financial Guide"*
- Indiana State Police  
INV-0017





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## Buy Money / Confidential Funds

- SBOA *Cities & Towns Bulletin* – June 2016
- Home Rule (IC 36-1-3) ordinance necessary to be established
- Must be appropriated
- U.S. Dept. of Criminal Justice  
*"DOJ Grants for Financial Guide"*
- Indiana State Police  
INV-0017



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## Buy Money / Confidential Funds

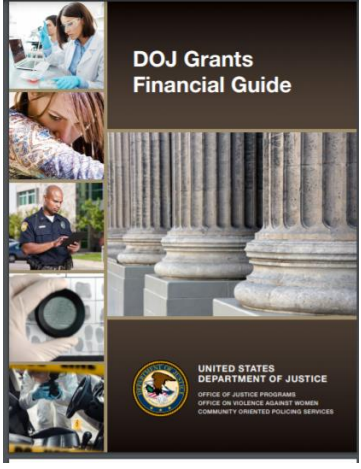
- SBOA *Cities & Towns Bulletin* – June 2016
- Home Rule (IC 36-1-3) ordinance necessary to be established
- Must be appropriated
- U.S. Dept. of Criminal Justice  
*"DOJ Grants for Financial Guide"*
- Indiana State Police  
INV-0017

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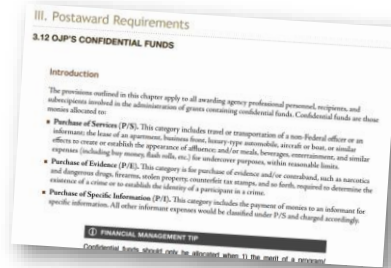
# DOJ - Buy Money / Confidential Funds



## "DOJ Grants Financial Guide"

➤ Confidential funds start on page 104


[https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ\\_FinancialGuide\\_1.pdf](https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ_FinancialGuide_1.pdf)



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# DOJ - Buy Money / Confidential Funds



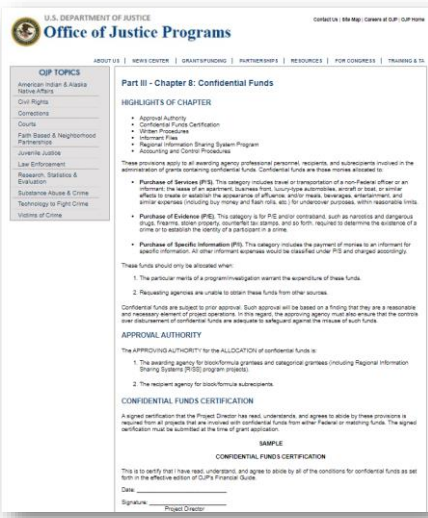
## DOJ - Buy Money / Confidential Funds

Same information; different format


[https://www.ojp.gov/sites/g/files/xyckuh241/files/archives/financial\\_guides/financialguide09/part3/part3chap8.htm](https://www.ojp.gov/sites/g/files/xyckuh241/files/archives/financial_guides/financialguide09/part3/part3chap8.htm)



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	STANDARD OPERATING PROCEDURE <small>(New Form 08/21/04/08)</small>	Reference Number INV-0017
	Enforcement Aid Fund/Anti-Drug Abuse Grant Fund	
	Replaces INV-009 dated October 6, 2011	Effective Date March 1, 2015

**I. PURPOSE**  
Establish guidelines for obtaining, using, and accounting for confidential funds used in support of criminal investigations.

**II. POLICY**  
Criminal investigations requiring confidential monetary disbursements may be supported by the Enforcement Aid Fund/Anti-Drug Abuse Grant Fund. Both funds shall be managed by the Special Investigation Command Commander and audited annually. Employees requesting or utilizing the Enforcement Aid Fund/Anti-Drug Abuse (EAF/ADA) Grant Funds shall adhere to the following procedures.

**III. PROCEDURE**  
Investigative Account Procedures

A. Initial requests for funds must be signed by the Superintendent or designee prior to payment being authorized.

B. The EAF/ADA Grant Fund shall be administered by the Special Investigations Command (SIC) Commander, who shall securely maintain accurate records pertaining to the fund.

C. The Fiscal Section shall coordinate a financial audit of the EAF/ADA Grant Fund with the State Board of Accounts following the end of each fiscal year.

1. A written report documenting the audit results shall be prepared and submitted to the Superintendent through the Assistant Chief of Staff Fiscal. Irregularities shall be noted in the report.

2. After review by the Superintendent, the audit report shall be forwarded to SIC for inclusion in the EAF/ADA Grant Fund files.

D. Prior to submitting a request for EAF/ADA Grant Funds, employees shall make specific inquiries to the Criminal Intelligence Unit (CIU) for additional available information that may relate to an investigation. Some examples of information that can be requested include but are not limited to:

1. Identification and/or analysis of victims, crimes, and/or crime locations.
2. Identification and/or analysis of suspects.
3. Identification of potential sources for establishing contact with criminals or their associates.


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## ISP - Buy Money / Confidential Funds


**PURPOSE**

Establish guidelines for obtaining, using, and accounting for confidential funds used in support of criminal investigations.

- *Contact ISP to request a copy*



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## Clothing Allowance

SBOA *Cities & Towns Bulletin* – March 2019

For Cities: IC 36-8-4-4


For Towns: Clothing & equipment allowances are optional

➤ *Can be provided in Home Rule ordinance*

Tax Implications:

- No receipts necessary – allowance subject to tax
- Receipts are required – allowance not subject to tax
- Consult with the IRS for specific guidance

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## Clothing Allowance

SBOA *Cities & Towns Bulletin* – March 2019

For Cities: IC 36-8-4-4

For Towns: Clothing & equipment allowances are *optional*

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## Body Armor

Indiana Codes related to Body Armor:

- ✓ IC 36-8-4-4.5 (cities)
- ✓ IC 36-5-7-7 (town marshals & deputies)
- ✓ IC 36-8-9-9 (town police departments)

In each case, city/town shall provide body armor, which remains the property of the city/town.

www.bodyarmornews.com

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## Confiscated Property

- **Weapons** – those required to be registered can be sold and proceeds go to city/town General fund.
- Cars – used for up to 3 years
- Other property – seized under:
  - *IC 34-24-1; proceeds to General*
  - *IC 34-24-2; refer to Court Order*
- Bicycles/lost property – IC 36-8-6-4



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## Vending Machine Commissions




www.ebay.com

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- Written guidelines – where profit goes
- Machine available to public  
*Revenue to General fund*
- Machine in restricted area  
*Governing body can designate*
- Internal Controls important – access to machine; who collects \$\$\$, etc.



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**UNIFORM CONFLICT OF INTEREST DISCLOSURE STATEMENT**  
See Form 54269 (R) / 6-12-11 / Form 206  
STATE BOARD OF ACCOUNTS

Indiana Code 35-44.1-1-4

A public servant who knowingly or intentionally has a pecuniary interest in or derives a profit from a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D Felony. A public servant has a pecuniary interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of the public servant or a dependent of the public servant. "Dependent" means any of the following: the spouse of a public servant; a child, stepchild, or adoptee (as defined in IC 31-9-2-2) of a public servant who is unemancipated and less than eighteen (18) years of age, and any individual more than one-half (1/2) of whose support is provided during a year by the public servant.

The foregoing consists only of excerpts from IC 35-44.1-1-4. Care should be taken to review IC 35-44.1-1-4 in its entirety.

1. Name and Address of Public Servant Submitting Statement: \_\_\_\_\_
2. Title or Position With Governmental Entity: \_\_\_\_\_
3. a. Governmental Entity: \_\_\_\_\_  
b. County: \_\_\_\_\_
4. This statement is submitted (check one):  
a. as a "single transaction" disclosure statement, as to my financial interest in a specific contract or purchase connected with the governmental entity which I serve, proposed to be made by the governmental entity with or from a particular contractor or vendor, or  
b. as an "annual" disclosure statement, as to my financial interest connected with any contracts or purchases of the governmental entity which I serve, which are made on an ongoing basis with or from particular contractors or vendors.
5. Name(s) of Contractor(s) or Vendor(s): \_\_\_\_\_
6. Description(s) of Contract(s) or Purchase(s) (Describe the kind of contract involved, and the effective date and term of the contract or purchase if reasonably determinable. Dates required if 4(a) is selected above. If "dependent" is involved, provide dependent's name and relationship.):  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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## Conflict of Interest

Upload in Gateway – [www.gateway.ifionline.org](http://www.gateway.ifionline.org)

- Electronic form available
- Fill it out
- Print it
- Signed by appropriate people
- Scan to pdf file
- Upload

Local Officials - Home >


### An Open Door into Local Government Finance

Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government

Conflict of Interest Upload Tool >

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## Nepotism

IC 36-1-20.2

Local policy required; can be more restrictive than IC

*“Individuals who are relatives may not be employed in a position that results in one relative being in the direct line of supervision of the other relative.”* [emphasis added][IC 36-1-20.2-10]

“Relatives” defined in IC 36-1-20.2-8



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## Purchase of Equipment

- IC 5-22
- Bids:
 

< \$50,000	Use city/town small purchase policy
\$50,000-\$150,000	Obtain at least 3 quotes by mail
> \$150,000	Advertise for competitive bids
- *\*Trade-ins: don't lower the threshold*
- State QPA – [www.in.gov/idoa/2448.htm](http://www.in.gov/idoa/2448.htm)
- Use another city/town's bid; interlocal agreement required
  - IC 36-1-7-12



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## Disposing of Equipment

### IC 5-22-22

#### Public Sale

- *1 item valued > \$1,000, or*
- *More than 1 item; combined total > \$5,000, then*

*Auction, internet, or sealed bids* required

- *Values less than these amounts; can be sold privately* [IC 5-22-22-6]

Sell to other governments – no advertising required *if* each has resolutions for the sale



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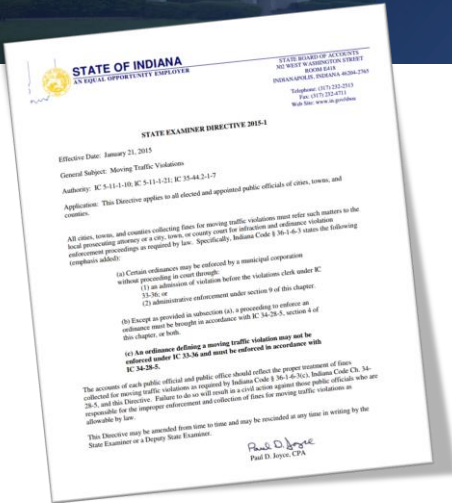
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## Moving Traffic Violations



- IC 36-1-6-3
- IC 34-28-5
- Must be enforced through a court
- Can't simply pay fine at city/town hall
- Directive 2015-1

[https://www.in.gov/sboa/files/SBOA\\_Directive\\_2015\\_1.pdf](https://www.in.gov/sboa/files/SBOA_Directive_2015_1.pdf)

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www.lukeroux.com

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## Q&A



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## Contact Info



**Todd Caldwell, CFE**  
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**Director**

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**317-232-2513**