

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 402

January 2017

REMINDER OF ORDER OF BUSINESS

January

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)
"Assessment Date" for tangible property, including mobile homes. (IC 6-1.1-2-1.5)
- 16 Legal Holiday - Dr. Martin Luther King, Jr. Day (IC 1-1-9-1)
- 30 Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 20-42-2-7) (IC 23-14-70-3)
- 31 Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees with the State Board of Accounts. (IC 5-11-13-1)
- Last date to file quarterly unemployment compensation report with the Department of Workforce Development.
- Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from county treasurer. (IC 5-13-7-6)
- Last day to provide each employee with a W-2.
- Last day to file quarterly report for the last quarter of 2016 with Internal Revenue Service.
- Last day for the county council to meet to organize and elect officers for the year.

February

- 12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- 20 Legal Holiday - Washington's Birthday (IC 1-1-9-1)
- 29 Last day for the board of county commissioners to meet to organize for the year.

March

- 3 Last day for township trustees to file annual reports and vouchers with County Auditor. (IC 36-6-4-12(d))

WELCOME TO NEW OFFICIALS

To those officials who are taking office January 1, 2017, we wish to welcome you. Please feel free to contact this office at any time and we will try to help you in any way we can. Contact information for the State Board of Accounts are as follows:

Front Desk: (317) 232-2513
County Supervisors: (317) 232-2512
Website: www.in.gov/sboa

THANKS AND BEST WISHES

To all of those county officials who are leaving office, we wish to express our sincerest thanks and appreciation for the kindness and cooperation shown to this board, our supervisors and our field staff. We wish you the very best in your future endeavors!

OBSOLETE VOLUMES

All articles from Volumes 357 and earlier of *The County Bulletin* have now been updated and are no longer applicable; thus Volumes 357 and earlier may be deleted from your file.

A complete index to *The County Bulletin* is included with this bulletin and on our website.

SOCIAL SECURITY TAX BASE CHANGES JANUARY 1

The 2017 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 2017 will be 7.65 percent (6.2% of Social Security and 1.45% Medicare).

We further understand that the maximum amount of earnings that will be subject to Social Security contribution will raise from \$118,500 to \$127,200 effective January 1, 2017.

Please contact the Internal Revenue Service at 1-800-829-1040 or visit their website at www.irs.gov if you should have any questions on this matter.

NEW FEDERAL MILEAGE RATE

Effective January 1, 2017, the federal mileage rate will decreased from 54 cents to 53.5 cents per mile. The State rate for mileage is 38 cents per mile.

ENCUMBERED APPROPRIATIONS

Whenever a valid appropriation has been lawfully encumbered by a contract or by the issuance of a purchase order, the appropriation to the extent of the encumbrance may be carried forward to the succeeding year and made available for payment of the obligation which encumbered it. Only so much of the appropriation as is lawfully encumbered may be carried forward. All appropriations not lawfully encumbered by contract or purchase order revert at the close of the year.

STATEMENT OF WAGES AND COMPENSATION

We remind county auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19 for requirements.

At its second regular meeting each year, the executive shall make an accurate statement of the county's receipts and expenditures during the preceding calendar year. The statement must include the name of and compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1.

RATES FOR LEGAL ADVERTISING

The rates for legal advertising have been updated for 2017 according to IC 5-3-1-1. A schedule of publication rates is included with this bulletin. Publishers of qualified publications should charge in accordance with these rates.

INTEREST RATES ON TAX OVERPAYMENTS AND UNDERPAYMENTS

From the Department of Revenue, Departmental Notice #3 issued in October 2016: "Pursuant to IC 6-8.1-10-1, the rate of interest for an underpayment of tax and an excess tax payment is the percentage rounded to the nearest whole number that equals two percentage points above the average investment yield on state general fund money for the state's fiscal year ending June 30, 2016, excluding pension fund investments, as provided by the State Treasurer's office. The rate of interest for an underpayment of tax and an excess tax payment for calendar year 2017 will be 3%"

In addition we have included a historical list of calculated percentages for the last 10 years. This information can be found on the Department of Revenue website (www.in.gov/dor).

HISTORICAL INTEREST RATES LIST

| Year | Overpayments | Delinquent Payments |
|------------------------------|---------------------|----------------------------|
| 2007 (January 1 to June 30) | 3% | 5% |
| 2007 (July 1 to December 31) | 5% | 5% |
| 2008 | 7% | 7% |
| 2009 | 7% | 7% |
| 2010 | 4% | 4% |
| 2011 | 9% | 9% |
| 2012 | 4% | 4% |
| 2013 | 3% | 3% |
| 2014 | 3% | 3% |
| 2015 | 3% | 3% |
| 2016 | 2% | 2% |
| 2017 | 3% | 3% |

SALARIES - CHANGES IN

IC 36-2-5-13 requires the county council to approve any change, up or down, in salaries (as set out in the salary ordinance) set per IC 36-2-5-3. The process to change a salary would require application to the county council by the affected officer, department, commission or agency and a majority vote of the council. This could be done any time prior to or during the year it applies to for all county employees' salaries except elected county officers, whose compensation may not be changed in the year for which it is fixed.

Any increase in salaries may require an additional appropriation for the fund or funds in which the salaries are paid from if that fund does not already have adequate appropriations to cover the increased salaries. The requirements for obtaining an additional appropriation would also have to be met in those circumstances.

DEPOSIT OF PUBLIC FUNDS

The depository law in IC 5-13-6-1 provides that all public funds paid into the treasury of any political subdivision shall be deposited not later than the business day following the receipt of funds on business days of the depository in one or more depositories in the name of the political subdivision. Officials are not required to deposit funds on the business day following receipt if the funds on hand do not exceed five hundred dollars (\$500). However, the funds on hand must be deposited not later than the business day following the day that the funds exceed five hundred dollars (\$500). It is extremely important that the provisions of this law be strictly followed. Officials would still need to comply with any county policies that may require more frequent or daily deposits. Public funds deposited shall be deposited in the same form in which they were received.

IC 5-13-14-3 provides: "A public servant who violates the depository duties in this article is subject to criminal prosecution under IC 35-44.2-2-1. The public servant also is liable upon the public servant's official bond for any loss or damage that accrues."

All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1(e))

APPROVED DEPOSITORIES

A list of approved depositories may be found on the website of the Indiana Board for Depositories at www.in.gov/tos/deposit/. Any questions concerning the approved status of any depository listed or whether or not a new financial institution not listed is eligible should be directed to the Treasurer of State's office.

COUNTY HIGHWAY OPERATIONAL REPORT

This report is to be filed with the State Board of Accounts by June 1. We will have it available on our website at www.in.gov/sboa for you to retrieve, sometime in January.

MONTHLY REPORTS OF COUNTY TREASURER AND CLERK OF THE CIRCUIT COURT

Pursuant to the provisions of IC 36-2-10-16 and IC 33-32-3-6, the county treasurer and clerk of the circuit court are each required to file a financial report with the county auditor not later than the sixteenth (16) day and twenty-fifth (25) day, respectfully, of each month. The report is to be prepared in quadruplicate, one copy is retained by the office as public record and the other three forwarded to the county auditor in which one copy is to be immediately sent to the State Board of Accounts.

In connection with these reports, we wish to impress upon you that it is the duty of the county auditor to see that the reports are also presented monthly to the board of county commissioners.

TAX LIABILITY UNDER TWENTY-FIVE DOLLARS (\$25)

A county council may adopt an ordinance to require a person to pay his property tax liability in one (1) installment, if the tax liability for a particular year is less than twenty-five dollars (\$25). If the county council has adopted such an ordinance, then whenever a tax statement mailed shows that the person's property tax liability for a year is less than twenty-five dollars (\$25) for the property covered by that statement, the tax liability for that year is due in one (1) installment on May 10 of that year (IC 6-1.1-7-7 and IC 6-1.1-22-9). The ordinance adopted by the county council should designate which property tax (real estate, personal, or mobile home) the payment applies to. A single ordinance requiring all three types to be paid by May 10 would be proper.

A property tax liability of less than five dollars (\$5) is increased to five dollars (\$5). The difference between the actual liability and the five dollar (\$5) amount that appears on the statement is a statement processing charge. The statement processing charge is considered a part of the tax liability.

VETERANS BURIAL ALLOWANCE

According to IC 10-17-10-1, the board of county commissioners may allow for the claim of a burial allowance not to exceed one thousand dollars (\$1,000) in an amount set by ordinance for the burial of an individual who:

"...(A) has served as a member of the armed forces of the United States as a soldier, sailor, or marine in the army, air force, or navy of the United States or as a member of the women's components of the army, air force, or navy of the United States, is a resident of Indiana, and dies while a member of the armed forces and before discharge from the armed forces or after receiving an honorable discharge from the armed forces; or

(B) is the spouse or surviving spouse of a person described in clause (A) and is a resident of Indiana..."

The claim must be filed by an interested person with the board of county commissioners of the county of residence of the deceased person and state certain facts; such as, the military service rendered, date of death, and date of discharge (if discharged from service before death), and that the deceased has been buried in a decent and respectable manner in a cemetery or burial ground.

DISABLED VETERAN OR HIS WIDOW - CREDIT AGAINST LICENSE EXCISE TAX

A disabled veteran or his widow is entitled to a credit against the annual license excise tax pursuant to IC 6-6-5-5(b), which states:

"A person who owns a vehicle and who is entitled to a property tax deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, or IC 6-1.1-12-17.4 is entitled to a credit against the annual license excise tax as follows: Any remaining deduction from assessed valuation to which the person is entitled, applicable to property taxes payable in the year in which the excise tax imposed by this chapter is due, after allowance of the deduction on real estate and personal property owned by such person, shall reduce the annual excise tax in the amount of two dollars (\$2) on each one hundred dollars(\$100) of taxable valuable or major portion thereof. The county auditor shall, upon request, furnish a certified statement to the person verifying the credit allowable under this section and the statement shall be presented to and retained by the bureau to support the credit...."

Note of emphasis:

It is important to note from the underscored wording that deductions apply as follows:

1. The veteran's deduction shall be first applied to real estate and personal property of the applicant. Any balance of the deduction remaining may be applied against license excise taxes.
2. The deductions applied to excise taxes shall be for the taxes payable in the same year the property taxes are due and payable. Thus, a disabled veteran or his widow that files his or her application for deduction with the County Auditor against taxable real or personal property for which taxes are due and payable in 2017, may apply any balance remaining of his deduction only against license excise taxes payable in 2017.

HANDGUN LICENSES

IC 35-47-2-3 requires the law enforcement agency which accepts an application for handgun license to collect the following application fees:

- (1) From a person applying for a four (4) year handgun license, a ten dollar (\$10) application fee, five dollars (\$5) of which shall be refunded if the license is not issued.
- (2) From a person applying for a lifetime handgun license who does not currently possess a valid Indiana handgun license, a fifty dollar (\$50) application fee, thirty dollars (\$30) of which shall be refunded if the license is not issued.
- (3) From a person applying for a lifetime handgun license who currently possesses a valid Indiana handgun license, a forty dollar (\$40) application fee, thirty dollars (\$30) of which shall be refunded if the license is not issued.

Such fees are to be deposited into the law enforcement agency's firearms training fund or other appropriate training activities fund and used by the agency to train law enforcement officers in the proper use of firearms or in other law enforcement duties, or to purchase firearms, firearm related equipment, or body armor for the law enforcement officers employed by the law enforcement agency.

E-1 REPORTING FOR FINANCIAL ASSISTANCE TO MENTAL HEALTH FACILITIES

Mental health facilities that are provided funds by counties under IC 12-29-2-1.2 should file an Entity Annual Report (E-1) with the State Board of Accounts via Gateway. Counties should be providing them the information detailed in the October 2016 Bulletin article titled Financial Assistance to Non-Governmental Entities that begins on page 15.

IC 12-29-2-1.2(a) states in part: “the county executive of a county may authorize the furnishing of *financial assistance* . . . to a community mental health center. . .” Even though the statute provides restrictions on what the financial assistance can be used for, the maximum appropriation/funding allowed, and when and to whom the payments are made (either the division of mental health and addiction or a community health center), the essential nature of the funding as voluntary, financial assistance is not changed. As such, this is considered financial assistance and counties need to notify each entity receiving this funding of their responsibility to report this on the E-1 report.

QUESTIONS AND ANSWERS FROM AUDITOR’S FALL CONFERENCE

Question #1: What happens on Gateway if we don’t certify within five days and what do we do to fix it?

Answer #1: The certification does not affect the submit status or submit date on Gateway. You are required to send the certification as soon as you file on Gateway, including any time you make changes and re-submit. If you miss the five day deadline, please go ahead and certify as soon as possible to avoid any repercussions.

Question #2: Our judge has submitted claims for prior years to pay a neighboring county for a multi-county court accountability program. Can we make those payments in the current year?

Answer #2: Yes, as long as there is available appropriation (if the fund requires appropriation), the claims are properly supported and documented, and the claims are approved by the appropriate authority (commissioners or court, depending on the fund used). We would recommend having an interlocal agreement describing the agreed upon terms for the program.

Question #3: What fund #'s should be used for Community Corrections grants?

Answer #3: 9000 Series

Question #4: For the Community Crossings Grants, is a separate fund required for each grant award, or could you have one fund for all grant awards with separate line items for each use?

Answer #4: One grant fund should be established (unless Cum Bridge funding is also used). In order to provide for transparency and document compliance with INDOT guidelines over the funding, we recommend establishing separate line items to document expenditures on each project under the award.

See INDOT compliance requirements per the Community Crossing FAQs below:

Are funds received through the grant program required to be used for the project submitted?

Yes. Matching funds awarded to local units by INDOT must be used on the projects submitted by the local unit. The funds cannot be spent on other projects. INDOT will require a final proof of payment on the project and will make a site visit to insure that the project was completed based upon the original scope of work.

Question #5-6: Is an appointed Airport Authority Board required to complete the internal control training?

Are the county council and county commissioners required to view the internal controls video on the State Board of Accounts website?

Answer #5-6: State Board of Accounts materials on internal control are provided as a resource for local units. There is no requirement for governing board members to complete internal controls training provided by the SBOA.

IC 5-11-1-27 states in part:

(c) As used in this section, "personnel" means an officer or employee of a political subdivision whose official duties include receiving, processing, depositing, disbursing, or otherwise having access to funds that belong to the federal government, state government, a political subdivision, or another governmental entity. . .

(g) After June 30, 2016, the legislative body of a political subdivision shall ensure that:

- (1) the internal control standards and procedures developed under subsection (e) are adopted by the political subdivision; and
- (2) personnel receive training concerning the internal control standards and procedures adopted by the political subdivision.

Answer #5-6: (Continued)

The following is excerpted from the SBOA internal control manual:

The oversight body and management work together for the development and implementation of internal controls for the political subdivision, which is to include how the employees will be trained. Part two of the manual notes Approved Personnel Training Material and states, " Part Two - Approved Personnel Training Materials: This part contains materials related to the video presentation by the State Board of Accounts on Internal Control. Also included in this section are examples of internal control procedures that could be used to meet each of the seventeen principles. Lastly, this part provides case studies of deficiencies found in SBOA audits and possible resolutions through controls. Please remember, every situation is different and will call for its own unique internal control process. There is no one static internal control process."

Personnel training of individuals shall be evidenced through a certification process. The certification form that is to be used and retained by the political subdivision is found in the Appendix of the manual. The fiscal officer of a political subdivision must certify in writing that the minimum internal control standards have been adopted and personnel, not on leave status, have received training. The certification must be filed with SBOA at the same time as the Annual Financial Report is filed, beginning in 2017. (Uniform Internal Controls standards for Indiana Political Subdivisions) The Internal Control Training Certification is for elected officials, appointees, and employees.

Question #7: On the Salary Ordinance we list the wages per position with the bi-weekly pay. Does this mean the pay can be "up to" the ordinance amount or is it an exact amount?

Answer #7: The answer depends on the wording of the Salary Ordinance. The ordinance may specify "up to" or "not to exceed", list a range, or state an exact amount. If the current ordinance only states a single amount with no qualifying language, then that should be the amount paid.

Question #8: Can the Salary Ordinance be amended during the year?

Answer #8: Yes, the Salary Ordinance may be amended during the year it is effective, for all employees except elected officials. Elected officials cannot have their salaries changed during the year for which it is fixed.

Question #9: Should the LEPC Board be paid through payroll or accounts payable?

Answer #9: A board member who is a county employee should be paid through payroll. Whether an LEPC board member is an employee or not may depend on various factors, including organizational structural, ordinance, interlocal-agreement, and other factors. If there is a question about whether they are an employee, contact the IRS.

Question #10: Do other governmental entities in the county (schools, cities, towns, libraries, townships) have to submit paper copies of their budgets to the county?

Answer #10: No per DLGF

Question #11: Do official bonds recorded in the Recorder's Office have to be uploaded onto Gateway?

Answer #11: IC 5-4-1-5.1(e) states:

(e) The fiscal officer of a political subdivision with whom an official bond is filed under subsection (b) shall file a copy of the bond with the state board of accounts:

- (1) contemporaneously with the filing of the political subdivision's annual financial report required under IC 5-11-1-4(a); and
- (2) electronically in the manner prescribed under IC 5-14-3.8-7.

Question #12: Can a newly elected official come into office and fire the department's employees to replace with his/her own selected employees?

Answer #12: There is no statute prohibiting a newly elected official from doing this, however, the county should have personnel policies in place regarding the termination of employees. The newly elected officer needs to follow the county policies. An elected official has the authority to hire and fire the employees in his/her office unless otherwise provided in the law (e.g. sheriff's merit deputies).

Question #13: Would you please supply us with a sample letter for the E-1 that we need to send to the recipient?

Answer #13: We do not have a sample letter available. The letter would simply need to inform the recipient that their not-for-profit had received funding from the county and is now required to file an E-1 with the SBOA. The letter could also refer the recipient to the SBOA website for additional information on the E-1.

Question #14: How can I tell if money we receive from the Prosecutor or State is Federal Asset Forfeiture or State or local asset forfeiture, since we are required to report the Federal Forfeiture money on the Schedule of Federal Financial Assistance?

Answer #14: Generally, if the money is Federal forfeiture money, you should be receiving a check from the U.S. Treasury or some U.S Department, especially, if it is a Direct Grant. Or, your County Prosecutor should have a letter or some type of documentation he could provide to give you guidance as to whether the money came from a federal asset forfeiture program.

Answer #14: *(Continued)*

A state forfeiture must comply with State statute and there should be a court order that authorizes the forfeiture of money or property. IC 34-24-1 deals with forfeiture of property.

The following are excerpts from the Guide to Equitable Sharing for State and Local Law Enforcement Agencies:

Any state or local law enforcement agency that directly participates in an investigation or prosecution that results in a federal forfeiture may request an equitable share of the net proceeds of the forfeiture.

Department of Justice policy requires shared monies and property to be used for law enforcement purposes. Sharing will be withheld from any state or local law enforcement agency where state or local law, regulation, or policy requires federal equitable sharing funds to be transferred to non-law enforcement agencies or expended for non-law enforcement purposes. No sharing request or recommendation, including shares negotiated in a task force or other agreement, is final until approved by the federal deciding authority.

After the seizure in a joint investigation or adoption in an adoptive case, a state or local agency may request a share of the property by submitting a Form DAG-71, Application for Transfer of Federally Forfeited Property, to the federal seizing agency. A separate Form DAG-71 must be completed for each asset to be shared.

Question #15: For seized money, Prosecutor's department uses for dining out, leather couch, for office, etc. I feel the "seized" money should be used for all department's needs, not just prosecutors.

Answer #15: Funds received from Federal Government must be spent in compliance with the grant agreement. It must be used for law enforcement purposes so it could not be used to meet all department's needs.

For funds received under state law and proper court order:

IC 34-24-1-4(d)(2) states" ...

(C) the proceeds of the sale or the money be:

(i) deposited in the general fund of the state, or the unit that employed the law enforcement officers That seized the property: or

Answer #15: *(Continued)*

(ii) deposited in the general fund of a unit if the property was seized by a local law enforcement agency of the unit for an offense, an attempted offense, or a conspiracy to commit an offense under IC 35-47 as part of or in furtherance of an act of terrorism; and (D) any excess in value of the proceeds or the money over the law enforcement costs be forfeited and transferred to the treasurer of the state for deposit in the common school fund.”

Question #16: Our Community Corrections Department is receiving a Title I, Part D grant from our School Corporation to pay for the salary of a teacher at the Department and certain other expenses. The money is going to the School Corporation, who will then provide the money to our County. Do we need to establish a separate fund for this money?

Answer #16: The answer depends on whether the payments are for services provided or a subgrant to Community Corrections to operate the program. If it is just for services provided, the money received would be receipted back into the fund that paid the original expenses. If it's a subaward of the School Corporation grant, you need to establish a separate fund for the money, so you can properly track and account for the receipts and disbursements of this FEDERAL grant. You will need to report the information on the Grant schedule in Gateway so that it will appear on your Schedule of Expenditures of Federal Awards (SEFA). Furthermore, there should be a subrecipient grant agreement with the School Corporation, which should include the CFDA Number for the Grant, allowable costs, how to document the costs, and any reporting, matching, or other compliance requirements that the grant requires. When you report this grant on the SEFA, you will report the School Corporation as the pass-through agency.

**Question #17: What, if any, claims don't have to be approved by the County Commissioners?
Examples: Education Plates, LECE, Bid Deposit Refunds, Sewer Liens**

Answer #17: County Auditors Manual, Chapter 7 page 4 address claims which do not require approval of the County Commissioners as follows:

The judge of each circuit, superior, probate, juvenile, criminal and county court is empowered to allow claims or vouchers of the court, including offices, departments and institutions under jurisdiction of the court, such as court administrator, probation department and juvenile detention center.

Claims or vouchers should be filed on the applicable prescribed claim or voucher forms listed on page 7-1 and should be itemized and verified in the same manner as other claims or vouchers against the county. The court's allowance should appear on the face of each claim or voucher in the space normally used by the board of county commissioners in allowing claims or vouchers. In some counties a form of court order or court allowance is used, listing claim or vouchers allowed

Answer #17: *(Continued)*

by the court accompanied with supporting claims or vouchers and invoices, in lieu of each claim or voucher being individually allowed, and this procedure is acceptable.

Claims or vouchers of the court are not subject to allowance by the board of county commissioners.

Also, if the County Commissioners have established a separate board and delegated to that board the authority to approve claims, such as a park board, aviation board, redevelopment commission, health board, or any other board, those claims would not need to be approved by the County Commissioners. Additionally, remittances to the State or other local taxing units for property tax distributions, local income tax distributions, or from the surplus tax fund.

As for the examples, Educational Plates and Sewer Liens would be considered part of the County distributions and would not need approval. Bid Deposits should be held onto and returned to non-winning bidders so there shouldn't be an actual disbursement. LECE would need to be approved by the Commissioners like any other claims. (County Bulletin, October 2014, pg 8)

If you are referring to paying claims prior to the Count Commissioners' approval, IC 36-2-6-4.5 deals with claim payments in advance of board allowance.

Question #18: If the commissioners put some of it's CEDIT money in the Rainy Day Fund, can that then be used for a future Community Crossings grant if offered again? If so, and the grant does not come back around as an option, does that mean the council could keep the "donation" potentially?

Answer #18: Once CEDIT funds are properly transferred into the Rainy Day Fund, they may be used for any allowable purpose of the Rainy Day Fund. Although the current law specifies the Rainy Day Fund as a source of local funding for the Community Crossings Matching Grant, there is no way to know what funding sources may be specified in the future.

IC 6-3.5-7-12.7 allowing transfers from the CEDIT fund is repealed effective 1/1/2017. All disbursements and transfers from the CEDIT fund must be consistent with the County's current Capital Improvement Plan. All disbursements from the Rainy Day Fund must be consistent with the allowable uses specified in the County ordinance that created the fund.

Question #19: My jail bonds are paid off. What can I do with amounts remaining in the debt service fund, and tax distributions yet to be received for the debt service fund.

Answer #19: IC 5-1-13-2 provides that when bonds have been issued for any lawful purpose, and the purpose for which the debt was incurred has been accomplished or abandoned, the surplus or balance in such bond fund shall be transferred to the bond and interest redemption fund by the disbursing officer upon order of the legislative body. The funds so transferred are to be used for the payment of interest bearing indebtedness.

If the county has no other debt that needs to be repaid, then IC 36-1-8-5 would apply.

IC 36-1-8-5 states in part:

Sec. 5.(a) This section applies to all funds raised by a general or special tax levy on all the taxable property of a political subdivision.

(b) Whenever the purposes of a tax levy have been fulfilled and an unused and unencumbered balance remains in the fund, the fiscal body of the political subdivision shall order the balance of that fund to be transferred as follows, unless a statute provides that it be transferred otherwise:

(1) Funds of a county, to the general fund or rainy day fund of the county, as provided in section 5.1 of this chapter.

Question #20: We want to use money from our riverboat revenue sharing fund to cover a shortfall in our county health department. Must we appropriate and spend the funds from the Riverboat Fund, or can we transfer funds to the Health Fund?

Answer #20: Our audit position is that transfers out of a fund are not proper unless specifically authorized by statute.

IC 4-33-13-5(f), specifies allowable uses of riverboat revenue sharing funds and states:

(f) Money received by a city, town, or county under subsection (e) or (h) may be used for any of the following purposes:

(1) To reduce the property tax levy of the city, town, or county for a particular year a property tax reduction under this subdivision does not reduce the maximum levy of the city, town, or county under IC 6-1.1-18.5).

(2) For deposit in a special fund or allocation fund created under IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and IC 36-7-30 to provide funding for debt repayment.

(3) To fund sewer and water projects, including storm water management projects.

Answer #20: *(Continued)*

- (4) For police and fire pensions.
- (5) To carry out any governmental purpose for which the money is appropriated by the fiscal body of the city, town, or county. Money used under this subdivision does not reduce the property tax levy of the city, town, or county for a particular year or reduce the maximum levy of the city, town, or county under IC 6-1.1-18.5.

Question #21: I feel that the State needs to specify what the “user fees” for Community Corrections can be used for.

Answer #21: Funds should be used to support the programs. Disbursements should be made in accordance with the approved budget from IDOC for Project Income. If there is a question on whether a specific expense is allowable or not, contact Community Corrections at IDOC. You can contact Lucas Karr@idoc.in.gov

IC 11-12-2-12 Community corrections funds established:

- (a) A community corrections fund is established in each community having a community corrections program. The fund shall be administered by the community corrections advisory board in accordance with rules adopted by the department under subsection (c). The expenses of administering the fund shall be paid from money in the fund. Money in the fund at the end of a fiscal year does not revert to any other fund. The fund consists of fees deposited under subsection (b). Money in the fund may be used only for the provision of community corrections program services, including services allowed under IC 11-12-2-5(b)(3).

Question #22: Are there any counties claiming indirect costs for federal grants? What is the process to get this started? Do you use a percentage or flat fee for administrative costs?

Answer #22: We do not maintain a listing of the counties that have contracted to have Indirect Cost Recovery Plans prepared in order to claim indirect costs. The new Uniform Guidance effective December 26, 2014, allows for a 10% de minimus indirect cost rate if the County has not had an indirect cost rate established before. The process of claiming indirect costs is prescribed and governed by federal laws and regulations.

Question #23: How many counties set up accounts for bridges out of 60000 #'s or do they pay out of 30000 #'s (services and charges)?

Answer #23: Expenditures for bridge construction, repairs and maintenance should be paid from 30000's (Services and Charges) or 40000's (Capital Outlay). We do not maintain data on how many counties use one or the other.

Question #24: Can Probation User Fees be used to pay salaries and wages of these funds?

Answer #24: Yes. The Supplemental Adult Probation Services, Supplemental Juvenile Probation Services, Adult Probation Administrative, and Juvenile Probation Administrative funds may be used to pay supplemental salaries and wages of probation officers.

See the April 2012 County Bulletin (starting on page 5) for additional information on these funds.

Question #25: In 2013 at the Spring Auditor's Conference it was stated that a meeting that was video taped by Local government channel would suffice as meeting minutes as long as a link was put on the County's website. Does this still hold true? Wrote to the Indiana Public Access Counselor's Office regarding this question and received no answer. Sometimes our meetings go for hours and transcription can cause errors. Please advise.

Answer #25: We are unclear as to how this option would have been discussed, as our position would be that the Indiana Code indicated below should be followed:

IC 5-14-1.5-4 states in part:

"(a) As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken by individual members if there is a roll call.
- (5) Any additional information required under section 3.5 or 3.6 of this chapter or any other statute that authorizes a governing body to conduct a meeting using an electronic means of communication.

- (b) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

The Indiana Code does not define the word "memoranda".

Even if video were determined to be an acceptable form of minutes, it would not be proper for minutes to be maintained by a third party. Minutes are a permanent record of the County, and must be in custody of the County. A link to the local access channel would not sufficiently ensure the permanency of the record.

**Question #26: Is there a list of items that can be appropriated without going to council?
For example, a sheriff's dept employee purchases an item and it is returned.
Can it be put back in the line item?**

Answer #26: Indiana code address appropriations and additional appropriation, more specifically, see the Indiana Code below:

IC 6-1.1-18-9 Reappropriations from erroneous or excessive disbursements; refunds without appropriation, states, "Notwithstanding the other provisions of this chapter, the proper officer or officers of a political subdivision may:

- (1) reappropriate money recovered from erroneous or excessive disbursements if the error and recovery are made within the current budget year; or
- (2) refund, without appropriation, money erroneously received.

Another example: The highway dept. pays to remove weeds/high grass on private property, for which the taxpayer is billed and pays back. Can it be put back in the line item?

Our audit position is that these funds may only be added to an appropriation through the additional appropriation process applicable to the fund into which they are received.

Question #27: When we award a quote for a new roof (for example), we are asked by the vendor for a down payment prior to the work being started. Is this ok?

Answer #27: *Accounting and Uniform Compliance Guidelines for County Auditors of Indiana (Ch 14)*

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee.

Additionally, there is nothing in the public works statute that allows for prepayment of services.



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Fax: (317) 232-4711
Web Site: www.in.gov/sboa

December 5, 2016

Dear County Auditor,

As in prior years, under IC 36-8-16.7-38 the State Board of Accounts is to audit the expenditures of 911 fees. We are not exactly sure what the report would be called in your system, but we are requesting the detail of the receipt and expenditure activity for *fund 1222*. ***This is not to be confused with the information for the Annual Report and other information that Barry Ritter will request that you provide to the Indiana Statewide 911 Board on the form he will send to you. That should be returned to him separately in the form that he has requested;*** the State Board of Accounts is just looking for the financial activity that you have readily available in your system. Please provide by January 5, 2017 via e-mail to E911data@sboa.in.gov. We have identified the information and the format that would enable us to perform an efficient analysis of the 911 activity. I have attached an example of one we received that we think is best suited for our purposes. It provides the revenue and expenditure by total in a classification. Of course you may have differing line item classification and that is fine, we want it as it is in your system. Providing in total provides us the expenditure information that we need to analyze. This way if there is an expenditure made with let's say a VISA card we will know under what classification the expenditure was made versus just knowing that an expenditure was paid for with a VISA. Again, please send in this format by January 5, 2017 via e-mail to E911data@sboa.in.gov.

We are also asking that, if any E911 fees were transferred to or received by a city or town that you are aware of, please let us know.

If you have any questions don't hesitate to call or email either of us.

Finally, it is possible that further details or explanations may be warranted to clarify or justify expenditure.

As always, thank you for all your hard work. Happy Holidays!

Staci Dungan

Office of Professional Standards: Data Analyst
Indiana State Board of Accounts
Ph: (317) 232-2513

SD/csc

Revenue & Expenditure Comparison

| Fund / Account Number | Current Year - 2013 | | | | Prior Year - 2012 | | | | |
|--|----------------------------|------------------|-------------------|--------------------|-------------------|-------------------|-------------------|--------------------|--------------|
| | Month of Dec 2013 | Year To Date | Amended Budget | % of Budget | Month of Dec 2012 | Year To Date | Amended Budget | % of Budget | |
| 1222 Statewide 911 | | | | | | | | | |
| Revenues | | | | | | | | | |
| Dept 000 Statewide 911 | | | | | | | | | |
| 1222 000-6402 | E911 State Reimbursement | 37,183.00 | 460,661.79 | | 35,753.00 | 210,033.34 | | | |
| 1222 000-6500 | MISC REVENUE | | | | | 605,509.66 | | | |
| Total Revenue - Dept 000 Statewide 911 | | 37,183.00 | 460,661.79 | | 35,753.00 | 815,543.00 | | | |
| Total Revenues | | 37,183.00 | 460,661.79 | | 35,753.00 | 815,543.00 | | | |
| Expenditures | | | | | | | | | |
| Dept 000 Statewide 911 | | | | | | | | | |
| 1222 000-9090.01 | NON-CODED APPROPRIATIONS | | | | | | | | |
| 1222 000-1000.07 | E-911 COORDINATOR | 2,477.76 | 32,200.00 | 33,439.00 | 96.29 | 2,455.92 | 15,963.48 | 17,191.48 | 92.86 |
| 1222 000-1000.09 | DISPATCHER | 13,739.46 | 176,446.33 | 184,397.50 | 95.69 | 11,569.96 | 75,204.74 | 106,447.55 | 70.65 |
| 1222 000-1000.14 | ASSISTANT DISPATCHER | 1,979.00 | 10,753.50 | 25,715.30 | 41.82 | 3,131.95 | 6,498.57 | 22,006.62 | 29.53 |
| 1222 000-1000.22 | GROUP INSURANCE | | 91,048.20 | 91,106.00 | 99.94 | 14,544.00 | 44,735.20 | 53,126.60 | 84.20 |
| 1222 000-1000.23 | SOCIAL SECURITY | 1,336.58 | 16,243.89 | 17,975.00 | 90.37 | 1,272.61 | 7,240.37 | 11,663.69 | 62.08 |
| 1222 000-1000.24 | PERF | 1,783.88 | 22,466.47 | 24,085.00 | 93.28 | 1,437.68 | 9,344.92 | 17,457.49 | 53.53 |
| 1222 000-2000.11 | SUPPLIES | | 583.46 | 818.46 | 71.29 | | | 500.00 | |
| 1222 000-3000.16 | POSTAGE | | | 10.00 | | | | 10.00 | |
| 1222 000-3000.43 | 911 Database Access | | | | | | | | |
| 1222 000-3000.44 | EQUIPMENT/SOFTWARE | 6,248.93 | 190,780.60 | 219,535.75 | 86.90 | 6,818.37 | 61,864.97 | 67,539.77 | 91.60 |
| 1222 000-3000.77 | TRAINING/TRAINING SUPPLIES | | 3,688.70 | 6,211.00 | 59.39 | 91.08 | 859.18 | 2,024.21 | 42.45 |
| 1222 000-3000.94 | OTHER SERVICES | | | 1,000.00 | | | | 1,000.00 | |
| Total Expense - Dept 000 Statewide 911 | | 27,565.61 | 544,211.15 | 604,293.01 | 90.06 | 41,321.57 | 221,711.43 | 298,967.41 | 74.16 |
| Total Expenditures | | 27,565.61 | 544,211.15 | 604,293.01 | 90.06 | 41,321.57 | 221,711.43 | 298,967.41 | 74.16 |
| Total Revenue - Fund 1222 Statewide 911 | | 37,183.00 | 460,661.79 | | | 35,753.00 | 815,543.00 | | |
| Total Expense - Fund 1222 Statewide 911 | | 27,565.61 | 544,211.15 | 604,293.01 | 90.06 | 41,321.57 | 221,711.43 | 298,967.41 | 74.16 |
| Gain/Loss | | 9,617.39 | -83,549.36 | -604,293.01 | | -5,568.57 | 593,831.57 | -298,967.41 | |

RATES FOR LEGAL ADVERTISING

Effective January 1, 2017

The following rates, effective January 1, 2017, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(4). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. After December 31, 2016 a newspaper, locality newspaper, or qualified publication may, effective January 1 of any year increase the basic charges by not more than 2.75% more than the basic charges that were in effect during the previous year.

| | | |
|--------|---|--------------|
| 6 Pica | - | Point Column |
|--------|---|--------------|

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.2757 | 0.4118 | 0.5497 | 0.6875 |
| 7.5 | 0.2573 | 0.3844 | 0.5130 | 0.6417 |
| 8 | 0.2412 | 0.3604 | 0.4810 | 0.6016 |
| 9 | 0.2144 | 0.3203 | 0.4275 | 0.5347 |
| 10 | 0.1930 | 0.2883 | 0.3848 | 0.4812 |
| 12 | 0.1608 | 0.2402 | 0.3206 | 0.4010 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

| | | |
|--------|---|--------------|
| 6 Pica | 3 | Point Column |
|--------|---|--------------|

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.2871 | 0.4290 | 0.5726 | 0.7161 |
| 7.5 | 0.2680 | 0.4004 | 0.5344 | 0.6684 |
| 8 | 0.2513 | 0.3754 | 0.5010 | 0.6266 |
| 9 | 0.2233 | 0.3337 | 0.4453 | 0.5570 |
| 10 | 0.2010 | 0.3003 | 0.4008 | 0.5013 |
| 12 | 0.1675 | 0.2503 | 0.3340 | 0.4178 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

| | | |
|--------|---|--------------|
| 6 Pica | 4 | Point Column |
|--------|---|--------------|

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.2908 | 0.4345 | 0.5799 | 0.7253 |
| 7.5 | 0.2714 | 0.4055 | 0.5412 | 0.6770 |
| 8 | 0.2545 | 0.3802 | 0.5074 | 0.6346 |
| 9 | 0.2262 | 0.3379 | 0.4510 | 0.5641 |
| 10 | 0.2036 | 0.3041 | 0.4059 | 0.5077 |
| 12 | 0.1696 | 0.2535 | 0.3383 | 0.4231 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

| | | |
|--------|---|--------------|
| 6 Pica | 5 | Point Column |
|--------|---|--------------|

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.2950 | 0.4407 | 0.5881 | 0.7356 |
| 7.5 | 0.2753 | 0.4113 | 0.5489 | 0.6866 |
| 8 | 0.2581 | 0.3856 | 0.5146 | 0.6437 |
| 9 | 0.2294 | 0.3427 | 0.4574 | 0.5722 |
| 10 | 0.2065 | 0.3085 | 0.4117 | 0.5149 |
| 12 | 0.1721 | 0.2571 | 0.3431 | 0.4291 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

| | | |
|--------|---|--------------|
| 6 Pica | 7 | Point Column |
|--------|---|--------------|

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.3023 | 0.4517 | 0.6028 | 0.7540 |
| 7.5 | 0.2822 | 0.4215 | 0.5626 | 0.7037 |
| 8 | 0.2645 | 0.3952 | 0.5275 | 0.6597 |
| 9 | 0.2351 | 0.3513 | 0.4688 | 0.5864 |
| 10 | 0.2116 | 0.3162 | 0.4220 | 0.5278 |
| 12 | 0.1763 | 0.2635 | 0.3516 | 0.4398 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

| | | |
|--------|---|--------------|
| 6 Pica | 9 | Point Column |
|--------|---|--------------|

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.3101 | 0.4633 | 0.6184 | 0.7734 |
| 7.5 | 0.2894 | 0.4324 | 0.5772 | 0.7219 |
| 8 | 0.2714 | 0.4054 | 0.5411 | 0.6768 |
| 9 | 0.2412 | 0.3604 | 0.4810 | 0.6016 |
| 10 | 0.2171 | 0.3243 | 0.4329 | 0.5414 |
| 12 | 0.1809 | 0.2703 | 0.3607 | 0.4512 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

6 Pica 10 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.3138 | 0.4688 | 0.6257 | 0.7826 |
| 7.5 | 0.2929 | 0.4376 | 0.5840 | 0.7304 |
| 8 | 0.2746 | 0.4102 | 0.5475 | 0.6848 |
| 9 | 0.2441 | 0.3646 | 0.4867 | 0.6087 |
| 10 | 0.2197 | 0.3282 | 0.4380 | 0.5478 |
| 12 | 0.1830 | 0.2735 | 0.3650 | 0.4565 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

6 Pica 11 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.3179 | 0.4750 | 0.6340 | 0.7929 |
| 7.5 | 0.2967 | 0.4433 | 0.5917 | 0.7401 |
| 8 | 0.2782 | 0.4156 | 0.5547 | 0.6938 |
| 9 | 0.2473 | 0.3694 | 0.4931 | 0.6167 |
| 10 | 0.2225 | 0.3325 | 0.4438 | 0.5550 |
| 12 | 0.1855 | 0.2771 | 0.3698 | 0.4625 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

7 Pica - Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.3216 | 0.4805 | 0.6413 | 0.8021 |
| 7.5 | 0.3002 | 0.4484 | 0.5985 | 0.7486 |
| 8 | 0.2814 | 0.4204 | 0.5611 | 0.7018 |
| 9 | 0.2501 | 0.3737 | 0.4988 | 0.6238 |
| 10 | 0.2251 | 0.3363 | 0.4489 | 0.5615 |
| 12 | 0.1876 | 0.2803 | 0.3741 | 0.4679 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

7 Pica 2 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.3294 | 0.4921 | 0.6569 | 0.8216 |
| 7.5 | 0.3074 | 0.4593 | 0.6131 | 0.7668 |
| 8 | 0.2882 | 0.4306 | 0.5747 | 0.7189 |
| 9 | 0.2562 | 0.3828 | 0.5109 | 0.6390 |
| 10 | 0.2306 | 0.3445 | 0.4598 | 0.5751 |
| 12 | 0.1922 | 0.2871 | 0.3832 | 0.4792 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

7 Pica 4 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.3368 | 0.5031 | 0.6715 | 0.8399 |
| 7.5 | 0.3143 | 0.4696 | 0.6267 | 0.7839 |
| 8 | 0.2947 | 0.4402 | 0.5876 | 0.7349 |
| 9 | 0.2619 | 0.3913 | 0.5223 | 0.6532 |
| 10 | 0.2357 | 0.3522 | 0.4701 | 0.5879 |
| 12 | 0.1964 | 0.2935 | 0.3917 | 0.4899 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

7 Pica 5 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.3409 | 0.5093 | 0.6798 | 0.8502 |
| 7.5 | 0.3182 | 0.4754 | 0.6344 | 0.7935 |
| 8 | 0.2983 | 0.4456 | 0.5948 | 0.7439 |
| 9 | 0.2651 | 0.3961 | 0.5287 | 0.6613 |
| 10 | 0.2386 | 0.3565 | 0.4758 | 0.5951 |
| 12 | 0.1989 | 0.2971 | 0.3965 | 0.4960 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

7 Pica 6 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.3446 | 0.5148 | 0.6871 | 0.8594 |
| 7.5 | 0.3216 | 0.4805 | 0.6413 | 0.8021 |
| 8 | 0.3015 | 0.4505 | 0.6012 | 0.7520 |
| 9 | 0.2680 | 0.4004 | 0.5344 | 0.6684 |
| 10 | 0.2412 | 0.3604 | 0.4810 | 0.6016 |
| 12 | 0.2010 | 0.3003 | 0.4008 | 0.5013 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

7 Pica 8 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.3524 | 0.5265 | 0.7027 | 0.8789 |
| 7.5 | 0.3289 | 0.4914 | 0.6558 | 0.8203 |
| 8 | 0.3083 | 0.4607 | 0.6148 | 0.7690 |
| 9 | 0.2741 | 0.4095 | 0.5465 | 0.6836 |
| 10 | 0.2467 | 0.3685 | 0.4919 | 0.6152 |
| 12 | 0.2056 | 0.3071 | 0.4099 | 0.5127 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

8 Pica 3 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.3790 | 0.5663 | 0.7558 | 0.9453 |
| 7.5 | 0.3538 | 0.5285 | 0.7054 | 0.8823 |
| 8 | 0.3317 | 0.4955 | 0.6613 | 0.8271 |
| 9 | 0.2948 | 0.4404 | 0.5878 | 0.7352 |
| 10 | 0.2653 | 0.3964 | 0.5291 | 0.6617 |
| 12 | 0.2211 | 0.3303 | 0.4409 | 0.5514 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

8 Pica 4 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.3827 | 0.5718 | 0.7631 | 0.9545 |
| 7.5 | 0.3572 | 0.5337 | 0.7122 | 0.8908 |
| 8 | 0.3349 | 0.5003 | 0.6677 | 0.8352 |
| 9 | 0.2977 | 0.4447 | 0.5935 | 0.7424 |
| 10 | 0.2679 | 0.4002 | 0.5342 | 0.6681 |
| 12 | 0.2232 | 0.3335 | 0.4452 | 0.5568 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

8 Pica 11 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.4098 | 0.6123 | 0.8172 | 1.0221 |
| 7.5 | 0.3825 | 0.5715 | 0.7627 | 0.9539 |
| 8 | 0.3586 | 0.5357 | 0.7150 | 0.8943 |
| 9 | 0.3187 | 0.4762 | 0.6356 | 0.7950 |
| 10 | 0.2869 | 0.4286 | 0.5720 | 0.7155 |
| 12 | 0.2391 | 0.3572 | 0.4767 | 0.5962 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

9 Pica 0 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.4135 | 0.6178 | 0.8245 | 1.0312 |
| 7.5 | 0.3859 | 0.5766 | 0.7695 | 0.9625 |
| 8 | 0.3618 | 0.5405 | 0.7214 | 0.9023 |
| 9 | 0.3216 | 0.4805 | 0.6413 | 0.8021 |
| 10 | 0.2894 | 0.4324 | 0.5772 | 0.7219 |
| 12 | 0.2412 | 0.3604 | 0.4810 | 0.6016 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

9 Pica 1 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.4172 | 0.6233 | 0.8318 | 1.0404 |
| 7.5 | 0.3894 | 0.5817 | 0.7764 | 0.9711 |
| 8 | 0.3650 | 0.5453 | 0.7279 | 0.9104 |
| 9 | 0.3245 | 0.4848 | 0.6470 | 0.8092 |
| 10 | 0.2920 | 0.4363 | 0.5823 | 0.7283 |
| 12 | 0.2433 | 0.3636 | 0.4852 | 0.6069 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

9 Pica 2 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.4213 | 0.6294 | 0.8401 | 1.0507 |
| 7.5 | 0.3932 | 0.5875 | 0.7841 | 0.9807 |
| 8 | 0.3686 | 0.5508 | 0.7351 | 0.9194 |
| 9 | 0.3277 | 0.4896 | 0.6534 | 0.8172 |
| 10 | 0.2949 | 0.4406 | 0.5881 | 0.7355 |
| 12 | 0.2458 | 0.3672 | 0.4900 | 0.6129 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

9 Pica 3 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.4250 | 0.6349 | 0.8474 | 1.0599 |
| 7.5 | 0.3966 | 0.5926 | 0.7909 | 0.9892 |
| 8 | 0.3719 | 0.5556 | 0.7415 | 0.9274 |
| 9 | 0.3305 | 0.4938 | 0.6591 | 0.8244 |
| 10 | 0.2975 | 0.4444 | 0.5932 | 0.7419 |
| 12 | 0.2479 | 0.3704 | 0.4943 | 0.6183 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

9 Pica 4 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.4286 | 0.6404 | 0.8547 | 1.0691 |
| 7.5 | 0.4001 | 0.5977 | 0.7978 | 0.9978 |
| 8 | 0.3751 | 0.5604 | 0.7479 | 0.9354 |
| 9 | 0.3334 | 0.4981 | 0.6648 | 0.8315 |
| 10 | 0.3001 | 0.4483 | 0.5983 | 0.7483 |
| 12 | 0.2500 | 0.3736 | 0.4986 | 0.6236 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

| | | | | |
|--------|----------------|--|--|--|
| 9 Pica | 5 Point Column | | | |
|--------|----------------|--|--|--|

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.4328 | 0.6466 | 0.8630 | 1.0794 |
| 7.5 | 0.4039 | 0.6035 | 0.8054 | 1.0074 |
| 8 | 0.3787 | 0.5658 | 0.7551 | 0.9444 |
| 9 | 0.3366 | 0.5029 | 0.6712 | 0.8395 |
| 10 | 0.3029 | 0.4526 | 0.6041 | 0.7556 |
| 12 | 0.2525 | 0.3772 | 0.5034 | 0.6296 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

| | | | | |
|--------|----------------|--|--|--|
| 9 Pica | 6 Point Column | | | |
|--------|----------------|--|--|--|

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.4365 | 0.6521 | 0.8703 | 1.0885 |
| 7.5 | 0.4074 | 0.6086 | 0.8123 | 1.0160 |
| 8 | 0.3819 | 0.5706 | 0.7615 | 0.9525 |
| 9 | 0.3395 | 0.5072 | 0.6769 | 0.8466 |
| 10 | 0.3055 | 0.4565 | 0.6092 | 0.7620 |
| 12 | 0.2546 | 0.3804 | 0.5077 | 0.6350 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

| | | | | |
|--------|----------------|--|--|--|
| 9 Pica | 9 Point Column | | | |
|--------|----------------|--|--|--|

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.4479 | 0.6692 | 0.8932 | 1.1172 |
| 7.5 | 0.4181 | 0.6246 | 0.8337 | 1.0427 |
| 8 | 0.3920 | 0.5856 | 0.7816 | 0.9775 |
| 9 | 0.3484 | 0.5205 | 0.6947 | 0.8689 |
| 10 | 0.3136 | 0.4685 | 0.6252 | 0.7820 |
| 12 | 0.2613 | 0.3904 | 0.5210 | 0.6517 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

| | | | | |
|--------|-----------------|--|--|--|
| 9 Pica | 10 Point Column | | | |
|--------|-----------------|--|--|--|

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.4516 | 0.6747 | 0.9005 | 1.1263 |
| 7.5 | 0.4215 | 0.6297 | 0.8405 | 1.0513 |
| 8 | 0.3952 | 0.5904 | 0.7880 | 0.9856 |
| 9 | 0.3513 | 0.5248 | 0.7004 | 0.8760 |
| 10 | 0.3161 | 0.4723 | 0.6304 | 0.7884 |
| 12 | 0.2634 | 0.3936 | 0.5253 | 0.6570 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

| | | | | |
|--------|-----------------|--|--|--|
| 9 Pica | 11 Point Column | | | |
|--------|-----------------|--|--|--|

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.4558 | 0.6809 | 0.9088 | 1.1367 |
| 7.5 | 0.4254 | 0.6355 | 0.8482 | 1.0609 |
| 8 | 0.3988 | 0.5958 | 0.7952 | 0.9946 |
| 9 | 0.3545 | 0.5296 | 0.7068 | 0.8841 |
| 10 | 0.3190 | 0.4766 | 0.6361 | 0.7957 |
| 12 | 0.2659 | 0.3972 | 0.5301 | 0.6631 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

| | | | | |
|---------|----------------|--|--|--|
| 10 Pica | 0 Point Column | | | |
|---------|----------------|--|--|--|

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.4594 | 0.6864 | 0.9161 | 1.1458 |
| 7.5 | 0.4288 | 0.6406 | 0.8550 | 1.0694 |
| 8 | 0.4020 | 0.6006 | 0.8016 | 1.0026 |
| 9 | 0.3573 | 0.5339 | 0.7125 | 0.8912 |
| 10 | 0.3216 | 0.4805 | 0.6413 | 0.8021 |
| 12 | 0.2680 | 0.4004 | 0.5344 | 0.6684 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

| | | | | |
|---------|----------------|--|--|--|
| 10 Pica | 1 Point Column | | | |
|---------|----------------|--|--|--|

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.4631 | 0.6919 | 0.9234 | 1.1550 |
| 7.5 | 0.4322 | 0.6458 | 0.8619 | 1.0780 |
| 8 | 0.4052 | 0.6054 | 0.8080 | 1.0106 |
| 9 | 0.3602 | 0.5381 | 0.7182 | 0.8983 |
| 10 | 0.3242 | 0.4843 | 0.6464 | 0.8085 |
| 12 | 0.2701 | 0.4036 | 0.5387 | 0.6737 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

| | | | | |
|---------|----------------|--|--|--|
| 10 Pica | 2 Point Column | | | |
|---------|----------------|--|--|--|

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.4672 | 0.6981 | 0.9317 | 1.1653 |
| 7.5 | 0.4361 | 0.6515 | 0.8696 | 1.0876 |
| 8 | 0.4088 | 0.6108 | 0.8152 | 1.0196 |
| 9 | 0.3634 | 0.5429 | 0.7246 | 0.9064 |
| 10 | 0.3271 | 0.4886 | 0.6522 | 0.8157 |
| 12 | 0.2726 | 0.4072 | 0.5435 | 0.6798 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

10 Pica 6 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.4824 | 0.7207 | 0.9619 | 1.2031 |
| 7.5 | 0.4502 | 0.6727 | 0.8978 | 1.1229 |
| 8 | 0.4221 | 0.6306 | 0.8417 | 1.0527 |
| 9 | 0.3752 | 0.5606 | 0.7482 | 0.9358 |
| 10 | 0.3377 | 0.5045 | 0.6733 | 0.8422 |
| 12 | 0.2814 | 0.4204 | 0.5611 | 0.7018 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

11 Pica 0 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.5054 | 0.755 | 1.0077 | 1.2604 |
| 7.5 | 0.4717 | 0.7047 | 0.9405 | 1.1764 |
| 8 | 0.4422 | 0.6607 | 0.8818 | 1.1029 |
| 9 | 0.3931 | 0.5873 | 0.7838 | 0.9803 |
| 10 | 0.3538 | 0.5285 | 0.7054 | 0.8823 |
| 12 | 0.2948 | 0.4404 | 0.5878 | 0.7352 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

11 Pica 3 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.5169 | 0.7722 | 1.0306 | 1.2891 |
| 7.5 | 0.4824 | 0.7207 | 0.9619 | 1.2031 |
| 8 | 0.4523 | 0.6757 | 0.9018 | 1.1279 |
| 9 | 0.4020 | 0.6006 | 0.8016 | 1.0026 |
| 10 | 0.3618 | 0.5405 | 0.7214 | 0.9023 |
| 12 | 0.3015 | 0.4505 | 0.6012 | 0.7520 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

11 Pica 7 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.532 | 0.7949 | 1.0609 | 1.3269 |
| 7.5 | 0.4966 | 0.7419 | 0.9901 | 1.2384 |
| 8 | 0.4655 | 0.6955 | 0.9283 | 1.161 |
| 9 | 0.4138 | 0.6182 | 0.8251 | 1.032 |
| 10 | 0.3724 | 0.5564 | 0.7426 | 0.9288 |
| 12 | 0.3103 | 0.4637 | 0.6188 | 0.774 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

12 Pica - Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.5513 | 0.8237 | 1.0993 | 1.3750 |
| 7.5 | 0.5146 | 0.7688 | 1.0260 | 1.2833 |
| 8 | 0.4824 | 0.7207 | 0.9619 | 1.2031 |
| 9 | 0.4288 | 0.6406 | 0.8550 | 1.0694 |
| 10 | 0.3859 | 0.5766 | 0.7695 | 0.9625 |
| 12 | 0.3216 | 0.4805 | 0.6413 | 0.8021 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

12 Pica 4 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.5665 | 0.8463 | 1.1296 | 1.4128 |
| 7.5 | 0.5287 | 0.7899 | 1.0543 | 1.3186 |
| 8 | 0.4957 | 0.7405 | 0.9884 | 1.2362 |
| 9 | 0.4406 | 0.6583 | 0.8786 | 1.0988 |
| 10 | 0.3965 | 0.5924 | 0.7907 | 0.989 |
| 12 | 0.3304 | 0.4937 | 0.6589 | 0.8241 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

12 Pica 5 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.5706 | 0.8525 | 1.1378 | 1.4231 |
| 7.5 | 0.5326 | 0.7957 | 1.0620 | 1.3282 |
| 8 | 0.4993 | 0.7459 | 0.9956 | 1.2452 |
| 9 | 0.4438 | 0.6631 | 0.8850 | 1.1069 |
| 10 | 0.3994 | 0.5968 | 0.7965 | 0.9962 |
| 12 | 0.3329 | 0.4973 | 0.6637 | 0.8302 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

12 Pica 6 Point Column

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.5743 | 0.8580 | 1.1451 | 1.4323 |
| 7.5 | 0.5360 | 0.8008 | 1.0688 | 1.3368 |
| 8 | 0.5025 | 0.7508 | 1.0020 | 1.2533 |
| 9 | 0.4467 | 0.6673 | 0.8907 | 1.1140 |
| 10 | 0.4020 | 0.6006 | 0.8016 | 1.0026 |
| 12 | 0.3350 | 0.5005 | 0.6680 | 0.8355 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

| | | | | |
|---------|----------------|--|--|--|
| 12 Pica | 9 Point Column | | | |
|---------|----------------|--|--|--|

| | | | | |
|---------|--|----------------|--|--|
| 15 Pica | | 5 Point Column | | |
|---------|--|----------------|--|--|

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.5858 | 0.8752 | 1.1680 | 1.4609 |
| 7.5 | 0.5467 | 0.8168 | 1.0902 | 1.3635 |
| 8 | 0.5126 | 0.7658 | 1.0220 | 1.2783 |
| 9 | 0.4556 | 0.6807 | 0.9085 | 1.1363 |
| 10 | 0.4100 | 0.6126 | 0.8176 | 1.0227 |
| 12 | 0.3417 | 0.5105 | 0.6814 | 0.8522 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

| Type Size | Number of Insertions | | | |
|-------------|----------------------|--------|--------|--------|
| | 1 | 2 | 3 | 4 |
| 7 | 0.7084 | 1.0584 | 1.4126 | 1.7669 |
| 7.5 | 0.6612 | 0.9879 | 1.3185 | 1.6491 |
| 8 | 0.6199 | 0.9261 | 1.2361 | 1.5460 |
| 9 | 0.5510 | 0.8232 | 1.0987 | 1.3742 |
| 10 | 0.4959 | 0.7409 | 0.9889 | 1.2368 |
| 12 | 0.4133 | 0.6174 | 0.8240 | 1.0307 |
| Rate/Square | 6.70 | 10.01 | 13.36 | 16.71 |

**INDEX TO
THE COUNTY BULLETIN
(358 through 402)**

Bulletin

| | |
|---|---|
| ABANDONED VEHICLES (IC 9-22-1) | |
| ACCESS TO PUBLIC RECORDS (IC 5-14-3) | 383-7 |
| ACCIDENT REPORTS FUND (IC 9-29-11-1) | 377-7 |
| ADMINISTRATIVE RULE 81. FACSIMILE TRANSMISSION FEE | 387-3 |
| ADOPTION MEDICAL HISTORY FEES (IC 31-19-20-3 and IC 31-19-24-5) | |
| ADVANCE TAX SETTLEMENT (See Taxation) | |
| ADVERTISING AND NOTICES (See Legal Advertising) | |
| AGRICULTURAL AGENT (See Cooperative Extension Service) | |
| AGRICULTURAL ASSOCIATIONS, FAIRS AND 4-H CLUBS Allowance by County | 393-5 |
| AIRCRAFT LICENSE EXCISE TAX (IC 6-6-6.5) | |
| AIR POLLUTION (IC 36-8-2-8) | |
| AIRPORTS (See Aviation Board) | |
| ALCOHOL AND DRUG SERVICES PROGRAM (IC 12-23-14) | |
| ALLOCATION OF PENALTIES COLLECTED FOR FAILURE TO TIMELY REGISTER MOTOR VEHICLES | 392-3, 4 and 5 |
| AMBULANCE SERVICE (IC 16-31-5-1) | |
| ANNUAL REPORT (AR) (IC 36-2-2-19) (IC 5-11-1-4) | 363-5; 391-5 and 6 |
| APPLICATION TO PAY | 395-4 |
| APPROPRIATIONS | |
| Additional | 372-7 |
| Bond Proceeds (IC 5-1-2-1) | |
| Bridge Construction and Repair (IC 36-1-12-8) | 393-5 and 6 |
| Contracts - Required Before Award of (IC 36-2-6-12) | |
| Corrections and Refunds - Restoration of Appropriation (IC 6-1.1-17 and IC 6-1.1-18) | |
| Emergency Telephone System Fund | 397-7; |
| Encumbrances - Appropriations Carried Forward | 360-3 372-7 and 8 376-5; 391-3 394-3 |
| Homerule | 380-12, 13, 14 |
| Insurance Benefits (IC 6-1.1-18-7) | 367-7; 372-8 |
| Required by County Council Only | 372-6 and 7 |
| Refunds | 367-7 |
| Transfers of | 360-5; 372-8 |
| When Not Required | 372-6 |

APPROVAL OF FORM REQUIREMENTS

392-9 thru 11

ASSESSOR - COUNTY

Mileage - County Assessor and Deputies (IC 36-2-7-5, 6 and 7)

Per Diem and Mileage - Attending Meetings of Department of Local Government Finance (IC 6-1.1-35-3)

Salary (See Salaries and Wages)

ASSESSORS - TOWNSHIP

Bond - Amount and Approval (IC 5-4-1)

Bond Premium - Payment of

359-4

Books and Supplies

359-4

Deputies and Employees

Compensation (See Salaries and Wages)

Mileage (IC 36-6-8-9)

Reassessment Per Diem Compensation (IC 36-6-8-5)

Salaries' (See Salaries and Wages)

Assessment Registration Notices

392-7

ASSIGNMENT OF WAGES

382-11 and 12

AUDITOR

Clerk of the Board of County Commissioners (IC 36-2-2-11)

394-2

Deputies Salaries (See Salaries and Wages)

Endorsement on Deeds (IC 36-2-9-18)

Mileage (See County Officers)

Questions from 2007 Fall Conference

361-8 thru 11

Questions from 2008 Spring Conference

366-4 thru 8

Questions from 2008 Fall Conference

368-6 thru 8

Questions from 2009 Spring Conference

370-8 thru 13

Questions from 2009 Fall Conference

371-6 thru 10

Questions from 2010 Spring Conference

374-16 thru 18

Questions from 2010 Fall Conference

376-7 thru 11

Questions from 2011 Spring Conference

380-22 thru 31

Questions from 2011 Fall Conference

381-10 thru 14

Questions from 2012 Spring Conference

384-31 thru 39

Questions from 2012 Fall Conference

386-4 thru 8

Questions from 2013 Spring Conference

388-7 thru 10

Question from 2013 Fall Conference

391-7 thru 11

Questions from 2014 Spring and Fall Conference

393-19 thru 38

Questions from 2015 Spring Conference

399-14 thru 23

Questions from 2015 Fall Conference

399-34 thru 40

Questions from 2016 Spring Conference

400-12 thru 20

Questions from 2016 Fall Conference

402-7 thru 17

Salary (See Salaries and Wages)

AUDITORS INELIGIBLE DEDUCTION FUND

391-6

AVIATION BOARD (IC 8-22-2)

| | |
|---|-----------------------|
| BAIL (IC 35-33-8) | |
| BANK RECONCILEMENTS, MONTHLY | 376-6 |
| BANK/CREDIT CARD PAYMENTS TO COUNTIES | 390-9 and 10 |
| BIDS AND CONTRACTS (See Purchases, Printing Contracts, Highway Purchases and Public Works Contracts) | |
| BOARD OF COUNTY COMMISSIONERS | |
| Auditor to Serve as Clerk of Board (36-2-2-11) | 394-3 |
| County Administrator - Appointment of (IC 36-2-2-14) | |
| Meetings, Date of | 391-3; 394-2 |
| Mileage (See County Officers) | |
| Salary (See Salaries and Wages) | |
| BOARD OF FINANCE (See Public Funds) | |
| BOAT EXCISE TAX (IC 6-6-11) | |
| BOAT EXCISE TAX FUNDS | |
| County | 372-4 |
| BOND FUNDS | |
| Premium and Accrued Interest - Disposition of | 393-5 |
| BONDS (See Official Bonds) | |
| BORROWING | 393-3 |
| BRIDGES | |
| Construction and Repair - Appropriation itemized | 393- 5 and 6 |
| Covered Bridges (IC 8-14-1-10) | |
| Cumulative Bridge Fund (IC 8-16-3) | 393-6 |
| BUILDINGS (See Public Works Contracts) | |
| BURIAL OF MEMBERS OF ARMED FORCES | |
| Allowance for Setting Grave Marker | 358-5 |
| CAPITAL ASSETS | 363-6 and 7 394-10 |
| CAPITAL IMPROVEMENT BOARDS (IC 36-10-8-1) | |
| CASH CHANGE AND PETTY CASH FUNDS (IC 36-1-8-2 and 3) | 384-5 and 6 |
| CEMETERIES | |
| Acceptance of Funds Deposited With County | 359-4 and 5 |
| Care by County | 359-4 and 5 |
| County Cemetery Commission | 359-4 and 5 |
| Investment of Unloaned Funds | 359-4 and 5 |
| Loans - Limitation on and Fees (IC 23-14-70) | |
| Payment of Interest on Funds in Trust | 359-4 and 5 |
| Trust Funds - Return of | 359-4 and 5 |

CERTIFIED MAIL

Permitted Instead of Registered (IC 1-1-7-1)

CHANGE OF VENUE

Fee

Items Chargeable (IC 34-35-5-2)

Trial Defined (IC 34-35-5-2)

371-3,
397-7 and 8

CHART OF ACCOUNTS

376-3

CHILD LABOR LAW RESTRICTIONS (IC 20-33-3)

CITY AND TOWN COURT COST FUND

376-6 and 7;
393-13 and 14

CLAIMS

Advertising Requirements

Certification (IC 5-11-10)

Signatures

370-12

385-10

CLERK OF CIRCUIT COURT

Bank/Credit Card Payments

Bond Administration Fee

Judgment - Calculation of Interest

Mileage (See County Officers)

Overweight Vehicle Fines

Questions from 2007 Annual Conference

Questions from 2008 Annual Conference

Questions from 2009 Annual Conference

Questions from 2010 Annual Conference

Questions from 2011 Annual Conference

Questions from 2012 Annual Conference

Questions from 2013 Annual Conference

Questions from 2014 Annual Conference

Questions from 2015 Annual Conference

Questions from 2016 Annual Conference

Record Perpetuation Fund

Recording Bonds

Recording Bail Bonds

Salaries (See Salaries and Wages)

Special Death Benefit Fee

Support Docket Fees

Support Order - Residence Changed

Sub-Agents Appointed by Clerks of Circuit Court to Sell Finish and
Game License

394-7

381-9

394-2

367-7

361-4 thru 8

366-8 thru 10

370-13 thru 17

375-6 thru 9

380-32 thru 35

385-10 thru 12

390-20 thru 25

393-44 thru 50

399-23 thru 27

400-20 thru 22

394-7; 388-5

401-11

400-5 and 6

399-13 and 14

399-11 and 12

363-5

363-4

COMMISSIONERS (See Board of County Commissioners)

COMMISSION ON PUBLIC RECORDS (IC 5-15-5.1)

COMMISSIONS ON VENDING MACHINES

390-2 and 3

COMMON CONSTRUCTION WAGE ACT

371-6

COMMUNITY CORRECTIONS PROGRAM GRANTS

371-4

401-13, 14

COMMUNITY HEALTH PLANNING (See Health Department)

COMPENSATION

Annual Salaries – Proper Payments 388-7
Employee Employed in More Than One Position 392-7

COMPENSATORY TIME - FSLA 360-6 and 7

CONFLICT OF INTEREST 380-2, 3 and 4
396-2

CONGRESSIONAL SCHOOL FUND INTEREST 372-4

CONSERVANCY DISTRICTS (IC 14-33)

CONTRACT CONFLICT 384-10 thru 27

CONTRACTS (See Purchases, Printing Contracts, Public Works Contract)

COOPERATIVE EXTENSION SERVICE (IC 21-46-5)

COOPERATIVE UNDERTAKINGS BETWEEN GOVERNMENTAL UNITS

Agreement to Provide Services and Facilities (IC 36-1-7)
Contracts Between Governmental Units for Supplies and 368-3
Services (IC 36-1-7)
Contracts with Cities and Towns for Streets and Highways (IC 36-1-7)
Interlocal Cooperation Act (IC 36-1-7)

COPY FEES 370-7

CORONER

Autopsies
No Payment to Coroner for 393-2
Physician to Perform - Fee (IC 36-2-14-6)
Mileage (See County Officers)
Monies Found on Deceased Persons 385-3
Salaries (See Salaries and Wages)
Training and Continuing Education Fee (IC 16-37-1-9) 388-3
Witness Fees (IC 36-2-14-8)

COST SAVING INCENTIVE PROGRAM (36-1-13) 390-11

COUNTY ADMINISTRATOR (IC 36-2-2-14)

COUNTY COMMISSIONERS (See Board of County Commissioners)

COUNTY COUNCIL

Mileage (See County Officers)
Notice - Annual and Special Meetings (IC 36-2-3-7) 393-7; 375-3 and 4
Salary of Council Members (See Salaries and Wages)
Salaries and Wages of Officers and Employees Paid by
County (IC 36-2-5-3)
Term 359-4

COUNTY DEPARTMENT OF BUILDINGS (IC 36-7-8)

COUNTY ELECTED OFFICIALS TRAINING FUND 382-12

| | |
|--|---|
| COUNTY EXTRADITION FUND | 392-10 |
| COUNTY HIGHWAY ENGINEER (See Highways, County) | |
| COUNTY HOME | |
| Charges | 393- 3 and 4 |
| Cost of Care of Residents | |
| Maintenance Ledger | 393-3 |
| Report of Superintendent | 393-3 |
| COUNTY INCOME TAXES (IC 6-3.5) | |
| CEDIT – Capital Improvement Plan | 400-4, 5 |
| COUNTY LANDFILL (IC 36-9-30) (See Solid Waste Disposal) | |
| COUNTY LAND VALUATION COMMISSION | 359-6, 7 and 8 |
| COUNTY LAW ENFORCEMENT EDUCATION FUND | 401-11 thru 13 363-2 and 3 |
| COUNTY MISDEMEANANT FUND (IC 11-12-6 Repealed in 2015) | 398-3; 399-12; 401-5 |
| Deposit and Users | |
| COUNTY OFFICERS (See Agricultural Agent, Assessor, Auditor, Board of County Commissioners, Board of Education, Clerk of Circuit Court, Coroner, County Council, Recorder, Sheriff, Superintendent of Schools, Surveyor, and Treasurer) | |
| Changing Compensation | 381-5 |
| Meetings Called by State Board of Accounts (IC 5-11-14) | |
| Mileage Allowances - Elected Officials - Except Sheriff (IC 36-2-7-3) | |
| Mileage Allowances - Sheriff (IC 36-2-7-4) | |
| Salaries (IC 36-2-5-3) | |
| Salaries (See Salaries and Wages) | |
| COUNTY OWNED PROPERTY | |
| Leases of (IC 36-1-11-10) | |
| Sale of - Procedure | 397-11; and 12 393-16, 17 and 18 |
| COUNTY USER FEE FUND | 366-3; 371-4 and 5 378 1 and 2 |
| COURT FEES | |
| Child Restraint System Penalties | 360-13; 372-11 and 12; 382-12 and 13; 384-2 |
| Civil and Small Claim Service Charges | 396-2 |
| Document Fee | 396-2 |
| Hardship | 394-7 |
| Late Payment Fee | 382-12 and 13 |
| Partial Payments of Criminal Court Costs and Fees | 394-7 360-13 and 14 |

| | |
|--|-------------------------|
| COURT COST - GOVERNMENTAL UNITS | 400-2 |
| COURT REPORTERS, TRANSCRIPT PREPARATION | 401-3 and 4 |
| COURTS | |
| Appointment and Compensation of Attorneys for Poor Persons (IC 33-40-2) | |
| Child Restraint System Penalties | 396-2 |
| Jurors - Per Diem and Mileage (IC 33-37-10-1) | |
| Late Payment Fees (IC 33-37-5-22) | 380-17 and 18; 394-7 |
| Small Claims - Trial by Jury | 367-5 |
| Temporary Judges | 397-2; 393-14 |
| Traffic Violations Bureau | 384-3 and 4 |
| COURT MARTIAL FINES (IC 10-16-9-3) | 392-2 |
| CREDIT CARDS, SERVICE CHARGE | 382-4 and 5 |
| Unauthorized charges | 398-4 |
| CUMULATIVE BUILDING FUNDS | |
| Bridges (IC 8-16-3) | |
| Capital Improvement (IC 36-9-14.5) | 380-18 thru 20 |
| Courthouse (IC 36-9-14) | |
| Jails (IC 36-9-15) | |
| Capital Development (IC 36-9-15.5) | |
| DLGF Authority in Fixing Levy (IC 6-1.1-17-16.5) | |
| DEAF SCHOOL (See Blind and Deaf Schools) | |
| DEATH DEEDS | 374-2 |
| DEATH AND MORTGAGE RELEASE LISTS | 385-5 |
| DECEASED PERSON – MONEY FOUND ON | 385-3 |
| DECEASED PERSON - PAYMENT OF MONEY DUE | 385-6 and 7 |
| DEFERRAL PROGRAM | 380-15 and 16; 381-6 |
| DEFERRED COMPENSATION (IC 5-10-1.1) | 363-3 |
| DELINQUENT TAXES (See Taxation and Tax Sales) | |
| DEPOSITORIES (See Public Funds) | |
| DEPUTY COUNTY OFFICERS | |
| Number and Salaries (IC 36-2-5-3) | |
| DESTRUCTION OF CANCELLED BONDS AND COUPONS | 380-21 and 22 |
| DISABLED VETERAN - CREDIT AGAINST LICENSE EXCISE TAX | 358-4 and 5 |
| DISASTER RELIEF FUNDS – ACCOUNTING AND BUDGETING | 396-2 |

| | <u>Bulletin</u> |
|--|---|
| DISINTERMENT, DISENTOMBMENT, AND DISINURNMENT | 387-5 |
| DOC REIMBURSEMENT TO COUNTIES FOR HOUSING STATE PRISONERS | 392-7 |
| DOCUMENT FEES – COUNTY COURT | 394-7 |
| DOG POUNDS (IC 36-8-2-6) | |
| DOG TAX (IC 6-9-39) | |
| DONATIONS TO FOUNDATIONS | 376-6 |
| DORMANT FUNDS | 397-5 and 6 |
| DRAINAGE FUNDS (See Accounting Manual for Public Drainage Funds) | |
| Drainage Construction and Maintenance | 394-5,6 and 7 399-6 |
| Use of Own Work Force | 401-5 |
| Expenses | 394-5; 399-6 |
| Advancing General Drain Improvement Money | 354-6 and 7 |
| Maintenance Expense | 354-6 and 7; 384-7 |
| Penalties on Delinquent Assessments | 370-3 and 4; 399-7 |
| DRUG FREE COMMUNITY FUND (County) | 374-6 and 7; 392-5 and 6; 396-3,4 and 5 |
| DUAL OFFICEHOLDING (See Lucrative Offices) | |
| DUNS NUMBER | 391-5 |
| ENTITY ANNUAL REPORT (E-1) (IC 5-11-1-4) | 401-15 and 16 402-7 |
| ECONOMIC DEVELOPMENT COMMISSIONS (IC 36-7-12) | |
| EDIT | 393-19 |
| EDUCATION LICENSE PLATE FEE | 362-3 and 4 |
| ELECTED OFFICE AND BEING EMPLOYED | 384-10 thru 27 |
| ELECTIONS | |
| Board of Absent Voters - Compensation (IC 3-11-10-38) | |
| Campaign Finance Report Civil Penalty | 362-4, 5 and 6 |
| City Elections | |
| Billing and Reimbursement to County Apportionment Work Sheet | 393-18 |
| Election and Registration Fund | 394-5 |
| Instructional Meetings | 360-3 and 4 |
| Precinct Officers Compensation (IC 3-6-6-25) | |

| | |
|--|-----------------------|
| ELECTIONS (Continued) | |
| Registration of Voters | |
| Compensation of Officers and Assistants (IC 3-7-12) | |
| Voting Machine Cumulative Fund (IC 3-11-6) | |
| ELECTRONIC FUNDS TRANSFER | 395-2; 397-2 |
| ELECTRONIC FUNDS TRANSFER OF STATE AND COUNTY TAXES | 395-2 |
| ELECTRONIC MAP GENERATION FUND | 388-4 |
| EMERGENCY TELEPHONE SYSTEM FEES | 366-4; 397-7 |
| ENHANCED ACCESS FUND | 388-4 |
| ESTIMATED COST OF FIXED ASSETS | 394-10 |
| EXAMINATION OF RECORDS | |
| Reports of (IC 5-11-5) | |
| (IC 5-11-4-3) | 401-14, 15 |
| EXTRADITION OF PRISONERS (IC 35-33-14) | 397-10 |
| FACSIMILE TRANSMISSION FUND | 387-3 |
| FAIR LABOR STANDARDS ACT | 360-6 and 7 |
| FAIRS (See Agricultural Associations, Fairs and 4-H Clubs) | |
| FEDERAL AUDIT REQUIREMENTS | 359-5 thru 8 401-4 |
| FEDERAL DATA COLLECTION FORMS | 384-9 and 10 |
| FEDERAL DIESEL FUEL EXCISE TAX | |
| FEDERAL REIMBURSEMENT FOR HOUSING FEDERAL PRISONERS | 372-3; 377-8 |
| FEDERAL EXCISE TAX | 401-2, 3 |
| FIELD EXAMINER IDENTIFICATION | 375-2 |
| FINANCIAL ASSISTANCE TO ENTITIES | 390-12 |
| Non-governmental Entities | 401-15, 16 |
| FINANCIAL STATEMENTS (IC 36-2-2-19) | |
| FINDERS FEES BY COLLECTION AGENTS | 367-5 |
| FIRE PROTECTION DISTRICTS (IC 36-8-11) | |
| FIREARMS - DEALER'S LICENSE | 401-5 |
| FIREARMS TRAINING FUND | 374-4 |
| FLOOD CONTROL ACT (IC 14-28) | |

| | |
|--|---|
| FORESTRY FUNDS AND LANDS | |
| Distributions | 401-10 |
| FORFEITURES OF 10% CASH BONDS | 378-4 and 5; 384-8 and 9 |
| FORMS AND RECORDS | |
| Approval of by State Board of Accounts | 354-13 thru 16; 374-1; 392-9, 10 and 11 |
| Inspection | 387-3 |
| Microfilming (IC 5-15-1-1) | |
| FUGITIVES, RETURN OF | |
| Uniform Criminal Extradition Act (IC 35-33-10) | |
| FUNDS (See Public Funds) | |
| FUNDS, CREATING NEW | 381-7 |
| GAO INDEPENDENCE STANDARD | 391-4 |
| GASB 68 – ACCOUNTING AND FINANCIAL REPORTING FOR PENSIONS | 391-12; 393-50 thru 52 |
| GHOST EMPLOYMENT | 385-9 and 10 |
| GRANT ANTICIPATION NOTES (IC 5-19-1.5) | |
| GUARANTEED ENERGY SAVINGS CONTRACTS | 378-6 |
| GUARDIAN AD LITEM/COURT (IC 31-15-6) | |
| APPOINTED SPECIAL ADVOCATE SERVICES (IC 31-40-3) | |
| HEALTH DEPARTMENT, COUNTY | |
| Compensation of Officers and Employees (IC 16-20-1-15 and IC 36-2-5-3) | |
| Home Health Care Programs (IC 16-19-3-21) | |
| Public Health Nursing Association - Aid to (IC 16-20-7) | |
| HIGHWAYS, COUNTY | |
| Accounting System, for Local Road and Streets (IC 8-17-4.1) | |
| Construction and Repair (IC 36-1-12) | |
| Engineer (IC 8-17-5) | 359-3; 375-4 |
| Expenses Not to be Paid From County General | 394-5 |
| Operational Report | 394-9; 398-3 |
| Private Road Work | 397-12 and 13 |
| Railroad Crossings - Maintenance Costs (IC 8-6-12-1) | |
| Supervisor | |
| Salary (See Salaries and Wages) | |
| HIGHWAYS, STATE (See State Highway Department) | |
| HOLIDAYS (IC 1-1-9-1) | |
| HOLIDAYS, MEETINGS ON | 387-4 |

| | |
|---|----------------------------|
| HOME RULE | 380-12 thru 14 |
| Disbursement of funds without appropriation | 391-5 |
| HOMESTEAD CREDIT REBATE CHECKS | 360-15 |
| HOSPITALS - COUNTY (IC 16-22-2) | |
| Hospital Building Authority (IC 16-22-6) | |
| HOURS WORKED, RECORD OF | 388-6 |
| HOUSING AUTHORITIES (IC 36-7-18) | |
| INCREMENT TAX - FORESTRY LANDS | 393-7 |
| INFRACTION JUDGMENT FUND | 380-15; 399-8 |
| INNKEEPER'S TAX (IC 6-9) | |
| INSANE (See Psychiatric Persons) | |
| INSPECTION OF MOTOR VEHICLES PRIOR TO REGISTRATION | 400-2 thru 4 |
| INSPECTOR OF WEIGHTS AND MEASURERS (See Weights and Measures) | 393-2 |
| INSTITUTION PLACEMENT OF CHILD | 360-8 thru 10 |
| INSURANCE | |
| Group Insurance Law (IC 5-10-8) | |
| Money Received for Covered Damages | 381-5 |
| Payment by Public Employers of Group Health Insurance Premiums | 387-5 |
| INTEREST, ALLOCATION TO GENERAL AND HIGHWAY FUNDS | 370-5 |
| INTEREST ON PAYMENTS FOR ROAD WORK (IC 36-1-12-17) | 390-11 |
| INTEREST ON PUBLIC CONTRACTS WHEN NOT PAID TIMELY | 390-4 and 5 |
| INTEREST RATES ON JUDGMENTS | 394-3 |
| INTEREST RATES ON TAX OVERPAYMENTS AND UNDERPAYMENTS | 394-8 and 9 398-2 and 3 |
| INTERGOVERNMENTAL AGREEMENTS (See Cooperative Undertakings Between Governmental Units) | |
| INTERNAL CONTROLS (IC 5-11-1-27) | 388-2; 399-3 and 4 |
| Standards Manual | 398-5 |
| INTERNET SITE OF STATE BOARD OF ACCOUNTS | 363-5 |
| INVESTMENTS (See Public Funds) | |
| JAILS | |
| Prisoners - Employment of (IC 11-12-5-3) | |
| Jail Booking Fees | 398-4 |

| | |
|--|--|
| JUDGES OF COURTS (See Courts) | |
| JUDGES, SPECIAL (See Courts) | |
| JURORS (See Courts) | |
| LANDFILL CLOSURE/POST CLOSURE TRUST FUND | 372-3 |
| LATE PAYMENT FEES – COUNTY COURTS | 394-7 |
| LATE SURRENDER FEES | 384-9 |
| LAWS | |
| 2008 Digest | 364 |
| 2009 Digest | 369 |
| 2010 Digest | 373 |
| 2011 Digest | 379 |
| 2012 Digest | 383 |
| 2013 Digest | 389 |
| LAW ENFORCEMENT ACADEMY BUILDING FUND | |
| Prosecutor's Fees - Credited to (IC 33-37-5-8) | |
| LAW ENFORCEMENT CONTINUING EDUCATION FEES | 393-7, 8 and 9 |
| LAW ENFORCEMENT TRAINING PROGRAM | |
| Appropriation by County of Travel Expense (IC 10-11-6-1) | |
| LEASE PURCHASE AGREEMENTS | 401-10 360-14 and 15 |
| LEAVE OF ABSENCE | |
| Indiana National Guard or Reserves | 363-4 and 5; 393-9 |
| LEAVE POLICIES - ELECTED OFFICIALS | 360-7; 367-6 |
| LEGAL ADVERTISING | |
| General | 381-3, 4 and 5 |
| Newspapers, Qualifications of | 395-3; 372-8 and 9 |
| Rates | 358-3; 360-3; 366- 3; 371-3; 376-3; 381-3; 386-3, 9; 391-13; 394-11 398-10 thru 14 |
| LEVY EXCESS FUND | 382-9 and 10 |
| LICENSES | |
| Bail Agents and Recovery Agents Licenses | 367-7 |
| Hunting, Trapping, and Fishing | 363-4 |
| Liquor License - Transfers and Renewals | 390-3 and 4 |
| Transient Merchant IC 25-37 | |
| Veteran's Exemption IC 25-25 | |

| | |
|---|--|
| LICENSE PLATES | |
| Governmental Owned Vehicles (IC 9-18-3-1) | |
| LIQUOR PERMITS | 390-3 and 4 |
| LOANS BETWEEN FUNDS (IC 36-1-8-4) | 382-3 and 4 |
| LOCAL ROAD AND STREET ACCOUNT – APPROVED USES OF DISTRIBUTIONS | 380-16 and 17 |
| LUCRATIVE OFFICES | |
| Attorney General Opinions | 385-8 |
| Holding of Two Lucrative Offices Prohibited | 391-4 |
| MANDATE OF FUNDS | 382-10 and 11; 384-7 and 8 |
| MEALS FOR PRISONERS – SHERIFFS | 354-23 |
| Rates (IC 36-8-10-7) | |
| MEMBERSHIP DUES | 357-12 |
| MEMORIAL DAY EXPENSE (IC 10-18-8) | |
| MENTAL HEALTH AND RETARDATION CENTERS | |
| Community Mental Health Center (IC 12-29-2) | |
| Mental Retardation Center and other Developmental Disabilities Centers (IC 12-29) | |
| MENTAL PATIENTS (See Psychiatric Persons) | |
| MILEAGE OF COUNTY OFFICERS (See County Officers) | |
| Claim | 370-3; 392-3 |
| Rates | 354-3; 370-2 381-3; 386-3; 391-3; 393-6 |
| MILITARY FINES (See Court Martial Fines) | 392-2 |
| MOBILE HOMES (See Taxation) | |
| MONIES FOUND ON DECEASED PERSONS | 385-3 |
| MONTHLY REPORTS OF COUNTY TREASURER AND CLERK OF THE CIRCUIT COURT | 358-5 |
| MORTGAGE RELEASES (See Recorder) | |
| MOTOR VEHICLES | |
| Inspection Prior to Registration | |
| Overweight Vehicles (IC 9-20-18-12) | |
| Penalties Collected for Failure to Timely Register | 372-9, 10 and 11 |
| Allocation of | 378-2, 3 and 4; |
| MOTOR VEHICLE EXCISE TAX (IC 6-6-5) | 381-8 |

| | <u>Bulletin</u> |
|---|--------------------------|
| MOVING TRAFFIC VIOLATIONS | 394-3 and 4 |
| NEPOTISM | 384-10 thru 27 |
| NEW HIRES | 360-8 |
| NEWSPAPERS (See Legal Advertising) | |
| NONGOVERNMENTAL ORGANIZATIONS Expenses of | 363-3 |
| NUISANCE PROPERTIES – LIENS | 390-8 and 9 |
| OFFICIAL BONDS General Provisions Township Trustee (IC 5-4-1) | 380-11; 397 13 thru17 |
| OPEN DOOR LAW (IC 5-14-1.5) | |
| OPTICAL IMAGED CHECKS | 362-6 |
| OUTSTANDING WARRANTS (See Warrants) | |
| PARK AND RECREATION LAW (IC 36-10-3) Nonreverting Capital and Operating Fund | 384-4 and 5 |
| PARTIAL PAYMENTS OF CRIMINAL COURT COSTS AND FEES | 360-13 and 14 |
| PAYMENT OF EMPLOYEES DURING ABSENCE Due to Compensable Injury | 360-10 |
| PAYMENT OF PUBLICATION OF PUBLIC NOTICES - PENALTY FOR VIOLATION | 401-6 |
| PAYMENT TO BANK OF COMPENSATION DUE EMPLOYEES | 387-4 and 5 |
| PAYROLLS (See Salaries and Wages) | |
| PER DIEM TO MEMBERS OF AREA PLAN COMMISSION AND BOARDS OF ZONING APPEALS | 401-11 |
| PERSONAL EXPENDITURES PROHIBITED | 367-5 |
| PETITION Petition for a Public Question Petition/Remonstrance vs Petition for a Public Question | 363-6 367-8 |
| PETTY CASH AND CHANGE FUNDS (IC 36-1-8-2 and 3) | 384-6 |
| PLANNING AND ZONING Area Planning Departments (IC 36-7-4) | |
| PLATS Maintaining Recording of | 401-4 and 5 363-2 |

| | |
|---|-------------------------------------|
| POLITICAL AND PERSONAL EXPENDITURES PROHIBITED | |
| POWERS OF ATTORNEY | 381-5 |
| PRECIOUS METAL DEALER REGISTRATION | 392-8 |
| PRESCRIBED FORMS – SPREADSHEET UTILIZATION TO GENERATE EXACT REPLICAS | 385-8 |
| PRISONERS | |
| Expense of Trial of Inmates of State Penal Institutions - Paid by State (IC 33-37-2-4) | |
| PROBATION OFFICERS | |
| Salaries (IC 31-31-5-2) | |
| State Aid for Probation Services (IC 11-13-2) | |
| PROBATION SERVICES FUND | |
| Administrative Fee on Collections of Probation User's Fees | 395-8; 382-6 and 8 |
| Adult Supplemental | 382-6, 7 and 8 |
| Juvenile Supplemental | 382 5 and 6 |
| PROCUREMENT CARDS | 394-8 |
| PROCUREMENT OF SERVICES - ARCHITECTS, ENGINEERS, AND LAND SURVEYORS | 399-4 |
| PROPERTY, COUNTY (See County Owned Property) | |
| PROSECUTING ATTORNEY | |
| Bad Check Accounts | 399-10 |
| Claims and Allowances | 399-9 |
| Conferences Called by Attorney General, Expense for Attending | 367-4 |
| Counties - Membership Dues | 354-9 and 10 |
| Deferral Program | 381-6 |
| Deputies - Salaries - Budget (IC 33-39-6-2) | 354-8; 367-3 and 4 |
| Disciplinary Fees | |
| Disclosure Statement | 399-8 |
| Disposal of Property | 399-9 |
| Investigators (IC 33-39-4-1) | |
| Number of Employees and Salaries | 399-8 |
| Office Space | 399-9 |
| Pretrial Diversion Program | 399-10 |
| Public Employees Retirement - Inclusion (IC 5-10.3-7-1) | |
| Purchases | 399-9 and 10 |
| Salaries (IC 33-39-6-5) | |
| Schools and Conferences - Expense Attending | 345-3 |
| Special Prosecutors | 367-3; 382-8 and 9 392-2; 393-14 |
| PSYCHIATRIC PERSONS | |
| Clothing Furnished by State Hospitals (IC 12-24-6) | |
| PUBLIC ACCESS COUNSELOR'S DECISIONS | 371-6 |

PUBLIC FUNDS

| | |
|--|-----------------------|
| Approved Depositories | 358-4; 375-2 |
| Board of Finance, Members, Organization, Dates (IC 5-13-7) | 399-6 |
| Contracts With Banks or Trust Companies for Services (IC 28-1-24) | |
| Daily Deposits Required | 358-3 and 4; |
| Deposit of | 360-4; 381-6 394-4 |
| Investment Cash Management System | 371-4 |
| Investments (IC 5-13-1) | |
| Investments in Repurchase Agreements | 399-8 |
| Money Market Mutual Funds | 370-6 and 7 |
| Safekeeping Receipts | 375-3 |
| Temporary Loans | |
| Tax Anticipation Warrants or Notes (IC 36-2-6-18, 19 and 20) | |
| Temporary Advancements Between Funds (IC 36-1-8-4) | |

PUBLIC HEALTH NURSING ASSOCIATIONS - AID TO (IC 16-1-5.5)

| | |
|---------------------------------|------------------------|
| PUBLIC NATURE OF RECORDS | 363-4; 375-3; 387-3 |
|---------------------------------|------------------------|

| | |
|----------------------------------|--------------------|
| PUBLIC NOTICE ADVERTISING | 368-2; 399-5 and 6 |
|----------------------------------|--------------------|

PUBLIC OFFICIALS

| | |
|---|--|
| Meetings Called by State Board of Accounts (IC 5-11-14-1) | |
|---|--|

| | |
|--|-------|
| PUBLIC RECORDS (See Commission on Public Records) | 387-3 |
|--|-------|

PUBLIC WORKS CONTRACTS (Also See Purchases) (IC 36-1-12)

| | |
|--|----------------|
| Emergencies | |
| Gross Income Tax - Out-of-State Contractors (IC 6-2.1-6-1) | |
| Interest for Late Payments | 374-4; 390-4,5 |
| Projects Less Than \$100,000 | 350-5 and 6 |
| Projects Over \$100,000 - Bond of Contractor | 374-4 and 5 |
| Projects Over \$100,000 - Performance Bonds | 374-5 and 6 |
| Projects over \$2,000,000 | 395-5 |
| Report of Construction and Service Contracts | 374-6 |
| Retainage | 385-4 and 5 |
| Use of Own Work Force | |
| Under \$150,000 | 370-3 |
| Wage Scale Provisions | 372-4 and 5 |

**PURCHASES (Also See Highway Purchases, Printing
Contracts and Public Works Contracts)**

| | |
|--|------------------------|
| Advertising | 387-4 |
| Bids and Contracts - General Provisions of Law (IC 36-1-9) | 380-4 thru 11 393-9 |
| Cancellation or Rejection of Bids | 368-3 |
| Computer Hardware and Software | 393-15 and 16 |

| | |
|--|---|
| PURCHASES (Also See Highway Purchases, Printing Contracts and Public Works Contracts) (Continued) | |
| Contracts Renewal | 370-6 |
| Department of Correction – Purchases from (IC 5-22-11) | |
| Emergencies | 384-6 and 7 |
| Intergovernmental Cooperative Purchasing (IC 36-1-7) | 368-3 |
| Legal Authority to Contract | 396-3 |
| Petroleum Products | 390-5 |
| Purchasing Law (IC 5-22-1) | |
| Specifications | 393-9 |
| PURDUE ROAD SCHOOL | |
| Commissioners' Attending - Expenses Allowed (IC 8-17-7-7) | 382-2 and 3 |
| Highway Engineer and Highway Supervisor (IC 8-17-3-10) | |
| Surveyor (IC 36-9-8-2) | |
| RAILROAD CROSSINGS | |
| Collection of Costs of Maintenance (IC 8-6-12-1) | |
| RAINY DAY FUND | 380-20 and 21; 390-10 and 11; 397-6 |
| RANSOMWARE, HOW TO AVOID | 401-3 |
| REAL ESTATE, COUNTY (See County Owned Property) | |
| REASSESSMENT FUND, INVESTMENT OF | 384-7; 388-6 |
| RECORD OF HOURS WORKED | 368-2; 388-6; 392- 7; 393-15; 397-3 |
| RECORDER | |
| Exempt Documents for Fees | 378-5 |
| Expunging of Records | |
| Mileage (See County Officers) | |
| Mortgage Fee | 393-18 |
| Nonconforming Fee | 359-6 |
| Questions from 2006 Annual Conference | |
| Questions from 2007 Annual Conference | 361-1 and 2 |
| Questions from 2008 Annual Conference | 366-10 thru 13 |
| Questions from 2009 Annual Conference | 368-8 thru 10 |
| Questions from 2010 Annual Conference | 374-18 thru 22 |
| Questions from 2011 Annual Conference | 378-6 thru 8 |
| Questions from 2012 Annual Conference | 384-27 thru 31 |
| Questions from 2013 Annual Conference | 388-10 thru 13 |
| Questions from 2014 Annual Conference | 393-49 thru 50 |
| Corrections to 2010 Q & A | 396-3 |
| Questions from 2015 Annual Conference | 396-5 thru 8 |
| Questions from 2016 Annual Conference | 400-6 thru 12 |
| Recording Copies | 385-2 |
| Salaries (See Salaries and Wages) | |
| Records Perpetuation Fund | 354-13 |
| Redacting of Social Security Numbers | 400-6 |
| Training | 370-2 |
| Transcript Preparation | 401-3, 4 |
| RECORDS (See Forms and Records) | |

| | |
|---|----------------------------|
| RECORDS COMMISSION (See Commission on Public Records) | |
| REFUSE DISPOSAL (IC 36-9-30) | |
| REGISTRATION OF VOTERS (See Elections) | |
| REMOTE DEPOSITS | 386-3 |
| REPORTS OF NAMES AND COMPENSATION OF OFFICERS AND EMPLOYEES | 381-3; 386-5; 391-4; 394-3 |
| RETURN OF FUGITIVES (See Fugitives, Return of) | |
| RIGHT-OF-WAY GRANTS | |
| Assessment of Property (IC 6-1.1-4-14) | |
| SAFETY BELT VIOLATIONS | |
| Child Restraint System Penalties | |
| Seatbelt Violations | 360-10 and 11; 385-10 |
| SALARIES AND WAGES | |
| Assignment of Wages (IC 22-2-6) | |
| County Officers, Deputies, Employees | |
| Changes - After Being Fixed | 358-5 |
| Ordinance Fixing - Separate Ordinance | |
| Required (IC 36-2-5-3) | 370-4 |
| Direct Deposit | 387-4 and 5 |
| Group Health Insurance | 387-5 |
| Not Payable in Advance | 363-4 |
| Manner of Payment | 363-3 |
| Payroll Issues | 395-8 and 9 398-3 and 4 |
| Record of Hours Worked | 368-2; 393-15 |
| Township Officers and Employees (IC 36-6-6-10) | |
| SALES DISCLOSURE FEE AND FUND | 388-3 |
| SALES TAX - EXEMPTIONS | 401-3 |
| SANITARY LANDFILL (IC 36-9-30) | |
| Township - No Authority to Provide | |
| SCHOOL BUS TURNAROUNDS | 377-3 |
| SCHOOL FUNDS | |
| Investment of (See Public Funds) | |
| County Borrowing | 393-3 |
| SETTLEMENTS (See Taxation) | |
| SEWER CHARGES, COLLECTION OF DELINQUENT | |
| Penalties After Certification | 360-5 |
| Sewer Liens Paid to Counties | 354-5 |
| SEWER LIENS – RECORDING AND CERTIFYING | 390-5 and 6 |

SHERIFF

| | |
|--|--------------------|
| Accident Report Fund | 377-7 |
| Buy Money | 377-7 |
| Cars Furnished by County (IC 36-2-13-10) | |
| Criminal History Information | 395-4 and 5 |
| Employment of Inmates of County Jail (IC 11-12-5-3) | |
| Extradition of Prisoners | 377-6; 397-10 |
| Federal Reimbursements for Housing Federal Prisoners | 377-8 |
| Handgun Licenses | 358-6; 377-5 and 6 |
| Inmate Trust Fund | 377-3 and 4; |
| | 384-3; 387-2 and 3 |
| Jail Commissary Fund | 367-9; 372-13; |
| | 377-4 and 5; 384-3 |
| Jail Commissary Fund, Copy of Ledger to County Council | 378-5 |
| Matrons - County Jail (IC 36-8-10-5) | |
| Meals for Prisoners (IC 36-8-10-7) Allowances | 350-9; 354-23; |
| | 359-13; 367-9; |
| | 372-13; 377-9; |
| | 382-14; 387-6 |
| | 393-12 |
| Medical Care for Inmates | 362-7; 393-14, 15 |
| Merit Boards (IC 36-8-10-3) | 395-10 |
| Mileage - Except Return of Fugitives (See County Officers) | |
| Pension Plan (IC 36-8-10-12) | |
| Returning Prisoners - Allowance for (IC 35-33-14-3) | |
| Salaries (See Salaries and Wages) | |
| Salary Contracts | 388-5 |
| Service of Process Fees | |
| Social Security Incentive Payments to Counties | 363-5; 377-8 |
| Telephone Fees | 377-7 |
| Uniforms Furnished by County (IC 36-8-10-4) | |
| Vehicle Inspection Fund | 377-3 |

SICK LEAVE

| | |
|-------------------|--|
| Law (IC 5-10-6-1) | |
|-------------------|--|

SINGLE AUDIT (A-133)

SMALL CLAIMS CASES – TRAIL BY JURY

| | |
|--|-------|
| | 367-5 |
|--|-------|

SMALL CLAIMS PROCEEDINGS - APPEARANCE BY LEGAL
COUNSEL FOR COPORATIONS (Small Claims Rule 8)

| | |
|--|-------|
| | 362-3 |
|--|-------|

SOCIAL SECURITY

| | |
|-----------|-------|
| Rate 2006 | 354-3 |
| Rate 2007 | 358-2 |
| Rate 2008 | 360-3 |
| Rate 2009 | 366-2 |
| Rate 2010 | 371-2 |
| Rate 2011 | 376-2 |
| Rate 2012 | 381-2 |
| Rate 2013 | 386-2 |
| Rate 2014 | 391-2 |

| | |
|--|---|
| SOCIAL SECURITY (Continued) | |
| Rate 2015 | 394-2 |
| Rate 2016 | 398-2 |
| SOIL AND WATER CONSERVATION DISTRICTS | |
| Employees | 384-7 |
| Expenses | 385-3 |
| SOLID WASTE DISPOSAL (IC 36-9-30) | |
| Solid Waste Management Districts | 374-2 and 3 |
| State Solid Waste Management Fees | 375-5 and 6 |
| Solid Waste Collection and Disposal | 399-4 |
| SPECIAL JUDGES (See Courts) | |
| SPECIAL PROSECUTOR | 382-8 and 9 |
| STATE EMPLOYEES | |
| Garnishments of Wages to Pay Child Support and Small Claims Judgments | 359-3 |
| STATE BOARD OF ACCOUNTS INTERNET ADDRESSES | |
| STATE DEPARTMENT OF CORRECTIONS HOUSING REIMBURSEMENTS | 360-5; 392-7 |
| STATE GAMING FUND – REVENUE SHARING | 390-11 |
| STATE GRANTS | 360-8 |
| STATE OWNED LAND | |
| Removal of Taxes (IC 6-1.1-36-7) | |
| STATE REVOLVING FUND | 395-9 |
| STATEMENT OF WAGES AND COMPENSATION - PUBLICATION | 358-3; 360-3 366-3; 371-3 371-3; 376-3 381-2; 386-2; 391-3; 394-2; 398-2 |
| STATEMENT OF RECEIPTS AND DISBURSEMENTS - PUBLICATION | 358-3 |
| SUPERINTENDENT OF SCHOOLS | |
| Election (IC 20-23-2-1) | |
| SURETY BONDS | |
| SURPLUS TAX (See Taxation) | |
| SURVEYOR | |
| Compensation | 393-4 and 5; 388-6 |
| Corner Perpetuation Fund | 388-5 |
| Mileage (See County Officers) | |
| TAX ADJUSTMENT BOARD | |
| Appointment of Members (IC 6-1.1-29-1 and 2) | 395-3 |
| Family and Children Fund Rate (IC 6-1.1-18-3) | |

TAXATION

| | |
|---|--------------------------------|
| Appeals on Assessments, Handling | 374-7 and 8 |
| Assessments | |
| Property Affected by Disaster (IC 6-1.1-4-11) | |
| Registration Notice Failure to File [IC 6-1.1-5-15(g)] | |
| Rehabilitated Property (IC 6-1.1-12-18 to IC 6-1.1-12-25) | |
| Weed Cutting | 390-7 and 8 |
| Cancellation of Taxes (IC 6-1.1-36-7) | |
| Certificate of Error (IC 6-1.1-15-12) | |
| Certificate of Payment - Issuance of License (IC 25-1-1-1) | |
| Collecting Agents - Banks (IC 36-2-10-19) | |
| Computer Accounting System - Approval of (IC 5-11-12-1) | |
| Death and Mortgage Release Lists (IC 16-37-3-9) (IC 36-2-11-24) | |
| Delinquent Tax | |
| Governmental Officers and Employees (IC 6-1.1-22-14 to 6-1.1-22-17) | 376-5 |
| Include on Current Tax Statement (IC 6-1.1-22-8) | |
| Public Utilities | 390-3 |
| Tax Judgments - Calculation of Interest Rates | 366-3; 394-3 |
| Tax Judgments - Collection by Treasurer | 359-6 |
| Dog Tax (See Dog Tax) | |
| Duplicates | |
| Delivery to Treasurer by March 1 (IC 6-1.1-22-3) | |
| Economic Development Income Tax | |
| Excise Tax Accounting | 392-8 and 9; 393-11 thru 13 |
| Levies and Rates | |
| Notice by County Auditor to Governmental Units | |
| Tax Adjustment Board (See Tax Adjustment Board) | |
| See Also Cumulative Funds | |
| Liability Under Twenty-Five Dollars (\$25.00) | 358-4 |
| Local Income Tax (LIT) | 400-2 |
| Minimum Tax Bills | 382-10 |
| Mobile Homes (IC 6-1.1-7-1) | |
| NSF Checks | 397-8 and 9 398-6 and 7 |
| Period for Payment of Taxes (IC 6-1.1-7-7 and IC 6-1.1-22-9) | |
| Postponement to Next Day Where Last Collection or Return Date Falls on Saturday, Sunday or Holiday (IC 6-1.1-37-10) | |
| Professional Appraisers (IC 6-1.1-4-17 to IC 6-1.1-4-20) | |
| Property Acquired by School Corporation | 360-12 |
| Property Tax Replacement Credit and CVET Distributions | 345-13 |
| Real Estate Transfers (IC 6-1.1-5-4) | |
| Reassessment Fund (IC 6-1.1-4-27.5 and IC 6-1.1-4-28.5) | |
| Refunds of Tax | |
| Erroneous Tax - Basis - Claim Form | 360-11 and 12 |
| Interest on Refunds (IC 6-1.1-26-5) | 391-7 |
| Returns - Failure to File - Penalties (IC 6-1.1-37-7 and IC 6-1.1-37-9) | |

| | |
|--|------------------------------|
| Settlements | |
| Advance - Limit on - Procedure | 397-9 and 10 |
| Certification of Collections by Treasurer (IC 6-1.1-27-2) | |
| Fall Taxes Collected Before May 10 | 360-4 |
| TAXATION - (Continued) | |
| Sewer Charges - Collection of Delinquent Assessments | |
| Statements - Mailing by Treasurer (IC 6-1.1-22-8) | |
| State Owned Lands - Cancellation of Tax (IC 6-1.1-36-7) | |
| Surplus Tax Fund | 359-3; 367-5 and 6; 391-5 |
| Transfers (See Transfer Books) | |
| TAX INCREMENT FINANCING - STATE BOARD OF ACCOUNTS PROGRAM | |
| Redevelopment Commission Funds | 398-5 and 6 |
| TAX SALES | |
| Auditor's Bid for County | |
| Sale of Property Acquired (See County Owned Property) | |
| Auditor's Duties Prior to Sale | 397-3 thru 5 |
| Erroneous Sale - Refunds | 397-5 |
| Failure to Pay Bid | 397-5 |
| General Article | 374-9 thru 16 |
| Invalid Tax Sale - Refund of Purchase Money | 360-12 |
| Minimum Sales Price | 370-6 |
| Partial Payments | 353-3; 393-15; 397-3; |
| | 393-6 and 7 |
| Record of Tax Sales (IC 6-1.1-24-1) | |
| Redemption - Period and Amounts Payable (IC 6-1.1-25-1 and IC 6-1.1-25-2) | |
| Tax Sale Surplus Fund | 401-6 |
| TEMPORARY LOANS | |
| Law (IC 36-2-6-18) | |
| Loans (Advances) Between Funds (IC 36-1-8-4) | 360-7 and 8 |
| TITLE IV-D INCENTIVE PAYMENTS | 387-4 |
| TORNADO/FLOOD DISASTER RELIEF FUNDS - ACCOUNTING PROCEDURES | 374-3 |
| TOWNSHIP TRUSTEE | |
| Salaries (IC 36-6-6-10) | |
| TRANSFER BOOKS | |
| Transfer of Property - Tax Identification Numbers (IC 36-2-9-18) | |
| TRANSIENT MERCHANTS LICENSE | 401-7 thru 10 |
| TRAVEL EXPENSE | |
| Mileage Claims | 399-13 |
| Reimbursements | 393-10 395-8; 399-12 |
| | 382-3 |
| State Called Meetings | |

TREASURER

Mileage (See County Officers)
 Monthly Report

358-5

TREASURER (Continued)

Depository's Certificate of Balances – Monthly Financial Reports (IC 36-2-10-16)
 Questions from 2006 Annual Conference
 Questions from 2007 Annual Conference
 Questions from 2008 Annual Conference
 Questions from 2009 Annual Conference
 Questions from 2010 Annual Conference
 Questions from 2011 Annual Conference
 Questions from 2012 Annual Conference
 Questions from 2013 Annual Conference
 Questions from 2014 Annual Conference
 Questions from 2015 Annual Conference
 Questions from 2016 Annual Conference
 Salaries (See Salaries and Wages)

361-2 thru 4
 368-3 thru 5
 370-17 thru 20
 375-9 thru 11
 380-36 thru 38
 385-12 thru 15
 390-13 thru 20
 393-39 thru 40
 399-27 thru 33
 401-17 thru 20

TUBERCULOSIS PATIENTS

Care and Treatment - Payment of Cost (IC 16-24-1-21 thru 23)

UNCLAIMED PROPERTY

360-6

UNCLAIMED WARRANTS (See Warrants)

UNDERGROUND STORAGE TANK (IC 13-23-2)

UNIFORM ELECTRONIC TRANSACTIONS ACT

374-8 and 9

UNITED STATES SECURITIES

Investments in (See Public Funds)

VACATION AND SICK LEAVE OF EMPLOYEES

Breaks for Expressing Milk
 Law (IC 5-10-6-1)
 Written Policy

378-4
 378-4

VEHICLE INSPECTION FUND

372-5

**VETERANS' BURIAL ALLOWANCES (See Burial of Members of
 Armed Forces)**

VETERANS' FREE PEDDLER'S LICENSES

Free (IC 25-25-2-1)

VOTING PLACES, NOTICE OF

372-5

WARRANTS

Outstanding - Cancellation of
 Returned Checks

395-4; 376-3 and 4
 394-5
 367-5

WEED CUTTING

390-7 and 8

WEIGHTS AND MEASURES INSPECTOR

Compensation and Expense (IC 24-6-3-3)

393-2

YEAR END DUTIES

386-3 and 4