

# THE COUNTY BULLETIN

## And Uniform Compliance Guidelines

### ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 428

September 2021

#### **REMINDER OF ORDER OF BUSINESS**

##### **October**

- 11 Columbus Day – Legal Holiday (IC 1-1-9-1)
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of September to the Indiana Department of Revenue.
- 20-22 Auditors Annual Fall Conference
- 31 Last day to file quarterly unemployment compensation report with the Indiana Department of Workforce Development.

##### **November**

- 1 Last day for county auditor to certify to the office of judicial administration the amounts, if any, the county will be providing to the judges salary during the ensuing calendar year. (IC 33-38-5-6(b))
- 10 Last Day for paying second installment of taxes without penalty. Start preparing for settlement of second installment tax collections (IC 6-1.1-37-10)
- 11 Veterans Day – Legal Holiday (IC 1-1-9-1)
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of October to the Indiana Department of Revenue.
- 25 Thanksgiving Day – Legal Holiday (1-1-9-1)

##### **December**

- 1 On or before this date, certify names and addresses of persons who have money due to them for salaries, wages or other reasons to County Treasurer, for determining if such persons owe delinquent taxes. (IC 6-1.1-22-14)
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of November to the Indiana Department of Revenue.

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**December (Continued)**

25 Christmas Day – Legal Holiday (IC 1-1-9-1)

31 Review year-end duties.

Post and close all records completely and promptly.

The Auditor should balance with the Treasurer and verify the amount of cash in the Treasurer's office.

Cash Change Funds issued to any county officer whose term expires must be returned to the County General Fund.

**CONFLICT OF INTEREST**

Statute

IC 35-44.1-1-4 is the statute for Conflict of Interest. If any situations exist in your county which might be in conflict with this statute, we suggest you present your questions to the attorney who represents the county for written guidance. In view of the position of public responsibility in which county employees find themselves, any question of conflict of interest should be avoided

Submission of Conflict of Interest Forms

The conflict of interest forms may now be uploaded on the Gateway website, <https://gateway.ifionline.org/> You will find the upload link on the right hand side of the Gateway homepage directly under the local officials' login. You do not need a user id or password to upload the conflict of interest form onto Gateway. On the Report Builder page of the website a reporting tool has been added under Conflict of Interest Disclosure. The public will be able to view the Conflict of Interest forms that have been uploaded. The link to the Gateway website is also available on the State Board of Accounts web page at [www.in.gov/sboa/](http://www.in.gov/sboa/)

**JUDICIAL CIRCUIT CLASS**

As per the June 2021 Bulletin, according to Indiana Code 33-39-6-4, the State Board of Accounts is responsible for establishing and certifying to each county the judicial circuit classes by June 20th. Judicial circuit classes are calculated by using the population and gross assessed values for each county. Due to the delays related to COVID-19 the 2020 census results were not available until August 2021. The judicial circuit classes have been calculated and are included at the end of this bulletin.

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**PUBLIC PURCHASES LAW, IC 5-22**

The Public Purchases Law, IC 5-22, governs the purchasing by local governmental units. Its major provisions are as follows. You should review IC 5-22 for the complete requirements and special purchasing options. Here is a guide to the statutes within the Public Purchases Law:

Definitions	IC 5-22-2
Rules and Written Policies	IC 5-22-3-3

**Competitive Bidding:**

A purchasing agency shall follow competitive bidding procedures described in IC 5-22-7 in awarding a contract for supplies, unless another purchasing method is required or authorized by IC 5-22. [IC 5-22-7-1]

Invitation for Bids	IC 5-22-7-2
Notice of Invitation for Bids	IC 5-22-7-5
Public Opening of Bids	IC 5-22-7-6
Acceptance and Evaluation of Bids	IC 5-22-7-7
Changes in Bid Prices	IC 5-22-7-11
Additional Terms or Items	IC 5-22-7-12
Contract Additions & Bid Invitation Requirements	IC 5-22-7-13
Awarding of Contract	IC 5-22-7-8
Erroneous Bid or Mistake	IC 5-22-7-10
Maintenance of Information by Purchasing Agent	IC 5-22-7-9

**Specifications:**

A governmental body may adopt rules or establish policies for the preparation, maintenance, and content of specifications. Rules or policies may include a description of requirements for inspecting, testing, or preparing an item for delivery. [IC 5-22-5-1]

Purposes	IC 5-22-5-3
Purchasing Agent Responsibility	IC 5-22-5-2
File of Specifications	IC 5-22-5-4
Request for Specifications & Notice	IC 5-22-5-5

**Request for Proposals:**

Subject to the policies of the purchasing agency, a purchasing agent may award a contract using the procedure provided by IC 5-22-9.

Rules & Policies	IC 5-22-9-8
Content of Request for Proposals	IC 5-22-9-2
Evaluation	IC 5-22-9-10
Notice	IC 5-22-9-3
Opening of Proposals	IC 5-22-9-4
Discussion and Revision of Proposals	IC 5-22-9-6 and IC 5-22-9-9
Award	IC 5-22-9-7
Register of Proposals	IC 5-22-9-5

**Small Purchases:**

The small purchase chapter, IC 5-22-8, applies only to a purchase expected by the purchasing agent to be less than \$150,000. Purchase requirements may not be artificially divided so as to constitute a small purchase under IC 5-22-8. [IC 5-22-8-1]

Quotes	IC 5-22-8-3
Small Purchase Policies	IC 5-22-8-2

## HOME RULE

All counties have home rule powers as set out in IC 36-1-3. The following should be considered when exercising such powers.

It is desirable to look at the limitations, both expressed and implied, that have been placed on the scope of Home Rule powers. As noted in prior bulletins, Home Rule was never intended to give local governments a completely free hand to do whatever they want, and there are definite rules and limits that must be observed.

### Expressed Limits of Home Rule

The Home Rule law contains a number of expressed provisions that preclude, limit, or condition the exercise of powers under Home Rule.

First, there are two general limits. A unit may not do anything that is:

- (1) expressly denied by the state constitution or state law (for example, a unit could not prescribe a penalty for an action that violates state law or impose jail time as a penalty for violation of a local ordinance); or
- (2) expressly granted to another entity (counties, for instance could not take over functions or usurp powers vested by law in municipalities, township, etc.

In addition, there are other powers of a more specific character that units still may not exercise in the absence of authorization by state law. Please see IC 36-1-3-8 for these additional exceptions.

### Implicit Limitations of Home Rules

In addition to those limitations that are expressed in the Home Rule law, there are also a number of important considerations that will further limit the scope and applicability of Home Rule powers. These limits are not made explicit in the Home Rule law, but may be applied from examining other statutes and principles of law. These implied limitations include:

- (1) a governmental unit may not exercise powers outside its normal territorial jurisdiction, except as specifically authorized by law or through interlocal agreement; and
- (2) restrictions inherent in the federal laws, regulations, and constitution must be observed.

### Procedures for Utilizing Home Rule

The ability to use Home Rule properly is not only important in terms of allowing government flexibility as needed, but is even more important now that many of the state laws which previously provided permissive powers to local units have been repealed. This is especially true of those laws which constituted "class" legislation in the past. Therefore, aside from providing additional powers, local units will need to invoke Home Rule authority in passing local ordinances to continue powers or procedures formerly granted by specific state statutes.

**HOME RULE (Continued)**

Who Can Utilize Home Rule Powers?

The home rule laws confer these powers to counties, cities, towns, schools, and townships. Libraries have never been accorded home rule powers, nor have special entities such as special service corporations or regional commissions.

When Should Home Rule Powers Be Used?

A unit may exercise its Home Rule powers whenever it is “necessary or desirable” to exercise any power, perform any function, provide any service -- and create the structural elements or procedures to do so-- and;

(1) the laws and constitutions of the state and federal governments do not expressly or implicitly prohibit or preempt it from doing so; and

(2) state law does not already provide for exercising the power, providing the service, or performing the function, or state law does provide for the foregoing but does not mandate any procedures to follow in implementing it.

How Are The Home Rule Powers Exercised?

A question that one often hears when talking about Home Rule is, “Well that all sounds very nice - but how do we adopt Home Rule?” The answer to this question is very simple - you don’t adopt Home Rule. Home Rule represents both a policy of the state and a particular method more efficiently conveying powers to local governments. Home Rule is not like a “local option tax” that requires further action to become effective within a particular local jurisdiction.

Home Rule has already been conferred upon local units by the General Assembly as a matter of state law. No further action is necessary on the unit’s part in this respect.

Local action is required only when a unit wants to do some particular things under Home Rule authority. A unit doesn’t “adopt Home Rule” but it does adopt specific powers that it wants to exercise. The formal ordinance procedure is required to accomplish this end.

An error to which Home Rule has been subject in the past is the impression that it confers powers on local officials and bodies individually. Occasionally individual officials wanting to perform some function and seeing no state law prohibiting them from doing so have acted with the idea that “if anybody gripes, I’ll say its Home Rule”. Home Rule does not work that way. Home rule is essentially a legislative power -- a form of limited legislative discretion delegated by the state legislature to the appropriate local legislative bodies.

In essence, local ordinances substitute for state laws in the exercise of Home Rule powers. The bodies that must pass the appropriate authorizing ordinances are:

(1) in a municipality, by the legislative body of the municipality;

(2) in a county subject to IC 36-2-3.5 or IC 36-3-1, by the legislative body of the county.

(3) in any other county, by the executive of the county.

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**HOME RULE (Continued)**

The ordinance authorizing the exercise of a new power, the performance of a new function, or the provisions of a new service under the authority of the Home Rule law should be adopted according to the same rules and procedures generally applicable to the adoption of ordinances by the local legislative body. Although it is not a specific requirement; it would probably be advisable to state in the preamble or digest of the ordinance (not in the body of the ordinance itself) that Home Rule powers vested in the unit's government by IC 36-1-3 are being exercised so that the source of authority will be clear in the event that the action is questioned.

**INFRACTION JUDGEMENT FUND**

IC 34-28-5-5 provides that judgment for violations of statutes defining infractions be deposited in the state general fund.

The Auditor should establish an Infraction Judgment Fund to quietus such judgments into when remitted by the courts. The balance in this fund will be paid and reported to the state twice a year with the Settlement Sheet.

Please do not commingle Infraction Judgment Fees with State Fines and Forfeitures.

**DEFERRAL PROGRAM**

The prosecuting attorney or the attorney for a municipal corporation may establish a deferral program for deferring infraction and ordinance violation cases actions brought under IC 34-28-5-1. Actions may be deferred if:

- (1) the defendant in the action agrees to conditions of a deferral program offered by the prosecuting attorney or the attorney for a municipal corporation;
- (2) the defendant in the action agrees to pay to the clerk of the court an initial user's fee and user's fee set by the prosecuting attorney or the attorney for the municipal corporation in accordance with IC 33-37-4-2(e);
- (3) the terms of the agreement are recorded in an instrument signed by the defendant and the prosecuting attorney or the attorney for the municipal corporation;
- (4) the defendant in the action agrees to pay a fee of seventy dollars (\$70) to the clerk of the court if the action involves a moving traffic offense (as defined in IC 9-13-2-110);
- (5) the agreement is filed in the court in which the action is brought; and
- (6) if the deferral program is offered by the prosecuting attorney, the prosecuting attorney electronically transmits information required by the prosecuting attorneys council concerning the withheld prosecution to the prosecuting attorneys council, in a manner and format designated by the prosecuting attorneys council.

When a defendant complies with the terms of an agreement filed, the prosecuting attorney or the attorney for the municipal corporation shall request the court to dismiss the action. Upon receipt of a request to dismiss an action the court shall dismiss the action. An action dismissed may not be re-filed.

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**DEFERRAL PROGRAM (Continued)**

Per information provided by State Court Administration about deferral programs, the defendant initially must pay as part of the program:

- (1) a document storage fee of two dollars (\$2);
- (2) a highway work zone fee of fifty cents (\$0.50) or twenty five dollars and fifty cents (\$25.50) depending on the offense;
- (3) an automated record keeping fee of five dollars (\$5); and
- (4) court costs of seventy dollars (\$70) if the infraction was a moving violation as defined in IC 9-13-2-110.

As part of the deferral agreement, the defendant may be required to pay an initial user fee, not exceeding \$52, and monthly user fees, not exceeding \$10, for each month the defendant is in the deferral program.

If the defendant fails to complete the deferral program the State will resume prosecution of the infraction. Initial and monthly fees paid for the deferral program are lost. Most deferral agreements incorporate this requirement by stating "failure to comply with each and every requirement of this agreement will result in the forfeiture of all fees paid into the program." The agreement used by your county's prosecuting attorney should be reviewed for this or similar language. Additionally, the defendant will be assessed all fees/costs that he or she has not already paid. Costs and fees cannot be charged again because prosecution of the infraction is being resumed. The county is not starting a new prosecution of a new infraction violation.

Therefore, the remaining costs and fees to be charged are as follows:

- (1) infraction / ordinance violation costs of seventy dollars (\$70), if they were not already collected;
- (2) law enforcement continuing education fee of four dollars (\$4);
- (3) jury fee of two dollars (\$2);
- (4) public defense administration fee of five dollars (\$5);
- (5) judicial insurance adjustment fee of one dollar (\$1);
- (6) judicial salaries fee of nineteen dollars (\$19);
- (7) DNA sample processing fee of two dollars (\$2);
- (8) court administration fee of five dollars (\$5);
- (9) alcohol and drug services fee and alcohol and drug countermeasures fee if ordered by the court for the type of infraction; and
- (10) any judgment ordered by the court for the violation of the infraction.

**LOCAL ROAD AND STREET ACCOUNT-APPROVED USES OF DISTRIBUTIONS BY CITIES, TOWNS, AND COUNTIES**

IC 8-14-2-5 states: "Money from the local road and street account shall be used exclusively by cities, towns, and counties for:

1. engineering, land acquisition, construction, resurfacing, maintenance, restoration, or rehabilitation of both local and arterial road and street systems;
2. the payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects;
3. any local costs required to undertake a recreational or reservoir road project under IC 8-23-5; or
4. the purchase, rental or repair of highway equipment."

It is State Board of Accounts' position that local road and street account distributions are to be used only for direct expenses incurred in the construction, reconstruction, or maintenance of arterial and local roads and streets. This would prohibit the use of such funds for building buildings or for such indirect costs as administrative salaries or supplies, goods, or materials not used directly for one of the aforementioned purposes.

Local road and street account distributions must be budgeted and appropriated prior to expenditure in the same manner as properly tax revenues.

**COURTS – LATE PAYMENT FEES**

A court may adopt a local rule to impose a late payment fee on defendants paying court costs, fees, fines and civil penalties after the due dates set by the court for payment of such amounts. The clerk of a court that adopts a local rule imposing a late payment fee shall collect a late payment fee of twenty five dollars (\$25) from the defendant.

The clerk of the court shall distribute monthly to the county auditor one hundred percent (100%) of the late payment fees collected. The county auditor shall deposit fees distributed by a clerk in the county general fund and the clerk's record perpetuation fund if directed so by ordinance of the county council. (IC 33-37-5-22 and IC 33-37-7-2(d))

**DESTRUCTION OF CANCELED BONDS AND COUPONS**

A bank serves as trustee for municipal bond issues. They requested our audit position regarding providing issuers with a written detailed disposal document instead of returning the canceled bonds and coupons. The following is our response to their question.



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**DESTRUCTION OF CANCELED BONDS AND COUPONS (Continued)**

Statutory authorization and procedures to be followed in the destruction of public records may be found at Indiana Code 5-15-6. In reviewing this statute, we find no authorization for use of cremation certificates. With the increased use of registered bonds we have taken the following audit position. Assuming there is no requirement in the bond ordinance that canceled bonds and coupons must be returned to the issuing agency, the State Board of Accounts will not take audit exception if the following conditions are followed. The Trustee provides a properly executed cremation certificate to the issuer clearly listing the individual bonds and coupons destroyed, the date of destruction, and a provision indemnifying the issuer if the listed bonds and coupons are ever presented a second time for redemption.

**REPORTING CYBERSECURITY INCIDENTS**

House Enrolled Act 1169 (2021) added IC 4-13.1-2-9 as a new section to the Indiana Code which requires political subdivisions, as defined in IC 36-1-2-13, to report any cybersecurity incident using their best professional judgement to the Indiana Office of Technology (IOT) without unreasonable delay and not later than two business days after discovery of the cybersecurity incident. A cybersecurity incident may consist of one or more of the following categories of attack vectors: (1) Ransomware, (2) Business email compromise, (3) Vulnerability Exploitation, (4) Zero-day exploitation, (5) Distributed denial of service, (6) Web site defacement, (7) Other sophisticated attacks as defined by the chief of information officer and that are posted on the officer's Internet web site. (IC 4-13.1-1-1.5)

Cybersecurity incidents can be reported on IOT's web site at the following webpage.

<https://www.in.gov/cybersecurity/report-a-cyber-crime/>

**APPROPRIATIONS FOR ARPA FUNDS**

We have received many questions on the appropriation of the American Rescue Plan Act (ARPA) funds and have been in discussion with the Department of Local Government Finance and would like to provide clarification on the appropriation process.

The appropriation process for the ARPA funds is the same as for any home-ruled fund as defined by the Department of Government Finance (DLGF). According to IC 6-1.1-15-5(d), "A political subdivision may make an additional appropriation without approval of the department of local government finance if the additional appropriation is made from a fund that is not described under subsection (b). However, the fiscal officer of the political subdivision shall report the additional appropriation to the department of local government finance." It is our audit position that the ARPA Fund is a "fund that is not described under subsection (b).

To use ARPA funds in 2021, follow the additional appropriation process in IC 6-1.1-18 which is described in the DLGF Memorandum, Additional Appropriation Submission, *Department Review Procedures, and other Related Topics*, dated February 5, 2021. Additional appropriations procedures for home-ruled funds require public notice, a public hearing, and reporting to DLGF. The ARPA fund is considered a home-ruled fund for DLGF purposes. Here is a link to the DLGF Memorandum: <https://www.in.gov/dlgef/files/210205-Van-Dorp-Memo-Additional-Appropriation-Submissions.pdf>

To use ARPA money in 2022, it is our understanding that the ARPA money should be included in the normal budgeting process including the advertisement and adoption of the appropriation. If you have further questions on the budget or appropriation process for ARPA money, please contact your local DLGF budget representative.

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**UNCLAIMED PROPERTY**

The recent legislation repealed the existing statute on Lost or Unclaimed Personal Property and established new revised statute in IC 32-34-1.5. In section 4 of that chapter, you will find the presumption of abandonment and subsection 9 states “For property held by a court, including property received as proceeds of a class action, one (1) year after the property becomes distributable”. The repealed statute had directed the court and court clerk to hold property for five years after it became distributable, so this is a change that should be noted.

We have questions regarding unclaimed property and outstanding checks. IC 5-11-10.5-2 states that “All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) years as of the last day of December of each year are void.” Once a warrant has been issued it has been distributed and the payee has two years to cash the check. After two years, the check is void and the amount of the check is repaid back into the trust account held by the County. At this point, it has been more than one year since it was distributable, and it is unclaimed as of the date the check was voided. The amount of the warrant that has been voided and repaid into the county funds may be sent to the Attorney General as unclaimed personal property.

**GIFT BASKETS AND DOOR PRIZES**

We have received questions regarding the purchase of gift baskets and door prizes for conferences and other events. While these items make the event more fun and may increase attendance, they would not be considered a county function or purpose as they are not a necessary part of the training. It is our position that these types of items should not be purchased with county funds.

**RECORDER’S RECORD PERPETUATION FUND**

The Recorder charges fees for the recording of documents, liens and releasing liens. IC 36-2-7-10 establishes the fees charged for recording fees and a portion of the fees collected are deposited to the Recorder’s Record Perpetuation fund. This fund may be spent without appropriation by the Recorder for the preservation of records and the improvement of the record keeping system and equipment. The claim would still need to be audited by the County Auditor and approved by the County Commissioners; however, it would not need an appropriation before being disbursed. The Recorder does have the discretion to spend the fund, but the fund must still be spent on the preservation of record and the improvement of the record keeping system and equipment. This would include personnel cost for any staff whose time is being spent working exclusively on the records (scanning, indexing, filing, etc.) It would also include equipment such as scanners, computer hardware, storage for records and software licenses or upgrades.

Under IC 36-2-7-10.2, there is a process to allow the Recorder to use a specified amount from the Record Perpetuation fund for operating expenses of the Recorder’s office. This process requires the Recorder to develop a plan for the Record Perpetuation fund that allows for current needs as well as long term requirements for upgrades and new equipment. The Recorder must complete a sworn statement that is provided to the County Council. The statement should show that there is sufficient revenue to fulfil the statutory purpose of the fund, that the technology is up to date and a reserve exists to pay for the next upgrades and should also specify the amount available to pay operating expense of the Recorders office. If the Council adopts an ordinance that they approve the statement, the amount specified in the sworn statement may be approved for the next budget year to be used for operating expenses of the Recorder. The amount used for operating expenses of the Recorder in the next budget year can’t exceed the amount specified in the sworn statement that was approved by the Council. The statement is only good for one budget year. A new statement would be required for each subsequent calendar year.

**QUESTIONS AND ANSWERS FROM THE ANNUAL COUNTY CLERKS CONFERENCE**

**Question 1:** How do we get the Attorney General's office to submit undistributed at NO FEE for the counties? Prior, you could send up to 250 items through Odyssey. Can't Odyssey limit to 99 items, so no charge?

**Answer 1:** The Attorney General's office would need to be contacted about fees and Odyssey would need to be contacted about any reports created through the system.

**Question 2:** What is the percentage that municipalities can be charged to cover costs of "city elections" with or without vote centers... 100% or 75%?

**Answer 2:** IC 3-5-3-8 and IC 3-5-3-9 provides the procedure for the county to allocate 75% of primary and election costs to all cities and those towns with populations of 3,500 and over. IC 3-10-7-4 provides that a county election board that enters into an agreement with a town that has a population less than 3,500 it shall conduct in the same manner as those with populations of 3,500 or more.

**Question 3:** Who can supply the clerk's office with interpreter boxes?

**Answer 3:** The Clerk's association is a valuable resource and may know of a few vendors.

**Question 4:** Please explain the method of payment to and from Counties on Change of Venues... Who receives the checks and who sends?

**Answer 4:** Per December 2019 County Bulletin (Volume 417, page 3):

**CHANGE OF VENUE**

The Clerk of the Court from which an action is transferred shall collect from the party seeking a change of venue a fee equal to that for a civil, criminal or other venuable case. The Clerk of the transferring Court shall forward the fee to the Clerk of the Court to which the action is transferred. Such fee should be placed in trust by the Clerk transferring the fee and paid out in favor of the Clerk of the Court where the case is to be venued.

## JUDICIAL CIRCUIT CLASSES

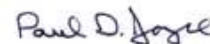
According to Indiana Code 33-39-6-4, the State Board of Accounts is responsible for establishing and certifying to each county the judicial circuit classes. Judicial circuit classes are calculated by using the population and gross assessed values for each county as provided by the Department of Local Government and Finance (DLGF). The classes were established using the gross assessed values certified to the State in March of this year. Judicial classes have been established as noted below.

County			County		
<u>No.</u>	<u>County Name</u>	<u>Judicial Circuit Class</u>	<u>No.</u>	<u>County Name</u>	<u>Judicial Circuit Class</u>
1	Adams	8	47	Lawrence	7
2	Allen	2	48	Madison	3
3	Bartholomew	3	49	Marion	1
4	Benton	9	50	Marshall	5
5	Blackford	9	51	Martin	9
6	Boone	3	52	Miami	8
7	Brown	9	53	Monroe	3
8	Carroll	9	54	Montgomery	7
9	Cass	8	55	Morgan	4
10	Clark	3	56	Newton	9
11	Clay	9	57	Noble	6
12	Clinton	8	58	Ohio - Dearborn*	5
13	Crawford	9	59	Orange	9
14	Daviess	8	60	Owen	9
15	Dearborn - Ohio *	5	61	Parke	9
16	Decatur	8	62	Perry	9
17	Dekalb	6	63	Pike	9
18	Delaware	3	64	Porter	2
19	Dubois	6	65	Posey	8
20	Elkhart	2	66	Pulaski	9
21	Fayette	9	67	Putnam	8
22	Floyd	4	68	Randolph	9
23	Fountain	9	69	Ripley	8
24	Franklin	9	70	Rush	9
25	Fulton	9	71	St. Joseph	3
26	Gibson	7	72	Scott	8
27	Grant	4	73	Shelby	8
28	Greene	8	74	Spencer	3
29	Hamilton	2	75	Starke	9
30	Hancock	4	76	Steuben	6
31	Harrison	7	77	Sullivan	9
32	Hendricks	2	78	Switzerland	9
33	Henry	7	79	Tippecanoe	2
34	Howard	4	80	Tipton	9
35	Huntington	7	81	Union	9
36	Jackson	6	82	Vanderburgh	2
37	Jasper	7	83	Vermillion	9
38	Jay	9	84	Vigo	3
39	Jefferson	8	85	Wabash	8
40	Jennings	9	86	Warren	9
41	Johnson	2	87	Warrick	4
42	Knox	7	88	Washington	9
43	Kosciusko	3	89	Wayne	4
44	Lagrange	6	90	Wells	8
45	Lake	2	91	White	8
46	LaPorte	3	92	Whitley	7

\* - Dearborn and Ohio share a judicial circuit, so they were combined for the class determination

I, Paul D. Joyce, CPA, State Examiner of the State Board of Accounts, do hereby certify that the judicial circuit classes set forth above were established by the State Board of Accounts pursuant to Indiana Code 33-39-6-4.

Dates this 29th day of September, 2021



Paul D. Joyce, CPA  
State Examiner