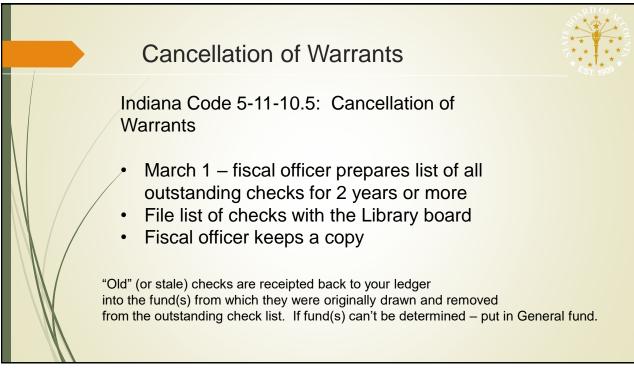
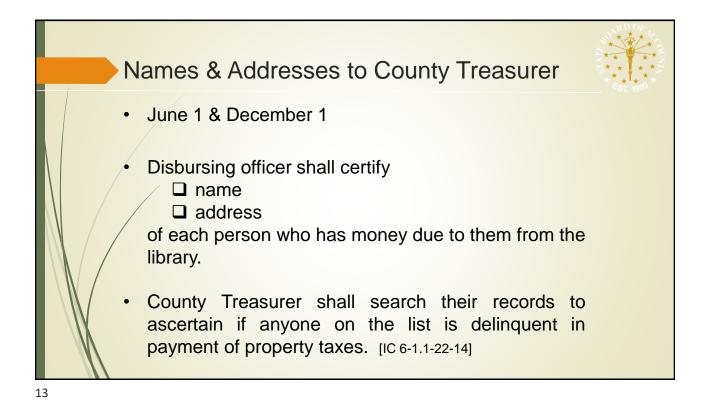
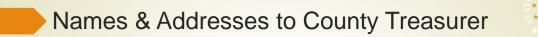


Cancellation of Warrants Indiana Code 5-11-10.5: Cancellation of Warrants Old Outstanding Checks All checks outstanding and unpaid for a period 2 years as of December 31 of each year shall be declared cancelled.



11





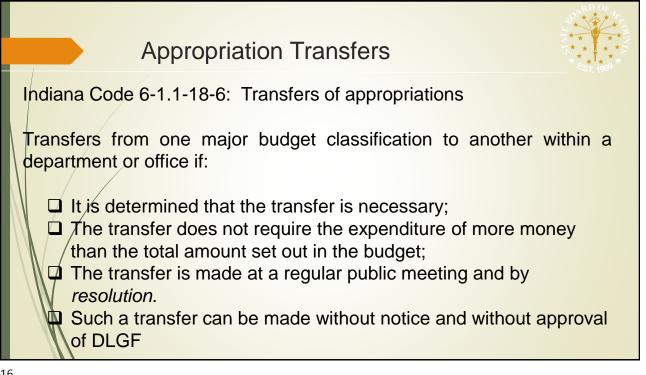
IC 6-1.1-22-15 -

If the county treasurer finds that a person whose name is certified is delinquent in the payment of taxes, the treasurer shall certify the name of that person and the amount of delinquency to the official of the political subdivision who is to make payment to the person.

The disbursing officer <u>shall</u> periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer. (*our emphasis*).

End of Year Duties – Part 3 Appropriation Transfers Encumbrances **Dormant Fund Balances** Internal Control Considerations

15



Encumbrances

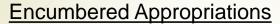


Encumbered Appropriations:

Those items under *purchase order* or *contract* are to be added for each appropriation account and the total carried to the new 2021 corresponding account.

The actual unpaid amount of the purchase orders or contracts should be totaled and shown as a separate amount on the appropriation ledger for 2021 (with proper explanation) and added to the 2021 appropriation for the same purpose.

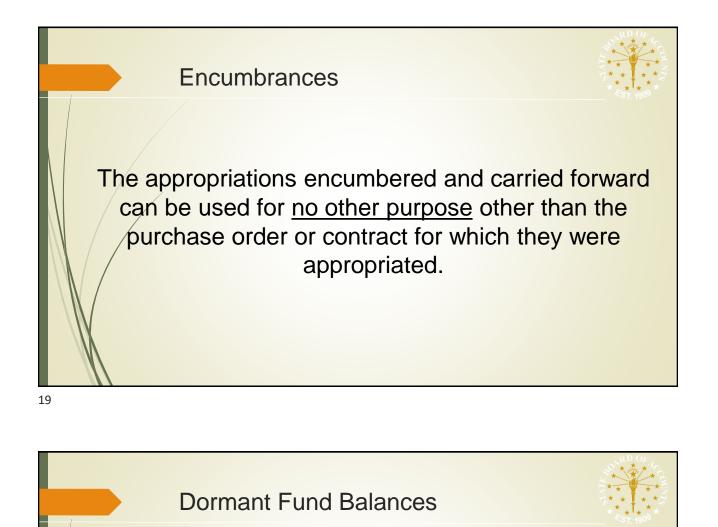
Encumbrances



By carrying out this procedure, the 2021 budget will not be expected to stand any expense not anticipated in making the budget.

We recommend:

- The library board make a listing of these encumbered items
- make it a part of their minutes in their last business meeting of the year



- IC 36-1-8-5
- Purpose of tax levy has been fulfilled with balance remaining
- Transfer must be authorized by Library Board
- May transfer to Operating Fund or Rainy Day Fund

