

**FALL 2011 COUNTY
AUDITORS' CONFERENCE**

**MISCELLANEOUS
STUFF**

FALL 2011 COUNTY AUDITORS' CONFERENCE AUDITOR OF STATE MISCELLANEOUS PRESENTATION 1

ELECTRONIC REMITTANCES

- **The Auditor of State's office now has the ability to accept payments to our office electronically**
 - By ACH

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ELECTRONIC REMITTANCES

- **Examples of remittances to the AOS include**
 - **Settlement funds**
 - State's share of 2008 & Prior Delinquent Tax Collections
 - Excise Tax Allocation Deductions
 - SWETA, 2009 Welfare & 2009 School Excise
 - State PTRC & HSC monies to be returned to the State
 - State portion only!
 - **Fines and Fees**

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ELECTRONIC REMITTANCES

- **Examples continued**
 - Fines and Forfeitures
 - Judges Salary Supplements
 - Return of 2007 Rebate money
 - Should not be applicable except in one county
 - Johnson County Food and Beverage Tax
 - Lake County Re-Pay PTRC for Circuit Breaker
 - Rainy Day & Flood Loan payments
 - Other payments due the Auditor of State

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ELECTRONIC REMITTANCES

- **Examples of remittances not to send electronically to AOS**
 - Inheritance Tax
 - Payable to State Treasurer but is to be remitted to the Department of Revenue
 - Examination of Records
 - Charges for audits by State Board of Accounts
 - Payable to State Treasurer but is remitted to State Board of Accounts

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ELECTRONIC REMITTANCES

- **Auditor of State has an ACH Enrollment Form available if needed**
 - Provides information necessary to provide to county's financial institution
 - Request the county complete their information and return a copy to us for our files
- **The county or the county's financial institution may have its own form**
 - Send it to our office for completion

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ELECTRONIC REMITTANCES

- When the county transfers monies to the AOS account, you must notify the Auditor of State of the remittance.
 - Date
 - Amount
 - Description
- Notify the office by email or fax.
 - Fax # is (317) 232-6097

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ELECTRONIC REMITTANCES

- AOS will provide a list of descriptions to use when processing the remittance through the county's financial institution.
- Contact Brandon LaTour or Janie Cope if interested in participating.
 - Brandon 317-233-0898 or blatour@auditor.in.gov
 - Janie 317-233-3008 or jcope@auditor.in.gov

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2011 CVET DISTRIBUTION

- The December 2011 distribution will be processed December 1, 2011 and will be deposited in your county's designated bank account on December 5, 2011
- The December 2011 distribution will equal the calculated calendar year 2011 amount minus the May 2011 distribution amount
- Can only distribute to taxing units after DLGF has certified 2011 property tax rates

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2011 CVET DISTRIBUTION

- Counties who adopted Operating Levy Freeze LOIT *must use* 2011 property tax rate plus the Operating Levy Freeze LOIT equivalent rate to distribute CVET to taxing units
- Do not distribute 2011 CVET with 2010 property tax rates.

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2012 CVET DISTRIBUTION

- After December 2011 the 2012 CVET distribution amounts will be calculated and when determined will be communicated to counties
- The 2012 distribution amounts will be based on the calendar year 2011 CVET collections
- Each county's 2012 share will equal the county's percentage determined by the DLGF in 2000 based on the statewide 1999 pay 2000 commercial vehicle personal property taxes charged times the 2011 CVET collection total

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FINANCIAL INSTITUTIONS TAX (FIT)

- All counties but one have received the February, May, and August installments of 2011 FIT
- The December FIT installment will sent the first week of December 2011
 - The installment will equal $\frac{1}{4}$ of the 2011 total
- The one county that has not received 2011 FIT will receive 2011 FIT once 2011 property tax rates are certified.

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2010 CENSUS

- 2010 Census population counts will be used for state distributions beginning
 - May 1, 2012
- Will affect the following distributions because populations are used in the calculations
 - Local Road and Street (LRS) and MVH#1 Distributions to counties, cities & towns
 - Motor Vehicle Highway (MVH) and MVH#2 Distributions to cities and towns
 - Riverboat Revenue Sharing Distributions
 - Wireless 911 Distributions
- Will also affect Excise Surtax and Wheel Tax distribution calculations because the LRS distribution calculation formula is used to calculate the distributions

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2010 CENSUS

- LRS and MVH#1 Distribution Calculations
 - The fuel taxes and vehicle fees distributed as the LRS and MVH#1 distributions are allocated by population and mileage
 - The percentage allocated by population is different for counties with a total population greater than 50,000 than it is for counties with a total population of 50,000 or less
 - 60% of the distribution is allocated by population for counties with a total population greater than 50,000
 - 20% of the distribution is allocated by population for counties with a total population of 50,000 or less

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2010 CENSUS

- LRS Distribution Calculation - continued
 - In May 2012 when 2010 census is used for the LRS distribution and in August 2012 for the MVH#1 distribution, Boone and Dearborn Counties will no longer be in the category of counties with a total county population less than 50,000, they will be counties with a total county population of more than 50,000
 - The population change will also impact Boone and Dearborn Counties' Excise Surtax and Wheel Tax distribution calculations beginning mid-year 2012 because the LRS distribution calculation formula is used to calculate the distributions

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EFT DEPOSITS

- State distributions and other payments processed through the Auditor of State's Office appear on bank statements as "Auditor of State Payables"
- Payments processed through other state agencies, i.e. BMV, Workforce Development, etc. will not appear as "Auditor of State Payables"

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FEDERAL EFT DEPOSIT SYMBOLS

- **TREAS 220**
 - Austin, TX 512-342-7300
- **TREAS 310**
 - Kansas City, MO 816-414-2100
- **TREAS 312**
 - San Francisco, CA 510-594-7300
- **DOJ**
 - Department of Justice 800-421-6770

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