

STATE BOARD OF ACCOUNTS



Clerk Funds



2025 Annual Clerks Conference

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PAUL D. JOYCE, CPA STATE EXAMINER

Indiana's State Examiner and the agency head for the State Board of Accounts, Paul Joyce coordinates and manages the post-audits and examinations of over 4,000 state and local governmental entities in Indiana.

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FUND ACCOUNTING

A fund is a fiscal and accounting entity with a self-balancing set of accounts. It records cash and other financial resources, together with all related liabilities and residual balances. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives.

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FUNDS

General

**Campaign Finance
Enforcement -
County**

**Clerk's Record
Perpetuation**

**Cumulative Voting
System**

**Election and
Registration**

**County Elected
Officials Training**

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General (#1000)

The general fund is a governmental fund that is used to account for and report all financial resources not accounted for and reported in another fund.

- Main fund that supports the Clerk's office with a departmental budget for salaries and supplies.
- Appropriation Required
- Uses: Any legal county purpose

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Campaign Finance Enforcement (#1111)

IC 3-9-4-17

Funded by penalties imposed by county election board due to campaign finance not being handled correctly.

- Appropriations Required
- Use: Administration of title in the county
- Does not revert to General Fund

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Clerk's Record Perpetuation (#1119)

IC 33-37-5-2

- Funded by fees collected for copies, storage fees, deposit of a will.
- Appropriation Required
- Uses: Preservation of Records, improvement of record keeping / case management systems and equipment

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Cumulative Voting System (#1143)

IC 3-11-6

- Funded by a property tax levy authorized in IC 6-1.1-41
- Appropriation Required
- Uses: For the purchase of ballot card voting systems, electronic voting systems or electronic poll books

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Election and Registration (#1215)

IC 3-5-3

- Funded by a property tax levy
- Appropriation Required
- Uses: Expenses of voter registration and for all election supplies, equipment, and expenses.
- Monitored for sufficient funds

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County Elected Officials Training (#1217)

IC 36-2-7-19

- Funded by fees collected in the recorder's office
- Appropriation Required
- Uses: Travel, lodging, and related expenses associated with training
- Clerk, Recorder, Auditor, Treasurer, Surveyor, and Council

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Budgets / Appropriations

IC 36-2-5-2 (b):

“The county fiscal body shall appropriate money to be paid out of the county treasury, and money may be paid out of the treasury only under an appropriation made by the fiscal body, except as otherwise provided by law.”



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Transfer of Appropriations

IC 6-1.1-18-6 states:

“(a) The proper officers of a political subdivision may transfer money from one major budget classification to another within a department or office if:

- (1) they determine that the transfer is necessary;
- (2) the transfer does not require the expenditure of more money than the total amount set out in the budget as finally determined under this article; and
- (3) the transfer is made at a regular public meeting and by proper ordinance or resolution.

(b) A transfer may be made under this section without notice and without the approval of the department of local government finance.”

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Transfers of Cash

Fund to Fund

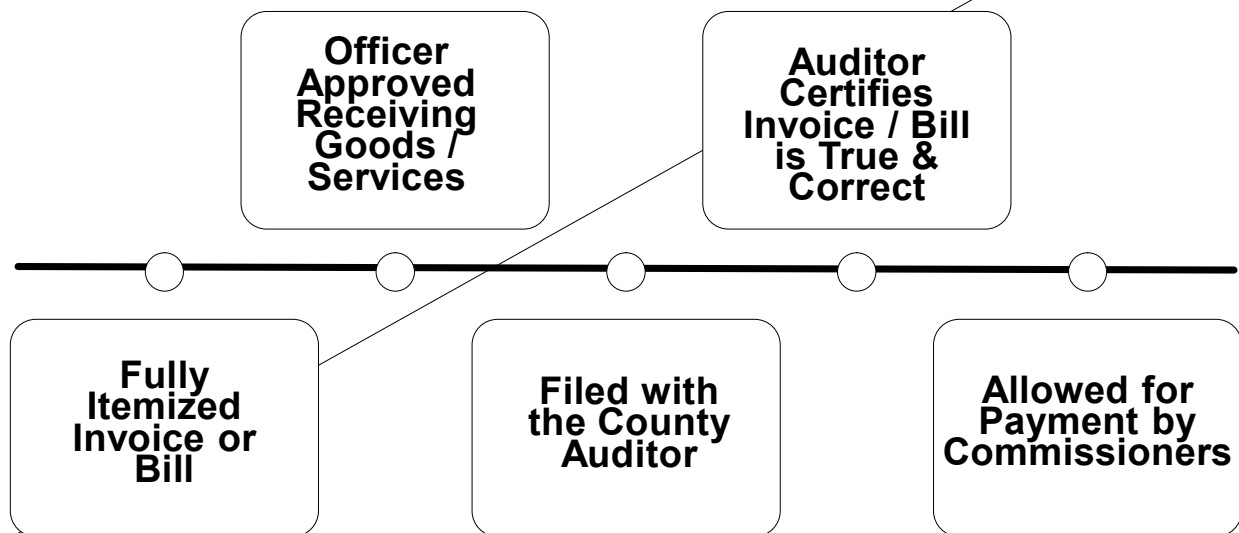
Money may not be transferred from one fund to another unless there is statutory authority to do so.



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Payment of Claim



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Something to Consider

- Ask the Auditor for a fund history every month
 - Reviewing Receipts, Disbursements, and Balances

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Contact Us:

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