

Accounting Overview for County Clerks

Newly Elected Officer Training
December 2024



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State Examiner

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Agenda

- Who is SBOA?
- Overview and Resources
- Accounting and Reporting
- Gateway

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Who are we?

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IC 5-11-1



- State Board of Accounts was established in by legislation in 1909
- The current legislation is found in IC 5-11-1
- Sets out the Board's authority and responsibilities.

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Accounting and Uniform Guidelines



Website: www.in.gov/sboa

- Manuals
- Bulletins
- State Examiner Directives
- Resource Library

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Audit Agency

- IC 5-11-1-4 – AFR filed with SBOA
- IC 5-11-1-9 – Financial Examinations
 - ❖ Audit Reports on Financial Statements
 - ❖ Supplemental Reports on Compliance
 - ❖ Audit Reports on disbursements from Federal Assistance
 - ❖ Special Investigations

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Overview and Resources

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County Clerk



- Office was created by Indiana Constitution
- Indiana Code 33-32 Circuit Court Clerks
- Required to take an oath of office (IC 5-4-1-1)
- Required to have an official bond (IC 5-4-1-18)

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Duties

- Ministerial officer for courts
- Custodian of court records
- Accepts filings
- Issues Processes
- Enters Judgements and orders
- Record of wills and matters of trust in probate
- Collects court costs and fees
- Secretary for County Election Boards

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Collection by the Clerk of the Court

- Court costs
- Fees
- Fines, Restitutions and Judgements
- Bonds
- Child Support (cash)
- Licenses
- Probation fees
- Asset forfeitures



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Responsibilities of Clerk

- Semi-annually remit certain court costs and fees to Auditor of the State
- Monthly remit other court costs and fees to County Auditor
- Maintain Child support records
- Maintain Clerk's Trust Fund
- Monthly Financial Report to the County Auditor
- Reconcile Financial Records to the Bank

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Resources



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Government Technical Assistance and Compliance Directors for Counties



- Ricci Hofherr and Staci Byrns
- Call us at (317) 232-2512
- Email us at counties@sboa.in.gov



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SBOA Website

- www.in.gov/sboa
- Audit Reports
- On our home page navigate to Counties page by clicking on the link under "Entities we Examine" on left side of home page
- On Counties page, navigate to County Clerk page by clicking on the link under County Offices
- Top of the page on both Counties page and Auditor page is our contact information



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Filing Fees by Case Type

- Available here:
https://www.in.gov/sboa/files/2024-Court-Costs-and-Fees-by-Case-Type_v2.pdf
- Reference tool – does not replace statute
- Update when legislation changes fees

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Distribution of Court Costs & Fees

- Available Here:
<https://www.in.gov/sboa/files/2024-Clerk-Fee-Distribution.pdf>
- Use with Filing Fees Document for distribution
- Software will assist with distribution.

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Gateway Website

- Gateway.ifonline.org
- Public Website
 - ✓ State Board of Accounts
 - Annual Financial Reports
 - 100R
 - Monthly Uploads – We will have training on this in January
 - ✓ Department of Local Government Finance
 - Budgets
 - Property tax information
 - Abstracts

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Indiana General Assembly

- Location iga.in.gov
- Laws
 - ✓ Indiana Code
 - ✓ Structure: Title-Article-Chapter-Section
 - Example IC 33-32-2-4 Clerk's Office
- Legislation
 - ✓ New legislation proposed in Bills
 - Senate and House bills in numerical order with topic

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Other Resources



- Association of Indiana Counties (AIC)
 - Website: www.indianacounties.org
- Association of Clerks of the Circuit Courts of Indiana
 - Affiliates: <https://acccind.org/>
 - Kay Kilgore, Posey County Clerk
 - (812) 838-1306; kay.kilgore@poseycountyin.gov

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Accounting and Reporting

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Fees

FILING FEES BY CASE TYPE COLLECTED BY THE CLERK (JULY 1, 2024)

CRIMINAL CASES

15	Court Costs	IC 33-37-4-1	\$120.00
38	Marijuana Eradication Program Fee	IC 33-37-5-7	*
5	Alcohol and Drug Services Program Fee	IC 33-37-5-(b)	*
37	Law Enforcement, Training, Education Fee	IC 33-37-5-(c)(4)	4.00
23	Drug Abuse, Prosecution, Interdiction, and Correction Fee	IC 33-37-5-9	*
4	Alcohol and Drug Countermeasures Fee	IC 33-37-5-10	*
9	Child Abuse Prevention Fee	IC 33-37-5-12	*
22	Domestic Violence Prevention and Treatment Fee	IC 33-37-5-13	*
26	Highway Worksite Zone Fee	IC 33-37-5-14	(1)
17	Deferred Prosecution Fee	IC 33-37-5-17	(2)
47	Safe School Fee	IC 33-37-5-18	*
35	Jury Fee	IC 33-37-5-19	6.00
21	Automated Storage Fee	IC 33-37-5-20	5.00
7	Automated Record Keeping Fee	IC 33-37-5-21	20.00 (4)
34	Late Payment Fee	IC 33-37-5-22	* (5)
48	Sexual Assault Victims Assistance Fee	IC 33-37-5-23	*
46	Public Defense Administration Fee	IC 33-37-5-21.2	5.00
31	Judicial Insurance Adjustment Fee	IC 33-37-5-25	1.00
32	Judicial Salaries Fee	IC 33-37-5-26	20.00
18	DNA Sample Processing Fee	IC 33-37-5-26.2	3.00
14	Court Administration Fee	IC 33-37-5-27	5.00
Total Criminal Filing Fee			<u>\$189.00</u>
54	Sheriff's Service of Process Fee	IC 33-37-5-15	28.00 (3)
Total Criminal Filing Fees (with service of process fee)			<u>\$ 217.00</u>

CLERK OF THE CIRCUIT COURT DISTRIBUTION OF COURT COSTS AND FEES July 1, 2024

Fee Collected	Percentage to Counties	Percentage to State	Percentage to Cities and Towns	Indiana Code Reference
1 Administrative Fee - Bonds	100% (1)			33-37-7-12
2 Administrative Fee - Overpayments	100% (2)			33-37-12-3
3 Child Abuse Prevention Fee and Medical	100% (1)			33-37-12-1
4 Alcohol and Drug Countermeasures Fee	75% (4)	25% (12b)		33-37-7-2
5 Alcohol and Drug Services Program Fee	100% (3)			33-37-8-5
6 Alternative Dispute Resolution Fee	100% (24)			33-37-7-2
7 Alternative Record Keeping Fee			100% (12g)	33-37-7-2
8 Automated Record Keeping - Deferred/Diversion Fee		100% (26)		33-37-7-2
9 Child Abuse Prevention Fee	100% (12c)			33-37-7-2
10 Child Abuse Prevention System Violation Fine	100% (26)			33-37-7-2
11 Civil Service Fee	100% (1)			33-37-7-2
12 Civil Garnishee Service Fee	100% (1)			33-37-7-2
13 Copies Other Than Court Records	100% (1)			33-37-7-2
14 Court Administration Fee			100% (21)	33-37-7-2
15 Court Costs	27% (1)	70% (11)	3% (15)	33-37-7-2, 2.6
16 Defense Program Fee	100% (3)			33-37-5-2
17 Deferred Prosecution Fee	27% (1)	70% (11)	3% (15)	33-37-7-2, 2.6
18 DNA Sample Processing Fee			100% (20)	33-37-7-2
19 Drug Court Fee	100% (3)			33-37-8-5
20 Document Fee - Certificate/estate lien transcript	100% (2)			33-37-7-12
21 Document Storage Fee	100% (2)			33-37-5-2
22 Domestic Violence Prevention and Treatment Fee		100% (12d)		33-37-7-2
23 Drug Abuse, Prosecution, Interdiction, and Correction	75% (4)	25% (12a)		33-37-7-2
24 Drug Court Fee	100% (3)			33-37-8-5
25 Fines and Forfeitures (including forfeited bail bonds)	100% (6)*			20-49-3-18
26 Highway Work Zone Fee		100% (12b)		33-37-7-2
27 Infraction Judgments	100% (22)			33-21-5-1
28 Informal Adjustment Program Fee	100% (3)			33-37-8-5
29 Infraction Judgments	100% (5)*			34-28-5-1(c)
30 Infraction Judgments (Unless on a Judgment)	100% (1)			33-37-7-2
31 Judicial Insurance Adjustment Fee		100% (18)		33-37-7-2
32 Judicial Salaries Fee		100% (19)		33-37-7-2
33 Jury Fee	100% (3)			33-37-8-5



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Types of Payments Received



- **IC 36-1-8-11(c)**
 - (1) Cash.
 - (2) Check.
 - (3) Bank draft.
 - (4) Money order.
 - (5) Bank card or credit card.
 - (6) Electronic funds transfer.
 - (7) Any other financial instrument authorized by the fiscal body.



- **IC 36-1-8-11(d)**

If there is a charge to the political subdivision or municipally owned utility for the use of a financial instrument, the political subdivision or municipally owned utility may collect a sum equal to the amount of the charge from the person who uses the financial instrument.

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Collecting Payments

- Receipts are to be issued and recorded at the time of the transaction
- Collections are received in the mail and from individuals
- Receipts should be issued for ALL collections
- An approved OR a prescribed receipt is to be used
- Proper internal controls should be in place for handling collections
- Employees handling collections should be properly bonded.
(collect over \$5,000)

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Making Deposits

- IC 5-13-6-1
 - ✓ Requires daily deposits for amounts over \$500
 - ✓ This statute also addresses the designated depository. The Indiana Board for Depositories' website contains the most recent listing of approved depositories. The list can be accessed at www.in.gov/tos/deposit/

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Report of Collections



- Used to transfer custody when remitting fees monthly to the County Treasurer

Prescribed by State Board of Accounts General Form No. 362 (Rev. 1987)

REPORT OF COLLECTIONS

To _____ (Title of Officer)	Indiana (County)		
Collections for Period _____ to _____			
Description	Fund to be Credited	Collections This Period	Prior Collections
Total Amount Collected			

I hereby certify that the foregoing is a true and correct report of collections due the above named governmental unit for the period shown.

Dated this _____ day of _____.

NOTE:
This is not to be used as a receipt for collections.
The official to whom the report is made must issue an official receipt for the collections remitted.

(Signature) _____
(Title of Officer) _____

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Receipting Process



1. Take the Report of Collections to the Auditor
 - Auditor prepares an Application to Pay that shows the date, funds credited, amount, & source
2. Take the Application to Pay along with the check to the Treasurers office.
 - Treasurer counts money and issues a Receipt
3. Take the Receipt to the Auditors office
 - Auditor will issue a Quietus

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Receipting Process *continued...*



- The auditor has information to post the funds ledger and proof that the money is in the custody of the Treasurer.
- The Treasurer has the information needed to post their copy of the funds ledger based on the amount of the quietus.
- The person paying has information on the amount posted to the funds ledger and a receipt to show the transfer of the funds to the Treasurer.

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Fund Accounting



- A fund is defined as a separate accounting entity, established from various sources, that is self balancing reporting the current cash balance as well as receipts and disbursements for the calendar year.
- All funds require appropriation before disbursements can be made, unless there is specific statutory authority to spend without appropriation.

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Clerks Record of Perpetuation Fund



IC 33-37-5-2 Clerk's record perpetuation fund

Sec. 2. (a) Each clerk shall establish a clerk's record perpetuation fund. The clerk shall deposit all the following in the fund:

- (1) Revenue received by the clerk for transmitting documents by facsimile machine to a person under IC 5-14-3.
- (2) Document storage fees required under section 20 of this chapter.
- (3) The late payment fees imposed under section 22 of this chapter that are authorized for deposit in the clerk's record perpetuation fund under IC 33-37-7-2.
- (4) The fees required under IC 29-1-7-3.1 for deposit of a will.
- (5) Fees for preparing a transcript or copy of any record under section 1 of this chapter.
 - (b) The clerk may use any money in the fund for the following purposes:
 - (1) The preservation of records.
 - (2) The improvement of record keeping systems and equipment.
 - (3) Case management system.

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Claims

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Claims *Continued...*

- Where do you get County Form 17 (Claim Form)?
 - The County Auditor acquires the form from the local print vendor.

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Claims *Continued...*

- What is the Auditor looking for when auditing the claim?
 1. Claim must be itemized and supported
 2. Prices charged are in accordance with contracts awarded, where applicable
 3. Quantity and unit price added to agree to total on invoice
 4. Claim must be approved by officer receiving the goods or services
 5. Sufficient funds and appropriations are available
 6. Claim has not been previously paid

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Claims *Continued...*

- Additional Information needed:
 - ✓ Fund Number
 - ✓ Account Number
 - ✓ Any applicable determination made

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Claims *Continued...*

- Just a reminder that timeliness is very important when submitting claims



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Reconciling

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

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Annual Financial Report (AFR)

- IC 5-11-1-4(a): “The state examiner shall require from every audited entity financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3-8.7”

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Funds Ledger – County Auditor

- The Funds ledger has all of the funds of the county
- General Fund
- Special Revenue Funds
- Remittance Funds
- However, if there are funds maintained outside of the treasury, those funds must be added to the annual financial report for the report to be complete.
- Treasurer
- Clerk
- Sheriff

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AFR

- Auditor uploads onto Gateway the Counties Funds Ledger
- Beginning Balance, Receipts, Disbursements and Ending Balance
- Auditor will manually add the funds for the supplemental funds
- Beginning Balance, Receipts, Disbursements and Ending Balances
- The Supplemental Annual Financial Report is the responsibility of the official that completes and certifies the form
- The information on the Supplemental Annual Financial Report should tie to the financial records of the office

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Template for Supplemental AFR

- www.in.gov/sboa
- Navigate to Counties page under “Entities We Examine”
- Scroll down to the section “Gateway”
- Expand the menu for Annual Financial Report
- Click on link for Supplemental Annual Report

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Example

Supplemental Annual Financial Report								
RETURN THE COMPLETED FORM TO THE OFFICIAL OF THE GOVERNMENTAL UNIT BY JANUARY 20TH.								
Name of Governmental Unit:	Happy County	Contact Person:	Clerk Smith					
Office Name:	Clerk of the Circuit Court	Phone Number:						
Year:	2020	E-mail Address:						
List all accounts/funds managed by this office								
Fund Name	Beg. Investment Balance	Ending Investment Balance	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance	New Fund	
Clerk Trust Fund	10,000	10,000	2,755,950	6,317,690	6,000,800	3,072,840		
Child Support Fund			22,409	950,000	940,000	32,409		

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Beginning Balances

- Look for files in your office for 2023 AFR; OR
- Look at the Prior AFR on Gateway
<https://gateway.ifionline.org/default.aspx>
 - Choose Annual Financial Report
 - Cash and Investment Report for your county
 - Supplemental funds are usually at the very beginning of the report.
 - Look for Clerk's Trust and possible ISETS/Child Support
 - Look at the ending balances and compare to your beginning balance

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Prior Year AFR

Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2023	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2023
0	Clerk of the Circuit Court	\$163,536.42	\$1,945,249.17	\$1,958,027.05	\$150,758.54
00	Inmate Trust Fund 2	\$59,950.96	\$351,555.22	\$372,588.12	\$38,918.06
0000	County Home Residents	\$26,590.42	\$298,296.23	\$290,920.79	\$33,965.86
000000	Treasurer	\$899,743.03	\$795,083.20	\$899,743.03	\$795,083.20
0000000	Sheriff's Commissary 3	\$95,262.92	\$421,019.18	\$437,776.76	\$78,505.34
1000	County General	\$6,940,817.85	\$16,199,810.93	\$14,287,100.28	\$8,853,528.50
1101	Accident Report	\$22,529.00	\$2,664.00	\$2,509.19	\$22,683.81
1112	LIT - Economic Development	\$790,606.70	\$2,838,664.08	\$2,236,257.77	\$1,393,013.01
1116	City & Town Court Costs	\$2,106.77	\$6,022.43	\$5,894.06	\$2,235.14
1119	Clerks Perp Fund	\$151,756.68	\$23,409.98	\$8,113.85	\$167,052.81
1122	Comm Corr Project Income	\$65,622.15	\$357,944.38	\$345,168.55	\$78,397.98
1123	Comm Transitions Program	\$4,350.00	\$1,275.00	\$4,350.00	\$1,275.00
1131	Sales Disclosure Verification	\$1,365.91	\$6,855.00	\$4,938.05	\$3,282.86
1134	Covered Bridge	\$16,293.99	\$6,850.00	\$15,000.00	\$8,143.99
1135	Cumulative Bridge	\$1,831,079.44	\$1,007,504.56	\$409,383.04	\$2,429,200.96

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Reporting Receipts and Disbursements



- This information comes from your financial records
- Your software probably has a report you can run to obtain this information.
- Cash Book and Daily Cash Balance Report
- Do not use the bank statements to prepare the Supplemental AFR.
- The ending balance should reconcile to your December bank statement.

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Review and Approval



- Review your report for accuracy
- Trace beginning balance to prior report
- Trace receipts and disbursements to financial report or ledger
- Trace ending balance to bank reconciliation for December
- Document your review and approval of the report and retain that copy for your records.
- Send a copy to your County Auditor

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Issues with the Supplemental Report



- Ending balance from the prior report is not correct.
- Complete the supplemental report for 2023 with the correct balance document the reason the beginning balance does not tie to prior report
- Funds are not correct on the prior report
- Complete the supplemental report for 2023 with the correct funds and balances.
- Check prior audit report to see if corrections were made to funds
- Ledger is not reconciled to bank and investment statements
- Complete reconciliation as accurately as possible, contact Ricci or Lori for advice on Supplemental AFR.

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Gateway

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Getting Started



- Access:
 - ✓ Email Gateway@sboa.in.gov
 - Name
 - Position Elected & Unit Name
 - 1st Day of Term
 - Outgoing Officials Name
 - Outgoing Officials Email (If known)
 - Outgoing Officials last Day of Term

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Login

- <https://gateway.ifionline.org/default.aspx>

An Open Door into Local Government Finance

Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government.

Taxpayer Portal
Access all of the Gateway tools relating to individual taxpayers, such as assessed value and tax bill lookups, the referendum impact calculator and more.

Local Official Login Here

Contractor Agreement Upload Tool
Food and Beverage Tax Form Upload Tool
Elected Official Certification of Training Courses Upload Tool

Local Tax + Finance Dashboard **Report Search** **Download Data**

INDIANA Gateway for government units

Authorized Personnel Login

User Name: Password: Log In

Forgot your password?

Please note: Passwords are CASE sensitive
After 5 failed attempts to log in, your account will be locked—empty@tempmail.org

Request Authorization to Access Gateway

Announcements
Gateway Reporting Access Authorized User Policy
The local official login portion of Gateway is accessible only by officials directly responsible for entering and submitting reports to the State. Usernames are specific to the person who receives authorization. [Read full policy](#)

This site works best in Firefox and Chrome. Internet Explorer is not a supported browser.

Indiana Gateway for Government Units is the collection platform for local units of government to submit required data to the State of Indiana, as well as a public access tool for citizens. It represents a unique partnership between the State of Indiana and the Indiana Business Research Center at IUP's Kelley School of Business, with initial support from the City-County of Indianapolis and sustainable support from the State of Indiana.

Participating state agencies currently include the Indiana Department of Local Government Finance, the State Board of Accounts, the Indiana Education Environment Relations Board, the Indiana Finance Commission and the State Auditor.

POWERED BY

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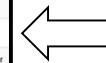


Monthly & Annual Engagement Uploads Application

Select Application

Department of Local Government Finance (DLGF)	Deadline
Additional Appropriations	Details
Abstract	Details
Assessor Reports	Jan 15
Budgets	Details
Data Entry for CNAV and Form 22	Details
Debt Management	Details
Economic Development Reporting	Sep 30
File Transmission	Details
Other Post-Employment Benefits	Mar 1
SB 131 Reporting for SWMDs	Mar 1
TIF Management	Apr 15

State Board of Accounts (SBOA)	Deadline
100R	Jan 31
Annual Financial Report	Details
Monthly and Annual Engagement Uploads	Details
E-1 Entity Annual Report	60 days after entity's fiscal year ends
ECA Risk Report	Aug 29
Conflict of Interest Disclosure	15 days after final action on the contract or purchase
Elected Official Certification of Training Courses	March 1st following entity's year end
Interlocal Agreement	60 days after agreement takes effect
Food and Beverage Tax	March 1st following entity's year end



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Uploading

Select Upload Group	Select File Type	Provide File
January	Bank Reconcilements, Bank Statements, Outstanding Check Lists	<input style="width: 100%; height: 150px; border: 1px solid #ccc; border-radius: 5px;" type="file"/> <input type="button" value="Choose File"/> No file chosen
<input type="button" value="Submit"/>		

Status	2025 Required Uploads	Upload Date	Uploaded By	Download	Delete
January					
X	Bank Reconcilements, Bank Statements, Outstanding Check Lists				
X	Cash Balance Report (Cash Book)				
February					
X	Bank Reconcilements, Bank Statements, Outstanding Check Lists				
X	Cash Balance Report (Cash Book)				

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Required Uploads

- User Guide: <https://gateway.ifionline.org/userguides/engagementguide>

Monthly:

- Monthly Bank Reconcilement
- Monthly Bank Statement
- Outstanding Check List
- Cash Balance Report
 - Form 46 (Clerk's Cash Book and Daily Balance Record)

Annually:

- County Court Trust Fund Subsidiary Detail



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Due Dates

- Monthly
 - ✓ January monthly files – March 15th
 - ✓ February monthly files – April 15th
 - ✓ March monthly files – May 15th
 - ✓ April monthly files – June 15th
 - ✓ May monthly files – July 15th
 - ✓ June monthly files – August 15th
 - ✓ July monthly files – September 15th
 - ✓ August monthly files – October 15th
 - ✓ September monthly files – November 15th
 - ✓ October monthly files – December 15th
 - ✓ November monthly files – January 15th
 - ✓ December monthly files – February 15th
- Annual
 - ✓ March 1st



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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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Contact Us:

Government Technical Assistance & Compliance
Directors for Counties

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