



ACCOUNTING AND UNIFORM COMPLIANCE GUIDELINES MANUAL

SPECIAL DISTRICTS

Issued By:

Indiana State Board of Accounts
302 West Washington Street
E418
Indianapolis, Indiana 46204-2765

Revised 2026

TABLE OF CONTENTS

| <u>Chapter</u> | <u>Page</u> |
|-------------------------------------------------------------------------------------------------------------------|--------------------|
| 1 <i>Prescribed Forms, Taxes, General Information, Local Policies, Deposits, and Investments</i> | 1-1 |
| 2 <i>Soil and Water Conservation Districts</i> | 2-1 |
| 3 <i>Miscellaneous Guidelines for all Special Districts</i> | 3-1 |
| 4 <i>Forms</i> | 4-1 |
| <i>Appendix of Statutory Citations</i> | A-1 |

Chapter 1

PRESCRIBED FORMS, TAXES, GENERAL INFORMATION, LOCAL POLICIES, DEPOSITS AND INVESTMENTS

1.01 Prescribed Forms:

Audited entities must use the forms prescribed by the Indiana State Board of Accounts (SBOA). [IC 5-11-1-21]. The SBOA will permit the use of an alternative paper form or electronic equivalent if the form contains all information set forth in the SBOA prescribed form and otherwise complies with all statutory requirements. Audited entities must continue to use state-prescribed forms and comply with all other form requirements, such as prenumbered and duplicate cash receipts. In addition, audited entities must comply with all applicable record retention requirements, including the Indiana Archives and Records Administration (IARA) record retention policies and schedules.

1.02 Taxes:

A. Federal Income Tax

Most audited entities are exempt from federal income taxes under the Internal Revenue Code. [26 U.S.C. § 115].

B. Federal Excise Tax

Most audited entities are exempt from and must not pay any federal excise tax. Claims and invoices must be carefully audited to see that no federal excise taxes are included and paid. Disbursing officers must require that invoices show separately the gross price, the amount of excise tax, and the final price to the unit. [26 U.S.C. § 4001 et seq.].

If an audited entity erroneously pays the excise tax, it has three (3) years from the date the tax was paid to the federal government in which to file for a refund. To obtain a refund, the audited entity must submit to the seller an exemption certificate for each item on which excise tax was paid along with receipts or documentary evidence that the exemption had not been claimed. The Internal Revenue Service will provide forms on which the original taxpayer may claim reimbursement.

Any questions concerning federal excise tax should be directed to the Internal Revenue Service.

C. Sales Tax

Government funds are exempt from the payment of sales taxes on qualifying purchases. [IC 6-2.5-5-16]. Audited entities should reference Internal Revenue Service and/or Indiana Department of Revenue (DOR) guidance to determine what are or are not qualifying purchases.

Audited entities must contact the DOR to obtain the exemption certificate. After obtaining the exemption certificate, it must be presented at the time a purchase is made. If sales tax is paid erroneously, a refund application may be obtained from DOR's Sales Tax Division.

Sales taxes erroneously paid on qualifying purchases by the audited entity may be the personal obligation of the responsible official or employee.

1.03 General Information:

A. Advance Payments

1. Payments for goods and services must not be paid in advance of receipt of the goods or services except as authorized by statute. Payments made for goods or services which are not received by the audited entity may be the personal obligation of the responsible officer or employee. [IC 5-11-10-1.6].
2. Advance payments of salary, compensation, or other forms of remuneration must not be paid in advance unless authorized by statute.

B. Annual Financial Report (AFR)

The Annual Financial Report (AFR) must be filed with the state examiner not later than sixty (60) days after the end of each fiscal year. [IC 5-11-1-4(a)].

C. Appropriations

Audited entities may not expend public funds without an appropriation unless authorized by statute. The purpose of the expenditure must be consistent with the purpose for which the funds were appropriated.

D. Asset Ownership

Assets purchased by the audited entity must be titled in the name of the audited entity. In instances where multiple audited entities are purchasing an asset jointly, the asset must be titled in accordance with an interlocal agreement between the audited entities. [IC 36-1-4-5; IC 36-1-4-6].

E. Audit Costs

Audit costs incurred because of poor records, nonexistent records, any other inadequate bookkeeping practices, or because of theft or a shortage may be the personal obligation of the responsible official or employee. [IC 5-11-1-10].

If an audited entity procures its own audit without the prior approval of the SBOA, and the SBOA is statutorily required to audit that entity, any costs paid by the audited entity may be considered a duplication of service and an unnecessary expense. These payments may be the personal obligation of the responsible official or employee.

F. Capital Assets

Capital assets purchased by the audited entity must be titled in the name of the unit. Every audited entity must have a capital asset policy that details the threshold at which an item is considered a capital asset. Every audited entity must have a complete detailed listing of all capital assets owned, what fund from which it was purchased, and the acquisition value. The Capital Asset Ledger (Form 369) has been prescribed for this purpose. A complete physical inventory must be taken at least every two years, unless more stringent requirements exist, to verify account balances carried in the accounting records.

The list of capital assets includes the following categories:

1. Land
2. Infrastructure. This stationary property with a long life, such as roads, bridges, tunnels, drainage systems, water and sewage systems, dams, and lighting systems.
3. Buildings. If a building is acquired by gift, the account must reflect its appraised value at the time of acquisition.
4. Improvements Other than Buildings. This is permanent improvements, other than buildings, which have been added to the land, such as fences, landscaping, parking lots, and retaining walls.
5. Equipment. This includes items such as machinery, trucks, cars, or office equipment.
6. Construction in Progress. This is projects in which construction has not been completed during the current reporting fiscal year. When the project is completed, it must be placed on the inventory in the applicable asset category.

7. Books and Other. This is used by Libraries for their collections of books, periodicals, etc. It can also be used by other audited entities for any other type of asset not listed.

G. Cashbook

Every public officer who receives or distributes public funds must keep a cashbook into which the public officer must daily enter, by item, all receipts of public funds and must balance the cashbook daily to show the funds on hand at the close of each day. The cashbook is a public record and open to public inspection. Violation of the cashbook rule is a Class C infraction. [IC 5-13-5-1; IC 35-44.2-2-2].

H. Collections of Amounts Due

Audited entities must collect amounts owed to the audited entity pursuant to procedures authorized by law.

I. Commingling Third-Party Funds

Each audited entity is required to use a system of accounting and reporting as prescribed by the SBOA. [IC 5-11-1-2]. Monies and accounting records of an audited entity may not be commingled with the monies and accounting records of any outside organization or third party, including nonprofit organizations. Outside organizations are responsible for their own accounting and cash handling systems and maintaining their own bank accounts. Audited entities may not collect, receipt, remit, or disburse an outside organization's monies.

J. Compensation

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements.

K. Compensation - Non-Employees

Payments for services provided by an organization must go directly to the organization and not to an individual employee of the organization. All payments for services must be supported by a written contract. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements.

L. Condition of Records

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee.

M. Conflict of Interest

1. Conflict of interest disclosures must be completed using the COI Form available on Gateway. It is the public servant's duty to ensure that a fully completed disclosure is uploaded on Gateway and meets the required provisions of IC 35-44.1-1-4(d).
2. The audited entity's attorney or a private attorney must be consulted as to whether a conflict of interest disclosure statement must be filed and whether the format of the disclosure is sufficient.
3. The Uniform Conflict of Interest Disclosure Statement, Form 236 (State Form 54266), available at:
https://gateway.ifionline.org/sboa_coi/COI%20Form.pdf.

N. Contracts

All contracts must be in writing. Payments made or received for contractual services must be supported by a written contract. Each audited entity is responsible for complying with the provisions of its contracts.

O. Correction of Errors

When an audited entity determines that an error has been posted in its financial records, the error must be corrected in a timely manner. The correction of the error must be dated as of the date that the correction occurred and must not be backdated to the date the error occurred. The adjustment must be labeled as a correcting entry. All documentation of the error and the adjustments must be maintained to support the correction.

P. Deposit of Accountable Items

Tickets, goods for sale, billings, and other collections, are considered accountable items for which a corresponding deposit must be made in the bank accounts of the audited entity. The deposit ticket or attached documentation must provide a detailed listing of the deposit, which includes at a minimum, transaction numbers and corresponding names of the payers.

Q. Disbursements

Disbursements must be made by check or warrant, or properly authorized electronic funds transfers. Payments by cash, except properly authorized petty cash disbursements, or any other disbursement method are prohibited unless authorized by law.

R. Donations

Public funds cannot be given or donated to other organizations or individuals unless specifically authorized by law.

S. Employee Benefits

All types of employee benefits must be detailed in a written policy. Payments for expenses not authorized in a written policy cannot be allowed.

The governing body must adopt policies governing sick leave, vacation leave, and any other types of paid leave for nonjudicial circuit employees.

For judicial circuit employees, the judge and prosecutor of the circuit may adopt policies governing sick leave, vacation leave, and other types of paid leave for their respective employees. The judge and prosecutor may elect to adopt the County's policies relating to applicable leave.

T. Excessive or Unreasonable Costs

Audited entities must avoid unreasonable or excessive costs. Unreasonable or excessive costs may be the personal obligation of the responsible official or employee.

U. Federal and State Agencies - Compliance Requirements

Audited entities are required to comply with all grant agreements, rules, regulations, directives, letters, letter rulings, court decisions, and filing requirements concerning reports and other procedural matters of federal and state agencies. Audited entities must file accurate reports required by federal and state agencies. Noncompliance may require corrective action.

V. Fees

Fees can only be collected as authorized by law, ordinance, or resolution.

W. Fundraisers

Audited entities that conduct fundraising events must have the express permission of the governing body for conducting the fundraiser as well as procedures in place concerning the internal controls and the responsibility of employees or officials. Ghost Employment statute(s) must be considered when conducting a fundraiser. [IC 35-44.1-1-3].

X. Fund Sources and Uses

Sources and uses of funds must be limited to those authorized by the enabling law, ordinance/resolution, or grant agreement.

Y. Gifts and Donations Received by the Audited entity

1. Receipt of Gifts

All audited entities must have statutory authority to receive a gift or donation. Any audited entities or individuals authorized to receive a gift or donation by statute must ensure full compliance with all pertinent statutory provisions and other laws regarding receipt, deposit, and expenditure of the gift or donation.

Gifts and donations must be receipted into and maintained in a separate fund, unless statute requires otherwise.

Gifts and donations may be received with written terms, conditions, or other restrictions clearly identified by the donor. Any gift or donation received without written terms, conditions, or other donor-identified restrictions will be considered unrestricted.

2. Expenditure of Gifts

All gifts and donations must be duly appropriated by the appropriate fiscal officer or fiscal body of an audited entity before expenditure, unless statute specifically allows for expenditure without appropriation.

Audited entities may comply with the terms, conditions, or restrictions of a gift or donation if noncompliance would invalidate the gift or donation as long as the terms, conditions, or restrictions do not otherwise violate law.

Z. Gift Cards

Public funds may not be used to purchase gift cards unless authorized by statute or under the terms of a grant agreement.

AA. Grants

An audited entity that receives a federal or state grant must record the funds in a separate fund and make all related disbursements from that fund.

BB. Advance Grants

1. Where funds are "advanced" directly to an audited entity by the federal government for a specific purpose, prior to making any disbursements by the audited entity, the money must be placed in a separate fund and disbursements subsequently made from that fund. No appropriation of the federal funds is required.
2. Where federal funds are "advanced" to an audited entity through a state agency or other entity, with no additional funds added thereto, prior to making any distributions, the money must be placed in a separate fund and subsequent disbursements made from that fund. No appropriation of the federal funds is required.
3. Where federal funds are "advanced" to an audited entity by a state agency or other entity and additional funds are included along with the federal funds in one check or voucher and the funds are for a specific purpose, the money must be placed in a separate fund and disbursements made from that fund. Appropriation(s) must be obtained for the combined total (i.e., federal and state) prior to any disbursement being made from that fund.

CC. Reimbursement Grants

1. An audited entity that receives federal or state grants on a reimbursement basis must record the related financial activity in separate funds to ensure proper tracking and reporting.
2. Because reimbursement grants require the entity to incur allowable costs before requesting payment, these funds may temporarily reflect a negative fund balance.
 - a. This timing-related deficit is an expected condition of reimbursement-based funding.
 - b. The SBOA will not take exception to negative fund balances in these funds when they result solely from the reimbursement process.

3. Where a federal or state grant provides for payments to be made directly to an audited entity on a "reimbursement" basis after expenditure by the audited entity, the entire amount of the federal or state reimbursement must be appropriated by the audited entity's fiscal body without using the additional appropriation procedures under IC 6-1.1-18-5, if the funds are provided or designated by the state or the federal government as a reimbursement of expenditures. [IC 6-1.1-18-7.5].

DD. Local Matching Grants

1. When a federal or state grant or program requires expenditures or "matching" funds to be provided from an audited entity's local funds, an appropriation must be obtained for such expenditures or local matching funds.
2. The matching funds may be transferred as a lump sum into the separate fund or paid directly from the audited entity's local fund as grant expenditures are paid that require the local match.
3. Grant award documents must be reviewed to ensure compliance with the grant requirements. Supporting documentation of expenditures must be maintained.

EE. Federal and State Grants - Schools

1. Money received by a school corporation for a specific purpose or purposes, by gift, endowment, or under a federal statute must be accounted for by establishing separate funds apart from any other school corporation fund in accordance with the Chart of Accounts established by the SBOA. [IC 20-40-14-1].
2. Money received for specific purposes, by gift, endowment, or under a federal statute, and any earnings on money received for specific purposes, by gift, endowment, or under a federal statute, may be disbursed without appropriation. [IC 20-40-14-2].
3. In an instance in which a school corporation receives a reimbursement grant, the school corporation must claim reimbursement in a timely manner. In this case, it is possible for a fund to be overdrawn for a short period of time.

FF. Indebtedness

An audited entity may not incur indebtedness unless specifically allowed by law.

GG. Lucrative Office and Dual Office Holding

Article 2, Section 9 of the Indiana Constitution generally prohibits any person from holding more than one lucrative office at the same time.

Before accepting a second public employment position or second public office, that person must consult with the attorney for the audited entity and/or their personal attorney.

Before accepting a second public employment or public office, that person must also review the Office of the Indiana Attorney General's *Dual Office Holding Guide*, available at: <https://www.in.gov/attorneygeneral/files/Dual-Office-Holding-Guide.pdf>.

When confronted with the question of whether a second position violates the constitutional prohibition against dual office holding, the SBOA will consider existing relevant law and will apply the multi-factor analysis contained in the Attorney General's *Dual Office Holding Guide*. The analysis will include a consideration of each position's formal title, as well as each position's substantive duties, powers, and responsibilities.

HH. Malfeasance, Misfeasance, or Nonfeasance

Funds misappropriated, diverted, or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any official or employee may be the personal obligation of the responsible official or employee.

II. Ordinances and Resolutions

Each audited entity is responsible for complying with the ordinances, resolutions, and policies it adopts.

JJ. Overdrawn Cash

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which must be investigated by the audited entity.

If an audited entity receives a reimbursement grant, the audited entity must claim reimbursement in a timely manner. In this case, it is possible for a fund to be overdrawn for a short period of time.

KK. Overpayment Collections

Audited entities must collect any overpayments made.

LL. Penalties, Interest, and Other Charges

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which must be investigated by the audited entity. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the audited entity. Any penalties, interest, or other charges paid by the audited entity may be the personal obligation of the responsible official or employee.

MM. Personal Expenses

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the audited entity. Any personal expenses paid by the audited entity may be the personal obligation of the responsible official or employee.

NN. Personal Property Use

Assets of the audited entity may not be used in a manner unrelated to the functions and purposes of the audited entity.

OO. Sponsorships and Advertisements

Public funds may not be used to purchase sponsorships and advertisements unless authorized by statute.

PP. Personalized Items

The use of public funds for items of self-promotion or political activity is prohibited. Elected and appointed officials may not use public funds to purchase personalized items bearing their own name, image, or likeness (such as clothing, cups, bags, or coins) for general giveaways. This guideline does not apply to items that (1) are permitted by law, (2) are part of official employee recruitment or recognition activities, or (3) support an identifiable program or activity of the office.

QQ. Political Expenditures

Expenditures of public funds for political purposes, including direct or indirect contributions to political campaigns which are not authorized by law, may be the personal obligation of the responsible official or employee.

RR. Private Property

Public funds may not be used to make improvements to property not owned by the audited entity, unless permitted by law.

SS. Proceeds

Proceeds generated by the sale or rental of property must be receipted into the fund which originally purchased the property unless otherwise provided by law.

TT. Public Records go with the Office

When an official assumes custody of an office, many of the forms and records are continuous. Each official's acts are a matter of record. An official is not responsible for the acts of her/his successor, and a successor is not responsible for the acts of her/his predecessor. Regardless of the capacity served by an official, upon completion of her/his service, all records and forms are to be immediately delivered to her/his successor.

UU. Purchasing Bonuses

Any compensation, premium, bonus, or product earned as a result of the purchase of goods or services by the audited entity becomes the property of the audited entity. Any amounts received by an official or employee may be the personal obligation of the responsible official or employee.

VV. Receipt of Revenue

All funds received by an audited entity must be placed in the audited entity's general fund except as otherwise directed by statute, rule, regulation, State Examiner Directive, Uniform Compliance Guideline, or local ordinance. This section does not apply to audited entities that do not maintain a general fund.

WW. Receipt Issuance

Receipts must be issued and recorded at the time of the transaction.

XX. Record of Time Worked

Each audited entity must adopt a time reporting policy covering employees paid with public funds, including full-time, part-time, exempt, and nonexempt employees whether paid on an hourly or salary basis. The policy must identify the process by which employees report their hours, including the form used and where time records will be stored. The audited entity must retain time records in accordance with the Indiana Archives and Records Administration's rules and the Uniform Compliance Guidelines (see, e.g., "Supporting Documentation" and "Public Records go with Office").

1. Political Subdivision Employees (except employees covered under 2 or 3)

The political subdivision must maintain a record of hours worked per pay period. The appropriate department head/supervisor or individual knowledgeable of hours worked must approve the records and submit the payroll claim.

2. Judicial Circuit Employees (Courts, Prosecutors, and Probation)

A judicial circuit officer, including an elected prosecutor, may adopt an independent time reporting policy, and the SBOA will perform its examination against that policy.

- a. Nonexempt employees. A judicial circuit officer, including an elected prosecutor, must maintain a record of hours worked by nonexempt employees of the judicial circuit. The appropriate department head/supervisor or individual knowledgeable of hours worked must submit the payroll claim to the county auditor.
- b. Exempt employees. The judicial circuit officer must maintain records demonstrating their employees were assigned, performed, and entitled to receive compensation for duties related to the operation of the judicial circuit.

The SBOA must be able to identify the process by which all judicial circuit employees report their work and/or time, including the appropriate documentation to support compensation.

3. Elected Officials

Elected officials are not required to maintain a record of hours worked unless required by law. [See, for example, IC 5-11-9-4(b)].

YY. Resignation Statute

IC 3-5-9-5(1) provides that certain government employees will be considered to have resigned their position as a government employee when they assume an elected office covered by IC 3-5-9-1.

IC 3-5-9-5(2) provides that certain elected officials will be considered to have resigned their elected office when they become a governmental employee of the audited entity.

ZZ. Reversion

Unless a fund is designated as non-reverting, at the end of an audited entity's fiscal year, any unspent and unencumbered appropriation reverts to the fund from which the appropriation was made.

AAA. Risk of Loss

The audited entity must ensure it is adequately protected for all risks of loss.

BBB. Separate Bank Accounts

When two or more audited entities are authorized by statute to have the same fiscal officer, there must be separate bank accounts and accounting records for each audited entity unless authorized by law.

CCC. Severance Pay

Unless specifically authorized by law, severance pay, or other payments to employees upon separation from employment, must be supported by the written opinion of the attorney for the audited entity stating that the payments are in accordance with all laws, including IC 35-44.1-1-3 (Ghost Employment), and a properly enacted Home Rule ordinance/resolution.

DDD. Signature Stamps

The decision on whether the number of items to be signed justifies the use of a rubber stamp or other device, including computer image signatures, for affixing a signature must be made by each official responsible for signing warrants, claims, and other official documents. A rubber stamp or other signing device must be used only under the direction of the official and must be properly safeguarded when not in use. Each official is responsible for their own signature.

EEE. Supporting Documentation

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee.

FFF. Suspension with Pay

Suspension with pay must be supported by the written opinion of the attorney for the audited entity stating that the suspension is in accordance with all laws, including IC 35-44.1-1-3 (Ghost Employment), and a properly enacted Home Rule ordinance/resolution.

GGG. Stipends

An audited entity may provide stipends only if authorized by statute, ordinance, or resolution. Stipends must be for a specific dollar amount, for a specific purpose, and must identify the person or position eligible to receive the stipend. All stipends are considered compensation and must be included in the salary ordinance, resolution, or schedule. All stipends must be used for the purpose in which they were given. Stipends that are not used for the purpose for which they were given may be the personal obligation of the officer or employee.

HHH. Timely Recordkeeping

All documents and entries to records must be made in a timely manner to ensure that accurate financial information is available to allow the audited entity to make informed management decisions and to help ensure the preservation of public records. [IC 5-15-1-1].

III. Transaction Recording

All financial transactions pertaining to the audited entity must be recorded in the records of the audited entity at the time of the transaction.

JJJ. Trusts and Endowments

Each audited entity is responsible for complying with any requirements of trust agreements or endowments received which are not contrary to state law.

KKK. Vending Machine Commissions and/or Profits

There must be a clearly defined procedure adopted by the audited entity concerning placement, use, maintenance, commissions, and profits of vending machines on their property.

All revenues generated and costs incurred in operating vending machines located on the audited entity's premises must be accounted for through the audited entity's records.

1.04 Local Policies:

A. Alcohol Purchases

The governing body of an audited entity must have a written policy concerning the purchase of alcohol using public funds. This policy must address the exact situations in which alcohol can be purchased and outline any liability issues that may arise with using public funds to purchase alcohol.

B. Bad Debts and Uncollectible Accounts

The governing body of an audited entity must have a written policy concerning a procedure for the writing off of bad debts, uncollectible accounts receivable, or any adjustments to record balance. Documentation must exist for all efforts made by the audited entity to collect amounts owed prior to any write-offs. Write-offs or adjustments to records which are not documented or warranted may be the personal obligation of the responsible official or employee.

C. Capital Assets

The governing body of an audited entity must have a written policy concerning capital assets that includes, at a minimum, the threshold at which an item is considered a capital asset.

D. Contracting with a Unit Policy and Elected Official Disclosures

1. Counties, cities, towns, and townships must have a Contracting with a Unit Policy. This policy must discuss contracting with a relative of an elected official. Indiana Code provides minimum requirements, but the unit can adopt more stringent requirements. [IC 36-1-21 *et seq.*].

If the SBOA determines that a county, city, town, or township has not implemented a Contracting with a Unit Policy, the SBOA is required to forward that information to the Department of Local Government Finance. [IC 36-1-21-7].

2. IC 36-1-21-5(b)(1) imposes public disclosure requirements upon elected officials that may be different or in addition to the disclosure requirements related to conflicts of interest. [IC 35-44.1-1-4]. Each elected official must fully comply with the requirements for disclosure under IC 36-1-21-5(b), when applicable.

IC 36-1-21-5(b)(2) and (3) impose compliance standards upon a county, city, town, or township, which must be followed.

E. Credit Cards

The SBOA will not take exception to the use of credit cards by an audited entity provided the following criteria are observed:

1. The governing body must authorize credit card use through an ordinance/ resolution, which has been approved in a meeting and documented in the minutes.
2. Issuance and use must be handled by an official or employee designated by the governing body.

3. The purposes for which the credit card may be used must be specifically stated in the ordinance/resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card must be returned to the custody of the responsible person.
5. The designated responsible official or employee must maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, and the date the card is issued and returned.
6. Credit cards must not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing body and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment cannot be made on the basis of a statement or a credit card slip only. Procedures for payments must be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee may be the personal obligation of the responsible officer or employee.
8. If authorized, an annual fee may be paid.

F. Debit/Procurement Cards

The SBOA will not take exception to the use of debit/procurement cards by an audited entity provided the following criteria are observed:

1. The governing body must authorize debit/procurement card use through an ordinance/resolution, which has been approved in a meeting and documented in the minutes.
2. Issuance and use must be handled by an official or employee designated by the governing body.
3. The purposes for which the debit/procurement card may be used must be specifically stated in the ordinance/resolution.
4. When the purpose for which the debit/procurement card has been issued has been accomplished, the card must be returned to the custody of the responsible person.

5. The designated responsible official or employee must maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned.
6. Debit/procurement cards must not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing body and other officials with timely and accurate accounting information and monitoring of the accounting system.

G. Making Electronic Payments

Audited entities are permitted to make electronic payments to vendors. [IC 36-1-8-11.5; IC 36-12-3-16.5(b)]. Before doing so, the fiscal body of an audited entity must adopt a resolution to authorize an electronic funds transfer ("EFT") method of paying claims. [IC 36-1-8-11.5(b); IC 36-12-3-16.5(b)].

1. If an audited entity authorizes payment of claims by EFT, the payment of claims by EFT must comply with all other requirements for the payment of claims, including the statutory claims process. [IC 5-11-10-1.6; IC 36-12-3-16 for libraries].
2. Once the payment of claims is approved by the appropriate body, the fiscal officer must initiate the payment by EFT or instruct the designated depository to release the funds to the vendor ("push").
3. The fiscal officer may only permit a third party to access or withdraw ("pull") funds directly from an audited entity's account when specifically authorized by law.

H. Receiving Electronic Payments

Audited entities are permitted to accept electronic payments using one or more financial instruments authorized by the fiscal body or board of the municipally owned utility. [IC 36-1-8-11].

Similarly, County Treasurers can authorize the form of payments they accept, including cash, check, bank draft, money order, bank/credit card, electronic funds transfer, any other financial instrument authorized by the fiscal body. [IC 36-2-10-23].

If electronic payments are authorized, the following procedures must be followed:

1. The fiscal body authorizes the use the financial instruments through ordinance/resolution, which has been approved in a public meeting and documented in the minutes.

2. If the use of a financial instrument requires an account, only an officer or employee designated by the fiscal body shall be an authorized user of such account.
3. Receipting, timely recording, and depositing requirements must be met. Pushing the funds from these apps to the bank account would be considered depositing.
4. A monthly reconciliation must be performed for these transactions by running a transaction history report within the Venmo/PayPal account and reconciling to the amount deposited in the bank account. The reconciliation including the transaction history report must be maintained for audit purposes.
5. These financial instruments must not be used for disbursements as it would bypass the accounting system and claims process.
6. Proper internal controls must be established around the process of the collections, receipting, and depositing of the funds.

I. Electronic Records and Signatures Policy

Each audited entity must determine whether, and the extent to which, it will send and accept electronic records and electronic signatures to and from other persons or entities that transact with the audited entity. If an audited entity permits electronic records and electronic signatures, the conditions in which the audited entity permits the use of the same must be detailed in a written policy that is formally adopted by the audited entity and available for review by the SBOA during an audit or examination. The written policy must comply with Indiana law (for example, IC 26-2-8 *et seq.*) and address the following:

1. the manner and format in which the electronic records must be created, generated, sent, communicated, received, and stored and the systems established for such purposes;
2. if electronic records must be electronically signed, the type of electronic signature required, the manner and format in which the electronic signature must be affixed to the electronic record, and the identity of, or criteria that must be met by, any third party used by a person filing a document to facilitate the process;
3. control processes and procedures as appropriate to ensure adequate preservation, disposition, integrity, security, confidentiality, and auditability of electronic records; and
4. any other required attributes for electronic records that are specified for corresponding nonelectronic records or reasonably necessary under the circumstances.

J. Investments

An audited entity may adopt an investment policy that authorizes the investment of public funds for more than two years but not more than five years. [IC 5-13-9-5.7].

K. Leave and Overtime Policy

Each audited entity must adopt a written policy regarding the accrual and use of leave time, as well as the payment of overtime. Negotiated labor contracts approved by the governing board are considered written policy. The policy must conform to the requirements of all state and federal regulatory agencies. Time records must be maintained to support leave balances (including compensatory time) and any payout of time earned.

A judicial circuit court officer, including an elected prosecutor, may adopt an independent leave and overtime policy, and the SBOA will perform its examination against that policy. The judicial circuit officer must maintain records sufficient to support leave balances (including compensatory time) and any payout of time earned.

L. Materiality

An audited entity must report all material variances, losses, shortages, or thefts to the SBOA. Each audited entity must adopt their own materiality threshold. If no materiality threshold is adopted by the governing body, the SBOA will consider any amount to be material. [IC 5-11-1-27].

M. Nepotism

Counties, cities, towns, and townships must have a Nepotism Policy. This policy must discuss the employment of relatives. Indiana Code provides minimum requirements, but the unit can adopt more stringent requirements. [IC 36-1-20.2 *et seq.*].

If the SBOA determines that a county, city, town, or township has not implemented a Nepotism Policy, the SBOA is required to forward that information to the Department of Local Government Finance. [IC 36-1-20.2-17].

N. Personal Property Use

Assets of the audited entity may not be used for personal purposes or in a manner unrelated to the functions and purposes of the audited entity.

Each audited entity must have written policies in place governing the use and safekeeping of assets.

O. Procurement Policy

Each audited entity that accepts federal money must have their own documented procurement procedures. [2 CFR § 300.318].

P. Travel Policy

Each audited entity must adopt a written travel policy in conformity with applicable laws, which must include criteria for reimbursement of eligible expenses. Reimbursements for lodging and meals must be based upon actual receipts or a fully itemized invoice or bill for amounts paid unless otherwise authorized by law.

1.05 Deposits and Investments:

A. Interest on Investments

Unless otherwise authorized by law, interest derived from an investment by an audited entity or any local public officer must be receipted into the audited entity's general fund or in any other fund its governing body designates by resolution or ordinance.

If the terms of an existing bond resolution contain a provision regarding interest earnings associated with a bond, such terms must be followed. [IC 5-13-9-6(a)].

Interest on investments must not be added automatically to the investment. Instead, interest on investments must be paid to the audited entity at each maturity date and posted to the appropriate fund.

B. Investments not Authorized by Law

Investments can only be made in accordance with the Indiana Code. Losses and expenses related to any unauthorized investments and unauthorized investment procedures may be the personal obligation of the responsible official or employee.

C. Donated Stock or Other Investments

Donated stock or investments may be accepted by an audited entity (subject to gift rules below). Once accepted, the donated stock or investments become "public funds" subject to the investment requirements of IC 5-13-9. [IC 5-13-4-20]. The donation may be retained in its original form if it is specifically required by the terms of the donation and the terms are accepted in writing by the legislative body. If the accepted terms do not require the investment be maintained its original form, the audited entity must convert the investment to cash or an authorized form of investment within one year.

D. Repurchase Agreements

To ensure that ownership of securities acquired under a repurchase agreement is vested in the audited entity and to meet the requirements of IC 5-13-9-1 *et seq.*, repurchase agreements must be written so as to:

1. Vest title of securities in the name of the audited entity;
2. Described the specific securities acquired; and
3. Represent a safekeeping receipt for the securities so acquired.

E. Manner of Investing Funds

An audited entity has authority to invest its funds in the following manner:

1. By specific fund;
2. By grouping specific funds; or
3. From total monies on deposit.

1.06 Procedures for Purchasing Investments:

A. Purchase

When an investment is made, the fiscal officer must issue a warrant or check payable to the financial institution from which the investment is purchased. Electronic transfer of funds to purchase an investment may be used if allowed by local policy or practice as long as a proper audit trail is retained for the transaction.

1. The warrant or check must show:
 - a. the fund or funds on which it is drawn;
 - b. if the investment is from a specific fund or fund; or
 - c. if the investment is from "total monies on deposit."

This wording will be entered in lieu of the fund name or names.

2. The warrant or check must also show the purpose for which it is issued, such as "investment in certificate of deposit" or "investment in United States Governmental Securities."

3. The warrant or check must be delivered by the fiscal officer to the financial institution. The certificate of deposit, passbook, or safekeeping receipt must be maintained by the fiscal officer.

B. Renewal of Certificates of Deposit

A certificate of deposit may be renewed for an additional term if authorized by the governing board, without the original certificate of deposit being paid by the depository and a warrant or check being issued for the purchase of a new certificate of deposit. However, if renewed, the interest due the audited entity must be paid to the fiscal officer at each maturity date, so the records will reflect the true financial condition and the amount invested at all times. The interest must not be added to the original deposit and reinvested by the depository.

C. Reinvestment in Securities

In the case of the United States Government Securities, the amount received from investments must be receipted into the records and a warrant or check issued for the purchase of new securities. There is no authority for the "rollover" or reinvestment of securities by a depository; the transactions must be handled through the records of the fiscal officer.

1.07 Procedure for Posting Records at the Time Investments are Purchased or Sold:

A. Investments Made from "Total Monies on Deposit"

1. At the time investments are purchased from total monies on deposit, the fiscal officer and/or bookkeeper of the audited entity should issue a warrant, check, or bank transfer to purchase the investment. The warrant, check, or bank transfer issued will not be posted in the ledger, but a memorandum account should be set up in a separate section of the ledger to which investment transactions will be posted.
2. Interest received should be receipted to the general fund or the fund specified by the governing board.
3. When the investment is sold, the principal (purchase price) will not be posted as a receipt to the ledger, but the interest thereon will be posted as a receipt to the general fund or fund designated by the governing board. Proper entry showing the sale shall be made also in the memorandum account, as well as in the Investment Register.

B. Investments Made from a Specific Fund

1. When investment is made from a specific fund, the fiscal officer or bookkeeper of the audited entity should issue a warrant, check, or bank transfer to purchase the investment. The warrant, check, or bank transfer will be recorded as a disbursement from the specific fund. A new fund entitled "Investments Fund_Fund Name" should be set up on the records. This "Investment Fund" is a subsidiary or memorandum account. The net price (purchase price less accrued interest) should be entered as a receipt to this fund.
2. Interest received should be entered as a receipt to the fund from which the investment was purchased.
3. When the investments are sold, the full amount of such sale should be entered as receipt to the specific fund from which the investment was made. The receipt should show separately the principal (purchase price) received and the interest received from the investment. At this time, the net purchase price (purchase price less accrued interest) should also be entered as a disbursement from the "Investments Fund."

C. The Investment Register, General Form 350, or an alternative form providing the same information should be used for keeping a record of all investments by the audited entity.

D. Investment Cash Management

A local board of finance and its investing officer, or the fiscal body of an audited entity that does not operate a local board of finance and its investing officer, may contract with a depository for the operation of an investment cash management system. [IC 5-13-11-1]. A cash management system provides for the management of the audited entity's investment by a financial institution. The financial institution must be a designated depository.

Any interest from an investment must be credited to the investment account of the audited entity and become a part of the principal in that account. The interest credited to the investment account must be receipted into the accounting records. The investment amount reported in the accounting records must be increased by showing a purchase of investments in the amount of the interest added to the investment account.

E. Investment Report

The local board of finance must receive and review the written report of the investing officer that summarizes the audited entity's investments during the previous year. [IC 5-13-7-7]. The report must contain the name of each financial institution, governmental agency or instrumentality, or other person with whom the audited entity invested money during the previous calendar year. This subsection is not applicable to audited entities that do not operate a local board of finance.

Chapter 2

SOIL AND WATER CONSERVATION DISTRICTS

2.01 Laws, Regulations, and Guidelines of State, Federal, and Local Agencies:

Soil and Water Conservations Districts shall follow applicable laws, regulations, and guidelines of state, federal, and local agencies, including, but not limited to, policies as developed and adopted by the State Soil Conservation Board and the *Operations Manual for Indiana Soil and Water Conservation Districts* prepared by the Division of Soil Conservation, Indiana Department of Agriculture.

2.02 Meals and/or Refreshments:

- A. Audited entities are precluded from providing meals and/or refreshments to employees, officials, and individuals who are not employed by the entity, unless authorized by statute or written policy.
- B. Any reimbursement of meals and similar expenses to Soil and Water Conservation District employees and officials while in travel status must be made in accordance with the County's travel policy.

Chapter 3

MISCELLANEOUS GUIDELINES FOR ALL SPECIAL DISTRICTS

3.01 Laws, Regulations, and Guidelines of State, Federal, and Local Agencies:

Special Districts shall follow applicable laws, regulations, and guidelines of state, federal, and local agencies. See *Appendix of Statutory Citations* for commonly referenced statutes relevant to each special district.

3.02 Salaries - Computing for Partial Pay Periods:

An employee on a specified salary, whose employment begins or terminates in the middle of a pay period, must be paid only for that part of the period that he has worked.

3.03 Signature on Accounts Payable Vouchers and Warrants:

- A. The decision as to whether or not the number of items to be signed justifies the use of a rubber stamp or other device for affixing a signature must be made by each public official responsible for signing accounts payable vouchers, warrants, and other official documents.
- B. A rubber stamp or other signing device shall be used only under the personal direction of the public official and must be properly safeguarded when not in use because each official is responsible for their signature.

3.04 Cash Change Fund:

- A. The establishment of a cash change fund is recommended for each audited entity collecting licenses, fees, utility service charges or any other cash revenues. The authority for such fund is IC 36-1-8-2. The fiscal body of the audited entity must authorize the establishment of the cash change fund.
- B. An accounts payable voucher must be filed by the officer or employee who is charged with the duty of collecting the cash revenues for the amount deemed necessary for presentation to the proper board. The amount of the fund must be established by the fiscal body. The accounts payable voucher shall contain a statement regarding the necessity for such fund together with the statutory reference authorizing its establishment.

- C. Upon approval of the accounts payable voucher by the proper board, the fiscal officer would draw a warrant on the operating fund of the audited entity (without appropriation, if applicable).
- D. The warrant is to be converted to cash and retained by the officer or employee in whose favor it is drawn, who shall be held individually responsible for the custody and safekeeping of such cash.
- E. The entire cash change fund is to be returned to the fund from which it was advanced if and when it is no longer needed and must be returned at the conclusion of each term served by the person drawing same.

3.05 Petty Cash Fund:

Pursuant to IC 36-1-8-3, the fiscal body of an audited entity may establish a petty cash fund for the purpose of paying small or emergency items of operating expense. A receipt shall be taken for each and every expenditure from such fund and an accounts payable voucher shall be filed by the custodian of the fund, to reimburse such fund for expenditures so made. No reimbursement shall be made unless there are attached to the accounts payable voucher receipts totaling the amount so claimed. Such reimbursement shall be approved, allowed, and paid in the same manner as other accounts payable vouchers. The amount of the fund shall be established by the fiscal body of the audited entity.

3.06 Federal Aid:

IC 5-19-1 authorizes an audited entity of the state to cooperate with the federal government in any manner necessary not prohibited by law for the purpose of accepting federal aid.

3.07 Cancellation of Warrants - Old Outstanding Checks:

Pursuant to IC 5-11-10.5, all checks outstanding and unpaid for a period of two years as of December 31 of each year shall be declared void.

Not later than March 1 of each year, the treasurer of each audited entity shall prepare or cause to be prepared a list in duplicate of all checks outstanding for two or more years as of December 31 last preceding. The original copy shall be filed with the board of finance of the audited entity and the duplicate copy maintained by the disbursing officer of the audited entity. The treasurer shall enter the amounts listed as a receipt to the fund or funds upon which they were originally drawn and remove the checks from the list of outstanding checks.

3.08 Group Insurance:

- A. Pursuant to IC 5-10-8, an audited entity may contract for group insurance in relation to its employees, pay part of the cost of such insurance, and provide for withholding from participating employees. Retirement annuities and pensions are not included within the definition of "insurance" as used in the law. Qualified retired employees may be included in the group insurance.
- B. Employee is defined as "an elected or appointed officer or official, or a full-time employee; for a local unit public employer, a full-time or part-time employee or a person who provides personal services to the unit under contract during the contract period; whose services have continued without interruption at least thirty (30) days." [IC 5-10-8-1].
- C. A public employer may provide programs of group insurance for its employees and retired employees through either or both of the following methods:
 - 1. By purchasing policies of group insurance.
 - 2. By establishing self-insurance programs. The establishment of a self-insurance program is subject to the approval of the audited entity's fiscal body. [IC 5-10-8-2.6].

3.09 Appropriations - Transfer Between Major Budget Classifications:

- A. The fiscal officer of an audited entity may allocate funds received from a person under the following conditions:
 - 1. The funds are received to compensate for damage to property belonging to the audited entity; and
 - 2. The funds are appropriated specifically for the purpose of repairing or replacing the damaged property.
- B. The funds must be spent on repairing or replacing the property within twelve months of receipt. [IC 6-1.1-18-7].
- C. When appropriations are made for insurance claim proceeds, advertising and approval by the Department of Local Government Finance is not required. The amount appropriated is added to the current appropriation account from which the expense will be paid.

3.10 Appropriations - Insurance Claim Proceeds:

- A. The fiscal officer of an audited entity may allocate funds received from a person under the following conditions:
 - 1. The funds are received to compensate for damage to property belonging to the audited entity; and
 - 2. The funds are appropriated specifically for the purpose of repairing or replacing the damaged property.
- B. The funds must be spent on repairing or replacing the property within twelve months of receipt. [IC 6-1.1-18-7].
- C. When appropriations are made for insurance claim proceeds, advertising and approval by the Department of Local Government Finance is not required. The amount appropriated is added to the current appropriation account from which the expense will be paid.

3.11 Filing and Docketing Claims:

Indiana Code 5-11-10 contains the requirements for the filing and docketing of claims. Certain special districts may have other statutory provisions for the payment of claims which are in addition to IC 5-11-10.

3.12 Claims - Itemization:

To be properly itemized, a claim must show the kind of service provided, where performed, date service rendered, by whom, and the rate and measurement (e.g., rate per hour and number of hours, or price per foot and number of feet).

3.13 Collection of Delinquent Sewage Charges:

- A. Districts are required to follow the process found in IC 36-9-23-31, 32, and 33 with respect to the collection of delinquent sewage accounts.
- B. Proper entries for recording bad debt expense must be made.
- C. An individual consumer's ledger will be credited for the amount written off as a bad debt. The amounts written off must be noted in the governing board's minutes. This also applies to bad debts of a water, electric, or gas utility.

3.14 Bonds - Registered:

- A. IC 5-1-15 authorizes audited entities to issue "bonds, notes, evidences of indebtedness, or other written obligations" in fully registered or book entry form.
- B. The audited entity may engage any bank or trust company to serve as a paying agent, registrar, co-registrar, or depository institution. The selected bank or trust company is not required to be a depository bank under IC 5-13, nor must it be located within the state of Indiana.
- C. The following instructions must be followed:
 - 1. If a bank, trust company, or other financial institution has been employed as a paying agent or registrar, a properly certified listing of bondholders from the paying agent or registrar along with a signed claim shall serve as mailing list for the fiscal officer. [IC 5-11-10.1]. There is no requirement for each individual bondholder to file a claim.
 - 2. The mailing of the funds for bonds and coupons coming due must be mailed in such a manner to ensure receipt by the bondholder by the due date specified.
 - 3. There shall be no unpaid outstanding matured bonds or coupons.
 - 4. Consult your attorney as necessary.

Chapter 4

FORMS

4.01 Accounting Forms:

The following forms are the most commonly used forms for Special Districts:

| <u>Form Number</u> | <u>Description</u> |
|--------------------|------------------------------------------------------------------------------------|
| 96 (Rev. 2005) | General Bid for Public work |
| 98 (Rev. 1998) | Purchase Order |
| 98P (Rev. 2026) | Prepayment Purchase Order |
| 99 (Rev. 1993) | Payroll Schedule and Voucher |
| 99A (Rev. 1998) | Employee's Service Record |
| 99B (Rev. 1993) | Employee's Earnings Record |
| 99C (Rev. 1985) | Employee's Weekly (work period) Earnings Record |
| 100R (Rev. 2001) | Certified Report of Names, Addresses, Duties, and Compensation of Public Employees |
| 101 (1955) | Mileage Claim |
| 236 2023 | Uniform Conflict of Interest Disclosure Statement |
| 315A (1953) | Inventory Sheet |
| 350 (1964) | Register of Investments |
| 351 (1964) | Register of Insurance |
| 352 (Rev. 1997) | Receipt |
| 353 (1966) | Check (Other Than Payroll) |
| 354 (1966) | Claim (General Expense) |
| 356 (1967) | Combination Payroll and Expense Check |
| 357 (1967) | Payroll Check |
| 358 (1967) | Ledger of Receipts, Disbursements and Balances |
| 359 (1967) | Ledger of Appropriations, Encumbrances, Disbursements, and Balances |
| 360 (Rev. 1975) | Monthly Financial Statement, Depository Statement, and Cash Reconciliation |
| 362 (Rev. 1987) | Report of Collections |
| 364 (Rev. 1997) | Accounts Payable Voucher Register |
| 369 (2003) | Capital Assets Ledger |

- A. If a water or wastewater utility is established, the following forms are also prescribed:

| <u>Utility Form Number</u> | <u>Title</u> |
|----------------------------|------------------------------------------------------------------------------------|
| 301 (Rev. 1995) | Municipal Water Utility Accounts Payable Voucher |
| 301S (Rev. 1995) | Municipal Sewage Utility Accounts Payable Voucher |
| 311 (Rev. 1975) | Water and Sewage Receipt |
| 313A (Rev. 1966) | Register of Daily Cash Receipts - Consumers (Water or Sewage Utility) |
| 313C (Rev. 1966) | Register of Daily Cash Receipts - Consumers (Water and Sewage Utility Combined) |

4.02 Description and Use of Ledger Forms:

- A. *Fund and Appropriation Ledgers* - The basic accounting ledgers required to be kept consist of the following two forms:

1. Form Number 358 - Ledger of Receipts, Disbursements, and Balances.
2. Form Number 359 - Ledger of Appropriations, Encumbrances, Disbursements, and Balances.

The term "fund" means the General Fund, Cumulative Improvement Fund, Cumulative Maintenance Fund, Construction Fund, Bond and Interest Fund, or such other fund required to be separately accounted for in the records. The term is also associated with the word "cash" because the balance in any such fund represents the cash balance available for expenditure.

The term "appropriation" represents only the authority to spend money for the purpose for which appropriated. It does not represent "cash" because that term is associated only with the particular "fund" from which the appropriation (or authority to spend) is made.

- B. *Opening Ledgers* - At the beginning of the year, the following ledger sheets should be set up for each fund carried in the records of the district:

1. A ledger sheet on Form 358 to account for "cash" receipts, disbursements, and balances.
2. A ledger sheet on Form 359 for each appropriation, or major budget classification, as shown by the Resolution of Appropriations.

3. A ledger sheet on Form 359 for each detail expenditure account listed in the Budget Estimate.

The ledger sheets should be arranged so that the fund (cash) ledger sheet under 1 appears first; followed by the appropriation for each major budget classification sheet under 2; and, immediately following each major budget classification, the detail expenditure account sheets under 3. This procedure should be followed for each fund, with the ledger sheets for each fund being separated by divider sheets for ease in posting the accounts.

- C. *Posting Ledgers* - The cash balance in each fund at the close of the prior year will be brought forward on January 1 and entered in the "balance" column of Form 358. At the same time, the appropriations appearing in the Resolution of Appropriations shall be entered in the "appropriation" column of the applicable ledger sheets controlling the expenditures for each major budget classification. All entries in the ledger should be made in permanent ink.
- D. *Receipts* - The posting media for receipts will be the copies of receipts issued on Form 352. The date, receipt number, source, and amount shall be entered on the applicable fund ledger sheet (Form 358) and the "balance" columns increased accordingly. Consecutively numbered receipts for the same date and from the same source may be group posted.
- E. *Disbursements* - The posting media for disbursements will be the carbon copies of checks issued, which should show the account number and fund on which drawn. Disbursements will be posted to both the applicable appropriation ledger sheet (Form 359) controlling the major budget classification and to the detail expenditure accounts (Form 359) under each such classification. Consecutively numbered checks bearing the same date and issued for the same purpose may be group posted. After posting disbursements at least at the close of each month, the appropriation control accounts (major budget classifications) shall be totaled, proved, and the appropriation balance extended to the "balance" column. The detail expenditure accounts will contain entries only in the columns provided for:
 1. date,
 2. warrant number, and
 3. amount disbursed.

F. *Purchase Orders* - Where a purchase order is issued, the applicable appropriation (major budget classification) should be encumbered by posting in the columns provided for that purpose on Form 359. When the purchase order is paid and at the same time as posting the check issued in payment, the amount for which the order was issued shall be entered in the column headed "paid" and the "balance" of unpaid orders reduced accordingly. At the same time a check mark (√) should be entered in the column provided for that purpose opposite the date and purchase order number when originally issued. The columns for "purchase orders" are only to provide a memorandum record of obligations incurred and not yet paid to ensure that appropriations are not overdrawn. To determine the balance available for expenditure, the balance of unpaid purchase orders shall be deducted from the "appropriation balance."

G. *Payroll Deductions*

1. In posting payrolls, the "gross" amounts of the payroll checks should be posted to the applicable appropriations and expenditure accounts and the "net" amounts posted to the fund account. At the end of the payroll writing, or at the close of each month, checks should then be written for the amounts of such deductions (for transfer to the applicable payroll deduction "fund" or for payment to the proper agency) which latter checks will be posted only to the fund account. In this manner, the appropriations are immediately charged with the actual total of the payroll, with the fund account being charged only with the amounts for which the checks were written. When the checks written to cover the deductions are posted to the fund account, the totals posted to all accounts will then agree.
2. The check or checks written to transfer payroll deductions should be receipted to the applicable fund or funds by the issuance of an official receipt, Form 352, and the checks deposited in the depository in the same manner as other receipts.
3. When the checks are issued to remit payroll deductions to the proper agencies, under the foregoing procedure, the checks are then posted to the applicable payroll deduction funds. The district's share of social security, however, must be paid from the applicable fund and appropriation accounts and not charged to the Social Security deductions withheld from employees.

H. *Proof of Posting* - At the close of each month, the ledgers should be footed by entering totals in the applicable columns of receipts and disbursements, as well as in the columns reserved for purchase orders, and the ledger accounts proved as follows:

1. Add duplicate copies of receipts issued (Form 352) and verify with total of receipts posted to the fund accounts.

2. Add duplicate copies of checks issued and verify with total of disbursements posted to the fund accounts.
3. Add totals of disbursements posted to appropriation ledger sheets (major budget classifications) and verify with total disbursements posted to fund account.
4. Add total of disbursements posted to detail expenditure accounts under each major budget classification and verify with the total disbursements posted to the account of each major budget account.
5. Extend and prove the balance in each fund and appropriation account.

4.03 Receipt - Form 352:

This form consists of an original and a duplicate, prenumbered by the printer, five to a page, the original perforated, and the duplicate punched for posting binding. A receipt is to be issued for each cash collection. The duplicate serves as a posting medium to the Ledger of Receipts, Disbursements, and Balances, Form 358.

4.04 Checks - Forms 353, 356, and 357:

- A. Form 353 is designed to be used for payment of expenses other than payrolls. It consists of an original and duplicate.
- B. Form 357 is designed to be used for payrolls. It consists of an original and 2 duplicates to provide an employee's earnings statement.
- C. Form 356 is designed to serve a dual purpose in that it may be used for payment of both payrolls and other expenses. Where Form 356 is used, Forms 353 and 357 will not be used. Form 356 consists of an original and duplicate.

4.05 Claim Forms - Numbers 99, 101, and 354:

- A. Form 99, Payroll Schedule and Voucher, shall be used for salaries and wages; Form 101 for mileage; and Form 354 for other expenses.
- B. All claims or accounts payable vouchers must be itemized and allowed by a majority of the members of the board before payment by the fiscal officer. Payment of invoices not supported by a duly certified claim or accounts payable voucher is not permissible. Also, claims and accounts payable vouchers are not required to support the following:

1. Payments due state or federal agencies for withholdings, social security contributions, etc., which are statutory payments supported by reports to such agencies.
 2. Bonds, notes, and other indebtedness, including the interest thereon, upon payment under the term of the written obligation.
- C. After payment, the check numbers are to be entered in the space provided on the claims or accounts payable vouchers, and the claims filed numerically for future reference and audit.

4.06 Purchase Order - Form 98:

Effective use of a purchase order requires that it be issued at the time of order. It is acceptable to confirm an emergency purchase by issuance of a purchase order, but no useful purpose is served by issuance of a purchase order at the time a claim is submitted for payment since one of the purposes of the Purchase Order is to provide a medium for entry of an encumbrance against an appropriation. When a claim or accounts payable voucher is in position for payment, posting of an encumbrance at the time is of no consequence and any other purpose served by a purchase order has been fulfilled, except for an acknowledgment of the receipt of materials which can be endorsed on the claim or accounts payable voucher itself.

4.08 Prepayment Purchase Order - Form 98P:

This form provides a record for each payment made in advance of goods or services where such advance payments are authorized by the fiscal body. [IC 5-11-10-1.6(d)(4)]. The fiscal officer or their designee must track payments, create a prepayment invoice, and require insurance or a surety bond in the amount of the prepayment if the amount of the prepayment exceeds \$150,000.00.

4.07 Employee's Service Record - Form 99A:

This form provides a record for each employee of hours or days worked, sick leave, vacation, and days lost. The record provides the information for preparation of the Payroll Schedule and Voucher, Form 99.

4.08 Employees' Earnings Record - Form 99B:

- A. This form serves as a permanent record of compensation paid each employee and the authorized deductions from such pay.

- B. A separate sheet is to be used for each employee for each year. Alphabetical arrangement in use of this form is recommended.
- C. All compensation paid to an employee must be recorded on this form regardless of whether any deductions are made. Posting to this record is from the Payroll Schedule and Voucher, Form 99.
- D. Quarterly and at the end of each calendar year, using information recorded on Form 99B, the disbursing officer is required to make necessary returns and payments of taxes withheld to the Internal Revenue Service and to the Indiana Department of Revenue on forms supplied by those agencies. This record will also provide information to support remittances of social security to the Public Employees' Retirement Fund.

4.09 Monthly Financial Statement, Depository Statement, and Cash Reconciliation - Form 360:

This form consists of two sides and is designed to enable the treasurer to make an abstract statement of receipts, disbursements, and balances for all funds and a reconciliation of such balances with the depository balance. The front side is prepared from figures taken directly from the Ledger of Receipts, Disbursements, and Balances - Form 358. The reverse side provides a reconciliation of the record balances with the depository balance.

4.10 Report of Collections - Form 362:

This form is designed to be used by any officer or employee authorized to make collections for or on behalf of the district in reporting and turning over such collections to the financial clerk. Upon receipt of the collections, the financial clerk must in turn issue to such officer or employee an official receipt on Form 352.

4.11 General Bid for Public Work - Form 96:

This form is for use of bidders in submitting bids or proposals for construction or other public work.

4.12 Inventory Sheet - Form 315A:

This form is for use in taking an inventory of supplies, materials, and equipment. It may also be used as a perpetual inventory record of equipment and other property.

4.13 Register of Investments - Form 350:

This form is designed to record investment transactions as they occur. A separate line should be used for recording each security, and a separate sheet should be used for each fund from which investments are made. Entries will be made chronologically as investments are purchased or as they mature or are sold.

4.14 Register of Insurance - Form 351:

This form is designed to provide a perpetual record of all insurance policies. The register is valuable in programming insurance coverages and in budgeting for payment of insurance premiums.

4.15 Accounts Payable Voucher Register - General Form Number 364:

This form shall be prepared by, or filed with, the fiscal officer together with the supporting account payable vouchers and all such documents shall be carefully preserved by the disbursing officer as a part of the official records of the office. It will be optional with each fiscal officer and each governing board having jurisdiction over the allowance of accounts payable vouchers as to whether to sign each voucher or to sign only General Form Number 364, Accounts Payable Voucher Register. [IC 5-11-10-2(c)].

Appendix Statutory Citations

Below is a list of Indiana Codes related to specific Special Districts, along with references to key chapters and sections.

Conservancy Districts (IC 14-33)

| | |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| IC 14-33-1-1 | General purpose |
| IC 14-33-2 | Establishment |
| IC 14-33-3 | Boundaries |
| IC 14-33-4 | Additions to Districts |
| IC 14-33-5-16 | Compensation |
| IC 14-33-5-18 | Employees; contracts and leases |
| IC 14-33-5-20 | Duties of board |
| IC 14-33-5-20.5 | Prior approval of expenses: review of claims |
| IC 14-33-5-21 | Powers relating to sewage and liquid waste |
| IC 14-33-5-21.1 | Campgrounds; rates for sewage service |
| IC 14-33-5-21.2 | Campgrounds; sewage service rate disputes; utility regulatory commission |
| IC 14-33-6-5 | Plan filed with court; hearing; notice |
| IC 14-33-6-12 | Amendment of plans |
| IC 14-33-6-13 | Powers and duties of the board |
| IC 14-33-7-1 | Special benefit taxes |
| IC 14-33-7-3 | Special benefit tax rate |
| IC 14-33-7-4 | Property exempt from special benefit tax |
| IC 14-33-7-5 | Additional revenue |
| IC 14-33-7-7 | Costs of establishing district; loans and advances |
| IC 14-33-7-14 | Note issuance |
| IC 14-33-9-1 | District budget |
| IC 6-1.1-17-20 | Review of proposed budget and levy of taxing unit (other than public libraries) without an elected governing body by city, town, or county fiscal body |
| IC 14-33-9-2 | Operation and maintenance expenses |
| IC 14-33-9-5 | Treatment of tax levy |
| IC 14-33-10-1 | Assessment roll |
| IC 14-33-10-2 | Publication of notice; payment |
| IC 14-33-10-4 | Delinquent tax or assessment |
| IC 14-33-11-1 | Purpose of bonds |
| IC 14-33-11-2 | Total amount of bonds |
| IC 14-33-11-3 | Method of issuance |
| IC 14-33-11-4 | Payments of bonds |
| IC 14-33-11-5 | Restrictions on issuance |

| | |
|-------------------|----------------------------------------------------------------------------------------------------|
| IC 14-33-11-6 | Negotiability, registration, advertisement, and sale |
| IC 14-33-11-7 | Interest of directors; disclosure |
| IC 14-33-11-8 | Notice of sale; right to remonstrate against or vote against bonds |
| IC 14-33-11-9 | Denial of right to issue bonds |
| IC 14-33-11-10 | Special benefits tax; statement processing charge |
| IC 14-33-14 | Cumulative maintenance fund |
| IC 14-33-21 | Cumulative improvement fund |
| IC 14-33-20 | Water supply systems |
| IC 5-11-1-4 (a-b) | Annual report required for approval of budget, supplemental appropriations for issuance of debt |
| IC 5-11-13 | Executive Officers' Annual Report to State Board of Accounts |
| IC 6-1.1-17-16.2 | No approval of budget or supplemental appropriations due to noncompliance |

Regional Water, Sewage and Solid Waste Districts (IC 13-26)

| | |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------|
| IC 13-26-1-1 | Water supply; collection, treatment, disposal of sewage, solid waste, and refuse |
| IC 13-26-2-10 | Order |
| IC 13-26-4-1 | Members |
| IC 13-26-4-2 | Elections; vacancies |
| IC 13-26-4-7 | Compensation and expenses of trustees |
| IC 13-26-4-8 | Public meetings or hearings |
| IC 13-26-5-2 | Powers |
| IC 13-26-5-2.5 | Septic tank soil absorption system exemption |
| IC 13-26-5-3 | Rules and resolutions of board; legislative and administrative acts |
| IC 13-26-5-4 | Rules; establishment and enforcement |
| IC 13-26-5-9 | Disbursal of money for district purposes; electronic funds transfers; advance claim payments; board approval and review required |
| IC 13-26-7-1 | Records |
| IC 13-26-7-2 | Advancement of money |
| IC 13-26-7-3 | Repayment of money |
| IC 13-26-10-1 | Issuance of revenue bonds |
| IC 13-26-11-1 | Waterworks |
| IC 13-26-11-2 | Sewage works; campgrounds; youth camps |
| IC 13-26-11-2.1 | Campground rates; appeal to utility regulatory commission |
| IC 13-26-11-5 | Billing and collection |
| IC 13-26-11-6 | Sewage works beneficial to lots, land, or buildings |
| IC 13-26-11-3 | Solid waste disposal |
| IC 13-26-11-4 | Services of water, sewer, or solid waste disposal |
| IC 13-26-11-7 | Connection charges; liens |
| IC 13-26-11-8 | Rates and charges |

| | |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| IC 13-26-11-9 | Just and equitable rates and charges; rates and charges unlawful if too low; when initial rates and charges are prima facie just and equitable; district authority examination |
| IC 13-26-11-10 | Revenue of works |
| IC 13-26-11-11 | Public hearing |
| IC 13-26-11-12 | Notice |
| IC 13-26-11-13 | Ordinance establishing rates and charges; schedule; notice; objections; hearing; appeal |
| IC 13-26-11-14 | Extension of rates and charges to cover additional premises; changes or readjustments |
| IC 13-26-11-15 | Regional sewage district authority; membership; notice of rate increase; objecting petition; public hearing; order and appeal |
| IC 13-26-14-1 | Additional or alternative remedy for collection of rates and charges |
| IC 13-26-14-2 | Recovery by district |
| IC 13-26-14-3 | Applicability of other rights and laws |
| IC 13-26-14-4 | Liens for unpaid rates, fees, or charges |
| IC 5-11-1-4 (a-b) | Annual report required for approval of budget, supplemental appropriations for issuance of debt |
| IC 5-11-13 | Executive Officers' Annual Report to State Board of Accounts |

Solid Waste Management Districts (IC 13-21)

| | |
|-----------------|------------------------------------------------------------------------------------------------------------------------|
| IC 13-21-3-1 | Solid waste management district not mandatory after June 30, 2017; option to dissolve or withdraw and have no district |
| IC 13-21-3-2 | Territory included in designated district |
| IC 13-21-3-3 | Copy of agreement to Commissioner |
| IC 13-21-3-5 | Board of directors; membership |
| IC 13-21-3-6 | Board of joint district; membership |
| IC 13-21-3-8 | Board of directors of districts; term |
| IC 13-21-3-9 | Officers |
| IC 13-21-3-10 | Controllers; powers and duties |
| IC 5-11-10-2(c) | Approval and allowance of claims; claim forms; publication of claims and allowances |
| IC 13-21-3-11 | Citizen solid waste management advisory committee; membership; functions |
| IC 13-21-3-12 | Powers of district; exercise of powers in Lake County |
| IC 13-21-3-12.2 | Additional powers of districts in certain counties |
| IC 13-21-3-13 | Powers of board |
| IC 13-21-3-13.5 | Reports on funds |
| IC 13-21-3-14 | Powers of district; exclusions |
| IC 13-21-3-17 | Conferences, seminars, and training sessions; membership in planning and practice improvement organizations |

| | |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| IC 13-21-3-18 | Grants and loans from counties and municipalities |
| IC 13-21-3-21 | approval and delivery of budget |
| IC 13-21-3-22 | Contract with county to collect fees and revenue; delinquent payments |
| IC 13-21-4-1 | Compliance with procedures |
| IC 13-21-6-1 | Length, duration, and terms; amendments, extensions, and supplements; maximum term |
| IC 13-21-6-2 | Award of contract |
| IC 13-21-6-10 | Contesting validity of contract awarded; time limitation on bringing action |
| IC 5-11-1-4 | Annual report required for approval of budget, supplemental appropriations for issuance of debt |
| IC 5-11-13 | Executive Officers' Annual Report to State Board of Accounts |
| IC 6-1.1-17-16.2 | No approval of budget or supplemental appropriations due to noncompliance |
| IC 6-1.1-17-3(b) | Formulation of local budgets, tax rates, and levies; public notice; availability on computer gateway; solid waste management districts; township trustee estimate of cost of township assistance |
| IC 13-21-13-1 | Fees for disposal in facilities within the district; penalties |
| IC 13-21-13-2 | District solid waste management fund |
| IC 13-21-13-3 | Collection; compensation; time limit on remittance; report |
| IC 13-21-14-1 | Additional waste management fees |
| IC 13-21-14-2 | Basis |
| IC 13-21-14-3 | Periodic billing system; fee collection ordinance prohibited |
| IC 13-21-14-4 | Fee schedule |
| IC 13-21-14-5 | Public notice and hearing |
| IC 13-21-14-6 | Contesting validity; time limitation |
| IC 13-21-14-7 | Use of money |
| IC 13-21-14-8 | Penalties for late payment |
| IC 13-21-14-9 | Exception for transfer station |
| IC 5-4-1-18 (d-e) | Local officer, employee, and contractor surety bonds and crime policies; amount, form, term requirements |

Fire Protection Districts (IC 36-8-11)

| | |
|----------------|-----------------------------------------------------------------------------------------------------------------|
| IC 36-8-11-4 | Districts; establishment; authorized purposes |
| IC 36-8-11-5 | Establishment of district by freeholders; procedure |
| IC 36-8-11-5.1 | Multiple county district; establishment of district |
| IC 36-8-11-6 | Petitions; signatures of joint owners and corporations; circulation in counterparts |
| IC 36-8-11-7 | Contents of petition to establish district |
| IC 36-8-11-8 | Petition to establish district; examination of signatures by legislative body; hearing; ordinance or resolution |
| IC 36-8-11-9 | Petition against establishment of district |

| | |
|------------------|-------------------------------------------------------------------------------------------------|
| IC 36-8-11-9.5 | Multiple county district; petition against establishment of district |
| IC 36-8-11-10 | Limitation on filing new petition after dismissal |
| IC 36-8-11-12 | Board of fire trustees; appointment; terms of office; vacancies |
| IC 36-8-11-13 | Trustees meetings and special meetings |
| IC 36-8-11-14 | Trustees; officers; quorum; approval of actions; compensation; offices; records |
| IC 36-8-11-15 | Trustees; governing board; powers and duties |
| IC 36-8-11-16 | Taxing district; district considered municipal corporation |
| IC 36-8-11-17 | Bonds; authorization |
| IC 36-8-11-18 | Annual budget; tax levy |
| IC 5-11-1-4 | Annual report required for approval of budget, supplemental appropriations for issuance of debt |
| IC 5-11-13 | Executive Officers' Annual Report to State Board of Accounts |
| IC 6-1.1-17-16.2 | No approval of budget or supplemental appropriations due to noncompliance |

Airport Authorities (IC 8-22-3)

| | |
|---------------|-----------------------------------------------------------------------------------------------------------------------|
| IC 8-22-3-1 | Establishment; jurisdiction; name |
| IC 8-22-3-1.1 | Establishment of airport authorities in Allen County |
| IC 8-22-3-1 | Establishment; jurisdiction; name |
| IC 8-22-3-3 | Executive and legislative powers of board |
| IC 8-22-3-4 | Members of board |
| IC 8-22-3-4.1 | Members of board for Marion County |
| IC 8-22-3-4.2 | Authority established under IC 8-22-3-1.1; members of board |
| IC 8-22-3-4.3 | Members of certain boards; annual financial audit; annual report |
| IC 8-22-3-4.4 | General assembly findings regarding board of Indianapolis Airport Authority |
| IC 8-22-3-4.5 | Members of a board established by Clark County |
| IC 8-22-3-5 | Board membership; prerequisites; restrictions |
| IC 8-22-3-6 | Appointment of board members; staggered terms; vacancies; reappointment; impeachment |
| IC 8-22-3-6.1 | Authority established under IC 8-22-3-1.1; appointment of board members; terms; vacancies; reappointment; impeachment |
| IC 8-22-3-7 | Conflicts of interest |
| IC 8-22-3-8 | Compensation and expenses |
| IC 8-22-3-9 | Election of officers; meetings; record of proceedings; internal affairs |
| IC 8-22-3-10 | Proposal and adoption of ordinances |
| IC 8-22-3-11 | Powers and duties of board; tax rates |
| IC 8-22-3-12 | Contracts for improvements and purchases |
| IC 8-22-3-16 | Issuance of bonds |
| IC 8-22-3-17 | Special tax levy; collection; bonds exempt from taxation |

| | |
|------------------|-----------------------------------------------------------------------------------------------------------------|
| IC 8-22-3-18.1 | Capital improvements; revenue bond issues and related matters |
| IC 8-22-3-19 | Temporary loans; loan contracts; requirements; tax exemption |
| IC 8-22-3-20 | Treasurer |
| IC 8-22-3-21 | Annual report of accounts |
| IC 8-22-3-22 | Audit of records; submission of records of account |
| IC 5-11-1-4 | Annual report required for approval of budget, supplemental appropriations for issuance of debt |
| IC 5-11-13 | Executive Officers' Annual Report to State Board of Accounts |
| IC 6-1.1-17-16.2 | No approval of budget or supplemental appropriations due to noncompliance |
| IC 8-22-3-23 | Budget |
| IC 8-22-3-25 | Cumulative building fund; levy and investment of tax; limitations on spending for intrastate air transportation |
| IC 8-22-3-26 | Board to act as board of finance |
| IC 8-22-3-27 | Officers' and employees' bonds |
| IC 8-22-3-30 | Expenses before tax collection |
| IC 8-22-3-31 | Federal, public, or private grants of funds |

Public Transportation Corporations (IC 36-9-4)

| | |
|----------------|-----------------------------------------------------------------------------------------------|
| IC 36-9-4-14 | Public transportation corporation; management by board of directors |
| IC 36-9-4-15 | Cities; public transportation corporations; board of directors; membership |
| IC 36-9-4-16 | Towns; public transportation corporations; board of directors; membership |
| IC 36-9-4-17 | Directors; membership in political parties |
| IC 36-9-4-20 | Compensation of directors |
| IC 36-9-4-22 | Meetings of board of directors |
| IC 36-9-4-23 | Board of directors; quorum; approval of actions; records; management of internal affairs |
| IC 36-9-4-24 | Introduction of proposed ordinances; public notice |
| IC 36-9-4-25 | Adoption of ordinances; procedure |
| IC 36-9-4-27 | Controller |
| IC 36-9-4-29 | Public transportation corporation; operation of system; contracts or leases for use of system |
| IC 36-9-4-29.4 | Expansion of services outside operational boundaries |
| IC 36-9-4-30 | Board of directors; power to acquire, hold, and dispose of property |
| IC 36-9-4-31 | Board of directors; seal |
| IC 36-9-4-32 | Eminent domain; procedure |
| IC 36-9-4-33 | Board of directors; power to contract |

| | |
|----------------|-----------------------------------------------------------------------------------------------------------|
| IC 36-9-4-34 | Contracts for operation of systems in contiguous territory and transfer of passengers between systems |
| IC 36-9-4-35.1 | Board of directors; adoption of rules for operation of systems; rates, routings, and standards of service |
| IC 36-9-4-36 | Board of directors; power to sue; service of process |
| IC 36-9-4-37 | Board of directors; employees; collective bargaining agreements |
| IC 36-9-4-38 | Surveys and studies |
| IC 36-9-4-42 | Funding |
| IC 36-9-4-43 | Issuance of bonds by municipality; procedure |
| IC 36-9-4-44 | Issuance of bonds by corporation; procedure |
| IC 36-9-4-45 | Bonds; terms; tax exemption; procedure |
| IC 36-9-4-46 | Bonds; special tax levy |
| IC 36-9-4-47 | Tax anticipation warrants |
| IC 36-9-4-48 | Cumulative transportation fund; establishment; notice; tax levy |
| IC 36-9-4-49 | Insufficient funds; special tax levy |
| IC 36-9-4-51 | Review of annual budget and tax levies |
| IC 36-9-4-53 | Books, records, and accounts |
| IC 36-9-4-57 | Improvement reserve fund |
| IC 36-9-4-58 | Regulation of department of state revenue; fares; operating expenses |

Regional Planning Commissions (IC 36-7-7)

| | |
|--------------|-------------------------------------------------------------------------------------------------|
| IC 36-7-7-1 | Application of chapter |
| IC 36-7-7-2 | Establishment; inapplicability of certain tax |
| IC 36-7-7-3 | Counties transferring membership between commissions or joining existing commissions; procedure |
| IC 36-7-7-4 | Members; appointment; compensation; certification; vacancies |
| IC 36-7-7-5 | Officers; meetings; notice; rules; record of proceedings; quorum |
| IC 36-7-7-6 | Executive board |
| IC 36-7-7-7 | Powers and duties |
| IC 36-7-7-8 | Agreements with other states |
| IC 36-7-7-9 | Objections to program; petition |
| IC 36-7-7-10 | Subregional committees |
| IC 36-7-7-11 | Executive director; powers and duties |
| IC 36-7-7-12 | Annual appropriation budget; tax levy; use of funds |
| IC 36-7-7-13 | Economic development districts; definition; payments by counties; use of funds |
| IC 5-11-1-4 | Annual report required for approval of budget, supplemental appropriations for issuance of debt |
| IC 5-11-13 | Executive Officers' Annual Report to State Board of Accounts |

Soil and Water Conservation Districts (IC 14-32)

| | |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| IC 15-11-2 | Establishment of the Department |
| IC 15-11-4 | Division of Soil Conservation |
| IC 14-32-2 | Soil Conservation Board |
| IC 14-8-2-72(2) | "District" |
| IC 14-8-2-271 | "Supervisor" |
| IC 14-32-1-2 | Conservation policies |
| IC 14-32-2-12 | Duties of board |
| IC 14-32-4-1 | Number and qualifications |
| IC 14-32-4-6 | Annual meeting; agenda |
| IC 14-32-4-10 | Appointed supervisor; term; filling position upon expiration of term |
| IC 14-32-4-10.5 | Appointment of associate supervisors |
| IC 14-32-4-14 | Chairman |
| IC 14-32-4-16 | Quorum |
| IC 14-32-4-17 | Travel expenses and per diem salary |
| IC 14-32-4-20 | Delegation of powers and duties |
| IC 14-32-4-21 | Information concerning supervisors' activities |
| IC 14-32-4-22 | Duties of supervisors |
| IC 14-32-4-18 | Personnel |
| IC 14-32-4-24 | Approval of claims |
| IC 14-32-5-1 | General powers |
| IC 14-32-5-5 | Prohibited actions |
| IC 14-32-5-6 | Cooperation among districts |
| IC 14-32-5-8 | Appropriations |
| IC 14-32-7-6 | Division of soil conservation; administration and coordination of duties and responsibilities of department of agriculture; annual report |
| IC 14-32-7-9 | Support and assistance to local soil and water conservation districts |
| IC 14-32-7-13 | Administration |
| IC 14-8-2-80 | Due notice |
| IC 14--2-143 | "Land occupier" or "occupier of land" |

Miscellaneous Guidelines

| | |
|-----------------|--------------------------------------------------------------------------------------------------------------------------|
| IC 1-1-9-1 | List; observance |
| IC 6-1.1-18-6 | Transfer of money from one budget classification to another |
| IC 6-1.1-18-5 | Proposed additional appropriations; public hearing; appropriation for which the underlying purpose is a bond issue |
| IC 6-1.1-18-7 | Insurance funds; appropriations |
| IC 6-1.1-18-7.5 | Appropriation of state and federal grant funds |

| | |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| IC 5-3-1-1 | Cost of advertising; form legal advertisements; determination of circulation; towing service acting as agent of governmental agency |
| IC 5-13-6-3 | Taxes collected by county treasurer; deposit; advance by county auditor to political subdivisions; semiannual distribution |
| IC 5-11-10-2 | Approval and allowance of claims; claim forms; publication of claims and allowances |
| IC 5-11-10-1.6 | Payment of claims; requirements for issuance of warrant or check by fiscal officer |
| IC 5-1-13-2 | Use of surplus proceeds |
| IC 5-1-13-3 | Income from investment of proceeds of sale of bonds; application |
| IC 5-17-5-1 | Penalty for late payments of amounts due on public contracts |
| IC 5-17-5-2 | Exemption; "good faith dispute" defined |
| IC 5-17-5-4 | Late payment penalties to subcontractors; accrual of interest |
| IC 36-9-23-31 | Fees; nonpayment; delinquency penalty; civil action to recover |
| IC 36-9-23-32 | Liens for nonpayment of fees; priority; attachment; subsequent owners; property not occupied by owner; notice to owner |
| IC 36-9-23-33 | Collection of unpaid fees; recording of liens; certification to county auditor; fees, charges, and penalties; collection with property taxes |
| IC 5-1-15-4 | Employment of bank or trust company |
| IC 5-1-15-5 | Confidentiality of books and records |
| IC 5-1-15-6 | Register |
| IC 36-1-8-11 | Methods of payments to political subdivisions or utilities; transaction and other fees |
| IC 35-44.1-1-3 | Ghost employment |
| IC 36-1-8-5.1 | Rainy day funds established by political subdivisions; transfers by schools |
| IC 36-1-8-5.1 | Funds raised by general or special tax levy; disposition of unused balance; transfers to local rainy day fund |