

# THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 391

January 2014

## REMINDER OF ORDER OF BUSINESS

### January

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)
- 15 "Assessment Date" for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)
- 20 Last date to report and make payment of State Income Tax withheld in December to Indiana Department of Revenue. (IC 6-3-4-8.1)
- 20 Legal Holiday - Dr. Martin Luther King, Jr. Day. (IC 1-1-9-1)
- 27 Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 20-42-2-7) (IC 23-14-70-3)
- 31 Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees with the State Board of Accounts. (IC 5-11-13-1)
- Last date to file quarterly unemployment compensation report with the Department of Workforce Development.
- Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from county treasurer. (IC 5-13-7-6)
- Last day to provide each employee with a W-2.
- Last day to file quarterly report for the last quarter of 2013 with Internal Revenue Service.
- Last day for the county council to meet to organize and elect officers for the year

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**REMINDER OF ORDER OF BUSINESS**  
**(Continued)**

**February**

- 12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- 17 Legal Holiday - Washington's Birthday (IC 1-1-9-1)
- 20 Last date to report and make payment of State Income Tax withheld in January to Indiana Department of Revenue. (IC 6-3-4-8.1)
- 28 Last day for the board of county commissioners to meet to organize.
- 28 Last day for township trustees to file annual reports and vouchers with the County Auditor [IC 6-6-4-12(d)]

**March**

- 1 Last day to file 2013 Annual Financial Report with State Board of Accounts (IC 5-11-1-4)  
Annual assessment for all tangible, except mobile homes. (IC 6-1.1-1-2)
- 20 Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue. (IC 6-3-4-8.1)

**OBSOLETE VOLUMES**

All articles from Volumes 343 and earlier of *The County Bulletin* have now been updated and are no longer applicable; thus Volumes 343 and earlier may be deleted from your file.

A complete index to *The County Bulletin* is included for your reference.

**SOCIAL SECURITY TAX BASE CHANGES JANUARY 1**

As of this writing the 2014 contribution rate will remain at 15.3 percent. The tax rate for both employees' and employers' shares for 2014 will be 7.65 percent (6.2% social security and 1.45% Medicare).

We further understand that the maximum amount of earnings that will be subject to Social Security contribution increases January 1, 2014 to \$117,000.

Please watch for updates on rates and contact the Internal Revenue Service at 1-800-829-1040 if you should have any questions on this matter.

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**STATEMENT OF WAGES AND COMPENSATION**

We remind County Auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19, which states:

“At its second regular meeting each year, the executive shall make an accurate statement of the county’s receipts and expenditures during the preceding calendar year. The statement must include the name of and total compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1.”

**FEDERAL AND STATE MILEAGE RATES**

The Federal mileage rate will decrease from 56.5 cents per mile to 56 cents per mile. The state mileage rate remains at 44 cents per mile.

**REPORT OF NAMES, ADDRESSES, DUTIES AND COMPENSATION OF PUBLIC EMPLOYEES (FORM 100R)**

All counties must file with the State Examiner, on or before January 31, Form 100-R, a certified Report of Names, Addresses, Duties and Compensation of Public Employees. This report is required by IC 5-11-13. Only the business address of each officer or employee listed is to be included on the form. The form is to be filed on the Gateway in the same manner as the Gateway Annual Financial Report.

**RATES FOR LEGAL ADVERTISING**

A reminder, the rates for legal advertising may change effective January 1, 2014. IC 5-3-1-1(b)(3) states in part as follows: “After December 31, 2009, a newspaper or qualified publication may, effective January 1 of any year, increase the basic charges by not more than two and three-quarters percent (2.75%) more than the basic charges that were in effect during the previous year.” We have revised the rates for the legal advertising to reflect a 2.75% increase and we have enclosed a copy of the tables for your convenience. (Pages )

**COUNTY COMMISSIONERS’ MEETING**

The executive (Commissioners) shall hold a regular meeting at least once each month and at other times as needed to conduct all necessary business. Dates of regular meetings shall be established by resolution at the first meeting in February of each year. (IC 36-2-2-6)

**ENCUMBERED APPROPRIATIONS**

Whenever a valid appropriation has been lawfully encumbered by a contract or by the issuance of a purchase order, the appropriation to the extent of the encumbrance may be carried forward to the succeeding year and made available for payment of the obligation which encumbered it. Only so much of the appropriation as is lawfully encumbered by contract or purchase order may be carried forward, the amount remaining in the appropriation account reverts at the close of the year.

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**LUCRATIVE OFFICES**

Under Indiana Law some government officials may not legally serve in more than one public service position at one time. The holding of two lucrative offices may result in a dual office violation. The dual office prohibition does not prohibit a person from maintaining an office while also serving as an employee of a governmental entity. However determining what a lucrative position is can be tricky.

Official Opinion No. 13 (June 4, 1970) of the Attorney General points out that dual office holding involves at least six major questions and three particular sections of the Indiana Constitution. The questions are:

1. Is each position a lucrative office within the meaning of the Indiana Constitution? (Article 2, Section 9 of the Indiana Constitution)
2. Is such office-holding in violation of the doctrine of the separation of powers? (Article 3, Section 1 of the Indiana Constitution)
3. Does such office-holding involve a judicial office, and other office of trust and profit under the State? (Article 7, Section 16 of the Indiana Constitution)
4. Are such offices incompatible with each other?
5. Is there a conflict of interest?
6. Would such office-holding be against public policy?

The state Attorney General's Office website provides a guide on dual office holdings. The guide contains a listing of lucrative and non-lucrative office examples. We recommend that you consult your county attorney when question arise regarding dual office holding.

**GAO INDEPENDENCE STANDARD**

The auditor independence provisions of the U. S. Government Accountability Office (GAO) are contained in its generally accepted government auditing standards (GAGAS).

The GAO issued such standards to better serve the public interest by maintaining a high degree of integrity, objectivity and independence for CPA's, and other practitioners who audit government entities and organizations receiving government funds.

Compliance with the standard hinges on the auditor's observance of two overarching principles and compliance with the consequential framework when evaluating threats to independence. The two overarching principles are critical to understanding the nonaudit service rules:

- (1) Audit organizations should not provide nonaudit services that involve performing management functions or making management decisions.
- (2) Firms should neither audit their own work nor provide nonaudit services in situations where the nonaudit services are significant or material to the subject matter of audits.

If the nonaudit service would violate either of the two overarching principles, then the firm would be required to make a choice between providing the service or performing the audit.

Personal, external, and organizational factors can impair auditor independence, as well as personal impairments relating to nonaudit service.

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**DUNS NUMBER REQUIREMENTS**

All federal grant applicants must have a Dun and Bradstreet "DUNS" number (DATA UNIVERSAL NUMBERING SYSTEM) to apply for a renew grants or submit plans under mandatory grant programs. The DUNS number will be required regardless of whether the applicant is submitting a paper application or electronically filing through the new e-grants web portal: [www.grants.gov](http://www.grants.gov). The identifier will be used for tracking purposes, and to validate addresses and point of contact information. A universal identifier also eliminates the need for separate identification numbers in different federal agencies.

A DUNS number can be obtained by calling Dun and Bradstreet's toll free number at 1-866-705-5711 or 1-800-234-3867. A number may also be obtained on-line at [www.dnb.com/us/duns](http://www.dnb.com/us/duns) update.

**SURPLUS TAXES**

It has come to our attention that there needs to be some clarification about the presentation in August at the Treasurers' annual conference on refunds and surplus taxes under IC 6-1.1-26-6. During the presentation on refunds this statute was discussed to point out the differences between it and other types of refunds. A further point was made that per this statute a taxpayer is entitled to claim this surplus less delinquent taxes. The statute also provides that availability of these excess payments must occur at least two times a year, at the time of each semiannual settlement. Often this surplus has been applied to the next installment. We want to clarify that we have not taken audit exception to this, but want to emphasize that if the taxpayer wishes to claim an excess payment that this is the provision in the law that we would refer them to.

**DISBURSEMENT OF COUNTY FUNDS WITHOUT APPROPRIATION THROUGH HOME RULE**

It is our position that unless there is authority, disbursement of county funds must be made with appropriation as is required under IC 36-2-5-2(b) and that adoption of an ordinance through home rule cannot be used as that authority to provide an exception to IC 36-2-5-2(b). An advisory letter from the Office of the Attorney General dated January 9, 2013 supports this position.

**SUPPLEMENTAL ANNUAL REPORT AND USE BY THE COUNTY AUDITOR FOR THE ANNUAL REPORT**

The supplemental annual report forms are submitted by other county offices and departments to be used by the county auditor to provide complete financial information for the annual report by reporting financial activity that is maintained outside of the county auditor's system. The supplemental annual reports are only to be submitted with financial activity that is not eventually accounted for in the county's general ledger system. For example, the recorder's office may maintain a cashbook and an outside bank account, but those receipts are turned over monthly and accounted for monthly in the auditor's system and so would not be reported on the supplemental annual report, even that portion at year end that has yet to be remitted to the county auditor's office.

The common financial activities that are maintained outside of the county auditor's system are the clerk's trust (including ISETS), jail commissary, sheriff's inmate trust, county home commissary, and county home residents' trust. Redevelopment commission funds for capital projects (bond proceeds) and debt service (incremental tax) should also be considered.

There are two exceptions to the rule that only financial activity that is not eventually accounted for in the county's general ledger system be reported on the supplemental annual report to be included in the annual report by the county auditor.

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**SUPPLEMENTAL ANNUAL REPORT AND USE BY THE COUNTY AUDITOR FOR THE ANNUAL REPORT  
(Continued)**

One exception is the clerk's trust fund. The clerk's trust fund includes receipts that are turned over monthly and accounted for in the county auditor's system. This activity will not be separated out. The financial activity that will be reported on the supplemental annual report by the clerk and in turn reported by the county auditor on the annual report under the clerk's trust fund will be inclusive of the activity for these receipts.

The other exception is the after December settlement collections by the treasurer. The county treasurer will reflect on the supplemental annual report as the beginning balance the previous year's ending balance. The disbursements column will be the same as the beginning balance. This has the effect of reversing out the prior year activity. The amount for receipts and ending balance is arrived at by taking the ending balance on the treasurer's daily cash sheet for the current December 31st balance of taxes to be settled + total other sources. The county auditor will reflect these amounts as the beginning balance, receipt, disbursement, and ending balance on the annual report under the after settlement collections fund. This is the only fund that provides the timing difference of financial activity that has not yet been recorded in the auditor's general ledger system.

Three resources that should be referred to for any updates to this process are the Accounting and Financial Reporting Regulation Manual, which may be found on our web site under manuals, the user guide for the gateway annual report and instructions for the supplemental annual financial report, both of which may be found on our web site under gateway annual report.

**AUDITORS INELIGIBLE DEDUCTIONS FUND**

In regard to the ineligible deductions fund IC 6-1.1-36-17(c) was amended effective July 1, 2013 to state in part: "Each county auditor shall establish a nonreverting fund. Upon collection of the adjustment in tax due (and any interest and penalties on that amount) after the termination of a deduction or credit as specified in subsection (b), the county treasurer shall deposit that amount: ... (2) if the county does not contain a consolidated city: (A) in the nonreverting fund, to the extent that the amount collected, after deducting the direct cost of any contract, including contract related expenses, under which the contractor is required to identify homestead deduction eligibility, does not cause the total amount deposited in the nonreverting fund under this subsection for the year during which the amount is collected to exceed one hundred thousand dollars (\$100,000); or (B) in the county general fund, to the extent that the amount collected exceeds the amount that may be deposited in the nonreverting fund under clause (A)."

It is our position that this does not restrict the balance amount that may be carried forward. The restriction is placed on the amount of receipts that may be **deposited** in the auditor's ineligible deductions fund for a calendar year.

In a memo regarding Changes affecting the 1% Tax Cap and Homestead Deduction Non-Reverting Fund, dated June 20, 2013 the Department of Local Government Finance stated in part: "...there is a limitation on receipts to be deposited in the fund each year for counties that do not contain a consolidated city. In order to properly deposit and comply with this limit, if applicable, the county should review the receipt amount for the calendar year each time a deposit to the non-reverting fund is to be made. The annual receipt amount net of contract costs to identify homestead deduction eligibility must not exceed \$100,000. Any additional collections in a calendar year must be deposited into the county general fund. As the effective date for this statutory change is July 1, 2013, at the point in time after June 30, 2013 that this net receipt amount equals \$100,000 for the year, any additional collections that calendar year must be deposited into the county general fund"

Because costs that are to be netted against the annual receipts may occur throughout the year we will not take audit exception if before year end a final calculation to determine the receipts net of appropriate costs occurs. This may result in a transfer from the auditors ineligible deduction fund to the county general fund if the net receipts for the year exceed \$100,000.

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**INTEREST RATES**

IC 6-1.1-26-5, IC 6-1.1-37-9, and IC 6-1.1-37-11 require interest at the rate established by the commissioner of the department of state revenue under IC 6-8.1-10-1 be used when calculating the amount of interest owed under these statutes. As the interest multiplier to be used is the one in effect for each year that the refund or payment is outstanding we have provided the rate in effect for calendar year 2014 as of January 1, along with the most recent four years as follows:

<u>Calendar Year</u>	<u>Interest Rate</u>
2014	3%
2013	3%
2012	4%
2011	9%
2010	4%

A historical chart of these rates is maintained on the Department of Revenues web site at [www.in.gov/dor](http://www.in.gov/dor) under tax library, departmental notices.

**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE**

**Question #1:** Can the county council reduce the judge's supplemental pay?

**Answer #1:** Per the Constitution of State of Indiana Article 7 Section 19 "The Justices of Supreme Court and Judges of the Court of Appeals and of the Circuit Courts shall at stated times receive a compensation which shall not be diminished during their continuance in office." Also, the majority opinion in Tipton County, Indiana et al. v State of Indiana on the Relation of Dane P. Nash 731 N.E.2d 12 (Ind. Ct. App. 2000) found that the judges' compensation should be considered in total. Specifically that the compensation provided by the State and any supplemental compensation paid by the county should be considered as total compensation. In this case the State increased the judges pay and the county decreased the supplemental that the county provided. Because the total compensation received by the judge was still as much or more due to the increase by the State, the court found the decrease not to be in violation of the constitutional provision.

**Question #2:** Can bonuses be given out of the auditors ineligible homestead fund? Does it have to be appropriated?

**Answer #2:** Per IC 6-1.1-36-17(e) one of the purposes that the fund may be used for is expenses of county auditor's office. So bonuses for auditor's employees may be paid out of this fund. Bonuses are considered compensation so would need to be in the salary ordinance. This fund does need to be appropriated.

**Question #3:** If the clerk and prosecutor want to give IV-D workers bonuses out of incentive money would that need county council approval?

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)**

**Answer #3:** It has been our position for some time and continues to be that no, IC 31-36-4-23 requires county council approval only for increases or supplementing elected officials' salaries but not for employees. Case law of *Plummer v Hegal* 535 N.E 2d 568 (Ind. Ct. App. 1989), held that additional salary from incentive payments may be made for prosecutors and their staff without county council approval. We searched for additional case law and found none relating to this subject. The only change to IC 31-25-7-23 subsequent to the case law was the provision that increases for elected officials' salaries did require the approval of county council.

This position does not conflict with the DCS draft guidelines for bonuses dated October 28, 2013 that address the process/documentation that DCS requires of their subrecipient which in part is to be compliant with OMB Circular A-87. It states in part: "Bonuses, tuition, and student loan payments/reimbursements to employees are allowable expenditures, and retro-active claiming of these benefits prior to an established written policy is unallowable. The policy must be inclusive of all employees (IV-D and Non IV-D). In addition, the expenditures must be allocated to the Federal grant consistently according to how those individual employees' other benefits, salaries and wages are charged to the Title IV-D program CFDA # 93-563 and other non IV-D activities.

**Question #4:** Probation officers salaries are set by state. Are they exempt employees? Should they be paid hourly or salary? Are they exempt from overtime?

**Answer #4:** These are questions for the U.S. Department of Labor. The Indianapolis office phone number is 317-226-6801.

**Question #5:** Do you recommend counties have a Human Resources Department? If so where is the department housed?

**Answer #5:** This is a question best answered by each county considering their circumstances such as the size of your county government, complexity of policies, implementation issues, etc. You might want to work with other counties who have an HR department to find out why they decided it was best for them and under what departments they have housed them under.

**Question #6:** As the Secretary for Commissioner and Council Meetings is the Auditor permitted to make any comments or suggestions?

**Answer #6:** IC 36-2-2-11 and IC 36-2-3-6 give certain duties such as recording the meetings that the auditor as clerk of the meeting is responsible for. There are other statutes whereas auditor you have duties to present information such as budget estimates and may make recommendations concerning the estimates to council. But these are the commissioners and councils meetings so if there are specific questions on what your participation is in certain proceedings during these meetings you should consult with your county attorney.

**Question #7:** The law has changed for county elected officials to file official bonds yearly instead of every four years. What is the Indiana Code for this change? Do we need to take new oaths yearly instead of every four years since the bond requirements have been changed?

**Answer #7:** IC 5-4-1-18 was amended in 2009 to provide that official's bond coverage be yearly but in 2011 it was again amended so that bond coverage is to be for each term in office. IC 5-4-1-1 on oaths has not changed. Oaths are still required before entering official duties.

**Question #8:** Do all grants that go through counties (State or Federal) need to be approved by the county commissioners?

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)**

**Answer #8:** As they are the executives for the county State Board of Accounts would recommend that all grants that go through the county be approved by them.

**Question #9:** Could you give us the basic idea of what the difference is between CAGIT, COIT, and CEDIT?

**Answer #9:** There are many differences between these income taxes as well as similarities. Without knowing the purpose of the question a concise answer cannot be given. The statutes IC 6-3.5-1.1, IC 6-3.5-6 and IC 6-3.5-7 provide the various differences.

**Question #10:** Combining Contiguous Parcels – A taxpayer comes into the auditor's office and wants to combine contiguous parcels. Do they need to provide to us a new deed listing all legal descriptions they want combined?

**Answer #10:** IC 6-1.1-5-5.5 on Real property interest created from previously existing parcel or parcels; auditor's endorsement; tax lien; apportionment of assessed value and delinquent taxes states in part: (a) Before an owner records a transfer of an ownership interest in a parcel of real property that is created after the person became owner of the real property and is created either from a larger previously existing parcel or a combination of previously existing smaller parcels, the owner must submit, except as provided in section 9 of this chapter (which pertains only to Marion County), the instrument transferring the real property to the county auditor to be entered for taxation.

(b) The county auditor, except as provided in section 9 of this chapter, shall endorse on the instrument "duly entered for taxation subject to final acceptance for transfer" or another endorsement authorized under section 4 of this chapter.

**Question #11:** We were written up by SBOA for lack of internal control in payroll. We are a small office. What procedures can you recommend for us?

**Answer #11:** Internal controls are unique to each entity. We understand that most of the time disbursements for payroll are significant to the county as human capital is a major asset of the county and likewise a major expense. However, in order to ascertain that there is a lack of internal control at a county we have had to gain an understanding of the county's unique environment, control activities, risk assessment, monitoring, and information & communication. Once we have this understanding we test the key controls to determine if they are reliable. A control deficiency only occurs when it has been determined that controls are not implemented or are not functioning properly. Therefore, we would need to speak with you individually after reviewing the working papers from the audit to make recommendations that might mitigate the specific deficiency found.

You should feel free to request recommendations at the time of your county's exit conference but we can also assist you if you will contact us to work with you individually.

**Question #12:** Is there any time that the judge has more control over the uses of the courthouse than the commissioners?

**Answer #12:** This is not a question for an audit agency to answer. We are not aware of legal precedent that has been set that addresses your question specifically but you could request that the county attorney research the issue if it has become a matter that requires legal support or guidance for the commissioners.

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)**

**Question #13:** We have a Judge that thinks he does not have to answer to anyone on how he spends his money. How do you handle this and does he have to answer to anyone?

**Answer #13:** Courts are a separate judicial circuit. A judge is elected which really only makes them answerable to the electorate. There are only a few disbursements from the county treasury that may be made without appropriation by the county council. If the Judge submits claims for which there is no statutory exception or proper appropriation there is a process for them to be able to mandate the funds be disbursed. This process is in the Indiana Rules of the Court, Trial Rule 60.5. The Trial Rule provides for a meeting with the mandated county council, possibly mediation or a court trial before a special judge.

**Question #14:** How do you deal with a judge who tells you if the commissioners don't approve a claim he will just mandate it to be paid?

**Answer #14:** Our position for audit purposes is in Chapter 7, page 4, of the Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana. We believe the judge is empowered to make allowances for court claims. These claims, in our opinion, do not require board of county commissioner approval prior to disbursement.

**Question #15:** What if you have a judge that tells you he doesn't even have to let the commissioners have a room in the courthouse?

**Answer #15:** This is a dispute that the commissioners with the county attorney and the judge will have to resolve themselves.

**Question #16:** What, if any, are the consequences if an auditor does not get the required training?

**Answer #16:** The statute does not specify any consequences. It is a law with which you are to comply so there is a possibility that State Board of Accounts would report the non-compliance in an audit report.

**Question #17:** Does an oath of office have to be filed along with the public official's bond upon recording?

**Answer #17:** IC 5-4-1-5.1(d) states: "Every county officer who is required to give bond shall have a copy of the oath of office recorded with the bond."

**Question #18:** In regards to approval of the bond to elected / appointed officials, how and where is the approval to be made? Signature and official seal on the bond or separate document?

**Answer #18:** IC 5-4-1-8(b) states: "A person who approves an official bond shall write the approval on the bond."

**Question #19:** Does this process have to be done upon renewal of bond and does the bond have to be renewed each year or each new term?

**Answer #19:** IC 5-4-1-18(k) allows for a term bond rather than annual bond coverage. We recommend that if the same bond is renewed for coverage of a second term the same process be followed.

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)**

**Question #20:** The previous county auditor had made an agreement with a local attorney that should have been run by the county attorney first. It appears as though the agreement does not comply with state statute regarding deeds. This agreement was made four years ago and a precedent has been set. Can I forfeit the agreement, or do I have to comply with it? I don't agree with their agreement.

**Answer #20:** Ask the county attorney to review the contract and applicable laws to see if the contract is valid, can be voided, or cancelled. This is a legal matter which should be discussed with the county attorney. There was case law from Hendricks County regarding the county auditor entering contracts without the board of commissioner's authority.

**Question #21:** I appropriated money out of the auditor's ineligible deduction fund and went through the budget process. I put in for a scanner with an estimate of \$35,000 and for new files and workstations of \$30,000, as well as new tax software. Nothing was cut and council signed the adoption. Now that I'm trying to plan ahead, council is now telling me we need to discuss what I can spend. I put all expenses from county general fund except salaries into the auditors ineligible deductions fund. They feel they should be in control of the bigger items. I gave all the IC codes on each fund when I put their budget books together so they could understand the workings. What rights do I have? P.S. All money was raised prior to June 30, 2013.

**Question #21:** You must comply with the adopted budget. The county should also have purchasing policies with which you must comply that describe the purchasing agents and what they are authorized to do when entering into contracts or purchasing goods for the county.

**Question #22:** Is it ok to process a surplus tax (due to an overpayment) as a current year refund or should only refunds due to an assessment appeal are processed as a current year refund?

**Answer #22:** A refund for surplus tax may be made at anytime from the surplus tax fund following the process set under IC 6-1.1-26-6.



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## Changes to GASB Pension Reporting to Impact Employers in 2015

Significant pension reporting changes are coming from the Governmental Accounting Standards Board (GASB). These will affect employers participating in retirement plans administered by the Indiana Public Retirement System (INPRS). GASB Statement No. 68, Accounting and Financial Reporting for Pensions, was issued in June, 2012 and is effective for fiscal years beginning after June 15, 2014. This statement is an amendment to GASB Statement No. 27, Accounting for Pensions by State and Local Governmental Employers and GASB Statement No. 50, Pension Disclosures.

The new standards in GASB Statement No. 68 set different methods for pension funding and financial reporting. Historically, there has been a close relationship between how governments fund pensions and how they account and report information. However, the new guidance makes a clear shift from a funding-based approach to an accounting-based approach. This shift was designed to improve pension information and increase the transparency, consistency, and comparability of pension information across governments.

For GAAP basis employers, GASB Statement No. 68 will have a significant impact on financial statements. It requires GAAP basis employers to report their net pension liability (unfunded liability) in the financial statements. Calculation of pension expense will change, and deferred outflows / inflows of resources related to pensions will also need to be reflected in the financials. There will be substantial financial statement note disclosures and additional required supplementary information related to employer's participation in retirement plans administered by INPRS.

GASB Statement No. 68 doesn't apply to non-GAAP basis employers. The Indiana State Board of Accounts will provide direction with what will be required to be included with your annual financial statements.

Employers are encouraged to begin preparations for these changes. You can do so by discussing possible implications of these changes with preparers of your financial statements. Also, because GAAP basis employers' financial statements will be required to show their proportionate share of net pension liability, if applicable you may want to review debt covenants for possible violations resulting from these accounting changes.

INPRS plans to provide individual employers with their required financial reporting information and is currently analyzing the proposed changes. In early 2014, the GASB plans to issue an Implementation Guide for GASB Statement No. 68. The Implementation Guide and or the Statement may be downloaded at no charge or purchased in a hard copy format at the GASB's website [www.gasb.org](http://www.gasb.org). After the Implementation Guide has been issued, the INPRS and SBoA plan to have additional communications with you regarding the implementation of GASB Statement No. 68.

If you have any questions, please contact Sherry Parton with the Indiana State Board of Accounts at [sparton@sboa.in.gov](mailto:sparton@sboa.in.gov) or (317) 232-2525.

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**RATES FOR LEGAL ADVERTISING**

Effective January 1, 2014

The following rates, effective January 1, 2014, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(3). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. After December 31, 2009 a newspaper or qualified publication may, effective January 1 of any year increase the basic charges by not more than 2.75% more than the basic charges that were in effect during the previous year.

5 Pica 8 Point Column					5 Pica 10 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2403	0.3589	0.4790	0.5988	7	0.2471	0.3690	0.4925	0.6156
7.5	0.2243	0.3349	0.4471	0.5588	7.5	0.2306	0.3444	0.4597	0.5746
8	0.2102	0.3140	0.4191	0.5239	8	0.2162	0.3229	0.4310	0.5387
9	0.1869	0.2791	0.3726	0.4657	9	0.1922	0.2870	0.3831	0.4788
10	0.1682	0.2512	0.3353	0.4191	10	0.1729	0.2583	0.3448	0.4310
12	0.1402	0.2093	0.2794	0.3493	12	0.1441	0.2152	0.2873	0.3591
Rate/Square	6.18	9.23	12.32	15.4	Rate/Square	6.18	9.23	12.32	15.4

6 Pica 3 Point Column					6 Pica 4 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2649	0.3956	0.5280	0.6600	7	0.2682	0.4006	0.5348	0.6684
7.5	0.2472	0.3692	0.4928	0.6160	7.5	0.2504	0.3739	0.4991	0.6239
8	0.2318	0.3461	0.4620	0.5775	8	0.2347	0.3506	0.4679	0.5849
9	0.2060	0.3077	0.4107	0.5133	9	0.2086	0.3116	0.4159	0.5199
10	0.1854	0.2769	0.3696	0.4620	10	0.1878	0.2804	0.3743	0.4679
12	0.1545	0.2308	0.3080	0.3850	12	0.1565	0.2337	0.3119	0.3899
Rate/Square	6.18	9.23	12.32	15.4	Rate/Square	6.18	9.23	12.32	15.4

6 Pica 6 Point Column					6 Pica 7 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2755	0.4114	0.5491	0.6864	7	0.2788	0.4165	0.5559	0.6948
7.5	0.2571	0.3840	0.5125	0.6406	7.5	0.2603	0.3887	0.5188	0.6485
8	0.2410	0.3600	0.4805	0.6006	8	0.2440	0.3644	0.4864	0.6080
9	0.2142	0.3200	0.4271	0.5339	9	0.2169	0.3239	0.4323	0.5404
10	0.1928	0.2880	0.3844	0.4805	10	0.1952	0.2915	0.3891	0.4864
12	0.1607	0.2400	0.3203	0.4004	12	0.1627	0.2429	0.3243	0.4053
Rate/Square	6.18	9.23	12.32	15.4	Rate/Square	6.18	9.23	12.32	15.4

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**6 Pica 9 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2860	0.4272	0.5702	0.7128
7.5	0.2670	0.3987	0.5322	0.6653
8	0.2503	0.3738	0.4990	0.6237
9	0.2225	0.3323	0.4435	0.5544
10	0.2002	0.2991	0.3992	0.4990
12	0.1669	0.2492	0.3326	0.4158
Rate/Square	6.18	9.23	12.32	15.4

**7 Pica Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2966	0.4430	0.5914	0.7392
7.5	0.2769	0.4135	0.5519	0.6899
8	0.2596	0.3877	0.5174	0.6468
9	0.2307	0.3446	0.4599	0.5749
10	0.2076	0.3101	0.4140	0.5174
12	0.1730	0.2584	0.3450	0.4312
Rate/Square	6.18	9.23	12.32	15.4

**7 Pica 1 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3000	0.4481	0.5981	0.7476
7.5	0.2800	0.4182	0.5582	0.6978
8	0.2625	0.3921	0.5234	0.6542
9	0.2334	0.3485	0.4652	0.5815
10	0.2100	0.3137	0.4187	0.5234
12	0.1750	0.2614	0.3489	0.4361
Rate/Square	6.18	9.23	12.32	15.4

**7 Pica 3 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3072	0.4589	0.6125	0.7656
7.5	0.2868	0.4283	0.5716	0.7146
8	0.2688	0.4015	0.5359	0.6699
9	0.2390	0.3569	0.4764	0.5955
10	0.2151	0.3212	0.4287	0.5359
12	0.1792	0.2677	0.3573	0.4466
Rate/Square	6.18	9.23	12.32	15.4

**7 Pica 6 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3178	0.4747	0.6336	0.7920
7.5	0.2966	0.4430	0.5914	0.7392
8	0.2781	0.4154	0.5544	0.6930
9	0.2472	0.3692	0.4928	0.6160
10	0.2225	0.3323	0.4435	0.5544
12	0.1854	0.2769	0.3696	0.4620
Rate/Square	6.18	9.23	12.32	15.4

**9 Pica Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3814	0.5696	0.7603	0.9504
7.5	0.3560	0.5316	0.7096	0.8870
8	0.3337	0.4984	0.6653	0.8316
9	0.2966	0.4430	0.5914	0.7392
10	0.2670	0.3987	0.5322	0.6653
12	0.2225	0.3323	0.4435	0.5544
Rate/Square	6.18	9.23	12.32	15.4

**9 Pica 4 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3954	0.5905	0.7882	0.9852
7.5	0.3690	0.5511	0.7357	0.9196
8	0.3460	0.5167	0.6897	0.8621
9	0.3075	0.4593	0.6130	0.7663
10	0.2768	0.4134	0.5517	0.6897
12	0.2306	0.3445	0.4598	0.5747
Rate/Square	6.18	9.23	12.32	15.4

**9 Pica 5 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3992	0.5962	0.7958	0.9948
7.5	0.3726	0.5565	0.7427	0.9284
8	0.3493	0.5217	0.6963	0.8704
9	0.3105	0.4637	0.6190	0.7737
10	0.2794	0.4173	0.5571	0.6963
12	0.2329	0.3478	0.4642	0.5803
Rate/Square	6.18	9.23	12.32	15.4

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**9 Pica 6 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4026	0.6013	0.8026	1.0032
7.5	0.3757	0.5612	0.7491	0.9363
8	0.3523	0.5261	0.7022	0.8778
9	0.3131	0.4677	0.6242	0.7803
10	0.2818	0.4209	0.5618	0.7022
12	0.2348	0.3507	0.4682	0.5852
Rate/Square	6.18	9.23	12.32	15.4

**9 Pica 9 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4132	0.6171	0.8237	1.0296
7.5	0.3856	0.5760	0.7688	0.9610
8	0.3615	0.5400	0.7207	0.9009
9	0.3214	0.4800	0.6406	0.8008
10	0.2892	0.4320	0.5766	0.7207
12	0.2410	0.3600	0.4805	0.6006
Rate/Square	6.18	9.23	12.32	15.4

**9 Pica 10 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4166	0.6222	0.8304	1.0380
7.5	0.3888	0.5807	0.7751	0.9688
8	0.3645	0.5444	0.7266	0.9083
9	0.3240	0.4839	0.6459	0.8074
10	0.2916	0.4355	0.5813	0.7266
12	0.2430	0.3629	0.4844	0.6055
Rate/Square	6.18	9.23	12.32	15.4

**10 Pica Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4238	0.6329	0.8448	1.0560
7.5	0.3955	0.5907	0.7885	0.9856
8	0.3708	0.5538	0.7392	0.9240
9	0.3296	0.4923	0.6571	0.8213
10	0.2966	0.4430	0.5914	0.7392
12	0.2472	0.3692	0.4928	0.6160
Rate/Square	6.18	9.23	12.32	15.4

**10 Pica 1 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4272	0.6380	0.8516	1.0644
7.5	0.3987	0.5954	0.7948	0.9935
8	0.3738	0.5582	0.7451	0.9314
9	0.3322	0.4962	0.6623	0.8279
10	0.2990	0.4466	0.5961	0.7451
12	0.2492	0.3722	0.4967	0.6209
Rate/Square	6.18	9.23	12.32	15.4

**10 Pica 6 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4450	0.6646	0.8870	1.1088
7.5	0.4153	0.6203	0.8279	1.0349
8	0.3893	0.5815	0.7762	0.9702
9	0.3461	0.5169	0.6899	0.8624
10	0.3115	0.4652	0.6209	0.7762
12	0.2596	0.3877	0.5174	0.6468
Rate/Square	6.18	9.23	12.32	15.4

**10 Pica 11 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4628	0.6911	0.9225	1.1532
7.5	0.4319	0.6451	0.8610	1.0763
8	0.4049	0.6047	0.8072	1.0090
9	0.3599	0.5376	0.7175	0.8969
10	0.3239	0.4838	0.6458	0.8072
12	0.2699	0.4032	0.5381	0.6727
Rate/Square	6.18	9.23	12.32	15.4

**11 Pica Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4661	0.6962	0.9293	1.1616
7.5	0.4351	0.6498	0.8673	1.0842
8	0.4079	0.6092	0.8131	1.0164
9	0.3626	0.5415	0.7228	0.9035
10	0.3263	0.4873	0.6505	0.8131
12	0.2719	0.4061	0.5421	0.6776
Rate/Square	6.18	9.23	12.32	15.4

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11 Pica 3 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4767	0.7120	0.9504	1.1880
7.5	0.4450	0.6646	0.8870	1.1088
8	0.4172	0.6230	0.8316	1.0395
9	0.3708	0.5538	0.7392	0.9240
10	0.3337	0.4984	0.6653	0.8316
12	0.2781	0.4154	0.5544	0.6930
Rate/Square	6.18	9.23	12.32	15.4

11 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4945	0.7386	0.9859	1.2324
7.5	0.4616	0.6894	0.9202	1.1502
8	0.4327	0.6463	0.8626	1.0783
9	0.3846	0.5745	0.7668	0.9585
10	0.3462	0.5170	0.6901	0.8626
12	0.2885	0.4309	0.5751	0.7189
Rate/Square	6.18	9.23	12.32	15.4

12 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5263	0.7861	1.0492	1.3116
7.5	0.4912	0.7337	0.9793	1.2241
8	0.4605	0.6878	0.9181	1.1476
9	0.4094	0.6114	0.8161	1.0201
10	0.3684	0.5503	0.7345	0.9181
12	0.3070	0.4585	0.6121	0.7651
Rate/Square	6.18	9.23	12.32	15.4

13 Pica 2 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5581	0.8335	1.1126	1.3908
7.5	0.5209	0.7780	1.0384	1.2980
8	0.4883	0.7294	0.9735	1.2169
9	0.4341	0.6483	0.8654	1.0817
10	0.3907	0.5835	0.7788	0.9735
12	0.3256	0.4862	0.6490	0.8113
Rate/Square	6.18	9.23	12.32	15.4

13 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5721	0.8544	1.1405	1.4256
7.5	0.5340	0.7975	1.0644	1.3306
8	0.5006	0.7476	0.9979	1.2474
9	0.4450	0.6646	0.8870	1.1088
10	0.4005	0.5981	0.7983	0.9979
12	0.3337	0.4984	0.6653	0.8316
Rate/Square	6.18	9.23	12.32	15.4

13 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5755	0.8595	1.1472	1.4340
7.5	0.5371	0.8022	1.0708	1.3384
8	0.5035	0.7521	1.0038	1.2548
9	0.4476	0.6685	0.8923	1.1154
10	0.4028	0.6016	0.8031	1.0038
12	0.3357	0.5014	0.6692	0.8365
Rate/Square	6.18	9.23	12.32	15.4

14 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5967	0.8911	1.1895	1.4868
7.5	0.5569	0.8317	1.1102	1.3877
8	0.5221	0.7798	1.0408	1.3010
9	0.4641	0.6931	0.9251	1.1564
10	0.4177	0.6238	0.8326	1.0408
12	0.3481	0.5198	0.6939	0.8673
Rate/Square	6.18	9.23	12.32	15.4

14 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.6179	0.9228	1.2317	1.5396
7.5	0.5767	0.8613	1.1496	1.4370
8	0.5406	0.8074	1.0778	1.3472
9	0.4806	0.7177	0.9580	1.1975
10	0.4325	0.6460	0.8622	1.0778
12	0.3604	0.5383	0.7185	0.8981
Rate/Square	6.18	9.23	12.32	15.4

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15 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.6496	0.9703	1.2951	1.6188
7.5	0.6063	0.9056	1.2087	1.5109
8	0.5684	0.8490	1.1332	1.4165
9	0.5053	0.7546	1.0073	1.2591
10	0.4547	0.6792	0.9066	1.1332
12	0.3790	0.5660	0.7555	0.9443
Rate/Square	6.18	9.23	12.32	15.4

17 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.7488	1.1184	1.4928	1.8660
7.5	0.6989	1.0438	1.3932	1.7416
8	0.6552	0.9786	1.3062	1.6327
9	0.5824	0.8698	1.1610	1.4513
10	0.5242	0.7829	1.0449	1.3062
12	0.4368	0.6524	0.8708	1.0885
Rate/Square	6.18	9.23	12.32	15.4

20 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8615	1.2867	1.7175	2.1468
7.5	0.8041	1.2009	1.6030	2.0037
8	0.7538	1.1259	1.5028	1.8785
9	0.6701	1.0008	1.3358	1.6698
10	0.6031	0.9007	1.2022	1.5028
12	0.5026	0.7506	1.0019	1.2523
Rate/Square	6.18	9.23	12.32	15.4

20 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8653	1.2924	1.7251	2.1564
7.5	0.8077	1.2063	1.6101	2.0126
8	0.7572	1.1309	1.5094	1.8868
9	0.6730	1.0052	1.3417	1.6772
10	0.6057	0.9047	1.2076	1.5094
12	0.5048	0.7539	1.0063	1.2579
Rate/Square	6.18	9.23	12.32	15.4

21 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.9111	1.3608	1.8163	2.2704
7.5	0.8504	1.2700	1.6952	2.1190
8	0.7972	1.1907	1.5893	1.9866
9	0.7086	1.0584	1.4127	1.7659
10	0.6378	0.9525	1.2714	1.5893
12	0.5315	0.7938	1.0595	1.3244
Rate/Square	6.18	9.23	12.32	15.4

22 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.9641	1.4399	1.9219	2.4024
7.5	0.8998	1.3439	1.7938	2.2422
8	0.8436	1.2599	1.6817	2.1021
9	0.7498	1.1199	1.4948	1.8685
10	0.6749	1.0079	1.3453	1.6817
12	0.5624	0.8399	1.1211	1.4014
Rate/Square	6.18	9.23	12.32	15.4

30 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.3065	1.9513	2.6045	3.2556
7.5	1.2194	1.8212	2.4309	3.0386
8	1.1432	1.7074	2.2790	2.8487
9	1.0162	1.5177	2.0257	2.5322
10	0.9145	1.3659	1.8232	2.2790
12	0.7621	1.1382	1.5193	1.8991
Rate/Square	6.18	9.23	12.32	15.4

31 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.3171	1.9671	2.6256	3.2820
7.5	1.2293	1.8360	2.4506	3.0632
8	1.1524	1.7212	2.2974	2.8718
9	1.0244	1.5300	2.0422	2.5527
10	0.9220	1.3770	1.8379	2.2974
12	0.7683	1.1475	1.5316	1.9145
Rate/Square	6.18	9.23	12.32	15.4

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