

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 398

January 2016

REMINDER OF ORDER OF BUSINESS

January

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)
- 15 Annual assessment for all tangible, except mobile homes (IC 6-1.1-2-1.5)
"Assessment Date" for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)
- 18 Legal Holiday - Dr. Martin Luther King, Jr. Day. (IC 1-1-9-1)
- 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)
- 25 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 2015 with Internal Revenue Service.
- Last day for the county council to meet to organize and elect officers for the year

February

- 12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- 22 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)
- 26 Last day for township trustees to file annual reports and vouchers with County Auditor. (IC 36-6-4-12(d))
- 29 Last day for the board of county commissioners to meet to organize.

March

- 1 Last day to file 2015 Annual Financial Report with State Board of Accounts (IC 5-11-1-4)
- 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)

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

Vol. No. 398, Page 2

January 2016

OBSOLETE VOLUMES

All articles from Volumes 353 and earlier of *The County Bulletin* have now been updated and are no longer applicable, thus Volumes 353 and earlier may be deleted from your file.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 2016 contribution rate will remain at 15.3 percent. The tax rate for both employees' and employers' shares for 2016 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, 2016 to \$118,500.

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.

STATEMENT OF WAGES AND COMPENSATION

We remind County Auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19 for requirements.

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 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.

INTEREST RATES ON TAX OVERPAYMENTS AND UNDERPAYMENTS

From the Department of Revenue: "Pursuant to IC 6-8.1-10-1, the rate for an underpayment of tax and an excess tax payment is the percentage rounded to the nearest whole number that equals two percentage points about the average investment yield on state general fund money for the state's fiscal year ending June 30, 2015, excluding pension fund investments, as provided by the State Treasurer's office. The rate of interest for an underpayment of tax and an excess tax payment for calendar year 2016 will be 2%."

In addition we have included a historical list of calculated percentages for the last 10 years. This information can be found on the Department of Revenue website.

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

Vol. No. 398, Page 3

January 2016

INTEREST RATES ON TAX OVERPAYMENTS AND UNDERPAYMENTS (Continued)

HISTORICAL INTEREST RATES LIST

Year	Overpayments	Delinquent Payments
2006	2%	4%
2007 (January 1 to June 30)	3%	5%
2007 (July 1 to December 31)	5%	5%
2008	7%	7%
2009	7%	7%
2010	4%	4%
2011	9%	9%
2012	4%	4%
2013	3%	3%
2014	3%	3%
2015	3%	3%
2016	2%	2%

COUNTY HIGHWAY OPERATIONAL REPORT

This report is to be filed with the State Board of Accounts by June 1. We will have it available on our website at www.in.gov/sboa for you to retrieve, sometime in January.

COMMUNITY MISDEANANT FUND

The County's Community Misdemeanant Fund was established under IC 11-12-6. The fund received payments from the State and was used to fund the operation of the county's jail, jail program, or other local correctional facility or community based programs. This statute was repealed effective July 1, 2015. The counties will no longer be receiving funds from the state to be deposited into the Community Misdemeanant Fund. (Fund 1175 on the Chart of Accounts)

However, counties may still have a balance in that fund. We contacted the Department of Corrections and they have not provided any directions on the use of the remaining balance. We would expect for 2016 that the county will continue to use it in compliance with the statute before its repeal. This would include the operation of the jail, jail program or other local correctional facility or community based program.

PAYROLL ISSUES

The following information was included in the April 2015 Bulletin and contained an error. We have reprinted the information and underlined the correction.

We received many calls in the month of January from County Officials with questions regarding payroll. For both elected officials and employees, we hold the following audit position. Payroll should be processed in accordance with the salary and wage ordinance and the county's written policy of compensation and benefits. During an audit of payroll, we are looking to see that the payment amount that an official or employee received is in accordance with what has been authorized on the salary ordinance. Each salary or wage payment should be clearly tied to the period of service for which the payment is being made. If questions arise concerning the payment for service, there should be sufficient documentation to ascertain the periods of service performed and the corresponding payment for that period of time. Any paid time off should be granted in compliance with the county's policy and adequately documented.

PAYROLL ISSUES (Continued)

Payments should not be made in advance of services provided. As an example, if a newly elected officer or a newly hired employee begins work on January 1, they should not receive a payment for a full bi-weekly pay period during the first week of January after working only a few days. If such a payment is issued and the employee leaves employment before the full service is performed, we would expect to see a reimbursement to the county by that employee.

We would not take audit exception to payments made in arrears or encumbrances of those payments in arrears. Based on that position, we also would NOT take audit exception if an elected officials' annual salary is not completely paid within a calendar year. Although we recommend using a 26 bi-weekly amount or 52 weekly amounts, on the salary ordinance, if an annual salary amount is used and the amount is divided into 26 or 52 equal pays, there should be a policy in place on how salaries will be prorated for partial years. There should also be a policy in place for dealing with years that have 27 pay periods.

The county council should, at its annual budget meeting, adopt a salary ordinance fixing the salaries of county officers, deputies, assistances and employees. This ordinance is separate from the budget ordinance. The Form 144 completed as part of the budget process is not the salary ordinance. The salary ordinance is a separate and distinct ordinance and should in no way be combined with the ordinance for appropriations.

JAIL BOOKING FEES

We continue to receive questions on jail booking fees. A jail booking fee is a onetime fee established by local ordinance and collected by the sheriff. The intent of the fee is to offset the cost of processing a person into the jail. We have heard that some counties are charging every person processed into jail even if there has been no court decision to convict them. In 2008, the legislature enacted 36-2-13-17.4 which states that "A sheriff or an employee of a jail may not charge an individual a fee for the individual to be incarcerated or held in a jail unless the individual has been convicted of a crime for which the individual was incarcerated or held in jail. " It is our audit position that the only time a booking fee may be charged is after the person has been convicted. A fee assessed to every person processed into jail is not allowed. The jail booking fee would need to be established by an ordinance under Home Rule and should be collected by the Sheriff's department.

In some counties, there have been attempts to add the jail booking fee to the fees collected under the pretrial diversion program and our audit position is that no additional court fees should be charged that are not specifically authorized by statute.

CREDIT CARDS

Please be aware of a potential fraud scheme involving charges on credit cards.

The State Board of Accounts is aware of two separate cases within the last month where charges have appeared on a governmental unit's credit card. Both of the questionable charges appeared to come from wireless communications companies – in one case a charge appeared to be from Verizon and the other appeared to be from AT&T. We investigated both instances, including subpoenaing both wireless carriers. Neither company had any record of the charges and was not able to provide any details.

We believe this may be a fraud scheme where someone is making charges on the governmental unit's credit cards and able to manipulate the transaction so it appears on the monthly statement as the charge came a wireless communications carrier. At this time, we don't believe this is a local scheme; but is more likely an international scheme.

We are recommending governmental units give charges appearing on credit card statements extra scrutiny, especially those from communication providers like Verizon or AT&T. Please ensure every charge on your credit card statement has a correlating actual invoice. Should you notice a questionable charge on your statement, please contact your credit card company immediately to dispute the charge.

INTERNAL CONTROL MANUAL

Indiana Code 5-11-1-27 requires the state board of accounts define the acceptable minimum level of internal control standards for political subdivision. As a result, we have completed a manual entitled "Uniform Internal Control Standards for Indiana Political Subdivisions". The manual and the approved training materials were presented and approved by the Audit Committee. We have posted the manual on the SBOA website www.in.gov/sboa on a newly created page under Political Subdivisions called "Internal Control Standards". This page has a link to the manual itself and lists the approved training and the certification requirements. It also references other sources of information on internal controls. We have also added the same information to each page for the county's and county offices on the SBOA website. You can also find a link to the manual on the SBOA homepage under our mission statement.

Part One of the manual lists the minimum standards which include the five components of internal control and the seventeen principles. Part Two of the manual is called Approved Personnel Training Materials and also contains examples and case studies, which are not part of the minimum level of standards but do provide additional information and examples that can be used in the implementation of internal controls by the subdivision. There is a certification form for internal control training in the appendix to the manual.

We have also posted a webinar to the SBOA website which will provide additional training information that can be used by the county. We have given presentation on internal controls at various conferences in the past few years and we will continue to include internal controls in future presentations given at called meetings. The webinar makes the information provided in the past year available to all employees of the subdivision. We will be posting additional webinars in the future.

By statute, after June 30, 2016 the legislative body must ensure that internal control standards and procedures are adopted and that the appropriate personnel receive training on internal controls and procedures. The County Auditors will file a certification along with the annual report in Gateway.

REDEVELOPMENT COMMISSION FUNDS

Tax Increment Financing (TIF) is a method of financing redevelopment projects by allocating the property tax revenue from an increased assessed value within a designated TIF District to the use of that district. The Redevelopment Commissions are established by the county executive and Indiana Code 36-7-14 governs redevelopment commissions. The redevelopment commissions are subject to oversight by the legislative body of the commissions' annual budget. The commission is also subject to audit by the State Board of Accounts, public meeting laws and public records laws. (IC-36-7-14-3). In July 2014, the statute changed making the fiscal officer of the unit establishing the redevelopment commission as the treasurer for the redevelopment commission.

Indiana Code changed. IC 36-7-14-8(b) now states: "The fiscal officer of the unit establishing a redevelopment commission is the treasurer of the redevelopment commission. Notwithstanding any other provision of this chapter, the treasurer has charge over and is responsible for the administration, investment and disbursement of all funds and accounts of the redevelopment commission in accordance with the requirements of state laws that apply to other funds and accounts administered by the fiscal officer." Based on this change, it is our audit position that the fiscal officer for the unit should include the redevelopment commission funds on the unit's funds ledger. For Counties, the county auditor should maintain the records for the redevelopment commission funds and the county treasurer should deposit and invest the funds. Internal controls over the redevelopment funds should be maintained in the same manner as with all other funds.

IC 36-7-14-29 states that "All payments from any of the funds established by this chapter shall be made by warrants drawn by the proper officers of the unit upon vouchers of the redevelopment commission signed by the president or vice president and the secretary or executive secretary." Claims would be approved by the Redevelopment Commission, but in all other ways the claims process must be followed by the unit. As of January 1, 2016, IC 36-7-14-8(c) states that "the treasurer of the redevelopment commission may disburse funds of the redevelopment commission only after the redevelopment commission allows and approves the disbursement. However, the redevelopment commission may, by rule or resolution, authorize the

REDEVELOPMENT COMMISSION FUNDS (Continued)

treasurer to make certain types of disbursements before the redevelopment commission's allowance and approval at the next regular meeting. "

If a county has established a redevelopment commission, the commission funds should be included on the funds ledger and the custody of the accounts turned over to the county treasurer. IC 36-7-14-13 provides that by April 15 of each year, the redevelopment commission or its designee must file a report with the executive and fiscal body of the county that sets out the activities for the prior year. A copy of this report must be filed with the Department of Local Government Finance.

PROCESSING NON-SUFFICIENT FUNDS CHECKS

We have been reviewing the procedures for processing non-sufficient funds checks (NSF) checks from several of the counties. We received the procedures from five counties that have four different software vendors: Low Associates, Thompson-Reuters, Guts, and Hamilton County's Proper Tax system. The uniform guidelines prescribe a manual system for the processing of NSF checks. These guidelines can be found in the Accounting and Uniform Compliance Guidelines for County Treasurers on page 5-5 and in the October 2015 County Bulletin pages 8 and 9. Counties now have software to handle their tax billing and collections and the purpose of the review was to determine if the alternative procedures could be approved in place of the prescribed manual procedures.

The uniform guidelines establish procedures that comply with the segregation of duties between the county auditor and the county treasurer. Placing the charge on the tax duplicates is the responsibility of the County Auditor. The County Treasurer bills and collects the tax payments. The uniform guidelines for NSF checks maintains this segregation by having only the auditor recharge tax duplicates for taxes, and charge for the fees and bank charges when the county is notified that a check that was deposited is returned due to non-sufficient funds. The Treasurer receives the information from the bank and carries the amount as a reconciling item on the cash book.

In reviewing the automated system, it was found that the software allows the Treasurer to electronically reverse the payment which restores the tax due to the tax duplicate as if the payment had not been made. The history for the parcel number will show the reversal due to the NSF check. Each of the systems has different ways of tracking and documenting this reversal. Each office has established different procedures for tracking and processing the NSF payments. Even for the two counties reviewed that had the same software, the procedures were different between the counties. The complexity of the procedures and varying approaches to the process make it extremely difficult to approve a system based on automated features. The policies and procedures would need to be audited on site as they actually working within the county.

State Board of Accounts prescribes the forms to be used and the manner that those forms are to be used. We allow alternative forms to be approved as long as the information provided is sufficient to audit. See the April 2014 County Bulletin for approval of forms. We do not approve systems. It is the same for processing NSF checks. The uniform compliance guidelines (found in the manuals and the bulletins) outline the prescribed forms and the procedures for processing NSF checks. We will review the internal controls over the processing of the collection of taxes including the processing of NSF checks and if we find deficiencies in the internal controls over those processes we will notify you of any deficiencies.

It is very important that controls are in place to ensure that the payment is adequately documented and the record of that payment is retained. There must be an adequate audit trail for all transactions. It is also important to document the NSF payment and reversal of the payment properly. If the taxpayer can present a valid receipt for payment and the records do not show the NSF payment and reversal of the receipt, an employee could incorrectly conclude that the original receipt was not posted correctly. Under the manual process, the tax is recharged to show that the tax amount is still not paid and the date of the recharge is after the date of the receipt issued ensuring that the transaction history is well documented. There are other issues to consider such as, is it possible for one person is to be able to receive post, deposit and reconcile as well as post reversals of receipts and is there sufficient oversight of the process within the treasurer's office and between the treasurer and auditor.

PROCESSING NON-SUFFICIENT FUNDS CHECKS (Continued)

You will need to review the controls established in your county over the processing of NSF checks and ensure that adequate controls are in place to address any risks to the collection and proper posting of tax collections.



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STATE EXAMINER DIRECTIVE 2015-6

Date: November 18, 2015

Subject: Materiality threshold for reporting irregular variances, losses, shortages, and thefts

Authority: IC 5-11-1-10; IC 5-11-1-21; IC 5-11-1-27

Application: This Directive applies to all political subdivisions

From: Paul D. Joyce, CPA, State Examiner

For purposes of this directive, "political subdivision" means all counties, townships, cities, towns, school corporations, library districts, fire protection districts, public transportation corporations, local hospital authorities or corporations, local airport authority districts, special service districts, special taxing districts, and other separate local governmental entities that may sue and be sued. Ind. Code § 5-11-1-27(d); Ind. Code § 5-11-10.5-1.

Indiana Code § 5-11-1-27(j) states:

All erroneous or irregular material variances, losses, shortages, or thefts of political subdivision funds or property shall be reported immediately to the state board of accounts. For all material variances, losses, shortages, or thefts, the state board of accounts shall:

- (1) determine the amount of funds involved and report the amount to the appropriate government and law enforcement officials;
- (2) determine the internal control weakness that contributed to or caused the condition; and
- (3) make written recommendations to the appropriate legislative body or appropriate official overseeing the internal control system addressing:
 - (A) the method of correcting the condition; and
 - (B) the necessary internal control policies and internal control procedures that must be modified to prevent a recurrence of the condition.

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

Vol. No. 398, Page 9

January 2016

A. Materiality Threshold for Political Subdivisions.

In general, each political subdivision must develop their own policy on materiality because the causes of irregular variances, losses, shortages, and thefts are as broad and varied as the political subdivisions in

which the incidents occur. For example, a \$500 variance in Fort Wayne is not necessarily as concerning as a \$500 variance in Pershing Township, Jackson County. On the other hand, a \$100 variance in Fort Wayne that occurs every Friday may be material.

Political subdivisions must recognize that variances, losses, shortages, and thefts may occur. If an incident occurs, the political subdivision should have a policy in place that outlines the steps to be taken. The policy should include a materiality threshold at which point the political subdivision reports incidents to the State Board of Accounts.

Each political subdivision is the best determiner of the qualitative and quantitative factors unique to the unit in arriving at materiality.

The policy should be detailed, and materiality thresholds should distinguish between incidents involving cash and other types of assets. The policy should also address maintenance of documentation and resolution of incidents that do not meet the materiality threshold.

The policy should also consider IC 5-11-1-27(1), which requires public officials who have actual knowledge of or reasonable cause to believe that there has been a misappropriation of public funds to immediately send written notice of the misappropriation to the State Board of Accounts and the prosecuting attorney.

If a political subdivision does not develop a policy on materiality, then the threshold is \$0.00 and the political subdivision must report *all* irregular variances, losses, shortages, and thefts to the State Board of Accounts.

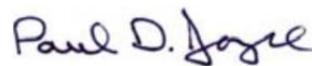
B. Procedure to Report Material Variances, Losses, Shortages, and Thefts.

When an irregular variance, loss, shortage, or theft is determined material pursuant to a political subdivision's policy on materiality (or, if no policy on materiality is developed, whenever there is any incident of irregular variance, loss, shortage, or theft), the subdivision must report the incident to the State Board of Accounts.

On the State Board of Accounts' website there is a notification link, which allows public officials to report via e-mail material irregular variances, losses, shortages, or thefts. Telephone and in-person reporting is also acceptable. Reports will be followed up with a return e-mail or call to gather additional information as necessary. All reports of irregular variances, losses, shortages, or thefts are maintained by the State Board of Accounts.

When a report is received, the State Board of Accounts will use a qualitative and quantitative analysis to determine materiality for investigative and reporting purposes, as well as written internal control recommendations as required by Ind. Code § 5-11-1-27(j).

This Directive may be amended from time to time and may be rescinded at any time in writing by the State Examiner or a Deputy State Examiner.



Paul D. Joyce, CPA
State Examiner

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

RATES FOR LEGAL ADVERTISING

Effective January 1, 2016

The following rates, effective January 1, 2016, 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.

6 Pica - Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.2683	0.4007	0.5349	0.6690
7.5	0.2504	0.3740	0.4992	0.6244
8	0.2347	0.3506	0.4680	0.5854
9	0.2086	0.3117	0.4160	0.5203
10	0.1878	0.2805	0.3744	0.4683
12	0.1565	0.2338	0.3120	0.3902
Rate/Square	6.52	9.74	13.00	16.26

6 Pica 3 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.2794	0.4174	0.5571	0.6969
7.5	0.2608	0.3896	0.5200	0.6504
8	0.2445	0.3653	0.4875	0.6098
9	0.2173	0.3247	0.4333	0.5420
10	0.1956	0.2922	0.3900	0.4878
12	0.1630	0.2435	0.3250	0.4065
Rate/Square	6.52	9.74	13.00	16.26

6 Pica 4 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.2830	0.4228	0.5643	0.7058
7.5	0.2641	0.3946	0.5267	0.6587
8	0.2476	0.3699	0.4937	0.6176
9	0.2201	0.3288	0.4389	0.5489
10	0.1981	0.2959	0.3950	0.4940
12	0.1651	0.2466	0.3292	0.4117
Rate/Square	6.52	9.74	13.00	16.26

6 Pica 5 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.2870	0.4288	0.5723	0.7158
7.5	0.2679	0.4002	0.5341	0.6681
8	0.2512	0.3752	0.5008	0.6263
9	0.2232	0.3335	0.4451	0.5567
10	0.2009	0.3001	0.4006	0.5011
12	0.1674	0.2501	0.3338	0.4176
Rate/Square	6.52	9.74	13.00	16.26

6 Pica 7 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.2942	0.4395	0.5866	0.7337
7.5	0.2746	0.4102	0.5475	0.6847
8	0.2574	0.3845	0.5132	0.6419
9	0.2288	0.3418	0.4562	0.5706
10	0.2059	0.3076	0.4106	0.5136
12	0.1716	0.2564	0.3422	0.4280
Rate/Square	6.52	9.74	13.00	16.26

6 Pica 9 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.3018	0.4508	0.6017	0.7526
7.5	0.2817	0.4208	0.5616	0.7024
8	0.2641	0.3945	0.5265	0.6585
9	0.2347	0.3506	0.4680	0.5854
10	0.2112	0.3156	0.4212	0.5268
12	0.1760	0.2630	0.3510	0.4390
Rate/Square	6.52	9.74	13.00	16.26

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

6 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3054	0.4562	0.6088	0.7615
7.5	0.2850	0.4258	0.5683	0.7108
8	0.2672	0.3991	0.5327	0.6663
9	0.2375	0.3548	0.4735	0.5923
10	0.2138	0.3193	0.4262	0.5331
12	0.1781	0.2661	0.3552	0.4442
Rate/Square	6.52	9.74	13.00	16.26

6 Pica 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3094	0.4622	0.6169	0.7716
7.5	0.2888	0.4314	0.5757	0.7201
8	0.2707	0.4044	0.5398	0.6751
9	0.2406	0.3595	0.4798	0.6001
10	0.2166	0.3235	0.4318	0.5401
12	0.1805	0.2696	0.3598	0.4501
Rate/Square	6.52	9.74	13.00	16.26

7 Pica - Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3130	0.4675	0.6240	0.7805
7.5	0.2921	0.4364	0.5824	0.7284
8	0.2738	0.4091	0.5460	0.6829
9	0.2434	0.3636	0.4853	0.6070
10	0.2191	0.3273	0.4368	0.5463
12	0.1826	0.2727	0.3640	0.4553
Rate/Square	6.52	9.74	13.00	16.26

7 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3206	0.4789	0.6392	0.7994
7.5	0.2992	0.4469	0.5965	0.7461
8	0.2805	0.4190	0.5593	0.6995
9	0.2493	0.3725	0.4971	0.6218
10	0.2244	0.3352	0.4474	0.5596
12	0.1870	0.2793	0.3728	0.4663
Rate/Square	6.52	9.74	13.00	16.26

7 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3277	0.4896	0.6534	0.8173
7.5	0.3059	0.4569	0.6099	0.7628
8	0.2867	0.4284	0.5717	0.7151
9	0.2549	0.3808	0.5082	0.6357
10	0.2294	0.3427	0.4574	0.5721
12	0.1912	0.2856	0.3812	0.4767
Rate/Square	6.52	9.74	13.00	16.26

7 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3317	0.4956	0.6614	0.8273
7.5	0.3096	0.4625	0.6173	0.7722
8	0.2903	0.4336	0.5788	0.7239
9	0.2580	0.3854	0.5145	0.6435
10	0.2322	0.3469	0.4630	0.5791
12	0.1935	0.2891	0.3858	0.4826
Rate/Square	6.52	9.74	13.00	16.26

7 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3353	0.5009	0.6686	0.8362
7.5	0.3130	0.4675	0.6240	0.7805
8	0.2934	0.4383	0.5850	0.7317
9	0.2608	0.3896	0.5200	0.6504
10	0.2347	0.3506	0.4680	0.5854
12	0.1956	0.2922	0.3900	0.4878
Rate/Square	6.52	9.74	13.00	16.26

8 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3688	0.5510	0.7354	0.9199
7.5	0.3443	0.5143	0.6864	0.8585
8	0.3227	0.4821	0.6435	0.8049
9	0.2869	0.4286	0.5720	0.7154
10	0.2582	0.3857	0.5148	0.6439
12	0.2152	0.3214	0.4290	0.5366
Rate/Square	6.52	9.74	13.00	16.26

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

Vol. No. 398, Page 12

January 2016

8 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3724	0.5563	0.7426	0.9288	
7.5	0.3476	0.5193	0.6931	0.8669	
8	0.3259	0.4868	0.6497	0.8127	
9	0.2897	0.4327	0.5775	0.7224	
10	0.2607	0.3894	0.5198	0.6501	
12	0.2172	0.3245	0.4332	0.5418	
Rate/Square	6.52	9.74	13.00	16.26	

8 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3988	0.5958	0.7952	0.9946	
7.5	0.3722	0.5560	0.7421	0.9283	
8	0.3490	0.5213	0.6958	0.8702	
9	0.3102	0.4634	0.6185	0.7735	
10	0.2792	0.4170	0.5566	0.6962	
12	0.2326	0.3475	0.4638	0.5802	
Rate/Square	6.52	9.74	13.00	16.26	

9 Pica		- Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4024	0.6011	0.8023	1.0035	
7.5	0.3756	0.5610	0.7488	0.9366	
8	0.3521	0.5260	0.7020	0.8780	
9	0.3130	0.4675	0.6240	0.7805	
10	0.2817	0.4208	0.5616	0.7024	
12	0.2347	0.3506	0.4680	0.5854	
Rate/Square	6.52	9.74	13.00	16.26	

9 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4060	0.6064	0.8094	1.0124	
7.5	0.3789	0.5660	0.7555	0.9449	
8	0.3552	0.5306	0.7082	0.8858	
9	0.3157	0.4717	0.6295	0.7874	
10	0.2842	0.4245	0.5666	0.7087	
12	0.2368	0.3538	0.4722	0.5906	
Rate/Square	6.52	9.74	13.00	16.26	

9 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4100	0.6125	0.8174	1.0224	
7.5	0.3826	0.5716	0.7629	0.9543	
8	0.3587	0.5359	0.7153	0.8946	
9	0.3189	0.4764	0.6358	0.7952	
10	0.2870	0.4287	0.5722	0.7157	
12	0.2392	0.3573	0.4768	0.5964	
Rate/Square	6.52	9.74	13.00	16.26	

9 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4136	0.6178	0.8246	1.0313	
7.5	0.3860	0.5766	0.7696	0.9626	
8	0.3619	0.5406	0.7215	0.9024	
9	0.3217	0.4805	0.6413	0.8022	
10	0.2895	0.4325	0.5772	0.7219	
12	0.2412	0.3604	0.4810	0.6016	
Rate/Square	6.52	9.74	13.00	16.26	

9 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4171	0.6231	0.8317	1.0403	
7.5	0.3893	0.5816	0.7763	0.9709	
8	0.3650	0.5452	0.7277	0.9102	
9	0.3244	0.4847	0.6469	0.8091	
10	0.2920	0.4362	0.5822	0.7282	
12	0.2433	0.3635	0.4852	0.6068	
Rate/Square	6.52	9.74	13.00	16.26	

9 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4212	0.6291	0.8397	1.0503	
7.5	0.3931	0.5872	0.7837	0.9803	
8	0.3685	0.5505	0.7348	0.9190	
9	0.3276	0.4893	0.6531	0.8169	
10	0.2948	0.4404	0.5878	0.7352	
12	0.2457	0.3670	0.4898	0.6127	
Rate/Square	6.52	9.74	13.00	16.26	

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

9 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4247	0.6345	0.8469	1.0592	
7.5	0.3964	0.5922	0.7904	0.9886	
8	0.3716	0.5552	0.7410	0.9268	
9	0.3303	0.4935	0.6587	0.8238	
10	0.2973	0.4441	0.5928	0.7415	
12	0.2478	0.3701	0.4940	0.6179	
Rate/Square	6.52	9.74	13.00	16.26	

9 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4359	0.6512	0.8691	1.0871	
7.5	0.4068	0.6078	0.8112	1.0146	
8	0.3814	0.5698	0.7605	0.9512	
9	0.3390	0.5065	0.6760	0.8455	
10	0.3051	0.4558	0.6084	0.7610	
12	0.2543	0.3799	0.5070	0.6341	
Rate/Square	6.52	9.74	13.00	16.26	

9 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4395	0.6565	0.8763	1.0960	
7.5	0.4102	0.6128	0.8179	1.0229	
8	0.3845	0.5745	0.7667	0.9590	
9	0.3418	0.5106	0.6815	0.8525	
10	0.3076	0.4596	0.6134	0.7672	
12	0.2564	0.3830	0.5112	0.6393	
Rate/Square	6.52	9.74	13.00	16.26	

9 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4435	0.6625	0.8843	1.1061	
7.5	0.4139	0.6184	0.8253	1.0323	
8	0.3881	0.5797	0.7738	0.9678	
9	0.3450	0.5153	0.6878	0.8603	
10	0.3105	0.4638	0.6190	0.7742	
12	0.2587	0.3865	0.5158	0.6452	
Rate/Square	6.52	9.74	13.00	16.26	

10 Pica		- Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4471	0.6679	0.8914	1.1150	
7.5	0.4173	0.6234	0.8320	1.0406	
8	0.3912	0.5844	0.7800	0.9756	
9	0.3477	0.5195	0.6933	0.8672	
10	0.3130	0.4675	0.6240	0.7805	
12	0.2608	0.3896	0.5200	0.6504	
Rate/Square	6.52	9.74	13.00	16.26	

10 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4507	0.6732	0.8986	1.1239	
7.5	0.4206	0.6283	0.8387	1.0490	
8	0.3943	0.5891	0.7862	0.9834	
9	0.3505	0.5236	0.6989	0.8741	
10	0.3155	0.4713	0.6290	0.7867	
12	0.2629	0.3927	0.5242	0.6556	
Rate/Square	6.52	9.74	13.00	16.26	

10 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4547	0.6792	0.9066	1.1339	
7.5	0.4244	0.634	0.8461	1.0583	
8	0.3979	0.5943	0.7933	0.9922	
9	0.3536	0.5283	0.7051	0.8819	
10	0.3183	0.4755	0.6346	0.7937	
12	0.2652	0.3962	0.5288	0.6615	
Rate/Square	6.52	9.74	13	16.26	

10 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4694	0.7013	0.936	1.1707	
7.5	0.4381	0.6545	0.8736	1.0927	
8	0.4108	0.6136	0.819	1.0244	
9	0.3651	0.5454	0.728	0.9106	
10	0.3286	0.4909	0.6552	0.8195	
12	0.2738	0.4091	0.546	0.6829	
Rate/Square	6.52	9.74	13	16.26	

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

11 Pica - Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.4918	0.7347	0.9806	1.2265
7.5	0.459	0.6857	0.9152	1.1447
8	0.4303	0.6428	0.858	1.0732
9	0.3825	0.5714	0.7627	0.9539
10	0.3443	0.5143	0.6864	0.8585
12	0.2869	0.4286	0.572	0.7154
Rate/Square	6.52	9.74	13	16.26

11 Pica 3 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.503	0.7514	1.0029	1.2543
7.5	0.4694	0.7013	0.936	1.1707
8	0.4401	0.6575	0.8775	1.0976
9	0.3912	0.5844	0.78	0.9756
10	0.3521	0.526	0.702	0.878
12	0.2934	0.4383	0.585	0.7317
Rate/Square	6.52	9.74	13	16.26

11 Pica 7 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.5177	0.7734	1.0323	1.2911
7.5	0.4832	0.7219	0.9635	1.2051
8	0.453	0.6767	0.9032	1.1297
9	0.4027	0.6015	0.8029	1.0042
10	0.3624	0.5414	0.7226	0.9038
12	0.302	0.4512	0.6022	0.7532
Rate/Square	6.52	9.74	13	16.26

12 Pica - Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.5365	0.8015	1.0697	1.338
7.5	0.5007	0.748	0.9984	1.2488
8	0.4694	0.7013	0.936	1.1707
9	0.4173	0.6234	0.832	1.0406
10	0.3756	0.561	0.7488	0.9366
12	0.313	0.4675	0.624	0.7805
Rate/Square	6.52	9.74	13	16.26

12 Pica 4 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.5513	0.8235	1.0991	1.3748
7.5	0.5145	0.7686	1.0259	1.2831
8	0.4823	0.7206	0.9617	1.2029
9	0.4288	0.6405	0.8549	1.0693
10	0.3859	0.5765	0.7694	0.9623
12	0.3216	0.4804	0.6412	0.8019
Rate/Square	6.52	9.74	13	16.26

12 Pica 5 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.5553	0.8295	1.1072	1.3848
7.5	0.5183	0.7742	1.0333	1.2925
8	0.4859	0.7258	0.9688	1.2117
9	0.4319	0.6452	0.8611	1.0771
10	0.3887	0.5807	0.775	0.9694
12	0.3239	0.4839	0.6458	0.8078
Rate/Square	6.52	9.74	13	16.26

12 Pica 9 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.57	0.8516	1.1366	1.4216
7.5	0.532	0.7948	1.0608	1.3268
8	0.4988	0.7451	0.9945	1.2439
9	0.4434	0.6623	0.884	1.1057
10	0.399	0.5961	0.7956	0.9951
12	0.3325	0.4967	0.663	0.8293
Rate/Square	6.52	9.74	13	16.26

15 Pica 5 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.6894	1.0299	1.3746	1.7193
7.5	0.6434	0.9612	1.2829	1.6047
8	0.6032	0.9011	1.2028	1.5044
9	0.5362	0.801	1.0691	1.3372
10	0.4826	0.7209	0.9622	1.2035
12	0.4022	0.6008	0.8018	1.0029
Rate/Square	6.52	9.74	13	16.26

**INDEX TO
THE COUNTY BULLETIN
(353 through 398)**

Bulletin

ABANDONED VEHICLES (IC 9-22-1)	
ACCESS TO PUBLIC RECORDS (IC 5-14-3)	
ACCIDENT REPORTS FUND (IC 9-29-11-1)	
ADMINISTRATIVE RULE 81. FACSIMILE TRANSMISSION	387-3
ADOPTION MEDICAL HISTORY FEES (IC 31-19-20-3 and IC 31-19-24-5)	
ADVANCE TAX SETTLEMENT (See Taxation)	
ADVERTISING AND NOTICES (See Legal Advertising)	
AGRICULTURAL AGENT (See Cooperative Extension Service)	
AGRICULTURAL ASSOCIATIONS, FAIRS AND 4-H CLUBS Allowance by County	393-5
AIRCRAFT LICENSE EXCISE TAX (IC 6-6-6.5)	
AIR POLLUTION (IC 36-8-2-8)	
AIRPORTS (See Aviation Board)	
ALCOHOL AND DRUG SERVICES PROGRAM (IC 12-23-14)	
ALLOCATION OF PENALTIES COLLECTED FOR FAILURE TO TIMELY REGISTER MOTOR VEHICLES	392-3, 4 and 5
AMBULANCE SERVICE (IC 16-31-5-1)	
ANNUAL REPORT (AR) (IC 36-2-2-19) (IC 5-11-1-4)	363-5; 391-5 and 6
APPLICATION TO PAY	395-4
APPROPRIATIONS	
Additional	372-7
Bond Proceeds (IC 5-1-2-1)	
Bridge Construction and Repair (IC 36-1-12-8)	393-5 and 6
Contracts - Required Before Award of (IC 36-2-6-12)	
Corrections and Refunds - Restoration of Appropriation (IC 6-1.1-17 and IC 6-1.1-18)	
Emergency Telephone System Fund	397-7; 354-3
Encumbrances - Appropriations Carried Forward	360-3 372-7 and 8 376-5; 391-3 394-3
Homerule	380-12, 13, 14
Insurance Benefits (IC 6-1.1-18-7)	367-7; 372-8
Required by County Council Only	372-6 and 7
Refunds	367-7
Transfers of	360-5; 372-8
When Not Required	372-6

APPROVAL OF FORM REQUIREMENTS	392-9 thru 11
ASSESSOR - COUNTY	
Mileage - County Assessor and Deputies (IC 36-2-7-5, 6 and 7)	
Per Diem and Mileage - Attending Meetings of Department of Local Government Finance (IC 6-1.1-35-3)	
Salary (See Salaries and Wages)	
ASSESSORS - TOWNSHIP	
Bond - Amount and Approval (IC 5-4-1)	
Bond Premium - Payment of	359-4
Books and Supplies	359-4
Deputies and Employees	
Compensation (See Salaries and Wages)	
Mileage (IC 36-6-8-9)	
Reassessment Per Diem Compensation (IC 36-6-8-5)	
Salaries' (See Salaries and Wages)	
Assessment Registration Notices	392-7
ASSIGNMENT OF WAGES	382-11 and 12
AUDITOR	
Clerk of the Board of County Commissioners (IC 36-2-2-11)	394-2
Deputies Salaries (See Salaries and Wages)	
Endorsement on Deeds (IC 36-2-9-18)	
Mileage (See County Officers)	
Questions from 2005 Fall Conference	354-17 thru 21
Questions from 2006 Fall Conference	359-8 thru 12
Questions from 2006 Spring Conference	355-9 thru 15
Questions from 2007 Fall Conference	361-8 thru 11
Questions from 2008 Spring Conference	366-4 thru 8
Questions from 2008 Fall Conference	368-6 thru 8
Questions from 2009 Spring Conference	370-8 thru 13
Questions from 2009 Fall Conference	371-6 thru 10
Questions from 2010 Spring Conference	374-16 thru 18
Questions from 2010 Fall Conference	376-7 thru 11
Questions from 2011 Spring Conference	380-22 thru 31
Questions from 2011 Fall Conference	381-10 thru 14
Questions from 2012 Spring Conference	384-31 thru 39
Questions from 2012 Fall Conference	386-4 thru 8
Questions from 2013 Spring Conference	388-7 thru 10
Question from 2013 Fall Conference	391-7 thru 11
Questions from 2014 Spring and Fall Conference	393-19 thru 38
Salary (See Salaries and Wages)	
AUDITORS INELIGIBLE DEDUCTION FUND	391-6

AVIATION BOARD (IC 8-22-2)	
BAIL (IC 35-33-8)	
BANK RECONCILEMENTS, MONTHLY	376-6
BANK/CREDIT CARD PAYMENTS TO COUNTIES	390-9 and 10
BIDS AND CONTRACTS (See Purchases, Printing Contracts, Highway Purchases and Public Works Contracts)	
BOARD OF COUNTY COMMISSIONERS	
Auditor to Serve as Clerk of Board (36-2-2-11)	394-3
County Administrator - Appointment of (IC 36-2-2-14)	
Meetings, Date of	391-3; 394-2
Mileage (See County Officers)	
Salary (See Salaries and Wages)	
BOARD OF FINANCE (See Public Funds)	
BOAT EXCISE TAX (IC 6-6-11)	
BOAT EXCISE TAX FUNDS	
County	372-4
BOND FUNDS	
Premium and Accrued Interest - Disposition of	393-5
BONDS (See Official Bonds)	
BORROWING	393-3
BRIDGES	
Construction and Repair - Appropriation itemized	393- 5 and 6
Covered Bridges (IC 8-14-1-10)	
Cumulative Bridge Fund (IC 8-16-3)	393-6
BUILDINGS (See Public Works Contracts)	
BURIAL OF MEMBERS OF ARMED FORCES	
Allowance for Setting Grave Marker	358-5
CAPITAL ASSETS	363-6 and 7 394-10
CAPITAL IMPROVEMENT BOARDS (IC 36-10-8-1)	
CASH CHANGE AND PETTY CASH FUNDS (IC 36-1-8-2 and 3)	384-5 and 6

CEMETERIES

Acceptance of Funds Deposited With County	359-4 and 5
Care by County	359-4 and 5
County Cemetery Commission	359-4 and 5
Investment of Unloaned Funds	359-4 and 5
Loans - Limitation on and Fees (IC 23-14-70)	
Payment of Interest on Funds in Trust	359-4 and 5
Trust Funds - Return of	359-4 and 5

CERTIFIED MAIL

Permitted Instead of Registered (IC 1-1-7-1)	
--	--

CHANGE OF VENUE

Fee	371-3,
Items Chargeable (IC 34-35-5-2)	397-7 and 8
Trial Defined (IC 34-35-5-2)	

CHART OF ACCOUNTS

	376-3
--	-------

CHILD LABOR LAW RESTRICTIONS (IC 20-33-3)

CITY AND TOWN COURT COST FUND

	376-6 and 7;
	393-13 and 14

CLAIMS

Advertising Requirements	370-12
Certification (IC 5-11-10)	
Signatures	385-10

CLERK OF CIRCUIT COURT

Bank/Credit Card Payments	394-7
Bond Administration Fee	381-9
Judgment - Calculation of Interest	394-2
Mileage (See County Officers)	
Overweight Vehicle Fines	367-7
Questions from 2007 Annual Conference	361-4 thru 8
Questions from 2008 Annual Conference	366-8 thru 10
Questions from 2009 Annual Conference	370-13 thru 17
Questions from 2010 Annual Conference	375-6 thru 9
Questions from 2011 Annual Conference	380-32 thru 35
Questions from 2012 Annual Conference	385-10 thru 12
Questions from 2013 Annual Conference	390-20 thru 25
Questions from 2014 Annual Conference	393-44 thru 50
Record Perpetuation Fund	394-7; 388-5
Recording Bonds	355-3
Salaries (See Salaries and Wages)	
Special Death Benefit Fee	354-17
Support Docket Fees	354-11 and 12
Support Order - Residence Changed	363-5
Sub-Agents Appointed by Clerks of Circuit Court to Sell Finish and Game License	363-4

COMMISSIONERS (See Board of County Commissioners)	
COMMISSION ON PUBLIC RECORDS (IC 5-15-5.1)	
COMMISSIONS ON VENDING MACHINES	390-2 and 3
COMMON CONSTRUCTION WAGE ACT	371-6
COMMUNITY CORRECTIONS PROGRAM GRANTS	371-4
COMMUNITY HEALTH PLANNING (See Health Department)	
COMPENSATION	
Annual Salaries – Proper Payments	388-7
Employee Employed in More Than One Position	392-7
COMPENSATORY TIME - FSLA	360-6 and 7
CONFLICT OF INTEREST	380-2, 3 and 4 396-2
CONGRESSIONAL SCHOOL FUND INTEREST	372-4
CONSERVANCY DISTRICTS (IC 14-33)	
CONTRACT CONFLICT	384-10 thru 27
CONTRACTS (See Purchases, Printing Contracts, Public Works Contract)	
COOPERATIVE EXTENSION SERVICE (IC 21-46-5)	
COOPERATIVE UNDERTAKINGS BETWEEN GOVERNMENTAL UNITS	
Agreement to Provide Services and Facilities (IC 36-1-7)	
Contracts Between Governmental Units for Supplies and Services (IC 36-1-7)	368-3
Contracts with Cities and Towns for Streets and Highways (IC 36-1-7)	
Interlocal Cooperation Act (IC 36-1-7)	
COPY FEES	370-7
CORONER	
Autopsies	
No Payment to Coroner for Physician to Perform - Fee (IC 36-2-14-6)	393-2
Mileage (See County Officers)	
Monies Found on Deceased Persons	385-3
Salaries (See Salaries and Wages)	
Training and Continuing Education Fee (IC 16-37-1-9)	388-3
Witness Fees (IC 36-2-14-8)	
COST SAVING INCENTIVE PROGRAM (36-1-13)	390-11
COUNTY ADMINISTRATOR (IC 36-2-2-14)	
COUNTY COMMISSIONERS (See Board of County Commissioners)	

COUNTY COUNCIL

Mileage (See County Officers)	
Notice - Annual and Special Meetings (IC 36-2-3-7)	393-7; 375-3 and 4
Salary of Council Members (See Salaries and Wages)	
Salaries and Wages of Officers and Employees Paid by County (IC 36-2-5-3)	
Term	359-4

COUNTY DEPARTMENT OF BUILDINGS (IC 36-7-8)

COUNTY ELECTED OFFICIALS TRAINING FUND	382-12
--	--------

COUNTY EXTRADITION FUND	392-10
-------------------------	--------

COUNTY HIGHWAY ENGINEER (See Highways, County)

COUNTY HOME

Charges	393- 3 and 4
Cost of Care of Residents	
Maintenance Ledger	393-3
Report of Superintendent	393-3

COUNTY INCOME TAXES (IC 6-3.5)

COUNTY LANDFILL (IC 36-9-30)
(See Solid Waste Disposal)

COUNTY LAND VALUATION COMMISSION	359-6, 7 and 8
----------------------------------	----------------

COUNTY LAW ENFORCEMENT EDUCATION FUND	357-10 and 11; 363-2 and 3
---------------------------------------	-------------------------------

COUNTY MISDEMEANANT FUND (IC 11-12-6 Repealed in 2015)	357-8
Deposit and Users	

COUNTY OFFICERS (See Agricultural Agent, Assessor, Auditor, Board of County Commissioners, Board of Education, Clerk of Circuit Court, Coroner, County Council, Recorder, Sheriff, Superintendent of Schools, Surveyor, and Treasurer)

Changing Compensation	381-5
Meetings Called by State Board of Accounts (IC 5-11-14)	
Mileage Allowances - Elected Officials - Except Sheriff (IC 36-2-7-3)	
Mileage Allowances - Sheriff (IC 36-2-7-4)	
Salaries (IC 36-2-5-3)	
Salaries (See Salaries and Wages)	

COUNTY OWNED PROPERTY

Leases of (IC 36-1-11-10)	
Sale of - Procedure	397-11; and 12 393-16, 17 and 18

	<u>Bulletin</u>
COUNTY USER FEE FUND	366-3; 371-4 and 5 378 1 and 2
COURT FEES	355-6 and 7 360-13; 372-11 and 12; 382-12 and 13; 384-2 396-2 396-2 394-7 382-12 and 13 394-7 360-13 and 14
Child Restraint System Penalties	396-2
Civil and Small Claim Service Charges	396-2
Document Fee	394-7
Hardship	382-12 and 13
Late Payment Fee	394-7
Partial Payments of Criminal Court Costs and Fees	360-13 and 14
COURT COST - GOVERNMENTAL UNITS	355-2
COURT REPORTERS, TRANSCRIPT PREPARATION	357-3 and 4
COURTS	
Appointment and Compensation of Attorneys for Poor Persons (IC 33-40-2)	
Child Restraint System Penalties	396-2
Jurors - Per Diem and Mileage (IC 33-37-10-1)	
Late Payment Fees (IC 33-37-5-22)	380-17 and 18; 394-7
Small Claims - Trial by Jury	367-5
Temporary Judges	397-2; 393-14
Traffic Violations Bureau	384-3 and 4
COURT MARTIAL FINES (IC 10-16-9-3)	392-2
CREDIT CARDS, SERVICE CHARGE	382-4 and 5
CUMULATIVE BUILDING FUNDS	
Bridges (IC 8-16-3)	
Capital Improvement (IC 36-9-14.5)	380-18 thru 20
Courthouse (IC 36-9-14)	
Jails (IC 36-9-15)	
Capital Development (IC 36-9-15.5)	
DLGF Authority in Fixing Levy (IC 6-1.1-17-16.5)	
DEAF SCHOOL (See Blind and Deaf Schools)	
DEATH DEEDS	374-2
DEATH AND MORTGAGE RELEASE LISTS	385-5
DECEASED PERSON – MONEY FOUND ON	385-3
DECEASED PERSON - PAYMENT OF MONEY DUE	385-6 and 7
DEFERRAL PROGRAM	380-15 and 16; 381-6
DEFERRED COMPENSATION (IC 5-10-1.1)	363-3
DELINQUENT TAXES (See Taxation and Tax Sales)	

DEPOSITORIES (See Public Funds)	
DEPUTY COUNTY OFFICERS Number and Salaries (IC 36-2-5-3)	
DESTRUCTION OF CANCELLED BONDS AND COUPONS	380-21 and 22
DISABLED VETERAN - CREDIT AGAINST LICENSE EXCISE TAX	358-4 and 5
DISASTER RELIEF FUNDS – ACCOUNTING AND BUDGETING	396-2
DISINTERMENT, DISENTOMBMENT, AND DISINURNMENT	387-5
DOC REIMBURSEMENT TO COUNTIES FOR HOUSING STATE PRISONERS	392-7
DOCUMENT FEES – COUNTY COURT	394-7
DOG POUNDS (IC 36-8-2-6)	
DOG TAX (IC 6-9-39)	
DONATIONS TO FOUNDATIONS	376-6
DORMANT FUNDS	397-5 and 6
DRAINAGE FUNDS (See Accounting Manual for Public Drainage Funds)	
Drainage Construction and Maintenance	394-5,6 and 7
Use of Own Work Force	357-5
Expenses	354-6; 394-5
Advancing General Drain Improvement Money	354-6 and 7
Maintenance Expense	354-6 and 7; 384-7
Penalties on Delinquent Assessments	354-6; 370-3 and 4
DRUG FREE COMMUNITY FUND (County)	374-6 and 7; 392-5 and 6; 396-3,4 and 5
DUAL OFFICEHOLDING (See Lucrative Offices)	
DUNS NUMBER	391-5
ECONOMIC DEVELOPMENT COMMISSIONS (IC 36-7-12)	
EDIT	355-4 and 5; 393-19
EDUCATION LICENSE PLATE FEE	362-3 and 4
ELECTED OFFICE AND BEING EMPLOYED	384-10 thru 27
ELECTIONS	
Board of Absent Voters - Compensation (IC 3-11-10-38)	
Campaign Finance Report Civil Penalty	362-4, 5 and 6
City Elections	
Billing and Reimbursement to County Apportionment Work Sheet	393-18
Election and Registration Fund	394-5

ELECTIONS (Continued)	
Instructional Meetings	360-3 and 4
Precinct Officers	
Compensation (IC 3-6-6-25)	
Registration of Voters	
Compensation of Officers and Assistants (IC 3-7-12)	
Voting Machine Cumulative Fund (IC 3-11-6)	
ELECTRONIC FUNDS TRANSFER	395-2; 397-2
ELECTRONIC FUNDS TRANSFER OF STATE AND COUNTY TAXES	395-2
ELECTRONIC MAP GENERATION FUND	388-4
EMERGENCY TELEPHONE SYSTEM FEES	366-4; 397-7
ENHANCED ACCESS FUND	388-4
ESTIMATED COST OF FIXED ASSETS	394-10
EXAMINATION OF RECORDS	
Reports of (IC 5-11-5)	
EXTRADITION OF PRISONERS (IC 35-33-14)	397-10
FACSIMILE TRANSMISSION FUND	387-3
FAIR LABOR STANDARDS ACT	360-6 and 7
FAIRS (See Agricultural Associations, Fairs and 4-H Clubs)	
FEDERAL AUDIT REQUIREMENTS	359-5 thru 8
FEDERAL DATA COLLECTION FORMS	384-9 and 10
FEDERAL DIESEL FUEL EXCISE TAX	357-3
FEDERAL REIMBURSEMENT FOR HOUSING FEDERAL PRISONERS	372-3; 377-8
FIELD EXAMINER IDENTIFICATION	375-2
FINANCIAL ASSISTANCE TO ENTITIES	390-12
FINANCIAL STATEMENTS (IC 36-2-2-19)	
FINDERS FEES BY COLLECTION AGENTS	367-5
FIRE PROTECTION DISTRICTS (IC 36-8-11)	
FIREARMS - DEALER'S LICENSE	357-9
FIREARMS TRAINING FUND	374-4
FLOOD CONTROL ACT (IC 14-28)	

FORESTRY FUNDS AND LANDS	
Distributions	357-9
FORFEITURES OF 10% CASH BONDS	378-4 and 5; 384-8 and 9
FORMS AND RECORDS	
Approval of by State Board of Accounts	354-13 thru 16; 374-1; 392-9, 10 and 11
Inspection	387-3
Microfilming (IC 5-15-1-1)	
FUGITIVES, RETURN OF	
Uniform Criminal Extradition Act (IC 35-33-10)	
FUNDS (See Public Funds)	
FUNDS, CREATING NEW	381-7
GAO INDEPENDENCE STANDARD	391-4
GASB 68 – ACCOUNTING AND FINANCIAL REPORTING FOR PENSIONS	391-12; 393-50 thru 52
GHOST EMPLOYMENT	385-9 and 10
GRANT ANTICIPATION NOTES (IC 5-19-1.5)	
GUARANTEED ENERGY SAVINGS CONTRACTS	378-6
GUARDIAN AD LITEM/COURT (IC 31-15-6)	
APPOINTED SPECIAL ADVOCATE SERVICES (IC 31-40-3)	
HEALTH DEPARTMENT, COUNTY	
Compensation of Officers and Employees (IC 16-20-1-15 and IC 36-2-5-3)	
Home Health Care Programs (IC 16-19-3-21)	
Public Health Nursing Association - Aid to (IC 16-20-7)	
HIGHWAYS, COUNTY	
Accounting System, for Local Road and Streets (IC 8-17-4.1)	
Construction and Repair (IC 36-1-12)	
Engineer (IC 8-17-5)	359-3; 375-4
Expenses Not to be Paid From County General	394-5
Operational Report	394-9
Private Road Work	397-12 and 13
Railroad Crossings - Maintenance Costs (IC 8-6-12-1)	
Supervisor	
Salary (See Salaries and Wages)	

HIGHWAYS, STATE (See State Highway Department)	
HOLIDAYS (IC 1-1-9-1)	
HOLIDAYS, MEETINGS ON	387-4
HOME RULE	380-12 thru 14
Disbursement of funds without appropriation	391-5
HOMESTEAD CREDIT REBATE CHECKS	360-15
HOSPITALS - COUNTY (IC 16-22-2)	
Hospital Building Authority (IC 16-22-6)	
HOURS WORKED, RECORD OF	388-6
HOUSING AUTHORITIES (IC 36-7-18)	
INCREMENT TAX - FORESTRY LANDS	393-7
INFRACTION JUDGMENT FUND	354-5; 380-15
INNKEEPER'S TAX (IC 6-9)	
INSANE (See Psychiatric Persons)	
INSPECTION OF MOTOR VEHICLES PRIOR TO REGISTRATION	355-3
INSPECTOR OF WEIGHTS AND MEASURERS (See Weights and Measures)	393-2
INSTITUTION PLACEMENT OF CHILD	360-8 thru 10
INSURANCE	
Group Insurance Law (IC 5-10-8)	
Money Received for Covered Damages	381-5
Payment by Public Employers of Group Health Insurance Premiums	387-5
INTEREST, ALLOCATION TO GENERAL AND HIGHWAY FUNDS	370-5
INTEREST ON PAYMENTS FOR ROAD WORK (IC 36-1-12-17)	390-11
INTEREST ON PUBLIC CONTRACTS WHEN NOT PAID TIMELY	390-4 and 5
INTEREST RATES ON JUDGMENTS	394-3
INTEREST RATES ON TAX OVERPAYMENTS AND UNDERPAYMENTS	394-8 and 9
INTERGOVERNMENTAL AGREEMENTS (See Cooperative Undertakings Between Governmental Units)	
INTERNAL CONTROLS	388-2
INTERNET SITE OF STATE BOARD OF ACCOUNTS	363-5
INVESTMENTS (See Public Funds)	

JAILS

Prisoners - Employment of (IC 11-12-5-3)

JUDGES OF COURTS (See Courts)

JUDGES, SPECIAL (See Courts)

JURORS (See Courts)

LANDFILL CLOSURE/POST CLOSURE TRUST FUND 372-3

LATE PAYMENT FEES – COUNTY COURTS 394-7

LATE SURRENDER FEES 384-9

LAWS

2006 Digest 356
 2008 Digest 364
 2009 Digest 369
 2010 Digest 373
 2011 Digest 379
 2012 Digest 383
 2013 Digest 389

LAW ENFORCEMENT ACADEMY BUILDING FUND

Prosecutor's Fees - Credited to (IC 33-37-5-8)

LAW ENFORCEMENT CONTINUING EDUCATION FEES 393-7, 8 and 9

LAW ENFORCEMENT TRAINING PROGRAM

Appropriation by County of Travel Expense (IC 10-11-6-1)

LEASE PURCHASE AGREEMENTS 357-8 and 9
 360-14 and 15

LEAVE OF ABSENCE

Indiana National Guard or Reserves 363-4 and 5;
 393-9

LEAVE POLICIES - ELECTED OFFICIALS 360-7; 367-6

LEGAL ADVERTISING

General 381-3, 4 and 5
 Newspapers, Qualifications of 395-3; 372-8 and 9

Rates 354-3; 358-3; 360-3;
 366-3; 371-3; 376-3;
 381-3; 386-3, 9;
 391-13; 394-11

LEVY EXCESS FUND 382-9 and 10

LICENSES

Bail Agents and Recovery Agents Licenses	367-7
Hunting, Trapping, and Fishing	363-4
Liquor License - Transfers and Renewals	390-3 and 4
Transient Merchant IC 25-37	
Veteran's Exemption IC 25-25	

LICENSE PLATES

Governmental Owned Vehicles (IC 9-18-3-1)	
---	--

LIQUOR PERMITS

	390-3 and 4
--	-------------

LOANS BETWEEN FUNDS (IC 36-1-8-4)

	382-3 and 4
--	-------------

LOCAL ROAD AND STREET ACCOUNT – APPROVED USES OF DISTRIBUTIONS

	380-16 and 17
--	---------------

LUCRATIVE OFFICES

Attorney General Opinions	385-8
Holding of Two Lucrative Offices Prohibited	391-4

MANDATE OF FUNDS

	382-10 and 11; 384-7 and 8
--	-------------------------------

MEALS FOR PRISONERS – SHERIFFS

	354-23
--	--------

Rates (IC 36-8-10-7)

MEMBERSHIP DUES

	357-12
--	--------

MEMORIAL DAY EXPENSE (IC 10-18-8)

MENTAL HEALTH AND RETARDATION CENTERS

Community Mental Health Center (IC 12-29-2)	
Mental Retardation Center and other Developmental Disabilities Centers (IC 12-29)	

MENTAL PATIENTS (See Psychiatric Persons)

MILEAGE OF COUNTY OFFICERS (See County Officers)

Claim	370-3; 392-3
Rates	354-3; 370-2 381-3; 386-3; 391-3; 393-6

MILITARY FINES (See Court Martial Fines)

	392-2
--	-------

MOBILE HOMES (See Taxation)

MONIES FOUND ON DECEASED PERSONS

	385-3
--	-------

**MONTHLY REPORTS OF COUNTY TREASURER
AND CLERK OF THE CIRCUIT COURT**

	358-5
--	-------

MORTGAGE RELEASES (See Recorder)

MOTOR VEHICLES	
Inspection Prior to Registration	355-3
Overweight Vehicles (IC 9-20-18-12)	
Penalties Collected for Failure to Timely Register	372-9, 10 and 11
Allocation of	378-2, 3 and 4;
MOTOR VEHICLE EXCISE TAX (IC 6-6-5)	381-8
MOVING TRAFFIC VIOLATIONS	394-3 and 4
NEPOTISM	384-10 thru 27
NEW HIRES	360-8
NEWSPAPERS (See Legal Advertising)	
NONGOVERNMENTAL ORGANIZATIONS	
Expenses of	363-3
NUISANCE PROPERTIES – LIENS	390-8 and 9
OFFICIAL BONDS	
General Provisions	380-11; 397 13 thru17
Township Trustee (IC 5-4-1)	
OPEN DOOR LAW (IC 5-14-1.5)	
OPTICAL IMAGED CHECKS	362-6
OUTSTANDING WARRANTS (See Warrants)	
PARK AND RECREATION LAW (IC 36-10-3)	
Nonreverting Capital and Operating Fund	384-4 and 5
PARTIAL PAYMENTS OF CRIMINAL COURT COSTS AND FEES	360-13 and 14
PAYMENT OF EMPLOYEES DURING ABSENCE	
Due to Compensable Injury	360-10
PAYMENT OF PUBLICATION OF PUBLIC NOTICES - PENALTY FOR VIOLATION	357-5
PAYMENT TO BANK OF COMPENSATION DUE EMPLOYEES	387-4 and 5
PAYROLLS (See Salaries and Wages)	
PER DIEM TO MEMBERS OF AREA PLAN COMMISSION AND BOARDS OF ZONING APPEALS	357-9 and 10
PERSONAL EXPENDITURES PROHIBITED	367-5
PETITION	
Petition for a Public Question	363-6
Petition/Remonstrance vs Petition for a Public Question	367-8
PETTY CASH AND CHANGE FUNDS (IC 36-1-8-2 and 3)	384-6

PLANNING AND ZONING

Area Planning Departments (IC 36-7-4)

PLATS

Maintaining 357-4 and 5
 Recording of 363-2

POLITICAL AND PERSONAL EXPENDITURES PROHIBITED

POWERS OF ATTORNEY 381-5

PRECIOUS METAL DEALER REGISTRATION 392-8

PRESCRIBED FORMS – SPREADSHEET UTILIZATION TO GENERATE EXACT REPLICAS 385-8

PRISONERS

Expense of Trial of Inmates of State Penal Institutions -
 Paid by State (IC 33-37-2-4)

PROBATION OFFICERS

Salaries (IC 31-31-5-2)
 State Aid for Probation Services (IC 11-13-2)

PROBATION SERVICES FUND

Administrative Fee on Collections of Probation User's Fees 395-8; 382-6 and 8
 Adult Supplemental 382-6, 7 and 8
 Juvenile Supplemental 382 5 and 6

PROCUREMENT CARDS 394-8

PROCUREMENT OF SERVICES - ARCHITECTS, ENGINEERS, AND LAND SURVEYORS 354-3

PROPERTY, COUNTY (See County Owned Property)

PROSECUTING ATTORNEY

Bad Check Accounts 354-10
 Claims and Allowances 354-9
 Conferences Called by Attorney General, Expense
 for Attending 367-4
 Counties - Membership Dues 354-9 and 10
 Deferral Program 381-6
 Deputies - Salaries - Budget (IC 33-39-6-2) 354-8; 367-3 and 4

 Disciplinary Fees 357-12
 Disclosure Statement 354-9
 Disposal of Property 354-9
 Investigators (IC 33-39-4-1)
 Number of Employees and Salaries 354-8
 Office Space 354-8
 Pretrial Diversion Program 354-10 and 11
 Public Employees Retirement - Inclusion (IC 5-10.3-7-1)
 Purchases 354-9
 Salaries (IC 33-39-6-5)
 Schools and Conferences - Expense Attending 345-3
 Special Prosecutors 367-3; 382-8 and 9
 392-2; 393-14

PSYCHIATRIC PERSONS

Clothing Furnished by State Hospitals
(IC 12-24-6)

PUBLIC ACCESS COUNSELOR'S DECISIONS

371-6

PUBLIC FUNDS

Approved Depositories 358-4; 375-2
 Board of Finance, Members, Organization, Dates (IC 5-13-7) 354-5
 Contracts With Banks or Trust Companies for
 Services (IC 28-1-24)
 Daily Deposits Required 358-3 and 4;
 Deposit of 360-4; 381-6
 394-4
 371-4
 Investment Cash Management System
 Investments (IC 5-13-1)
 Investments in Repurchase Agreements 354-7
 Money Market Mutual Funds 370-6 and 7
 Safekeeping Receipts 375-3
 Temporary Loans
 Tax Anticipation Warrants or Notes
 (IC 36-2-6-18, 19 and 20)
 Temporary Advancements Between Funds (IC 36-1-8-4)

PUBLIC HEALTH NURSING ASSOCIATIONS - AID TO (IC 16-1-5.5)

PUBLIC NATURE OF RECORDS

363-4; 375-3;
387-3

PUBLIC NOTICE ADVERTISING

354-4 and 5; 368-2

PUBLIC OFFICIALS

Meetings Called by State Board of Accounts (IC 5-11-14-1)

PUBLIC RECORDS (See Commission on Public Records)

387-3

PUBLIC WORKS CONTRACTS (Also See Purchases) (IC 36-1-12)

Emergencies
 Gross Income Tax - Out-of-State Contractors (IC 6-2.1-6-1)
 Interest for Late Payments 374-4; 390-4,5
 Projects Less Than \$100,000 350-5 and 6
 Projects Over \$100,000 - Bond of Contractor 374-4 and 5
 Projects Over \$100,000 - Performance Bonds 374-5 and 6
 Projects over \$2,000,000 395-5
 Report of Construction and Service Contracts 374-6
 Retainage 385-4 and 5
 Use of Own Work Force
 Under \$150,000 370-3
 Wage Scale Provisions 372-4 and 5

PURCHASES (Also See Highway Purchases, Printing
 Contracts and Public Works Contracts)

Advertising 387-4
 Bids and Contracts - General Provisions of Law (IC 36-1-9) 380-4 thru 11
 393-9
 Cancellation or Rejection of Bids 368-3
 Computer Hardware and Software 393-15 and 16

PURCHASES (Also See Highway Purchases, Printing Contracts and Public Works Contracts) (Continued)	
Contracts Renewal	370-6
Department of Correction – Purchases from (IC 5-22-11)	
Emergencies	384-6 and 7
Intergovernmental Cooperative Purchasing (IC 36-1-7)	368-3
Legal Authority to Contract	396-3
Petroleum Products	390-5
Purchasing Law (IC 5-22-1)	
Specifications	393-9
 PURDUE ROAD SCHOOL	
Commissioners' Attending - Expenses Allowed (IC 8-17-7-7)	382-2 and 3
Highway Engineer and Highway Supervisor (IC 8-17-3-10)	
Surveyor (IC 36-9-8-2)	
 RAILROAD CROSSINGS	
Collection of Costs of Maintenance (IC 8-6-12-1)	
 RAINY DAY FUND	380-20 and 21; 390-10 and 11; 397-6
 REAL ESTATE, COUNTY (See County Owned Property)	
 REASSESSMENT FUND, INVESTMENT OF	384-7; 388-6
 RECORD OF HOURS WORKED	368-2; 388-6; 392- 7; 393-15; 397-3
 RECORDER	
Exempt Documents for Fees	378-5
Expunging of Records	
Mileage (See County Officers)	
Mortgage Fee	393-18
Nonconforming Fee	359-6
Questions from 2006 Annual Conference	355-7 thru 9
Questions from 2007 Annual Conference	361-1 and 2
Questions from 2008 Annual Conference	366-10 thru 13
Questions from 2009 Annual Conference	368-8 thru 10
Questions from 2010 Annual Conference	374-18 thru 22
Questions from 2011 Annual Conference	378-6 thru 8
Questions from 2012 Annual Conference	384-27 thru 31
Questions from 2013 Annual Conference	388-10 thru 13
Questions from 2014 Annual Conference	393-49 thru 50
Corrections to 2010 Q & A	396-3
Questions from 2015 Annual Conference	396-5 thru 8
Recording Copies	385-2
Salaries (See Salaries and Wages)	
Records Perpetuation Fund	354-13
Redacting of Social Security Numbers	355-6
Training	370-2
RECORDS (See Forms and Records)	
 RECORDS COMMISSION (See Commission on Public Records)	

REFUSE DISPOSAL (IC 36-9-30)	
REGISTRATION OF VOTERS (See Elections)	
REMOTE DEPOSITS	386-3
REPORTS OF NAMES AND COMPENSATION OF OFFICERS AND EMPLOYEES	381-3; 386-5; 391-4; 394-3
RETURN OF FUGITIVES (See Fugitives, Return of)	
RIGHT-OF-WAY GRANTS	
Assessment of Property (IC 6-1.1-4-14)	
SAFETY BELT VIOLATIONS	
Child Restraint System Penalties	
Seatbelt Violations	360-10 and 11; 385-10
SALARIES AND WAGES	
Assignment of Wages (IC 22-2-6)	
County Officers, Deputies, Employees	
Changes - After Being Fixed	358-5
Ordinance Fixing - Separate Ordinance	
Required (IC 36-2-5-3)	370-4
Direct Deposit	387-4 and 5
Group Health Insurance	387-5
Not Payable in Advance	363-4
Manner of Payment	363-3
Payroll Issues	395-8 and 9
Record of Hours Worked	368-2; 393-15
Township Officers and Employees (IC 36-6-6-10)	
SALES DISCLOSURE FEE AND FUND	388-3
SALES TAX - EXEMPTIONS	357-3
SANITARY LANDFILL (IC 36-9-30)	
Township - No Authority to Provide	
SCHOOL BUS TURNAROUNDS	377-3
SCHOOL FUNDS	
Investment of (See Public Funds)	
County Borrowing	393-3
SETTLEMENTS (See Taxation)	
SEWER CHARGES, COLLECTION OF DELINQUENT	
Penalties After Certification	360-5
Sewer Liens Paid to Counties	354-5
SEWER LIENS – RECORDING AND CERTIFYING	390-5 and 6

SHERIFF

Accident Report Fund	377-7
Buy Money	377-7
Cars Furnished by County (IC 36-2-13-10)	
Criminal History Information	395-4 and 5
Employment of Inmates of County Jail (IC 11-12-5-3)	
Extradition of Prisoners	377-6; 397-10
Federal Reimbursements for Housing Federal Prisoners	377-8
Handgun Licenses	358-6; 377-5 and 6
Inmate Trust Fund	377-3 and 4;
	384-3; 387-2 and 3
Jail Commissary Fund	367-9; 372-13;
	377-4 and 5; 384-3
Jail Commissary Fund, Copy of Ledger to County Council	378-5
Matrons - County Jail (IC 36-8-10-5)	
Meals for Prisoners (IC 36-8-10-7)	
Allowances	350-9; 354-23;
	359-13; 367-9;
	372-13; 377-9;
	382-14; 387-6
	393-12
Medical Care for Inmates	362-7; 393-14, 15
Merit Boards (IC 36-8-10-3)	395-10
Mileage - Except Return of Fugitives (See County Officers)	
Pension Plan (IC 36-8-10-12)	
Returning Prisoners - Allowance for (IC 35-33-14-3)	
Salaries (See Salaries and Wages)	
Salary Contracts	388-5
Service of Process Fees	355-5
Social Security Incentive Payments to Counties	363-5; 377-8
Telephone Fees	377-7
Uniforms Furnished by County (IC 36-8-10-4)	
Vehicle Inspection Fund	377-3

SICK LEAVE

Law (IC 5-10-6-1)	
-------------------	--

SINGLE AUDIT (A-133)

	357-4
--	-------

SMALL CLAIMS CASES – TRAIL BY JURY

	367-5
--	-------

SMALL CLAIMS PROCEEDINGS - APPEARANCE BY LEGAL
COUNSEL FOR COPORATIONS (Small Claims Rule 8)

	362-3
--	-------

SOCIAL SECURITY

Rate 2006	354-3
Rate 2007	358-2
Rate 2008	360-3
Rate 2009	366-2

SOCIAL SECURITY (Continued)	
Rate 2010	371-2
Rate 2011	376-2
Rate 2012	381-2
Rate 2013	386-2
Rate 2014	391-2
Rate 2015	394-2
SOIL AND WATER CONSERVATION DISTRICTS	
Employees	384-7
Expenses	385-3
SOLID WASTE DISPOSAL (IC 36-9-30)	
Solid Waste Management Districts	374-2 and 3
State Solid Waste Management Fees	375-5 and 6
Solid Waste Collection and Disposal	354-4
SPECIAL JUDGES (See Courts)	
SPECIAL PROSECUTOR	382-8 and 9
STATE EMPLOYEES	
Garnishments of Wages to Pay Child Support and Small Claims Judgments	359-3
STATE BOARD OF ACCOUNTS INTERNET ADDRESSES	
STATE DEPARTMENT OF CORRECTIONS HOUSING REIMBURSEMENTS	360-5; 392-7
STATE GAMING FUND – REVENUE SHARING	390-11
STATE GRANTS	360-8
STATE OWNED LAND	
Removal of Taxes (IC 6-1.1-36-7)	
STATE REVOLVING FUND	395-9
STATEMENT OF WAGES AND COMPENSATION - PUBLICATION	358-3; 360-3 366-3; 371-3 371-3; 376-3 381-2; 386-2; 391-3; 394-2;
STATEMENT OF RECEIPTS AND DISBURSEMENTS - PUBLICATION	358-3
SUPERINTENDENT OF SCHOOLS	
Election (IC 20-23-2-1)	
SURETY BONDS	
SURPLUS TAX (See Taxation)	
SURVEYOR	
Compensation	393-4 and 5; 388-6
Corner Perpetuation Fund	388-5
Mileage (See County Officers)	

TAX ADJUSTMENT BOARD

- Appointment of Members (IC 6-1.1-29-1 and 2) 395-3
- Family and Children Fund Rate (IC 6-1.1-18-3)

TAXATION

- Appeals on Assessments, Handling 374-7 and 8
- Assessments
 - Property Affected by Disaster (IC 6-1.1-4-11)
 - Registration Notice Failure to File [IC 6-1.1-5-15(g)]
 - Rehabilitated Property (IC 6-1.1-12-18 to IC 6-1.1-12-25)
- Weed Cutting 390-7 and 8
- Cancellation of Taxes (IC 6-1.1-36-7)
- Certificate of Error (IC 6-1.1-15-12)
- Certificate of Payment - Issuance of License (IC 25-1-1-1)
- Collecting Agents - Banks (IC 36-2-10-19)
- Computer Accounting System - Approval of (IC 5-11-12-1)
- Death and Mortgage Release Lists (IC 16-37-3-9) (IC 36-2-11-24)
- Delinquent Tax
 - Governmental Officers and Employees (IC 6-1.1-22-14 to 6-1.1-22-17) 376-5
 - Include on Current Tax Statement (IC 6-1.1-22-8)
 - Public Utilities 390-3
 - Tax Judgments - Calculation of Interest Rates 366-3; 394-3
 - Tax Judgments - Collection by Treasurer 359-6
- Dog Tax (See Dog Tax)
- Duplicates
 - Delivery to Treasurer by March 1 (IC 6-1.1-22-3)
- Economic Development Income Tax 355-4 and 5
- Excise Tax Accounting 392-8 and 9; 393-11 thru 13
- Levies and Rates
 - Notice by County Auditor to Governmental Units 360-12 and 13
 - Tax Adjustment Board (See Tax Adjustment Board)
 - See Also Cumulative Funds
- Liability Under Twenty-Five Dollars (\$25.00) 358-4
- Minimum Tax Bills 382-10
- Mobile Homes (IC 6-1.1-7-1)
- NSF Checks 397-8 and 9
- Period for Payment of Taxes (IC 6-1.1-7-7 and IC 6-1.1-22-9)
- Postponement to Next Day Where Last Collection or Return Date Falls on Saturday, Sunday or Holiday (IC 6-1.1-37-10)
- Professional Appraisers (IC 6-1.1-4-17 to IC 6-1.1-4-20)
- Property Acquired by School Corporation 360-12
- Property Tax Replacement Credit and CVET Distributions 345-13
- Real Estate Transfers (IC 6-1.1-5-4)
- Reassessment Fund (IC 6-1.1-4-27.5 and IC 6-1.1-4-28.5)
- Refunds of Tax
 - Erroneous Tax - Basis - Claim Form 360-11 and 12
 - Interest on Refunds (IC 6-1.1-26-5) 391-7
- Returns - Failure to File - Penalties (IC 6-1.1-37-7 and IC 6-1.1-37-9)

TAXATION - (Continued)

Settlements

- Advance - Limit on - Procedure 397-9 and 10
- Certification of Collections by Treasurer
(IC 6-1.1-27-2)
- Fall Taxes Collected Before May 10 360-4

- Sewer Charges - Collection of Delinquent Assessments
- Statements - Mailing by Treasurer (IC 6-1.1-22-8)
- State Owned Lands - Cancellation of Tax (IC 6-1.1-36-7)
- Surplus Tax Fund

359-3; 367-5
and 6; 391-5

Transfers (See Transfer Books)

TAX INCREMENT FINANCING - STATE BOARD OF ACCOUNTS PROGRAM

355-4

TAX SALES

- Auditor's Bid for County
- Sale of Property Acquired (See County Owned Property)

- Auditor's Duties Prior to Sale 397-3 thru 5
- Erroneous Sale - Refunds 397-5
- Failure to Pay Bid 397-5
- General Article 374-9 thru 16
- Invalid Tax Sale - Refund of Purchase Money 360-12
- Minimum Sales Price 370-6
- Partial Payments 353-3; 393-15;
397-3;
393-6 and 7
- Record of Tax Sales (IC 6-1.1-24-1)
- Redemption - Period and Amounts Payable
(IC 6-1.1-25-1 and IC 6-1.1-25-2)
- Tax Sale Surplus Fund 357-5

TEMPORARY LOANS

- Law (IC 36-2-6-18)
- Loans (Advances) Between Funds (IC 36-1-8-4) 360-7 and 8

TITLE IV-D INCENTIVE PAYMENTS

387-4

TORNADO/FLOOD DISASTER RELIEF FUNDS - ACCOUNTING PROCEDURES

374-3

TOWNSHIP TRUSTEE

- Salaries (IC 36-6-6-10)

TRANSFER BOOKS

- Transfer of Property - Tax Identification
Numbers (IC 36-2-9-18)

TRANSIENT MERCHANTS LICENSE

357-5 thru 8

TRAVEL EXPENSE

- Mileage Claims 354-12 and 13
- Reimbursements 393-10
395-8; 354-11
- State Called Meetings 382-3

TREASURER

Mileage (See County Officers)	
Monthly Report	358-5
Depository's Certificate of Balances – Monthly Financial Reports (IC 36-2-10-16)	
Questions from 2006 Annual Conference	357-13 thru 17
Questions from 2007 Annual Conference	361-2 thru 4
Questions from 2008 Annual Conference	368-3 thru 5
Questions from 2009 Annual Conference	370-17 thru 20
Questions from 2010 Annual Conference	375-9 thru 11
Questions from 2011 Annual Conference	380-36 thru 38
Questions from 2012 Annual Conference	385-12 thru 15
Questions from 2013 Annual Conference	390-13 thru 20
Questions from 2014 Annual Conference	393-39 thru 40
Salaries (See Salaries and Wages)	

TUBERCULOSIS PATIENTS

Care and Treatment - Payment of Cost (IC 16-24-1-21 thru 23)	
--	--

UNCLAIMED PROPERTY	360-6
--------------------	-------

UNCLAIMED WARRANTS (See Warrants)

UNDERGROUND STORAGE TANK (IC 13-23-2)

UNIFORM ELECTRONIC TRANSACTIONS ACT	374-8 and 9
-------------------------------------	-------------

UNITED STATES SECURITIES

Investments in (See Public Funds)	
-----------------------------------	--

VACATION AND SICK LEAVE OF EMPLOYEES

Breaks for Expressing Milk	378-4
Law (IC 5-10-6-1)	
Written Policy	378-4

VEHICLE INSPECTION FUND	372-5
-------------------------	-------

VETERANS' BURIAL ALLOWANCES (See Burial of Members of
Armed Forces)

VETERANS' FREE PEDDLER'S LICENSES

Free (IC 25-25-2-1)	
---------------------	--

VOTING PLACES, NOTICE OF	372-5
--------------------------	-------

WARRANTS

Outstanding - Cancellation of	395-4; 376-3 and 4
	394-5
Returned Checks	367-5

WEED CUTTING	390-7 and 8
--------------	-------------

WEIGHTS AND MEASURES INSPECTOR

Compensation and Expense (IC 24-6-3-3)	393-2
--	-------

YEAR END DUTIES	386-3 and 4
-----------------	-------------