

CHAPTER 5 OFFICIAL RECORDS AND FORMS

The official records and forms required to be used by the county recorder fall in the following two categories:

- (a) Those prescribed by the State Board of Accounts and computerized records approved for use by the county.
- (b) Those prescribed by statute, where the wording of the record or form is specified in the statute or has been designed pursuant to statute.

Samples of all records and forms prescribed by the State Board of Accounts have been furnished each printer holding county contracts. Insist that the printer furnish only those that are prescribed and which conform to the legal requirements of the law. In the event there is some uncertainty as to the proper wording or design of any record or form, consult the State Board of Accounts and request a specimen of the record or form.

The State Board of Accounts is charged by law with the responsibility of prescribing and installing a system of accounting and reporting which shall be uniform for every public office and every public account of the same class. [IC 5-11-1-2]

Counties are required by law to use the forms prescribed by this department. However, if it is desirable to use a different form or to have a prescribed form modified to conform to local conditions, a written request and a copy of the proposed form may be submitted to the State Board of Accounts for approval. No form should be printed and placed in use, other than a prescribed form, without prior approval.

As a result of advances in computer technology, some computer hardware, software and application systems can now produce exact replicas of the forms prescribed by the State Board of Accounts and documented in the Accounting Manuals which this agency provides to governmental units. Approval of State Board of Accounts is not required for exact replicas of prescribed forms.

Several software vendors have been able to take advantage of the newer technologies while other vendors have been unable to replicate prescribed forms. Certainly the prescribed form replication is the preferred approach from our audit position. However, in an effort to accommodate local units of government, the State Board of Accounts offers the following alternative.

Decisions regarding the participation of counties with vendor software systems are the responsibility of the elected governing body of the county in accordance with statutory authority. Accordingly, a governing body, if desiring to use forms generated by a particular software program or package, may pass a resolution so stating their preference. The resolution and a letter (Sample letter on page 5-3) would be sent to the State Board of Accounts for compliance with applicable statutes and regulations and to provide assurance that the county does indeed desire to use the forms. The forms submitted should be a facsimile of the prescribed system (headings and titles, etc.). Otherwise, a cross reference to the prescribed form intended to be replaced should be submitted. The State Board of Accounts' approval is based upon compliance with the conditions outlined later in this chapter and reviewed during the audits of the county. Thereafter, other counties may use any forms previously approved for the original county using that particular software program (assuming compliance with the form approval conditions outlined).

Summarization of the new form approval process:

1. Board of County Commissioners "A" passes a resolution in a public meeting stating the desire to use forms generated by a specific software program.

2. A copy of the resolution along with information in the sample letter (Page 5-3) is sent to the State Board of Accounts by county "A" along with a sample of all reports and forms of the system. The forms submitted should be similar to the prescribed system (headings and titles, etc.). Otherwise, a cross-reference to the prescribed form intended to be replaced must be submitted.

3. County "A" receives an approval letter from the State Board of Accounts and begins using the forms without any further approvals in the future unless the forms change.

4. Counties "B", "C", etc., send to the State Board of Accounts the same type of resolution and sample letter, (no forms are sent to the State Board of Accounts). Counties "B", "C", etc., adhere to the form approval conditions and recommendations made during audits and begin using the forms without further approvals in the future unless the forms change. **Previously approved forms for that system do not have to be sent in for approval.** Counties "B", "C" etc., will not receive approval letters as they have agreed to abide by the conditions listed in the "The County Bulletin".

We are hopeful this process will provide an innovative procedure to save time and expense by counties while still complying with statutory and regulatory requirements.

Any forms not previously reviewed and approved by the State Board of Accounts would need to go through the traditional form approval process, by sending the written request for approval and a copy of the proposed form.

The following records and forms have been prescribed by the State Board of Accounts for use of county recorders:

	<u>County Form No.</u>	<u>Illustrated on Page</u>
Fee and Cash Book	3 (Rev. 1985)	5-6
Uniform Commercial Code Journal of Cash Receipts	3A (Rev. 1987)	5-7
Report of Collections	362 (Rev. 1987)	5-8
Register of Farm Names	66 (1914)	5-9
Application for Registration of Farm Name	67 (1914)	5-10
Certificate of Registration of Farm Name	68A (1914)	Not Illustrated
Abstract of Old Age Assistance Certificates	124A (1936)	5-11
Record of Instruments Copied or Proofed	138 (Rev. 1997)	5-12
Check	140 (Rev. 1960)	5-13

The following records and forms are prescribed by statute:

	<u>Indiana Code Reference</u>
Entry Book	IC 36-2-11-9
Deed Record	IC 36-2-11-8
Mortgage Record	IC 36-2-11-8
County Cemetery Record (Deeds)	IC 23-14-34
Quiet Title Record	IC 32-30-3-17
Miscellaneous Record (No specific statute prescribing record but several statutes mention recording in "Miscellaneous Record" - See IC 32-28-3-5; 36-2-11-19; 36-2-11-22)	

	<u>Indiana Code Reference</u>
Plat Books	IC 36-2-17-5
Official Bond Register	IC 5-4-1-5.1
Record of Partnerships and Firm Names	IC 23-15-1-1
Record of Discharges From U.S. Military or Naval Service	IC 10-5-4-1
General Index of Deeds	IC 36-2-11-12
General Index of Mortgages	IC 36-2-11-12

In addition to the foregoing prescribed records, many counties have installed other records in which instruments are recorded, most of which are merely subdivisions of the deed, mortgage and miscellaneous records. Among the records used in some counties are: Mechanics Lien Record, School Fund Mortgage Record, Oil and Gas Lease Record, Release Record (for release of mortgages and other liens), and Partition Record. To this list may be added other special records in use in some counties. However, as pointed out, these records are only subdivisions of the basic deed, mortgage and miscellaneous records, and are not necessarily used in all counties.

The proper use of the foregoing records is discussed in Chapters 6 and 7.

ELECTRONIC STORAGE

IC 36-2-17-17 permits county recorders to substitute an electronic storage medium for any book. If information is entered in an electronic storage medium the system must be capable of retrieval and/or reproduction of the information during normal business hours.

SAMPLE LETTER

LETTERHEAD
OF
GOVERNMENTAL UNIT

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

Re: Form Approvals

The **(NAME OF GOVERNING BODY)** passed the attached resolution concerning usage of forms for the **(NAME OF GOVERNMENTAL UNIT)**.

The **(NAME OF GOVERNING BODY)** is ultimately responsible for all forms and systems to be used. Accordingly, we are requesting to be authorized to use the forms and systems provided (1) for **(NAME OF COUNTY WHICH FIRST RECEIVED AN APPROVAL)** as these forms were approved by your office in writing as of **(DATE OF ORIGINAL APPROVAL)**. We will abide by the form approval requirements as stated in the "The County Bulletin" and during audits by the State Board of Accounts.

The **(NAME OF GOVERNING BODY)** will notify you in writing if desiring to discontinue use of the system approved. Any forms that are not in an inclusive approved package would still need to be approved by your office. Furthermore, if we desire to use any forms which have changed since the original approval above, and those forms have not received a written approval from your office, we will immediately submit those forms for approval.

We also understand the process of a letter and resolution are not an attempt to provide preferential treatment to any vendor but instead are an effort to expedite the form approval process required by statute and regulation. Finally, we are aware that any system or hardware changes initiated by a vendor and the resultant costs, are vendor, market or consumer demand driven.

(PRESIDENT OR CHAIRMAN OF THE GOVERNING BODY)

(DATE)

(ELECTED OFFICE HOLDER)

(DATE)

(1) The first county approved would have a period after the word "provided" and the rest of the sentence would be deleted. All other counties requesting use of that system should show the information stated after the word "provided".

Form Approval Conditions

1. The State Board of Accounts has reviewed the titles and fields presented, but not the data and formulas used in the computerized accounting system. The forms and system will be subject to further review and/or recommendations during the audits of County to allow for on-site review as well as to ensure compliance with current statutes.
2. Any other forms necessary to complete the system shall be submitted to our office for approval. You shall continue to maintain all prescribed forms not otherwise covered by an approval.
3. All transactions that occur in the system must be recorded. Transactions can be maintained on-line, on back up tapes, microfilmed, or printed on hardcopy. These transactions include, but are not limited to, all input transactions, transactions that generate receipts, transactions that generate checks, master file updates, and all transactions that affect the ledgers in any way. The system must be designed so that changes to a transaction file cannot occur without being processed through an application.
4. The ability must not exist to change data after it is posted. If an error is discovered after the entry has been posted, then a separate correcting entry must be made. Both the correcting entry and the original entry must be maintained.
5. If the unit owns the source code, sufficient controls must exist to prevent unauthorized modification. If the unit does not own the source code, the vendor shall provide representatives of the State Board of Accounts with access to all computer source codes for the system upon request for audit purposes. In addition, the vendor shall provide representatives of the State Board of Accounts with a document describing the operating system used, the language that the source code is written in, the name of the compiler used, and the structure of the data files including data file names, data file descriptions, field names, and field descriptions for the system.
6. Any receipts, checks, purchase orders, or other forms that require numbering shall be either prenumbered by an outside printing supplier or numbered by the units computer system with sufficient controls installed in the system to prevent unauthorized generation of the form or duplication of numbers.
7. All receipts must be either in duplicate or recorded in a prescribed or approved register of receipts.
8. All checks must be either in duplicate or recorded in a register of checks generated by the computer.
9. "Approved by State Board of Accounts for County, 20__" shall be printed on each approved form furnished by a printing supplier.
10. This letter and the attached approved form must be permanently retained and available for review and audit.

RECORDER'S FEE AND CASH BOOK

Date Received Yr 20 Mo. Day	Instrument Number	NAME	RECEIPTS							RECEIPTS		DISBURSEMENTS					
			Deeds and Other Conveyances	Surveyor's Corner Perpetuation	Mortgages and Other Liens	Releases And Assignments	Uniform Commercial Code	Copies of Instruments			Other Fees	Total	Date 20 Mo. Day	Check No.	Amount		
1		<i>Brought Forward</i>	279 00	39 00	315 00	92 00	113 50	31 50					158 00	1,028 00			
2	11 30	1234 John Doe	5 50	1 00										6 50			
3	11 30	1235 1st National Bank			7 00									7 00			
4	11 30	Mary Smith						9 00					1 00	10 00			
5	11 30	1236 1st National Bank				5 00								5 00			
6	11 30	John Jones						1 50					1 00	2 50			
7																	
8	11 30	UCC						21 50						21 50			
9																	
10		Total Today	5 50	1 00	7 00	5 00	21 50	10 50					2 00	52 50			
11															11 30	152	1,080 50
12																	
13																	
14																	
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37																	
38		Total Receipts For Month To Date	284 50	40 00	322 00	97 00	135 00	42 00					160 00	1,080 50			
39		Total Disbursements For Month To Date	284 50	40 00	322 00	97 00	135 00	42 00					160 00	1,080 50			
40		<i>Balance Carried Forward</i>															

SAMPLE

REPORT OF COLLECTIONS

To County Auditor
(Title of Officer)

Your County
(Governmental Unit)

Your, Indiana
(County)

Collections for Period November 1, 2000 to November 30, 2000

Description	Fund to be Credited	Collections This Period	Prior Collections	Year to Date Collections
<i>Deeds and Other Conveyances</i>	<i>County General</i>	284 50	1,200 00	1,484 50
<i>Mortgages and Other Liens</i>	<i>County General</i>	322 00	1,500 00	1,822 00
<i>Releases and Assignments</i>	<i>County General</i>	97 00	800 00	897 00
<i>Uniform Commercial Code</i>	<i>County General</i>	135 00	900 00	1,035 00
<i>Other Fees</i>	<i>County General</i>	160 00	1,000 00	1,160 00
<i>Sub Total</i>		998 50	5,400 00	6,398 50
<i>Surveyor's Corner Perpetuation</i>	<i>Surveyor's Corner Perpetuation</i>	40 00	600 00	640 00
<i>Copies of Instruments</i>	<i>Recorder's Corner Perpetuation</i>	42 00	400 00	442 00
Total Amount Collected		1,080 50	6,400 00	7,480 50

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

Dated this 30th day of November, 2000

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

Your Friendly Recorder
(Signature)

County Recorder
(Title of Officer)

No. 1130

5-10

Application for Registration of Farm Name

I, _____ U. R. Welcome _____, residing in

_____ Greene Township _____, County of _____ Parke _____

State of Indiana, hereby apply for the registration of the name

_____ Pine Knob _____ *as the registered farm name*

of the following described premises, of which I am the owner, to wit:

The Northwest Quarter of the South East Quarter of Section 15,
Township 16 North, Range 6 West containing 40 acres.

SAMPLE

*This application is made pursuant to an Act of the General Assembly
of the State of Indiana, approved February 19, 1913.*

_____ U. R. Welcome _____

Date _____ April 16, _____ 20 00

Prescribed by State Board of Accounts

County Form No. 138 (Rev. 1997)

Date of Request _____, 20__

Identification _____

Record _____ To:

No. _____ Page _____

You are hereby requested to prepare or proof and certify _____ (copy) (copies) of:

_____ Pages @ _____ \$ _____

Certificate Fees _____

Total Fee

SAMPLE

Prepared _____, 20__

(Signature of Requester)

Fee Paid _____, 20__

Will call for on _____, 20__

Receipt Number _____

Mail to _____

Payment Type / /
 Cash Check MO

Address _____

Prescribed by State Board of Accounts

County Form No. 140 (Rev. 1960)

Sample, Ind.

RECORDER

Sample

County

No. 00000

November 30, 20 00

Pay to the
Order of

County Auditor, Sample County

\$ 1,080.50

One Thousand eighty and 50/100 -----

Dollars

100

For Recorder's Fee

A Public Depository

SAMPLE

Your Friendly Recorder
Recorder

(Original Copy)