

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2016

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YEAR END DUTIES

The following is a listing of duties and reports that occur each year end. All of the articles have been published in this issue.

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STATE BOARD OF ACCOUNTS INTERNET ADDRESSES

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FEDERAL AND STATE MILEAGE RATES

Beginning on January 1, 2017, the Federal business mileage rate is 53.5 cents per mile. The State mileage rate is 38 cents per mile as of the date of this publication.

CANCELLATION OF WARRANTS – OLD OUTSTANDING CHECKS

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

Not later than March 1 of each year, the clerk-treasurer shall prepare, or cause to be prepared, a list in duplicate of all checks outstanding for two or more years as of December 31 last preceding. The original copy shall be filed with the city or town council and the duplicate copy maintained by the clerk-treasurer of the city or town. The clerk-treasurer shall enter the amounts so listed as a receipt to the fund or funds upon which they were originally drawn and remove the checks from the list of outstanding checks. If the fund from which the check was originally drawn is not in existence or cannot be ascertained, the amount of the outstanding check shall be receipted into the general fund of the city or town.

ENCUMBERED APPROPRIATIONS – BALANCE AVAILABLE

With the opening of a new budget year and a new set of ledgers, it is to the advantage of a municipality to review the unpaid purchase orders and contracts which remain on the ledgers as “encumbered.”

Unpaid purchase orders and those items under contract are to be added for each appropriation account and the total carried to the new 2017 corresponding account. The actual unpaid amount of the purchase orders or contracts should be totaled and shown as a separate amount on the appropriation ledger sheet for 2017, with proper explanation, and added to the 2017 appropriation for the same purpose. By properly carrying out this procedure, the 2017 budget will not be expected to stand any expense not anticipated in making the budget.

We suggest the proper officials of the city or town make a listing of these encumbered items and make it part of their minutes in their last business meeting of the year. The Department of Local Government Finance should be sent a copy of the listing.

Keep in mind the appropriations encumbered and carried forward can be used for no other purpose other than the purchase order or the contract for which they were appropriated.

DORMANT FUND BALANCES-TRANSFERS AUTHORIZED

IC 36-1-8-5 gives city and town councils authority to order the transfer to the general fund or rainy day fund any unused and unencumbered balance in any fund raised by a general or special tax levy, the purposes of which have been fulfilled. This action may be taken by a city or town council at any public meeting.

IC 36-1-8-5 states in part:

“(a) This section applies to all funds raised by a general or special tax levy on all the taxable property of a political subdivision.

(b) Whenever the purposes of a tax levy have been fulfilled and an unused and unencumbered balance remains in the fund, the fiscal body of the political subdivision shall order the balance of that fund to be transferred as follows, unless a statute provides that it be transferred otherwise....

(2) Funds of a municipality, to the general fund or rainy day fund of the municipality.”

ANNUAL OPERATIONAL REPORT OF LOCAL ROAD AND STREET OPERATIONS

Indiana Code 8-17-4.1 requires an operational report shall be prepared by all cities and towns having a population of 20,000 or more with road and street responsibilities. The report shall be prepared on forms prescribed by the State Board of Accounts and must disclose all information considered necessary to reflect the financial condition and operations of the department.

A copy shall be filed with the Indiana State Board of Accounts, the governing body of the municipality, LTAP, and the Planning Division of the Indiana Department of Transportation (INDOT) by June 1 of the year next following the operations report year. The report shall also be made available to the public and to the press.

The annual operational report shall be prepared and filed on City and Town Form Number 225, entitled Highway (Local Road and Street) Annual Report. A copy of the form can be obtained on our website at www.in.gov/sboa by clicking on "Political Subdivision", then either "Cities" or "Towns", then "Electronic Forms".

INDOT issued a memo dated November 1, 2016, encouraging all local entities (even those not required to by IC 8-17-4.1) to file the appropriate information annually with INDOT's Financial Management Unit. Specific questions regarding the INDOT memo can be addressed to financialmanagementunit@indot.in.gov

FIRE PROTECTION CONTRACTS WITH VOLUNTEER FIRE COMPANIES

IC 36-8-12-3 authorizes cities and towns to enter into agreements with one or more volunteer fire companies that maintain adequate firefighting service for the use and operation of firefighting apparatus and equipment owned by the volunteer fire company, including the service of operators of the apparatus and equipment.

IC 36-8-12-4 states the contract must provide an amount determined by negotiation between the municipality and volunteer fire company. The consideration must include the amounts the unit is required to pay under IC 36-8-12 for insurance premiums and clothing, automobile, and other allowances.

FIRE PROTECTION CONTRACTS WITH VOLUNTEER FIRE COMPANIES (Continued)

If the contractual agreement is properly drawn, the problem of the governmental unit reporting clothing and auto allowances to the Internal Revenue Service and the Indiana Department of Revenue may be eliminated. Since the contractual payments are lump sum to the volunteer fire company, the volunteer fire company assumes the responsibility for making the payments of allowances to the volunteer firefighters and for reporting of such payments.

Year end is a good time to review existing contracts for fire protection. If renewals or changes in contracts are necessary, such renewals or changes should be made under the guidance of the city or town attorney. All agreements for fire protection should be in writing and the agreements must be preserved as any other public documents. There is no statutory authority to make contractual payments to volunteer fire companies unless an agreement has been entered into.

CERTIFIED REPORT OF NAMES, ADDRESSES, DUTIES, AND COMPENSATION OF PUBLIC EMPLOYEES

All cities and towns 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.

Such report must indicate whether the city or town offers a health plan, a pension, and other benefits to full-time and part-time employees. In addition, as a part of the report, each city or town must upload a copy of the policies adopted under IC 36-1-20.2 (Nepotism) and IC 36-1-21 (Contracting).

The report is to be filed electronically on the Gateway portal with the State Board of Accounts. The Attestation Statement must be signed by the official and mailed within five days of submission on Gateway.

The Department of Local Government Finance may not approve a city or town's budget or any additional appropriations for the ensuing calendar year unless such report is filed and the Nepotism and Contracting policies have been implemented.

CERTIFICATION OF NAMES AND ADDRESSES TO COUNTY TREASURER

IC 6-1.1-22-14 states that on or before June 1 and December 1 of each year, the disbursing officer of each political subdivision shall certify the name and address of each person who has money due the person from the political subdivision to the county treasurer of each county in which the political subdivision is located. Upon the receipt of this information, the county treasurer shall search the records to ascertain if any person so certified is delinquent in the payment of property taxes.

IC 6-1.1-22-15 states that if the county treasurer finds that a person whose name is certified to him under 6-1.1-22-14 is delinquent in the payment of taxes, he shall certify the name of that person and the amount of delinquency to the official of the political subdivision who is to make payment to the person. The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer. (Our emphasis)

ANNUAL FINANCIAL REPORT

IC 5-3-1-3 provides that each city controller or city and town clerk-treasurer shall have published an annual report of the receipts and expenditures of such city or town within 60 days after the close of each calendar year.

IC 5-11-1-4 requires such reports to be filed electronically on the Gateway portal with the State Board of Accounts no later than sixty (60) days after the close of the year. The Attestation Statement must be signed by the official and mailed within five days of submission on Gateway.

The Cash and Investments Combined Statement of the annual report is to be published one time in two newspapers unless there is only one newspaper in the city or town, in which case publication in the one newspaper is sufficient. If no newspaper is published in the city or town, then publication is to be made in a newspaper published in the county in which the city or town is located and that circulates within the city or town.

The Cash and Investments Combined statement to be advertised is located in the Annual Report Outputs section under Advertising Outputs.

The Department of Local Government Finance may not approve the budget or a supplemental appropriation of a city or town until the city or town files an annual report for the preceding calendar year.

PUBLICATION OF ANNUAL REPORT IN PAMPHLET FORM SECOND CLASS CITIES

IC 36-4-10-5(b)(5) requires the city fiscal officer of a second class city to “submit under oath to the city legislative body a report of the accounts of the city published in pamphlet form and showing revenues, receipts, expenditures, and the sources of revenues.” Please note that this statute does not apply to Towns or Third Class Cities.

ATC EXCISE TAX

IC 7.1-4-9 requires all license fees paid in connection with the issuance of a beer retailer's permit, a beer dealer's permit, a liquor retailer's permit, a supplemental caterer's permit, a liquor dealer's permit, a wine retailer's permit and a wine dealer's permit that are received by the Alcohol and Tobacco Commission are to be deposited with the treasurer of state for deposit into an excise fund. Thirty-three percent (33%) of the moneys in the excise fund shall be paid into the general fund of the treasury of the city or town in which the retailer's or dealer's licensed premises are located and shall be budgeted according to law.

Distribution of the ATC Excise Tax shall be made by the auditor of state semiannually on the first day of June and first day of December of each year.

ATC GALLONAGE TAX

IC 7.1-4-7 requires the Alcohol and Tobacco Commission to deposit four cents (\$0.04) of the beer excise tax collected on each gallon of beer or flavored malt beverage; one dollar (\$1) of the liquor excise tax collected on each gallon of liquor; twenty cents (\$0.20) of the wine excise tax collected on each gallon of wine; the entire amount of malt excise tax collected, and the entire amount of hard cider excise tax collected into the state general fund for distribution to the state (50%) and cities and towns (50%).

The sum set aside for cities and towns shall be allocated to a city or town based upon the basis that the population of the city or town bears to the total population of all cities and towns of the state.

The auditor of state shall, on the first day of April of each year and quarterly thereafter, distribute these amounts to the general fund of the treasury of the city or town.

PAYMENT FOR STREET LIGHTING FROM MOTOR VEHICLE HIGHWAY FUND

In Official Opinion No. 20 of 1950 the Attorney General held that if the installation of ornamental street lighting is a matter of traffic safety, it is within the permission of the statute. Whether it is a matter of traffic safety is a question of fact to be determined in each instance from all the surrounding facts and circumstances.

Based upon the foregoing, it is our audit position that if in the written opinion of a city or town attorney it is held that street lighting is a matter of traffic safety, we would not take exception to a city or town using motor vehicle highway funds for such a purpose.

STATE DISTRIBUTIONS

The following is a listing of the state distributions which most cities and towns receive along with the applicable state account number, account name, frequency of distribution, and city and town fund to which the distribution should be receipted:

<u>State Account Number</u>	<u>Account Name</u>	<u>Distribution</u>	<u>City or Town Fund</u>
9000/579800/190100	Motor Vehicle Highway	Monthly	Motor Vehicle Highway
9000/579800/190700	Local Road and Street	Monthly	Local Road and Street
9000/579800/190800	ATC Excise (Permit Fees)	Semiannual	General
9000/579800/191200	ATC Gallonage	Quarterly	General
9000/579800/192000	Cigarette Tax-General	Semiannual	General
9000/579800/192200	Cigarette Tax – CCI	Semiannual	Cumulative Capital Improvement
9000/579800/192500	Accelerated MVH #1	Monthly (1)	Motor Vehicle Highway
9000/579800/192600	Accelerated MVH #2	Monthly (1)	Motor Vehicle Highway

(1) These distributions will be received in August, September, October and November or until the state has accumulated \$25,000,000.

Any questions should be directed to the Settlement Deputy of the Auditor of State's office at (317) 232-3309.

CONSTRUCTION OF SIDEWALKS

Following is a listing of funds and appropriations from which costs of constructing sidewalks adjacent to city and town streets may be paid.

1. Current appropriation in the city or town general fund;
2. Voluntary contributions from property owners;
3. Current appropriation of proceeds from a general obligation bond issue which will be retired over a period of years by general taxation;
4. Current appropriation in the (Municipal) Cumulative Capital Development Fund if approved as one of the fund purposes (IC 36-9-15.5);
5. Current appropriation in the Cumulative Capital Improvement Fund (tax levy) [IC 36-9-16];
6. Current appropriation in the Cumulative Capital Improvement Fund (cigarette taxes) [IC 6-7-1-31.1];
7. Current appropriation in the Cumulative Street Fund (IC 36-9-16.5);
8. Special assessment under the General Improvement Fund (IC 36-9-17);
9. Special assessment under the Municipal and County Barrett Law Fund (IC 36-9-36);
10. Special assessment under the Municipal Barrett Law Fund (IC 36-9-37);
11. Barrett Law Revolving Fund established pursuant to IC 36-9-37-46;
12. Special Assessment under the Municipal Improvement District Law (IC 36-9-38);
13. Current appropriation in the Motor Vehicle Highway Fund (IC 8-14-1-5 and Attorney General Official Opinion No. 64 dated November 22, 1965); and
14. Current appropriation in the Local Road and Street Fund (IC 8-14-2-5, IC 9-13-2-167, and Attorney General Official Opinion No. 64 dated November 22, 1965).

VENDING MACHINE COMMISSIONS

Historically in audits of cities and towns and other governmental units with vending machines, the State Board of Accounts has formed and followed these audit positions.

1. There should be a clearly defined procedure adopted by the governing body of the unit concerning placement, use, maintenance, and commissions of vending machines on their property.
2. All revenues generated and costs incurred in operating vending machines located on the unit's premises should be accounted for through the unit's records.
3. If vending machines are located in restricted (areas other than those available to the public) and if the unit's governing body wishes for those revenues to be restricted for the use and benefit of those employees who use the machines and generate the revenues, the State Board of Accounts will not take exception to such action in an audit. This decision must be authorized by ordinance (or resolution) of the proper legislative body of the unit.
4. If vending machines are located in areas where the public makes use of the machines and generates the resulting revenues, we have advised officials to place the revenues in the unit's operating fund for the benefit of the general public, the machine users. Any alternative procedure(s) would be reviewed and evaluated on a case by case basis during our audits. As stated in No.3, any alternative procedure(s) should be authorized by ordinance (or resolution) of the proper body.
5. In the event personnel other than the unit's personnel maintain, stock, and clean up around vending machines, we will not take audit exception when such persons are paid for these services. In this situation, a written agreement should be entered into listing the services to be rendered, the amount to be paid for such services, timing of payments, and any other areas deemed necessary by the contracting parties of the governing body of the unit.

PUBLIC WORKS LAW – OVERVIEW

Whenever the cost of a public work project will be:

- A. At least \$150,000; or
- B. At least \$100,000 in the case of a board of aviation commissioners or airport authority board:

The board shall prepare general plans and specifications describing the kind of public work required, but shall avoid specifications which might unduly limit competition. [IC 36-1-12-4(b)(1)] The board shall file the plans and specifications in a place reasonably accessible to the public, which shall be specified in the notice required. [IC 36-1-12-4(b)(2)] All plans and specifications for public buildings must be approved by the State Department of Health, the Division of Fire and Building Safety, and other state agencies designated by statute. [IC 36-1-12-10] Upon filing of the plans and specifications, the board shall publish notice in accordance with IC 5-3-1, calling for sealed proposals for public work. [IC 36-1-12-4(b) (3)] The period of time between the date of the first publication and the date of receiving bids may not be more than six weeks. [IC 36-1-12-4(b) (5)] A bond or certified check shall be filed with each bid by a bidder in amount specified by the board. The amount may not be more than 10% of the contract price. The bond or certified check shall be made payable to the political subdivision. All checks of unsuccessful bidders shall be returned to them by the board upon selection of successful bidders. Checks of successful bidders shall be held until delivery of a performance bond. [IC 36-1-12-4.5]

There are additional requirements for projects over one hundred thousand dollars (\$100,000), such as the procurement of a payment bond and retainage. In all projects which are under the bid thresholds mentioned in the first paragraph, the board could solicit bids for such projects. If the board does not solicit bids, then the board shall invite quotes by mail from at least three (3) persons known to deal in the class of work proposed to be done.

MEAL EXPENSE ADVANCES

IC 5-11-10-1.6 allows cities and towns to make meal expense advances to city or town employees who will be traveling on official city or town business if the city or town fiscal body has adopted an ordinance allowing the advance payment. The ordinance must specify the maximum amount that may be paid in advance and specify the required invoices and other documentation that must be submitted by city or town employees. The ordinance must provide for reimbursement from the wages of city or town employees if the employees do not submit the required invoices and documentation.

STATE CALLED MEETINGS – TRAVEL EXPENSES

IC 5-11-14-1 states that a claim for reimbursement of travel expenses incurred while attending a state called meeting may not be denied by the body responsible for the approval of claim if the claim complies with IC 5-11-10-1.6 and IC 5-11-14-1.

ADDITIONAL EXCISE TAX JUDGMENTS

IC 9-18-2-1 states:

"A person must register all motor vehicles owned by the person that:

- (1) Are subject to the motor vehicle excise tax under IC 6-6-5.5; and
- (2) Will be operated in Indiana...."

IC 9-18-2-1(d) states: "A person must register all vehicles owned by the person not later than sixty (60) days after becoming an Indiana resident."

IC 9-18-2-41 states:

"(a) In addition to:

- (1) The penalty described under sections 1,7,21,26,27,27, and 29.5 of this chapter; and
- (2) Any judgment assessed under IC 34-28-5 (or IC 34-4-32 before its repeal);

a person who violates section 1 [IC 9-18-2-1] of this chapter shall be assessed a judgment equal to the amount of excise tax due under IC 6-6-5 or IC 6-6-5.5 on the vehicle involved in the violation.

(b) The clerk of the court shall do the following:

- (1) Collect the additional judgment described in subsection (a) in an amount specified by a court order.
- (2) Transfer the additional judgment to the county auditor on a calendar year basis.

(c) The auditor shall distribute the judgments described under subsection (b) to law enforcement agencies, including the state police department, responsible for issuing citations to enforce section 1 [IC 9-18-2-1] of this chapter.

(d) The percentage of funds distributed to a law enforcement agency under subsection (c):

- (1) Must equal the percentage of the total number of citations issued by the law enforcement agency for the purpose of enforcing section 1 of this chapter during the applicable year; and
- (2) May be used for the following:
 - (A) Any law enforcement purpose.
 - (B) Contributions to the pension fund of the law enforcement agency."

To facilitate the handling and allocation of these fees under IC 9-18-2-41, the clerk should use General Form No. 367 (1984) entitled "Clerk's Report to Auditor of Additional Judgment for Excise Tax" (see copy of this form on Page 11). In using this form, the following procedure should be observed:

ADDITIONAL EXCISE TAX JUDGMENTS – (Continued)

The clerk of the court which collects these penalties must include a memorandum with the remittance which shows the number of citations filed in the court by each law enforcement agency for failure to timely register a motor vehicle. Such memorandum could be as follows:

<u>Law Enforcement Agency</u>	<u>Number of Citations</u>
_____ County Sheriff	6
Urban City Police	2
Best Town Marshal	<u>2</u>
Total	<u>10</u>

PRESCRIBED BY STATE BOARD OF ACCOUNTS

GENERAL FORM NO. 367
(1984)

CLERK'S REPORT TO AUDITOR
OF ADDITIONAL JUDGMENTS FOR EXCISE TAX

TO THE AUDITOR OF _____ COUNTY, INDIANA
COLLECTIONS FOR MONTH _____, ____

LAW ENFORCEMENT AGENCY	NO. OF CITATIONS ISSUED	AMOUNT COLLECTED
STATE POLICE		
COUNTY SHERIFF		
CITY OF _____ POLICE		
CITY OF _____ POLICE		
TOWN MARSHAL - TOWN OF _____		
TOTALS		\$

SAMPLE

I SWEAR THAT THE ABOVE IS A TRUE AND CORRECT STATEMENT OF ALL COSTS AND FEES BELONGING TO THE ABOVE AGENCIES AND DEPARTMENTS COLLECTED BY ME FOR THE PERIOD SHOWN.

STATE OF INDIANA _____ COUNTY, SS

IC 9-18-2-41 PROVIDES THAT THE CLERK OF THE COURT SHALL ON A CALENDAR YEAR BASIS TRANSFER ADDITIONAL JUDGMENTS COLLECTED UNDER IC 9-18-2-1 TO THE COUNTY AUDITOR WHO SHALL DISTRIBUTE THE FUNDS TO THE LAW ENFORCEMENT AGENCIES RESPONSIBLE FOR ISSUING CITATIONS. THE PERCENTAGE OF FUNDS DISTRIBUTED TO A LAW ENFORCEMENT AGENCY EQUALS THE TOTAL NUMBER OF CITATIONS ISSUED BY THE LAW ENFORCEMENT AGENCY. THE STATE BOARD OF ACCOUNTS RECOMMENDS MONTHLY FILING OF THIS FORM TO ELIMINATE THE NECESSITY OF CARRYING THESE ITEMS IN TRUST.

_____ COURT

CLERK OF THE COURT

BANK/CREDIT CARD PAYMENTS TO CITY AND TOWN COURTS

IC 33-37-6-1 states, as follows:

"This chapter applies to any transaction in which:

(1) the clerk is required to collect money from a person, including:

- (A) bail;
- (B) a fine;
- (C) a civil penalty;
- (D) a court fee, court cost, or user fee imposed by the court; or
- (E) a fee for the preparation, duplication, or transmission of a document; and

(2) the person pays the clerk by means of a credit card, debit card, charge card, or similar method."

IC 33-37-6-2 states, as follows:

"(a) A payment made under this chapter does not finally discharge the person's liability, and the person has not paid the liability, and the person has not paid the liability until the clerk receives payment or credit from the institution responsible for making the payment or credit.

(b) The clerk may contract with a bank or credit card vendor for acceptance of bank or credit cards. Subject to subsection (d), if there is a vendor transaction charge or discount fee, whether billed to the clerk or charged directly to the clerk's account, the clerk shall collect a fee from the person using the bank card or credit card. The fee collected under this section is a permitted additional charge to the money the clerk is required to collect under section 1 (1) of this chapter.

(c) Subject to subsection (d), the clerk may contract with a payment processing company, which may collect a transaction fee from the person using the bank card or credit card. The fee collected under this section is a permitted additional charge to the money the clerk is required to collect under section 1 (1) of this chapter.

(d) The clerk shall collect and deposit in the appropriate fund an amount not less than the amount the clerk would collect and deposit if the clerk received payment by means other than a bank card or credit card."

RANSOMWARE

A local governmental entity recently became a victim to ransomware. Ransomware is a type of malicious software designed to block access to a computer system until a sum of money is paid. The principle of ransomware is that the malware encrypts files on a system's hard drive using an unbreakable key, and this is decrypted by the attacker once a ransom is paid.

Beware of unexpected or suspicious emails, especially those containing a link or requesting a reply. Most ransomware is delivered via email and the typical overall themes are shipping notices from delivery companies. Also, many attacks are delivered by mass random emails because the intention is to infect as many as possible to maximize the chances of getting a result.

Consider your city's or town's policies related to the protection of computer information. The most common advice to recover from an attack by ransomware relies largely on whether a good backup policy is employed. Backup expectations are discussed in the Accounting and Uniform Compliance Guidelines for Cities and Towns. Governmental entities also should keep their anti-virus software up-to-date and apply security patches in a timely manner. If you become a victim of ransomware, inform the local authorities, the Indiana State Board of Accounts, and your software vendor immediately.

ACCIDENT REPORT & VEHICLE INSPECTIONS

Existing statutes related to accident reports and vehicle inspections were repealed last legislative session and replaced with new citations. Accident reports and fees can now be found in IC 9-26-9. Vehicle inspections can now be found in IC 9-17-2.

Below is some previously presented information concerning accident reports and vehicle inspections with the new statutes inserted:

VEHICLE ACCIDENT REPORT FEES

The following is a list of statutes that apply to accident reports and fees that may be charged.

IC 9-26	Accidents and Accident Reports
IC 9-26-1	Duties of Drivers, Owners, and Passengers
IC 9-26-1-7	City or Town Ordinances; filing of Accident Reports; Confidentiality
IC 9-26-2	Duties of Law Enforcement Officers and Accident Reports

IC 9-26-9-3 states that the main department, office, agency, or other person under whose supervision a law enforcement officer carries on the law enforcement officers' duties may charge a fee that is fixed by ordinance of the fiscal body in an amount not less than five dollars (\$5) for each report. The fee collected shall be deposited in the local law enforcement continuing education fund.

Accident report fees collected pursuant to IC 9-26-9-3 which are fixed by ordinance in an amount not less than five dollars (\$5) are not subject to the actual cost requirements of IC 5-14-3-8. However, any other copies of documents maintained by a law enforcement agency would be subject to IC 5-14-3-8.

The following procedure is prescribed for accounting for vehicle accident report fees.

1. If not already done, the legislative body should adopt an ordinance authorizing a fee for furnishing duplicate accident reports of not less than five dollars (\$5).
2. When the fee is charged, the official should issue a receipt, General Form Number 352, for each fee collected.
3. The receipts and fees collected should be remitted to the clerk-treasurer or city controller at least once each week.
4. The clerk-treasurer or controller shall issue an official receipt for the remittance specifying on such receipt the number of general receipts accounted for. (For example: general receipts numbers 1-20, \$100.00.)
5. The clerk-treasurer or controller shall receipt the fees to the local law enforcement continuing education fund. A separate depository account is not required.

INSPECTION OF MOTOR VEHICLES PRIOR TO REGISTRATION

IC 9-17-2-12 concerns certificates of title of any motor vehicle or recreational vehicle. This statute states in part:

“. . . an application for a certificate of title for a motor may not be accepted by the bureau unless the vehicle has been inspected by one (1) of the following:

1. An employee of a dealer licensed under IC 9-32.
2. A military police officer assigned to a military post in Indiana.
3. A police officer.
4. A designated employee of the bureau.
5. An employee of a qualified person operating under a contract with the commission.”

A person inspecting such vehicle shall make a record of inspection upon the application form prepared by the bureau and verify the facts set out in said application.

The following procedures are recommended for a municipality to impose an inspection fee.

1. If the legislative body of a municipality wishes to authorize the imposition of a fee for inspecting motor vehicles, the city or town attorney should be consulted for his or her guidance in preparing and enacting an ordinance listing the inspection fee to be charged and how such revenues should be handled. IC 9-17-2-12(e)(2) states that the fee may not exceed five dollars (\$5). IC 9-14-2-12(e)(3)(B) states revenue from the fee shall be deposited in the local law enforcement continuing education fund established by IC 5-2-8-2.
2. In the enabling ordinance, it is suggested a procedure for handling the fees be established similar to those prescribed by the Indiana State Board of Accounts for accident report copy fees and handgun license applications.
 - A. Issue a receipt, General Form Number 352, for each fee collected.
 - B. Remit the receipts to the clerk-treasurer or controller at least once each week.
 - C. The clerk-treasurer or controller shall issue an official receipt for remittance specifying on such receipt the number of general receipts included. (For instance: General Receipts Numbers 1-4, four at \$5.00, \$20.00.)
 - D. The clerk-treasurer or controller shall receipt the fees to the local law enforcement continuing education fund. Such receipts shall be deposited in the municipality's general bank account. A separate depository account is not required.

AUDIT REQUIRED IN CERTAIN CIRCUMSTANCES

A city or town that requires an annual audit because of (a) the receipt of federal financial assistance in an amount that subjects the city/town to an annual federal audit, (b) continuing disclosure requirements, or (c) as a condition of a public bond issuance, shall provide notice to the State Examiner not later than 60 days after the close of the fiscal year that the city or town is required to have an annual audit. [IC 5-11-1-25(c)(2)]

INDEX TO BULLETINS

Enclosed with this issue is an index to the following issues of the Cities and Towns Bulletin:

- 2007 – March, June, September, December
- 2008 – March, June, September, December
- 2009 – March, June, September, December
- 2010 – March, June, September, December
- 2011 – March, June, September, December
- 2012 – March, June, September, December
- 2013 – March, June, September, December
- 2014 – March, June, September, December
- 2015 – March, June, September, December
- 2016 – March, June, September, December

The articles appearing in the year 2006 and prior issues have been revised and reprinted in later issues. Also, articles revised in later issues that are obsolete have been omitted from the index. Please discard all issues prior to March 2007.

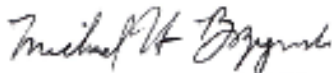
HAPPY HOLIDAYS

We would like to take this opportunity to look back on the many warm associations that we have been blessed with. The outstanding cooperation and help that we are extended by city and town officials is truly appreciated.

From each of us and our staff to each of you and your staff, we send our best wishes for the holidays and our sincere wishes for a prosperous and Happy New Year.



Paul D. Joyce, CPA
State Examiner



Michael H. Bozyski, CPA
Deputy State Examiner



Tammy R. White, CPA
Deputy State Examiner

RATES FOR LEGAL ADVERTISING

Effective January 1, 2017

The following rates, effective January 1, 2017, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(4). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. After December 31, 2016 a newspaper, locality 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	0.2757	0.4118	0.5497	0.6875
7.5	0.2573	0.3844	0.5130	0.6417
8	0.2412	0.3604	0.4810	0.6016
9	0.2144	0.3203	0.4275	0.5347
10	0.1930	0.2883	0.3848	0.4812
12	0.1608	0.2402	0.3206	0.4010
Rate/Square	6.70	10.01	13.36	16.71

6 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2871	0.4290	0.5726	0.7161
7.5	0.2680	0.4004	0.5344	0.6684
8	0.2513	0.3754	0.5010	0.6266
9	0.2233	0.3337	0.4453	0.5570
10	0.2010	0.3003	0.4008	0.5013
12	0.1675	0.2503	0.3340	0.4178
Rate/Square	6.70	10.01	13.36	16.71

6 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2908	0.4345	0.5799	0.7253
7.5	0.2714	0.4055	0.5412	0.6770
8	0.2545	0.3802	0.5074	0.6346
9	0.2262	0.3379	0.4510	0.5641
10	0.2036	0.3041	0.4059	0.5077
12	0.1696	0.2535	0.3383	0.4231
Rate/Square	6.70	10.01	13.36	16.71

6 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2950	0.4407	0.5881	0.7356
7.5	0.2753	0.4113	0.5489	0.6866
8	0.2581	0.3856	0.5146	0.6437
9	0.2294	0.3427	0.4574	0.5722
10	0.2065	0.3085	0.4117	0.5149
12	0.1721	0.2571	0.3431	0.4291
Rate/Square	6.70	10.01	13.36	16.71

6 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3023	0.4517	0.6028	0.7540
7.5	0.2822	0.4215	0.5626	0.7037
8	0.2645	0.3952	0.5275	0.6597
9	0.2351	0.3513	0.4688	0.5864
10	0.2116	0.3162	0.4220	0.5278
12	0.1763	0.2635	0.3516	0.4398
Rate/Square	6.70	10.01	13.36	16.71

6 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3101	0.4633	0.6184	0.7734
7.5	0.2894	0.4324	0.5772	0.7219
8	0.2714	0.4054	0.5411	0.6768
9	0.2412	0.3604	0.4810	0.6016
10	0.2171	0.3243	0.4329	0.5414
12	0.1809	0.2703	0.3607	0.4512
Rate/Square	6.70	10.01	13.36	16.71

6 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3138	0.4688	0.6257	0.7826
7.5	0.2929	0.4376	0.5840	0.7304
8	0.2746	0.4102	0.5475	0.6848
9	0.2441	0.3646	0.4867	0.6087
10	0.2197	0.3282	0.4380	0.5478
12	0.1830	0.2735	0.3650	0.4565
Rate/Square	6.70	10.01	13.36	16.71

6 Pica 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3179	0.4750	0.6340	0.7929
7.5	0.2967	0.4433	0.5917	0.7401
8	0.2782	0.4156	0.5547	0.6938
9	0.2473	0.3694	0.4931	0.6167
10	0.2225	0.3325	0.4438	0.5550
12	0.1855	0.2771	0.3698	0.4625
Rate/Square	6.70	10.01	13.36	16.71

7 Pica - Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3216	0.4805	0.6413	0.8021
7.5	0.3002	0.4484	0.5985	0.7486
8	0.2814	0.4204	0.5611	0.7018
9	0.2501	0.3737	0.4988	0.6238
10	0.2251	0.3363	0.4489	0.5615
12	0.1876	0.2803	0.3741	0.4679
Rate/Square	6.70	10.01	13.36	16.71

7 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3294	0.4921	0.6569	0.8216
7.5	0.3074	0.4593	0.6131	0.7668
8	0.2882	0.4306	0.5747	0.7189
9	0.2562	0.3828	0.5109	0.6390
10	0.2306	0.3445	0.4598	0.5751
12	0.1922	0.2871	0.3832	0.4792
Rate/Square	6.70	10.01	13.36	16.71

7 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3368	0.5031	0.6715	0.8399
7.5	0.3143	0.4696	0.6267	0.7839
8	0.2947	0.4402	0.5876	0.7349
9	0.2619	0.3913	0.5223	0.6532
10	0.2357	0.3522	0.4701	0.5879
12	0.1964	0.2935	0.3917	0.4899
Rate/Square	6.70	10.01	13.36	16.71

7 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3409	0.5093	0.6798	0.8502
7.5	0.3182	0.4754	0.6344	0.7935
8	0.2983	0.4456	0.5948	0.7439
9	0.2651	0.3961	0.5287	0.6613
10	0.2386	0.3565	0.4758	0.5951
12	0.1989	0.2971	0.3965	0.4960
Rate/Square	6.70	10.01	13.36	16.71

7 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3446	0.5148	0.6871	0.8594
7.5	0.3216	0.4805	0.6413	0.8021
8	0.3015	0.4505	0.6012	0.7520
9	0.2680	0.4004	0.5344	0.6684
10	0.2412	0.3604	0.4810	0.6016
12	0.2010	0.3003	0.4008	0.5013
Rate/Square	6.70	10.01	13.36	16.71

8 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3790	0.5663	0.7558	0.9453
7.5	0.3538	0.5285	0.7054	0.8823
8	0.3317	0.4955	0.6613	0.8271
9	0.2948	0.4404	0.5878	0.7352
10	0.2653	0.3964	0.5291	0.6617
12	0.2211	0.3303	0.4409	0.5514
Rate/Square	6.70	10.01	13.36	16.71

8 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3827	0.5718	0.7631	0.9545
7.5	0.3572	0.5337	0.7122	0.8908
8	0.3349	0.5003	0.6677	0.8352
9	0.2977	0.4447	0.5935	0.7424
10	0.2679	0.4002	0.5342	0.6681
12	0.2232	0.3335	0.4452	0.5568
Rate/Square	6.70	10.01	13.36	16.71

8 Pica 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4098	0.6123	0.8172	1.0221
7.5	0.3825	0.5715	0.7627	0.9539
8	0.3586	0.5357	0.7150	0.8943
9	0.3187	0.4762	0.6356	0.7950
10	0.2869	0.4286	0.5720	0.7155
12	0.2391	0.3572	0.4767	0.5962
Rate/Square	6.70	10.01	13.36	16.71

9 Pica - Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4135	0.6178	0.8245	1.0312
7.5	0.3859	0.5766	0.7695	0.9625
8	0.3618	0.5405	0.7214	0.9023
9	0.3216	0.4805	0.6413	0.8021
10	0.2894	0.4324	0.5772	0.7219
12	0.2412	0.3604	0.4810	0.6016
Rate/Square	6.70	10.01	13.36	16.71

9 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4172	0.6233	0.8318	1.0404
7.5	0.3894	0.5817	0.7764	0.9711
8	0.3650	0.5453	0.7279	0.9104
9	0.3245	0.4848	0.6470	0.8092
10	0.2920	0.4363	0.5823	0.7283
12	0.2433	0.3636	0.4852	0.6069
Rate/Square	6.70	10.01	13.36	16.71

9 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4213	0.6294	0.8401	1.0507
7.5	0.3932	0.5875	0.7841	0.9807
8	0.3686	0.5508	0.7351	0.9194
9	0.3277	0.4896	0.6534	0.8172
10	0.2949	0.4406	0.5881	0.7355
12	0.2458	0.3672	0.4900	0.6129
Rate/Square	6.70	10.01	13.36	16.71

9 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4250	0.6349	0.8474	1.0599
7.5	0.3966	0.5926	0.7909	0.9892
8	0.3719	0.5556	0.7415	0.9274
9	0.3305	0.4938	0.6591	0.8244
10	0.2975	0.4444	0.5932	0.7419
12	0.2479	0.3704	0.4943	0.6183
Rate/Square	6.70	10.01	13.36	16.71

9 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4286	0.6404	0.8547	1.0691
7.5	0.4001	0.5977	0.7978	0.9978
8	0.3751	0.5604	0.7479	0.9354
9	0.3334	0.4981	0.6648	0.8315
10	0.3001	0.4483	0.5983	0.7483
12	0.2500	0.3736	0.4986	0.6236
Rate/Square	6.70	10.01	13.36	16.71

9 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4328	0.6466	0.8630	1.0794
7.5	0.4039	0.6035	0.8054	1.0074
8	0.3787	0.5658	0.7551	0.9444
9	0.3366	0.5029	0.6712	0.8395
10	0.3029	0.4526	0.6041	0.7556
12	0.2525	0.3772	0.5034	0.6296
Rate/Square	6.70	10.01	13.36	16.71

9 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4365	0.6521	0.8703	1.0885
7.5	0.4074	0.6086	0.8123	1.0160
8	0.3819	0.5706	0.7615	0.9525
9	0.3395	0.5072	0.6769	0.8466
10	0.3055	0.4565	0.6092	0.7620
12	0.2546	0.3804	0.5077	0.6350
Rate/Square	6.70	10.01	13.36	16.71

9 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4479	0.6692	0.8932	1.1172
7.5	0.4181	0.6246	0.8337	1.0427
8	0.3920	0.5856	0.7816	0.9775
9	0.3484	0.5205	0.6947	0.8689
10	0.3136	0.4685	0.6252	0.7820
12	0.2613	0.3904	0.5210	0.6517
Rate/Square	6.70	10.01	13.36	16.71

9 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4516	0.6747	0.9005	1.1263
7.5	0.4215	0.6297	0.8405	1.0513
8	0.3952	0.5904	0.7880	0.9856
9	0.3513	0.5248	0.7004	0.8760
10	0.3161	0.4723	0.6304	0.7884
12	0.2634	0.3936	0.5253	0.6570
Rate/Square	6.70	10.01	13.36	16.71

9 Pica 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4558	0.6809	0.9088	1.1367
7.5	0.4254	0.6355	0.8482	1.0609
8	0.3988	0.5958	0.7952	0.9946
9	0.3545	0.5296	0.7068	0.8841
10	0.3190	0.4766	0.6361	0.7957
12	0.2659	0.3972	0.5301	0.6631
Rate/Square	6.70	10.01	13.36	16.71

10 Pica - Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4594	0.6864	0.9161	1.1458
7.5	0.4288	0.6406	0.8550	1.0694
8	0.4020	0.6006	0.8016	1.0026
9	0.3573	0.5339	0.7125	0.8912
10	0.3216	0.4805	0.6413	0.8021
12	0.2680	0.4004	0.5344	0.6684
Rate/Square	6.70	10.01	13.36	16.71

10 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4631	0.6919	0.9234	1.1550
7.5	0.4322	0.6458	0.8619	1.0780
8	0.4052	0.6054	0.8080	1.0106
9	0.3602	0.5381	0.7182	0.8983
10	0.3242	0.4843	0.6464	0.8085
12	0.2701	0.4036	0.5387	0.6737
Rate/Square	6.70	10.01	13.36	16.71

10 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4672	0.6981	0.9317	1.1653
7.5	0.4361	0.6515	0.8696	1.0876
8	0.4088	0.6108	0.8152	1.0196
9	0.3634	0.5429	0.7246	0.9064
10	0.3271	0.4886	0.6522	0.8157
12	0.2726	0.4072	0.5435	0.6798
Rate/Square	6.70	10.01	13.36	16.71

10 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4824	0.7207	0.9619	1.2031
7.5	0.4502	0.6727	0.8978	1.1229
8	0.4221	0.6306	0.8417	1.0527
9	0.3752	0.5606	0.7482	0.9358
10	0.3377	0.5045	0.6733	0.8422
12	0.2814	0.4204	0.5611	0.7018
Rate/Square	6.70	10.01	13.36	16.71

11 Pica - Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5054	0.7550	1.0077	1.2604
7.5	0.4717	0.7047	0.9405	1.1764
8	0.4422	0.6607	0.8818	1.1029
9	0.3931	0.5873	0.7838	0.9803
10	0.3538	0.5285	0.7054	0.8823
12	0.2948	0.4404	0.5878	0.7352
Rate/Square	6.70	10.01	13.36	16.71

11 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5169	0.7722	1.0306	1.2891
7.5	0.4824	0.7207	0.9619	1.2031
8	0.4523	0.6757	0.9018	1.1279
9	0.4020	0.6006	0.8016	1.0026
10	0.3618	0.5405	0.7214	0.9023
12	0.3015	0.4505	0.6012	0.7520
Rate/Square	6.70	10.01	13.36	16.71

11 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5320	0.7949	1.0609	1.3269
7.5	0.4966	0.7419	0.9901	1.2384
8	0.4655	0.6955	0.9283	1.1610
9	0.4138	0.6182	0.8251	1.0320
10	0.3724	0.5564	0.7426	0.9288
12	0.3103	0.4637	0.6188	0.7740
Rate/Square	6.70	10.01	13.36	16.71

12 Pica - Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5513	0.8237	1.0993	1.3750
7.5	0.5146	0.7688	1.0260	1.2833
8	0.4824	0.7207	0.9619	1.2031
9	0.4288	0.6406	0.8550	1.0694
10	0.3859	0.5766	0.7695	0.9625
12	0.3216	0.4805	0.6413	0.8021
Rate/Square	6.70	10.01	13.36	16.71

12 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5665	0.8463	1.1296	1.4128
7.5	0.5287	0.7899	1.0543	1.3186
8	0.4957	0.7405	0.9884	1.2362
9	0.4406	0.6583	0.8786	1.0988
10	0.3965	0.5924	0.7907	0.9890
12	0.3304	0.4937	0.6589	0.8241
Rate/Square	6.70	10.01	13.36	16.71

12 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5706	0.8525	1.1378	1.4231
7.5	0.5326	0.7957	1.0620	1.3282
8	0.4993	0.7459	0.9956	1.2452
9	0.4438	0.6631	0.8850	1.1069
10	0.3994	0.5968	0.7965	0.9962
12	0.3329	0.4973	0.6637	0.8302
Rate/Square	6.70	10.01	13.36	16.71

12 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5743	0.8580	1.1451	1.4323
7.5	0.5360	0.8008	1.0688	1.3368
8	0.5025	0.7508	1.0020	1.2533
9	0.4467	0.6673	0.8907	1.1140
10	0.4020	0.6006	0.8016	1.0026
12	0.3350	0.5005	0.6680	0.8355
Rate/Square	6.70	10.01	13.36	16.71

12 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5780	0.8635	1.1525	1.4415
7.5	0.5394	0.8059	1.0756	1.3454
8	0.5057	0.7556	1.0084	1.2613
9	0.4495	0.6716	0.8964	1.1211
10	0.4046	0.6044	0.8067	1.0090
12	0.3371	0.5037	0.6723	0.8408
Rate/Square	6.70	10.01	13.36	16.71

12 Pica	9 Point Column
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15 Pica	5 Point Column
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Type Size	Number of Insertions			
	1	2	3	4
7	0.5858	0.8752	1.1680	1.4609
7.5	0.5467	0.8168	1.0902	1.3635
8	0.5126	0.7658	1.0220	1.2783
9	0.4556	0.6807	0.9085	1.1363
10	0.4100	0.6126	0.8176	1.0227
12	0.3417	0.5105	0.6814	0.8522
Rate/Square	6.70	10.01	13.36	16.71

Type Size	Number of Insertions			
	1	2	3	4
7	0.7084	1.0584	1.4126	1.7669
7.5	0.6612	0.9879	1.3185	1.6491
8	0.6199	0.9261	1.2361	1.5460
9	0.5510	0.8232	1.0987	1.3742
10	0.4959	0.7409	0.9889	1.2368
12	0.4133	0.6174	0.8240	1.0307
Rate/Square	6.70	10.01	13.36	16.71

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