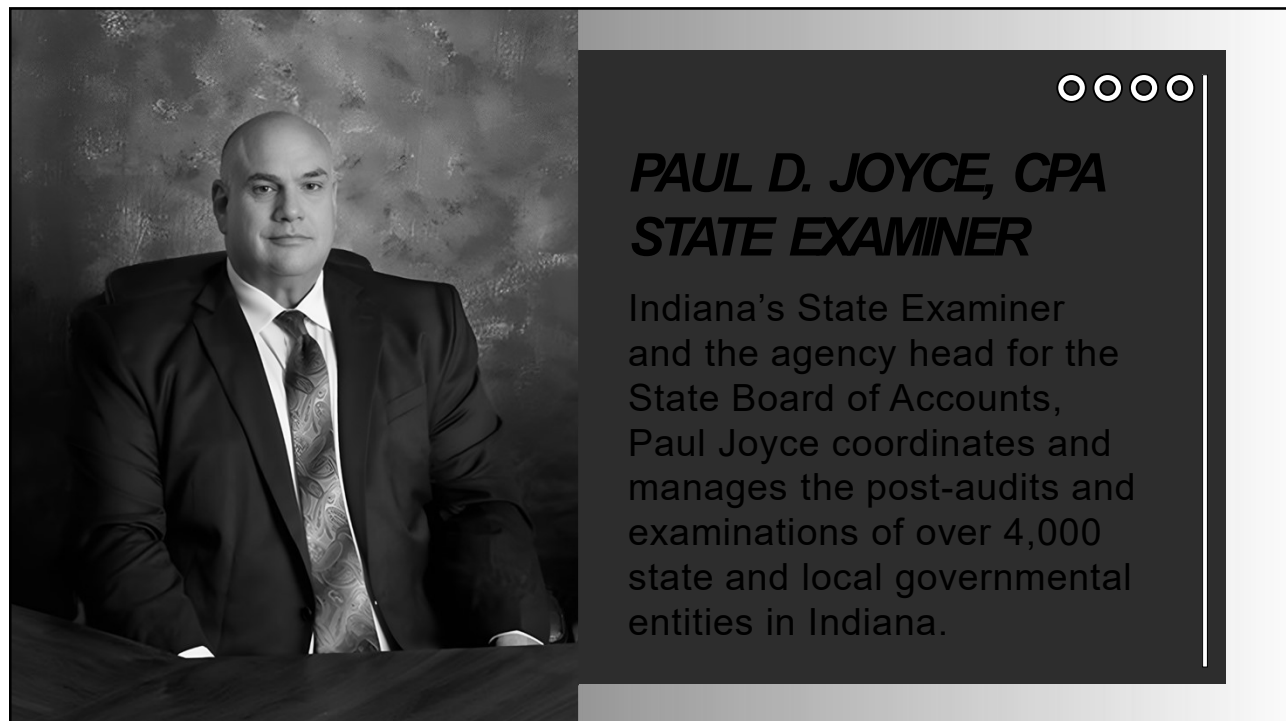




1



2

Overview of Fund Accounting

- A fund is defined as a separate accounting entity, established from various sources, that is self balancing reporting the current cash balance as well as receipts and disbursements for the calendar year.
- All funds require appropriation before disbursements can be made, unless there is specific statutory authority to spend without appropriation.



3

Fund Types

- Fund Types
 - General Fund
 - Special Revenue Funds
- Statutory Funds
 - Recorder's Record Perpetuation
 - Surveyor's Corner Perpetuation
 - Elected Officer Training
 - County ID Security Protection Fund
 - Enhanced Access Fund



4

General Fund

- Funded by Property Tax, Local Income Tax, Fees collected throughout the county, etc....
- Appropriation Required
- Use: Any legal purpose of the county



5

Recorder's Record Perpetuation Fund

IC 36-2-7-10 – Creation of Fund

“(f) The county treasurer shall establish a county recorder's records perpetuation fund. The fund consists of all fees collected under this section for deposit in the fund and amounts transferred to the fund from the county identification security protection fund under IC 36-2-7.5-11, and the county elected officials training fund under section 19(e)(4) of this chapter. Except as provided in section 10.2 of this chapter, the county recorder may use any money in this fund without appropriation for:

- (1) the preservation of records; and
- (2) the improvement of record keeping systems and equipment;

within the control of the county recorder. Money from the fund may not be deposited or transferred into the county general fund and does not revert to the county general fund at the end of a fiscal year...”



6

Recorder's Record Perpetuation Fund (Continued)

- Statutory Reference – IC 36-2-7-10
- Funded by fees collected by the Recorder under this section
- Appropriation NOT Required
- Use: The preservation of records & Improvement of record keeping systems and equipment.



7

Surveyor's Corner Perpetuation Fund

IC 21-47-3-3 - Establishment of Fee

- (a) The state, a state agency, or a unit may provide funding from available funds for the activities described in this chapter.
- (b) A unit may pay the cost of any geodetic reference monument that is established within the boundaries of that unit.
- (c) Money in the county surveyor's corner perpetuation fund collected under IC 36-2-7-10 or IC 36-2-19 may be used for purposes of this chapter.

IC 36-2-7-10(c)(1): "Twenty-five dollars (\$25) for recording any deed or other instrument, other than a mortgage."

IC 36-2-7-10(d)(2): "Five dollars (\$5) in the county surveyor's corner perpetuation fund for use as provided under IC 21-47-3-3 or IC 36-2-12-11(e)..."



8

Surveyor's Corner Perpetuation Fund (Continued)

IC 36-2-12-11(e) - Creation of Fund

"Any money in the county surveyor's corner perpetuation fund collected under IC 36-2-7-10 or IC 36-2-19 may be appropriated in the manner provided by law for the purposes of this section."



9

Surveyor's Corner Perpetuation Fund (Continued)

- Establishment of Fee – IC 21-47-3-3
- Statutory Reference – IC 36-2-12-11
- Appropriation Required
- Use: Maintenance of corner record book, establishment and perpetuation of corners.



10

County Elected Officials Training Fund (Continued)

IC 36-2-7.5-6- Establishment of Fee

“(a) The county recorder shall charge a two dollar (\$2) county identification security protection fee for recording or filing a document.

(b) The county recorder shall deposit the fee charged under subsection (a) in the following manner:

(1) One dollar (\$1) shall be deposited in the county identification security protection fund established under section 11 of this chapter.

(2) One dollar (\$1) shall be deposited in the county elected officials training fund established under IC 36-2-7-19.”



11

County Elected Officials Training Fund (Continued)

IC 36-2-7-19 – Creation of Fund

“(a) As used in this section, "fund" refers to a county elected officials training fund established under subsection (b).

(b) Each county legislative body shall establish a county elected officials training fund to supplement appropriations that may come from the county general fund to provide training of elected officials. The county fiscal body shall appropriate money from the fund.

(c) The fund consists of money deposited under IC 36-2-7.5-6(b)(2) and any other sources required or permitted by law. Money in the fund does not revert to the county general fund.

(d) Except as provided in subsection (e)(3) and (e)(4), money in the fund shall be used solely to provide training of:

- (1) county elected officials; and
- (2) individuals first elected to a county office;

required by IC 33-32-2-9, IC 36-2-9-2.5, IC 36-2-9.5-2.5, IC 36-2-10-2.5, IC 36-2-11-2.5 and IC 36-2-12-2.5...”



12

County Elected Officials Training Fund (Continued)

IC 36-2-7-19 – Creation of Fund (Continued)

“ (e) Except as provided in IC 5-11-14-1, money in the fund may be used to provide any of the following:

- (1) Travel, lodging, and related expenses associated with any training paid for from the fund.
- (2) Training of one (1) or more designees of a county elected official if sufficient funds are appropriated by the county fiscal body.
- (3) Upon determination by a county fiscal body that money in the fund exceeds the amount necessary to fund the expenses specified under subsection (d)(1) and (d)(2), money in the fund may be used for the training (and related travel and lodging expenses) of county council members provided:
 - (A) under IC 5-11-14-1; or
 - (B) by the Association of Indiana Counties...”



13

County Elected Officials Training Fund (Continued)

- Establishment of Fee – IC 36-2-7.5-6
- Statutory Reference – IC 36-2-7-19
- Appropriation Required
- Use: Solely to provide training to Auditor, Treasurer, Clerk, Recorder, and Surveyor



14

County ID Security Protection Fund

IC 36-2-7.5-6- Establishment of Fee

“(a) The county recorder shall charge a two dollar (\$2) county identification security protection fee for recording or filing a document.

(b) The county recorder shall deposit the fee charged under subsection (a) in the following manner:

(1) One dollar (\$1) shall be deposited in the county identification security protection fund established under section 11 of this chapter.

(2) One dollar (\$1) shall be deposited in the county elected officials training fund established under IC 36-2-7-19.”



15

County ID Security Protection Fund (Continued)

IC 36-2-7.5-11 – Creation of Fund

“(a) As used in this section, "fund" refers to a county identification security protection fund established under subsection (b).

(b) Each county legislative body shall establish an identification security protection fund to be administered by the county recorder. The county fiscal body shall appropriate money from the fund.

(c) A fund consists of money deposited in the fund under section 6(b) of this chapter. Money in a fund does not revert to the county general fund. Money in a fund may be transferred to the county recorder's records perpetuation fund for the uses set forth in IC 36-2-7-10(f).

(d) A county recorder may use money in the fund only to purchase, upgrade, implement, or maintain redacting technology, or to secure protection measures used in the office of the county recorder.”



16

County ID Security Protection Fund (Continued)

- Establishment of Fee - IC 36-2-7.5-6
- Statutory Reference - IC 36-2-7.5-11
- Appropriation Required
- Use: To purchase, upgrade, implement, or maintain redacting technologies or secure protecting measures used in the office.



17

Enhanced Access Fund

IC 5-14-3-2(f) - Defines Enhanced Access

"Enhanced access" means the inspection of a public record by a person other than a governmental entity and that:

- (1) is by means of an electronic device other than an electronic device provided by a public agency in the office of the public agency; or
- (2) requires the compilation or creation of a list or report that does not result in the permanent electronic storage of the information.



18

Enhanced Access Fund (Continued)

IC 5-14-3-8.3 – Establishment of Fee & Creation of Fund

“(a) The fiscal body of a political subdivision having a public agency that charges a fee under section 8(h) or 8(i) of this chapter shall adopt an ordinance establishing an enhanced access fund. The ordinance must specify that the fund consists of fees collected under section 8(h) or 8(i) of this chapter. The fund shall be administered by the public agency or officer designated in the ordinance or resolution. Money in the fund must be appropriated and expended in the manner authorized in the ordinance.

(b) The fund is a dedicated fund with the following purposes:

- (1) The replacement, improvement, and expansion of capital expenditures.
- (2) The reimbursement of operating expenses incurred in providing enhanced access to public information.”



19

Enhanced Access Fund (Continued)

- Statutory Reference - IC 5-14-3-8.3
- Ordinance adopted by County Commissioners
 - Establishment of Fee
- Appropriation Required
- Use: For replacement, improvement, and expansion of capital expenditures, and reimbursement of operating expenses incurred in providing enhanced access to public information.



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THANK YOU

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