

CHAPTER 8
FINANCIAL RECORDS - ACCOUNTING FOR FEES

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

Recorder's Fee and Cash Book, County Form No. 3 (Rev. 1985)
Uniform Commercial Code Journal and Cash Receipts, County Form No. 3A (Rev. 1987)
Check, Form No. 140 (1960)
Report of Collections, General Form No. 362 (Rev. 1987)

The fees to be charged for services of county recorders are fully covered in Chapter 4.

All fees received by the county recorder, for official services or involving official authority, shall be the property of the county and shall be paid into the county treasury at the close of each calendar month. [IC 36-2-7-10]

Receipt of Fees: County recorders shall keep, in proper fee books, an accurate account of all fees and charges as required by law, for any and all services performed by them or their deputies or clerks, and they shall also keep a cashbook in which they shall enter consecutively, and as received, each sum of money by them received, with the date of such receipt, the person from whom received, and a brief mention of the cause in which the same was received, which shall be kept for inspection during their continuance in office, and shall be delivered to their successors in office as a part of the records of the office. [IC 36-2-7-15]

Fees may be received by any of the following financial instruments that the county council authorizes for use:

- (1) Cash.
- (2) Check.
- (3) Bank draft.
- (4) Money order.
- (5) Bank card or credit card, including debit cards.
- (6) Electronic funds transfer.
- (7) Any other financial instrument authorized by the fiscal body.

If there is a charge to the county for the use of a financial instrument, the county may collect a sum equal to the amount of the charge from the person who uses the financial instrument. The county may contract with a bank card or credit card vendor for acceptance of bank cards or credit cards and the county may pay any applicable service charge associated with the use of bank card or credit card. [IC 36-1-8-11]

Fee and Cash Book: In keeping with the provisions of the above cited statute, the State Board of Accounts has prescribed the Recorder's Fee and Cash Book, County Form No. 3 (Rev. 1985), in which all receipts of the office shall be entered. The record is designed to show the date received, the number of the instrument (if for a recorded instrument), from whom received, and the amount of the fee extended into the proper cash column. If the amount received is for furnishing a copy of an instrument or record, the identification number shown on the request, County Form No. 138, may be entered in the column headed "number of instrument" or it may be entered immediately following the name of the person from whom received. The source of any other receipts, such as fees for acknowledging instruments, may be indicated immediately following the name of the person from whom received.

Even though no fee is payable it is suggested that the item be entered in the Fee and Cash Book, with the symbol "N/C" indicating no charge to be entered in the cash column, to account for all services rendered.

Receipts may be group-posted on a single line of the Fee and Cash Book, if all of the following conditions exist:

- (a) All fees are received from the same person or firm;
- (b) The fees are for consecutive instrument numbers; and,
- (c) The same fee is taxed and collected for each of such instruments.

The foregoing instructions as to group-posting apply only to the Fee and Cash Book. It is not applicable to the entry of instruments in the Entry Book, where the statutes require the separate entry of each instrument.

Deposit of Receipts: All fees received by the county recorder shall be deposited within the next business day [IC 5-13-6-1]. This may necessitate the writing of the receipt and entry into the Fee and Cash Book prior to the assignment of an instrument number.

Footing and Balancing Fee and Cash Book: The Fee and Cash Book should be totaled and footed at the close of each day and the receipts verified with the cash drawer. The amount of such receipts should also agree with the deposit to be made on the following business day. At the close of each calendar month the receipts should be accumulated and monthly totals entered at the foot of each column. The monthly totals should agree with the depository balance at the close of the month, considering the deposit of any fees received on the last day of the month, and will represent the amount to be paid into the county treasury.

Footing and Balancing UCC Journal of Cash Receipts: The UCC Journal of Cash Receipts should be totaled and footed at the close of each day and the total carried to the Fee and Cash Book.

Disbursements: Pursuant to the provisions of IC 5-13-5-4 funds may be withdrawn from the depository only on checks signed by the recorder or duly authorized deputy. Check Form No. 140 has been prescribed and must be used by all county recorders in making payments of fees to the county or in making any other disbursements of fees collected.

Report of Fees Collected: Each month, when fees are remitted to the county treasurer, it shall be accompanied by a report prepared on General Form No. 362, Report of Collections, to be filed with the county auditor. The fees to be credited to the county general fund should be subtotaled on the report and the fees to be credited to the Surveyor's Corner Perpetuation Fund and the Recorder's Records Perpetuation Fund should be designated separately before arriving at a grand total of all fees remitted.

Change Fund: County recorders are permitted to establish a cash change fund to facilitate handling collections, in such amount as approved by the county council. Such fund is established by warrant of the county auditor drawn against the county general fund, without appropriation, upon a verified claim filed by the recorder and allowed by the board. The recorder is responsible for the custody, safekeeping and proper accounting for such cash in the same manner as other funds in his custody. The entire cash change fund shall be returned to the county general fund if and when it is no longer needed or upon change of county recorders. [IC 36-1-8-2]

Refund of Overpayment: County recorders will occasionally receive fees through the mail which are in excess of the required recording fees. If the amount submitted is at least three dollars (\$3.00) more than the fee required by IC 36-2-7-10, the amount that exceeds three dollars (\$3.00) should be refunded upon the request of the person filing the document. The recorder may retain as an administrative fee up to three dollars (\$3.00) of the excess submitted.