

## CHAPTER 5

## FORMS AND RECORDS

The treasurer, being custodian of all money belonging to the county, is required to keep records so that the money belonging to each fund shall be shown separately and money received for taxes shall be kept as a separate item until after the next settlement and transfer to the various funds has been made. [IC 36-2-10-15)] This makes it imperative for the treasurer to have adequate records and keep them properly.

The public accounting law makes it the imperative duty of public officials to use the forms prescribed by the State Board of Accounts, unless approval has been given by such board to use a form other than that prescribed. A penalty is provided by the law for failure of officials to use such prescribed or approved forms. [IC 5-11-1-21]

If an official desires to use a form which differs from the prescribed form, it is required that three (3) copies of the proposed form be submitted to the State Board of Accounts for consideration and approval. No form, other than that prescribed, may be used by an official until prior approval has been given.

As a means of differentiation, future reference will be made to all money in the custody of the treasurer and belonging to a specific fund as "FUNDS," and all money in custody (such as taxes) and not yet transferred to a specific fund, as "ACCOUNTS." If the treasurer will always bear in mind that any money collected as treasurer immediately falls into one of these classifications, it will be found the keeping of records will be much easier.

LIST OF PRESCRIBED FORMS AND RECORDS

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9 (Rev. 1991)	Tax Duplicate	4-12 and 13
16 (Rev. 1960)	County Warrant and Warrant Register	4-14
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20-21 (Rev. 1987)	Combination Quietus, Application to Pay, Treasurer's Receipt and Auditor's Copy	
24B (Rev. 1968)	Fund Ledger and Ledger of Receipts	
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47WC (1985)	Bad Check Register - Watercraft Title Funds	
49DC (1967)	Certificate of Collections of Drainage Assessments	
49TC (Rev. 1992)	Treasurer's Certificate of Collections	4-15
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63 (Rev. 1967)	Ditch Tax Duplicate	4-18
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63AM (1972)	Drainage Maintenance Assessment Receipt	
63B (1953)	Register of Ditch Assessments Collected	
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63N (1979)	Notice of Drainage Assessment	



<u>County Forms</u>			<u>Illustrated</u>
<u>Form No.</u>		<u>Title</u>	<u>on Page</u>
65	(Rev. 1967)	Register of Taxes Collected	
65STF	(1949)	Surplus Tax Fund Ledger	
74T	(1977)	Treasurer's Record of Delinquent Personal Property Tax and Judgment Docket	
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137W	(Rev. 2001)	Petition for Waiver of Delinquent Taxes, Special Assessments, Interest, Penalties, and Costs Assessed Against Property and Transfer of Title to Petitioner	
143	(Rev. 1977)	County Treasurer's Record of Demands for Payment of Delinquent Personal Property, Levies on and Sales of Personal Property, Certification to Clerk of Circuit Court and Record of Notice Precedent to Executions	4-21
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185	(1996)	Real Estate Property Tax Certificate of Clearance for Courts	
350	(1982)	Register of Investments	
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13	(Rev. 1957)	Inheritance Tax Report	
14	(Rev. 1973)	Inheritance Tax Receipt	

### FUNDS LEDGER

The Funds Ledger, County Form 24B, is prescribed for the treasurer to record all cash transactions of the various funds (county general, highway, welfare, etc.). The ledger is ruled to provide space for receipts, disbursements and balances.

Posting of receipts arise from the Auditor's Applications to Pay, Form 20-21, for which the treasurer has issued receipts, showing the fund to be credited. This rule applies regardless of whether the money is received by the treasurer at the time issued or represents taxes or other collections accounted for in the treasurer's daily balance of cash and depositories record being settled for by the treasurer and being transferred by quietus to the fund accounts. Disbursements posted to the ledger are by warrants properly issued by the county auditor.

A separate ledger sheet shall be set up for each "fund" in custody of the treasurer. A new ledger shall be set up each year. Partially used sheets of one year shall not be carried into the next year's ledger. The ledger shall at all times agree with the funds ledger kept by the county auditor, and shall be reconciled with the county auditor at the end of each month.

### MONTHLY FINANCIAL STATEMENT

The Monthly Financial Statement, Form 61, is a permanent record prepared from the treasurer's funds ledger at the close of each month. It is prepared after all postings to the ledger have been completed for the month and reflects the total receipts and disbursements and the balance for each fund for the month and for the year to date. The statement must agree with a similar statement kept by the county auditor, giving consideration to any adjustments required to reconcile the ledgers of the two offices.

TAX DUPLICATE (Form 9)

New tax duplicates for general property taxes are prepared each year by the county auditor, and are to be delivered to the treasurer on or before March 15, for collection of taxes during the year. When delivered to the treasurer, the duplicates show the name of each taxpayer, description of the property assessed, assessed valuation, exemptions and deductions and the taxes payable.

A separate section of the duplicate is provided for each taxing district, each district being totaled and proved separately.

All columns on the duplicate are clearly headed to indicate the use for which each is intended. The columns appear in the same chronological order in which the information is to be entered therein. A careful study of the tax duplicate, together with instructions contained herein, will assist the treasurer in obtaining a better understanding of this record.

All collections after the last date to pay taxes without penalty in November of the preceding year to the last date to pay taxes without penalty in May of the current year inclusive, shall be entered in the section provided for May payments. Likewise, all tax collections received after the last date to pay taxes without penalty in May to the last date to pay taxes without penalty in November inclusive, shall be entered in the section provided for November payments.

After the tax duplicates have been received by the treasurer, no changes can be made in the taxes charged, as the duplicates have been added and balanced and the amounts reported in the abstract filed by the county auditor with the Auditor of State.

Corrections for adding omitted items, known as "auditor's assessments," are made by the county auditor entering the item in the tax duplicate. Blank pages are provided in each taxing district for such added items, following the last original entry. Overcharges in the tax amounts are corrected by "certificate of error," issued by the county auditor.

The amount each taxpayer owes for each installment of current tax appears in Column 7, penalties arising from IC 6-1.1-37-7 in Columns 8 and 9, and total current tax and penalties in Column 10. Delinquent tax from former years is carried forward from the previous year's duplicate and appears in Column 11, penalty and interest on former years' delinquency is carried in Column 12, with the total amount payable by the taxpayer in Column 13. Interest added pursuant to the provisions of IC 6-1.1-37-9 appears in Column 14. Numbers and amounts of auditor's certificates of error appear in Columns 14 and 15, respectively.

On payment of tax, penalties and interest received on or before May 10, the treasurer enters the date of payment in Column G, and the amount paid in Column 16.

On or before June 20 annually, the treasurer shall settle with the county auditor the amount of the taxes which has been collected. [IC 6-1.1-27-1]

The treasurer shall certify to the county auditor on County Form 49TC (Revised 1984) prescribed by the State Board of Accounts as to the correctness of credits for cash collected in each taxing district appearing on the tax duplicate and such other collections as are now or may hereafter be provided by law.

Penalty of 10% is added by the county auditor to unpaid May installment of taxes in Column 17 and a 10% penalty is also added by the county auditor to prior years' delinquent taxes in Column 18.

Dates and amounts of taxes certified to the clerk of the circuit court pursuant to the provisions of IC 6-1.1-23-9 appear in Column H and 19, respectively.

Payments received on or before November 10 are entered in Column 20 and the date of each payment entered in Column I. These two columns are to record only the collections made after the due date to pay taxes in May to the last day to pay taxes without penalty in November.

On or before December 20, annually, the treasurer shall make settlement with the county auditor. Such settlement shall be for all taxes collected during the current year, the treasurer receiving credit therein for the amount of taxes which were settled in May.

The treasurer shall also prepare and file with the county auditor the Treasurer's Certificate of Collections, Form 49TC.

After the last day in November to pay taxes without penalty, the county auditor enters all penalties and extends all unpaid taxes and penalties.

The treasurer makes no entries in Columns 21 to 31 and Column J.

Each treasurer shall, on or before June 30 and December 31 each year, pay to the State Treasurer, all moneys due for state purposes, as shown on the certificate of settlement. [IC 6-1.1-27-3]

#### REGISTER OF TAXES AND ASSESSMENTS COLLECTED (Form 65)

This is a statutory record prescribed for use in listing each receipt for taxes collected. The register is to be kept by taxing districts for the taxpaying period. The collections as shown by the register, should agree at all times with amount entered in the Daily Balance Record, Form 47.

The register should be set up in sections, a section being assigned for each taxing district, with an identification tab for each district. All tax collections received on tax receipt forms (No. 18, No. 18TJ, No. 18P and No. 135) are posted daily to the proper taxing district in detail.

Columns are provided for date, tax duplicate number, total tax collected, current tax and delinquent tax, excess tax, demand fee, and advertising fee. Blank columns are provided for assessments and other items.

After the receipts have been posted and the postings verified as correct, enter the total for the day and the accumulated total to date.

To facilitate entry in the register of taxes collected and subsequent verification, tax receipts at the close of the day's business should be sorted by taxing districts and placed in numerical sequence before entering in the register.

Total collections, by taxing districts, as shown on the register of taxes collected, are entered on the Daily Balance of Cash and Depositories, Form 47, opposite the proper taxing district. Thus, the register of taxes collected and the daily balance of cash and depositories should be in agreement at all times as to the amount of taxes collected for the day and the accumulated total to date, in each of the respective taxing districts.

The totals of these two records should also be in agreement with the total amount of collections entered in the tax duplicates.

All tax collections received after the last date to pay taxes without penalty in November of the preceding year to the last date to pay taxes without penalty in May of the current year inclusive, shall be entered in the May (first installment) register of taxes collected for settlement in June.

All tax collections received after the last date to pay taxes without penalty in May to the last date to pay taxes without penalty in November inclusive, shall be entered in the November (second installment) register of taxes collected for settlement in December.

Postings to other columns are to be made from copies of receipts in the same manner as tax collections. The columns shall be totaled and verified with the Daily Balance of Cash and Depositories, Form 47.

#### WARRANTS AND WARRANT REGISTER

The following warrant forms have been prescribed for use of counties:

- Form 16 - Warrant and Warrant Register
- Form 16PR - Payroll Warrant and Register
- Form 16W - Welfare Warrant and Register

Warrants are received from the county auditor in duplicate. The original warrant is returned to the county auditor after being signed by the treasurer. The treasurer's copy shall be filed in numerical sequence to form a warrant register for the basis of posting the treasurer's funds ledger and daily balance of cash and depositories.

When the bank statements and cancelled (paid) warrants are received at the close of each month the bank statements should be examined for correctness and, after this has been done, the warrants should be sorted into numerical sequence for each series. The cancelled warrants should then be checked to the warrant register (duplicate copies of warrants), identifying thereon the month in which each warrant was paid and a list of the outstanding (unpaid) warrants prepared for each depository. After the balance in each depository, as shown by the bank's statement, is reconciled to the balance shown in the treasurer's daily balance of cash and depositories, the warrants should then be filed by the treasurer with the corresponding bank statement and carefully preserved for future reference and audit. It is recommended that warrants not be filed in numerical sequence without regard to the bank on which each warrant is drawn, nor should they be filed in numerical sequence by year; instead, as stated, preserve the warrants with the applicable bank statement.

If the month in which a warrant is paid, is stamped or otherwise indicated on the duplicate warrant, this will then provide easy reference for locating a cancelled warrant should it become necessary. In addition, reference can be made to the list of outstanding warrants prepared at the close of each month to determine the month in which a warrant was paid by the bank.

#### TREASURER'S DAILY BALANCE OF CASH AND DEPOSITORIES

Every public officer in this state, who receives or distributes public funds, shall keep a cash book wherein there shall be entered daily, by item, all receipts of public funds. The cash book shall be balanced daily, shall show funds on hand at the close of each day, and shall be a public record open to public inspection. [IC 5-13-5-1]

The Treasurer's Daily Balance of Cash and Depositories, Form 47, is the record prescribed to enable the treasurer to comply with IC 5-13-5-1. It reflects the daily receipts and disbursements, total amount of cash and investments on hand, and a proof of the financial condition of the office at the close of each day.

The record is designed to be posted "daily," with a separate page for each day. The left side of the page shows the total amount of money for which the treasurer is accountable (charges) and the right side of the page shows the money on deposit, invested or on hand (credits), as proof of the financial condition.

Charges - Left Side of Page (Lines 1 to 65)

Lines 1 to 65 reflect the receipts, disbursements and balances of all monies awaiting transfer to a specific fund.

Lines 1 to 43 are for the tax collections, by taxing districts, and lines 44 to 65 are for collections from all other sources that are accumulated pending a proper time to receipt them into specific funds.

Column 2 - Enter in this column the balance of each amount at the beginning of the day. These amounts are carried forward from Column 5 of the preceding day.

Column 3 - Enter the day's receipts.

Column 4 - Enter amounts transferred by quietus from an account and receipted into specific funds. The total transferred should agree with the amount entered on line 69, Column 2.

Column 5 - Enter in this column the balance in each account at the end of the day.

Left Side of Page (Lines 66 to 73)

Line 69 reflects the day's transactions and balance of all funds.

Column 1 - This column is for the balance at the beginning of the day and the amount is brought forward from Column 5 of the preceding day.

Column 2 - This column is for the amounts being transferred by quietus from Column 4 accounts above, to funds.

Column 3 - Enter money received today and immediately receipted into a specific fund.

Column 4 - Enter disbursements, by warrant only.

Column 5 - Enter the balance of all funds at the end of the day.

Line 72 reflects the day's transactions and balance of all investments made from specific funds in the funds ledger.

Column 1 - This column is for the balance at the beginning of the day and the amount is brought forward from Column 5 of the preceding day.

Column 2 - This column is not applicable and should not be used.

Column 3 - This column should show the purchase cost of investments purchased.

Column 4 - This column should show the purchase cost of investments cashed.

Column 5 - This column is for the balance at the close of the day.

Do not include investments not made from a specific fund in the funds ledger on line 72; for example, investments made from tax collections or from the total of all monies on deposit.

Line 73, Column 5, is the total of lines 43, 65, 69 and 72, and is the total amount of money for which the treasurer is accountable.

Credits - Right Side of Page (Lines 1 to 19)

Lines 1 to 19 reflect the amount of money in depositories. The day's transactions entered in the record for each depository are obtained from the following:

1. From 20-21, Combination Quietus, Application to Pay, Treasurer's Receipt and Auditor's Copy.
2. Forms 16, 16PR and 16W, Treasurer's Warrant Registers.

Column 7 - Enter the balance in each depository at the beginning of the day, amounts brought forward from Column 12 of the preceding day.

Column 8 - Enter the amount deposited in each depository during the day, which includes monies from tax collections, other sources and treasurer's copy of receipts issued.

Column 9 - Enter the amount deposited in each depository during the day, which amount had been received from investments cashed (purchase cost). This should include only those investments which were not made from a specific fund in the funds ledger; for example, investments made from tax collections or from the total of all funds on deposit.

Column 10 - Enter the total of all warrants issued from funds in the funds ledger against each depository during the day. The total on line 19 in this column should equal the amount shown in Column 4, line 69.

Column 11 - Enter the total of all warrants issued for investments purchased other than from specific funds in the funds ledger.

Column 12 - This column is for the balance in the depository (record bank balance) at the end of the day. The balance in this record will differ from that shown by the depository statements because of deposits in transit and warrants outstanding.

Lines 24 to 41 reflect the total amount of money invested. All transactions should be shown at the purchase cost of the investments and should agree with the Register of Investments, Form 350.

Investments in U.S. Government Securities should be shown on line 25 and certificates of deposit should be listed by depositories on lines 26 through 40.

Column 7 - Enter the balances applicable to each line at the beginning of the day. The amounts are to be brought forward from Column 12 of the preceding day.

Column 8 - Enter the purchase cost of investments purchased from a specific fund in the funds ledger.

Column 9 - Enter the purchase cost of investments purchased from other than specific funds in the funds ledger.

Column 10 - Enter the purchase cost of investments cashed, which investments had been purchased from a specific fund in the funds ledger.

Column 11 - Enter the purchase cost of investments cashed, which investments had been purchased from other than specific funds in the funds ledger.

Column 12 - This column is for the balance of investments on hand at the close of the day.



Lines 47 to 73 reflect the cash transactions for the day. This section is designed for cross-proof and care should be taken that entries are made on the correct line and in the correct column. No entries should be made on the same line in more than one column.

Column 9 - Enter the cash on hand at the beginning of the day. The only entry is on line 48 and the amount is brought forward from Column 12, line 64, of the preceding day.

Lines 47 to 73 - Column 10 - Enter the day's receipts. The only entries made are on lines 49 to 53 and are brought forward from the left side of the page Column 3, lines 41, 65 and 69 and from right side, Column 11, line 41. Line 53 is the total of the above four lines (49 to 52) and is the total cash received on this day.

Column 11 - Enter deposits made during the day. Entries are made on lines 55 to 58 only. Items entered also appear on line 19, Columns 8 and 9.

Column 12 - Enter the cash on hand at the end of the day and the net amounts of the cash long and short. Entries on lines 59 to 73 are to record the actual cash count at the end of the day, the total being shown on line 64. This total should equal the result of Column 9 plus Column 10 less Column 11; if not, the difference should be entered in its proper place on either line 67 (short) or 69 (long). The totals on lines 67 and 69 should then be extended into the proper columns, as indicated on the form, and totals entered and proved on line 70. Line 73 is the total of lines 43 and 71 and must be the same as line 73 on the left side of the page.

### Settlements

After this record is balanced for the last day for paying taxes for the taxpaying period, the record will show on the left side of the page, Column 5, lines 1 to 43, the total amount of property taxes collected by the treasurer and available for settlement and distribution. The amounts shown on these lines shall continue to be carried forward each day until the date on which the settlement is made. This will then enable adjustments to be made in the respective taxing districts for any errors found in reconciling the tax duplicates and register of taxes collected to this record and for entry of the amounts of state property tax replacement credit determined at the time of settlement, as shown in Column 14 of the County Treasurer's Certificate of Collections, Form 49TC. Do not enter on these lines any after settlement tax collections until the semiannual settlement has been made.

All "after settlement property tax collections" which are to be accounted for and settled in the next settlement period should be accounted for on line 45 titled "Advance Collection of Taxes," and should not be commingled with the collections for the prior settlement period shown on lines 1 to 43. The collections for each day must, however, be entered in the register of taxes collected for the succeeding settlement period and the amounts entered in the register should at all times agree with the total collections shown on line 45. On the day after settlement is made for the prior period, the amounts collected, as shown on line 45, should then be transferred on the daily balance record. The transfer is made by entering a credit for the total taxes collected in Column 3, line 45, and by entering the amounts collected in Column 3, lines 1 to 43, for each taxing district in the amounts shown in the register of taxes collected. By entering a credit in Column 3 for the advance collection of taxes and by entering the collections on lines 1 to 43, this simply results in transferring the amounts to each district and will not affect the cash receipts and reconciliation of the daily balance record on the day the entries are made.

It is important that the amounts distributed at each semiannual settlement agree with the amounts shown in the treasurer's daily balance of cash and depositories, since a settlement and distribution in excess of the amounts entered in this record will result in "cash short" on the day the settlement is made. Conversely, if the settlement and distribution is made for less than the amount shown in this record, it will result in "cash long" for that day. Therefore, every effort should be made before settlement and distribution to see that the amounts distributed for each taxing district agree with the amounts entered in the register of taxes collected and in the treasurer's daily balance of cash and depositories.

### Advance Tax Draws

Advance tax draws shall be entered on line 42, left side of page, and are deducted from the total taxes shown on line 41. This will leave the balance of taxes to be settled on line 43.

### MONTHLY FINANCIAL REPORT (Form 47TR)

On or before the 16th day of each month the treasurer shall prepare a report showing the financial condition of the office as of the close of business on the last day of the preceding month.

This report shall show the amounts with which the treasurer is chargeable for the various funds and accounts, the amounts with which the treasurer is credited for money on deposit, invested and cash on hand, and any long or short at the close of each month. The report also provides space for reconciliation with depositories.

The report shall be prepared in quadruplicate and each copy shall be verified by certificate of the treasurer. The treasurer shall retain one copy as a public record in the office and three copies shall be filed with the county auditor. The county auditor shall file the original of said reports with the records of the county board of finance, one copy shall be presented to the board of county commissioners at its next regular meeting, and the county auditor shall immediately transmit one copy to the State Board of Accounts. [IC 36-2-9-11 and 36-2-10-16]

This report has been prescribed by the State Board of Accounts and designated as Form 47TR. The form is self-explanatory and all of the information required can be obtained from the daily balance of cash and depositories, except for the bank balances shown on the bank statements and the amounts of outstanding warrants which are obtained from the bank reconcilements.

In connection with the report form, the following instructions should be of assistance:

#### Charges

Lines 1 to 16 must include all items for which you are chargeable in your official capacity as treasurer. If you have on hand or on deposit any funds which are not identified by the printed items, they should be identified and entered on lines 15 and 16. The total funds cash balance is to be entered on line 17. Total of all investments from specific funds in the funds ledger is to be entered on line 18. The total of lines 1 to 18 is to be entered on line 19 and also on line 29.

#### Credit

Lines 20 and 21 must include all cash on deposit or on hand, all investments on hand, and, also, any other item for which "credit" is claimed. Line 20 must agree with the total of the depository balances as listed in detail on the reverse side of the report. The cash on hand shown on line 22 must be a physical cash count made at the close of business on the last day of the month. Lines 23 to 25 are to be used for any specific items of credit, such as cash due from a former treasurer. The total of lines 20 to 25 inclusive, is to be entered on line 26.

Lines 27 and 28 are to be used for reporting the amounts of accumulated cash long and cash short. Under no circumstances is cash long to be taken out of the cash drawer, nor should you place any cash in the drawer to cover a shortage unless the reason for the shortage is explainable and you will ultimately be required to pay the same. You will be expected to make up any cash shortage at the close of your term of office or at any time the amount appears to be unjustifiably large. If you make up any cash shortage, you should clearly indicate that fact in the daily balance of cash and depositories record. It is important that lines 27 and 28 show a true picture of long and short, and these figures should be correctly reflected in your daily balance record at all times. The amounts entered on line 27 and 28 are to be added or deducted, as the case might be, from line 26 and the total entered on line 29.

### Reconciliation With Depositories

Lines 30 to 33, inclusive, will be taken from the totals of the "Statement of Depository Balances at the Close of Month," as listed in detail on the reverse side of the form. An actual reconciliation with the depositories is imperative. The total of lines 30 and 31 and the total of lines 32 and 33, which must be in agreement, are to be entered in Columns 1 and 2, line 34.

In listing "Deposits in Transit" the following instructions should be observed:

1. List only those items transmitted for deposit on or before the close of the month, which have not been credited to your account by the depository. Included therein would be amounts placed in after-hour or night depositories. Do not include in this item any amounts made up for deposit, which are carried over in the office safe, and deposited the following day. We urge that every precaution be taken by making use of depository facilities for after-hour deposits, where available.
2. Where a county warrant is paid by the wrong depository, or where other erroneous charges are made by a depository, and the items are returned to the depository for credit, such items should be listed as "Deposits in Transit," with an appropriate notation on the report or on a separate statement attached thereto, showing the amount for each depository and date credit was given. The important thing is to distinguish between these credits and any actual "cash" deposit in transit.

### Analysis of Cash on Hand at Close of Month

The "Analysis of Cash on Hand at Close of Month" must be completed and the total on line (d) must agree with the cash count shown on line 22. The cash change fund advanced by the county is to be entered on line (a). The total cash receipts for each day must be deposited intact not later than the following banking day and the amount of such receipts is to be entered on line (b), with the date of the deposit shown thereon. Line (c) is to be used for showing the total amount of uncollected items on hand as listed on the reverse side of the report. In connection with the "Cash Change Fund," we direct your attention to the provisions of IC 36-1-8-2. In all counties there may be a cash change fund established pursuant to this act, in such amount as determined by the county council.

Upon advance of the change fund, it should be entered as a charge in the daily balance of cash and depositories record, reported on line 5 of the monthly report, and the cash included in the cash count at the close of each day.

### Statement of Depository Balance at Close of Month

This schedule on the reverse side of the report is to be completed for each depository. Column 1 must show the actual balance in each depository, as taken from the bank statements, Column 2 any deposits in transit, as described herein, Column 3 the outstanding warrants, and Column 4 the depository balance as shown by the daily balance record. The totals of these columns must agree with lines 32, 33, 31 and 30, respectively.

### Schedule of Uncollected Items on Hand

The "Schedule of Uncollected Items on Hand" must show in detail each item carried in the cash drawer at the close of the month which, for any reason, has not been collected or converted to cash. Included therein will be any checks or other items received and deposited, and later returned by a depository as uncollectible. At no time should items in this list be of long-standing, for it is expected that immediate steps be taken to enforce collection of such items or, in the case of tax collections, to remove the credits from the duplicates. Under no circumstances is a treasurer permitted to take a post-dated check, and no such item

should ever appear on hand. All receipts must be deposited "daily" and, except for the uncollected items on hand, not more than the amount of cash change fund advanced by the county may be retained on hand at the beginning of each day's business.

### DEMAND FEES

Annually after November 10 but prior to August 1 of the succeeding year, each treasurer shall make one (1) demand by registered or certified mail or in person by treasurer or by deputy, upon every resident of the county who has not paid the personal property taxes owing. [IC 6-1.1-23-1] For making this demand the treasurer shall charge the delinquent taxpayer eight dollars (\$8.00) if by registered or certified mail or five dollars (\$5.00) for any other manner. [IC 6-1.1-23-7]

### RECORD OF DEMANDS (Form 143)

Form 143 is to be used to record all demands made by the treasurer for the payment of personal property taxes and to record subsequent proceedings in connection with such demands. The columns to the right of the column headed "Proceedings Subsequent to Demand" are designed to be used only for entries in the levy and sale of personal property.

The use of County Form 143 is mandatory in all counties. It is designed not only to provide treasurers with a record of demands made but to comply with the provisions of IC 6-1.1-23-1, which require the treasurer to levy upon property to collect delinquent personal property taxes.

The treasurer is required to enter in the daily cash book, on the day of its receipt, all moneys received for all purposes, including demand fees. [IC 6-1.1-22-7]

### PAYMENT OF DEMAND FEES TO COUNTY

All fees, per diems, allowances, or other remuneration received by the treasurer for official services or involving official authority, including demand fees, shall be accounted for and paid into the county general fund. [IC 36-2-7-2]

Such fees may be paid into the county general fund at the close of each month or accumulated on the daily cash book and paid into such fund not later than each semiannual settlement of collections.

### REGISTER OF INVESTMENTS

The Register of Investments, Form 350, is the form prescribed for the treasurer to record investment transactions as they occur.

A separate line should be used for recording each security and a separate sheet should be used for each fund invested. A separate sheet should also be used for investments made from the total monies on deposit.

### EMPLOYEE'S SERVICE RECORD

An Employee's Service Record, Form 99A, is required to be kept for each employee, to support the preparation of payrolls. A separate form shall be kept on a calendar year basis for each employee. The record is designed to show for each calendar date whether the employee worked, was absent, or was on vacation, sick or other authorized leave. The Fair Labor Standards Act requires this record to be kept for all employees subject to the Act. There are other records which may be needed to comply with the Act. Please consult with the county auditor as to what additional records are needed in your county.