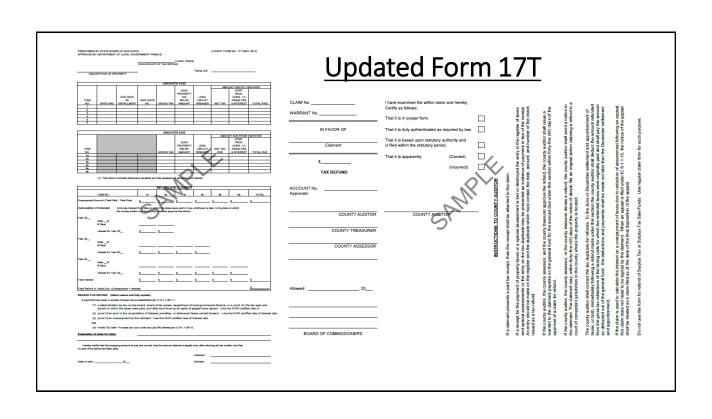
MISCELLANEOUS

- Form 17T updated
- Proper Receipting Procedures
- · Community Crossings Grant
- · Community Corrections Grant
- Redevelopment Funds



Proper Receipting Procedures

- Auditor is only authorized by statute to collect money for the following:
 - (1) Certification or copying of documents per IC 5-14-3-8 established by Council
 - · Certification fee not to exceed \$5
 - · Copying fee not to exceed the greater of :
 - Ten cents (\$.10) per page for non-color or twenty five cents (\$.25) for color OR
 - · Actual cost to the agency for copying the document
 - (2) Endorsement made on a deed per IC 36-2-11-14 & IC 36-2-9-18 established by ordinance not to exceed \$5
 - (3) Recording fee for tax deed per IC 6-1.1-25-20 recording fee collected according to IC 26-2-7-10 and then submit the tax deed directly to recorder

Proper Receipting Procedures

- Treasurer should collect all other monies
 - · Except fees departments are authorized to collect
- Receipting Procedure:
 - The county auditor prepares the four-part form, to show the date, fund or funds to be credited, amount, the person applying to pay the money into the county treasury, and in the space "on account of" shall show the source of the payment and the specific account number or numbers to be credited.
 - 2. The auditor hands to such person the "Application to Pay" and "Receipt" copies and the person makes payment direct to the treasurer, receiving from the treasurer the signed receipt copy. The treasurer retains the application to pay for the records of that office.
 - 3. The person returns the receipt copy to the auditor who thereupon issues the "Quietus" to such person to complete the transaction. The receipt copy is retained for the auditor's records.

Proper Receipting Procedures

- The form of Quietus, Application to Pay, Treasurer's Receipt and Auditor's Copy is required to be prenumbered by the printer.
- There will be instances, such as state distributions and payments received by mail, where the auditor will have to deliver the payment to the treasurer. However, this procedure should be avoided where possible to not only comply with the law but to effect proper internal control over all such receipts.

Community Crossings Grant

- Change in Legislation (IC 8-23-30)
 - Local match may come from any money the local unit is authorized to use for a local road or bridge project as well as special distributions of local income tax and money in the unit's rainy day fund.
 - Required local match percentages to allow counties with a population under 50,000 and towns with a
 population under 10,000 to only need a 25% match of funding. For all other units, the percentage
 remains at 50%.
 - If multiple units, including any combination of cities, towns and counties, apply jointly for a matching
 grant for a project that extends across multiple jurisdictions, they may aggregate the maximum amounts
 determined by INDOT
 - All of this information should be identified in the grant application and/or grant agreement

Community Crossings Grant

ACCOUNTING:

- Grant should have it's own fund
- County's matching portion should be transferred from the fund(s) making the match to the grant fund
- Grant portion should be deposited into the grant fund
- All expenses related to the approved grant project should be paid from the grant fund
 - If expenses were paid from other funds instead of the grant fund, the auditor should correct the transactions by moving the project expenses to the grant fund
 - You should not "reimburse" the fund that paid the expenses, need to move the expenses
- Unused balance in the grant fund
 - Verify project is complete and there are no outstanding invoices
 - Remaining balance will be partial grant and partial match monies
 - Need to return grant money to INDOT or get authorization to spend on additional work

Community Corrections Grants

- Community Corrections IC 11-12-2
 - Adult
 - Juvenile in 2016-2017 being tracked separately from Adult
- Probation IC 35-38-2
- Prosecutor Diversion Program IC 33-37-8
- Court Recidivism
 - Alcohol and Drug Services IC 12-23-14
 - Problem Solving Courts IC 33-23-16
- Each approved project will need a separate grant fund

Redevelopment Commission Funds

- IC 36-7-14-8(b) —Fiscal officer of the unit is the treasurer of the RDC
 - Auditor includes Redevelopment Commission funds on funds ledger
 - Treasurer includes all Redevelopment Commission accounts on cashbook.
 - Claims are processed in Accounts Payable system
 - Redevelopment Commission approves the claims.