

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS

September 2009

JUNE TRAINING SCHOOL

The State Board of Accounts extends its deepest appreciation to the officers and committees of the Indiana League of Municipal Clerks and Treasurers for making the arrangements and handling the registration at the School in French Lick. Next year's June School will be held in Indianapolis as part of the League's Annual Conference during the week of June 13 through June 17. Please note that the League's Fall District meetings will again qualify as State-Called meeting days. This year's meetings will be in Middlebury on October 15 and in Nashville on October 28. Registration information will be sent out by the League for the District meetings.

MOTOR VEHICLE HIGHWAY FUND-USE FOR SIDEWALKS

Official Opinion No. 64-1965, issued by the Office of the Attorney General, allows funds distributed to cities and towns from the State motor vehicle account to be used for the purposes of construction, repair, and maintenance of sidewalks adjacent to streets in such cities and towns. It is our audit position that Local Road and Street money could also be used for this purpose.

PERSONS WHO MAY SOLEMNIZE MARRIAGES

Marriages may be solemnized by any of the following:

- (1) A member of the clergy of a religious organization (even if the cleric does not perform religious functions for an individual congregation), such as a minister of the gospel, a priest, a bishop, an archbishop, or a rabbi.
- (2) A judge.
- (3) A mayor, within the mayor's county.
- (4) A clerk or a clerk-treasurer of a city or town, within the county in which the city or town is located.
- (5) A clerk of the circuit court.
- (6) The Friends Church, in accordance with the rules of their society.
- (7) The German Baptists, in accordance with the rules of their society.
- (8) The Bahai faith, in accordance with the rules of the Bahai faith:
- (9) The Church of Jesus Christ of Latter Day Saints, in accordance with the rules of the Church of Jesus Christ of Latter Day Saints.
- (10) An imam of a masjid (mosque) in accordance with the rules of the religion of Islam. (IC 31-11-6-1)

**CITIES AND TOWNS BULLETIN
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**BOARD OF PUBLIC WORKS AND SAFETY, BOARD OF PUBLIC WORKS, OR
BOARD OF PUBLIC SAFETY – SECOND CLASS CITIES**

The board of public works and safety may be composed of three (3) members or five (5) members appointed by the executive. A member may hold other appointive positions in city government during the member's tenure. The executive shall appoint a clerk for the board.

If the board of public works and board of public safety are established as separate boards, each board may be composed of three (3) members or five (5) members who are appointed by the executive. A member may hold other appointive positions in city government during the member's tenure. The executive shall appoint a clerk for each board.

If the executive:

- (1) Increases the number of members of a board of public works and safety, a board of public works, or a board of public safety from three (3) to five (5) members; or
- (2) Decreases the number of members of a board of public works and safety, a board of public works, or a board of public safety from five (5) to three (3) members;
The city shall publish notice under IC 5-3-1 of the increase or decrease in members and state the total number of members appointed to the board. [IC 36-4-9-6]

BOARD OF PUBLIC WORKS AND SAFETY – THIRD CLASS CITIES

The board of public works and safety consists of three (3) or five (5) members (as determined by executive). The members of the board of public works and safety are:

- (1) the city executive; and
- (2) two (2) or four (4) persons appointed by the executive.

If the executive increases the number of board members from three (3) to five (5) members or decreases the number of board members from five (5) to three (3) members, the city shall publish notice under IC 5-3-1 of the increase or decrease in members and state the total number of members appointed to the board. IC 36-4-4-2 notwithstanding, a member may hold other appointive or elective positions in city government during the member's tenure. The city clerk is the clerk of the board.

If the city legislative body adopts an ordinance under IC 36-4-12 to employ a city manager, the executive may appoint the city manager to a position on the board of public works and safety in place of the executive. (IC 36-4-9-8)

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CREDIT CARDS

The State Board of Accounts will not take exception to the use of credit cards by a governmental unit provided the following criteria are observed:

1. The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
2. Issuance and use should be handled by an official or employee designated by the board.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
5. The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
6. Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment should not be made on the basis of the statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to the late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
8. If properly authorized, an annual fee may be paid.

PUBLIC WORKS PROJECTS COSTING LESS THAN \$150,000

We will not take audit exception to expenditures for projects under \$150,000 that maintain the existing condition of the asset or restore the asset to normal operating efficiency and which might qualify as routine operation, routine repair, or routine maintenance of existing structures, buildings, or real property under IC 36-1-12-4.9. Included in our audit position could be expenditures for the replacement and repair of elevators, flooring, ceiling, tile, bathroom fixtures, windows, sidewalks parking lots and roofs which would not be part of another public works project. Additionally, the costs associated with reconfiguring the interior of offices (additions/deletions of wiring for electrical outlets, lighting, data lines, and telephones, cubicle walls, etc.) and reconfiguring offices with movable walls which would not be part of another public works project, could be considered. Not included would be additions to the structure,

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PUBLIC WORKS PROJECTS COSTING LESS THAN \$150,000 – (Continued)

reconfiguring offices with permanent walls, change of purpose of an area that involves substantial addition or removal of plumbing or gas lines (adding a kitchen area or bathroom), addition of elevator shafts, parking lots and other like changes to the interior or exterior that involve changes to the structural integrity of the building or improvements to real property, etc. or expenditures for which a determination has been made of the applicability of other provisions of the Public Works Law, IC 36-1-12-1 et seq. Our audit position is with the assumption a determination has been made by the governmental unit in a public meeting of the applicability of IC 36-1-12-4.9 to the proposed public works project.

CHILD LABOR LAW RESTRICTIONS

IC 20-33-3 places certain restrictions on work hours for children under 18 years old. A summary of such restrictions follows:

Children 14 and 15 Years of Age

Children 14 and 15 years of age may not work before 7:00 a.m. or after 7:00 p.m. during the school year. From June 1 through Labor Day, such children may work until 9:00 p.m. These children may not work:

- (A) More than three (3) hours on a school day;
- (B) More than eighteen (18) hours in a school week;
- (C) More than eight (8) hours on a nonschool day; or
- (D) More than forty (40) hours in a nonschool week. (IC 20-33-3-22)

Children 16 Years of Age

Except as provided in IC 20-33-3-27, a child who is 16 years of age and less than 17 years may not:

- (1) Work for more than eight (8) hours in any one (1) day;
- (2) Work for more thirty (30) hours in any one week;
- (3) Work for more than six (6) days in any one (1) week; or
- (4) Begin a work day before 6 a.m. [IC 20-33-3-23]

Children 17 years of Age

Except as provided in IC 20-33-3-27, a child who is at least 17 years of age and less than 18 years of age may work until 11:30 p.m.. on nights that are followed by a school day if the employer has obtain written permission from the child's parent and placed the written permission on file in the employer's office. Such child may work until 1:00 a.m. the following day if the employer has obtained written permission from the child's parent and placed the written permission on file in the employer's office. However, the nights followed by a school day on which a child works until 1 a.m. the following day may not be consecutive and may not exceed two (2) nights per week. [IC 20-33-3-24 and IC 20-33-3-28]

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CHILD LABOR LAW RESTRICTIONS – (Continued)

IC 20-33-3-27 states that a child who is at least sixteen (16) years of age and less than eighteen (18) years of age may be employed for up to forty (40) hours during a school week if the employer has:

- (1) Obtained written permission from the child's parent; and
- (2) Placed the written permission on file in the employer's office.

If the employer or employers have obtained such written permission, a child who is at least sixteen (16) years of age and less than eighteen (18) years of age may be employed for periods that do not exceed a total of nine (9) hours in any one (1) day and a total of forty-eight (48) hours in any one (1) nonschool week.

Rest Breaks

A person, firm, limited liability company, or corporation that employs a child less than eighteen (18) years of age shall provide the child one (1) or two (2) rest breaks totaling at least thirty (30) minutes if the child is scheduled to work at least six (6) consecutive hours. Breaks shall be provided as set forth in IC 5-10-6-2. [IC 20-33-3-30]

Required Notices

Every person, firm, corporation, or company that employs a child at least fourteen (14) years of age and less than eighteen (18) years of age in an occupation for which the child must obtain an employment certificate shall post and keep posted a printed notice in a conspicuous place or in places where notices to employees are customarily posted. This notice must state:

- (1) The maximum number of hours a child may be employed or permitted to work each day of the week; and
- (2) The hours of beginning and ending each day.

The printed forms for this notice shall be furnished by the department of labor. [IC 20-33-3-34]

Civil Penalties

IC 20-33-3-39 through IC 20-33-3-41 list the penalties for violations of the child employment laws which can be as high as \$400 per violation.

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PENSION PLANS

In reviewing the Indiana Code, the following pension plans are available to employees of a city or town. Pursuant to IC 5-10.2-2-1, a city or town does not have authority to establish a pension plan by ordinance, resolution, or contract after January 1, 1995, without specific statutory authority.

	<u>Indiana Code</u>
Public Employees' Retirement Fund	5-10.3
Police Pension Fund – First Class Cities	36-8-7.5
1925 Police Pension Fund	36-8-6
1937 Firefighters' Pension Fund	36-8-7
1977 Police Officers' and Firefighters' Pension & Disability Fund	36-8-8
Municipal Utility Employees' Pension Fund	8-1.5-3-7
City Hospitals – Third Class Cities	16-23-1-25(c)
Housing Authorities	36-7-18-10(d)
Department of Redevelopment	36-7-14-12.2(17)
Deferred Compensation	5-10-1.1

TRANSFER OF SURPLUS PROPERTY TO A VOLUNTEER FIRE COMPANY

A governmental body may transfer title of surplus property to a volunteer fire company for the volunteer fire company's use in providing fire protection or emergency services.

A volunteer fire company located in the same county as the governmental body offering the surplus property for transfer has the right of first refusal for all surplus property offered. Surplus property that is refused by the volunteer fire companies located in the same county as the governmental body may be transferred to any volunteer fire company in Indiana.

A governmental body may transfer title of surplus property to a volunteer fire company by:

- (1) sale;
- (2) gift; or
- (3) another arrangement acceptable to the governmental body and the volunteer fire company. (IC 5-22-22-12)

IC 5-22-22-12(a) defines surplus property to include fire trucks, emergency service vehicles, and firefighting or emergency services equipment.

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**QUESTIONS AND ANSWERS FROM THE JUNE 2009 CITIES AND TOWNS
TRAINING SCHOOL**

Question #1: We collect hydrant rental fees from each water utility customer as part of our monthly utility billing. Is this subject to sales tax?

Answer #1: Hydrant rental fees paid by utility customers are subject to sales tax.

Question #2: We place our hydrant rental fees in the Water Operating Fund. Can this money be placed in another fund?

Answer #2: Since hydrant rental fees are part of the water utility's sales and charges, the revenue should be receipted to the Water Operating Fund.

Question #3: Our City Council has adopted an ordinance allowing our office to charge \$1.00 per page to make copies of records. Since IC 5-14-3-8 limits the maximum we can charge to 10 or .25 cents, do we have to amend our ordinance? Or can we leave it at \$1.00 to cover overhead costs?

Answer #3 The fee for copying documents may not exceed the greater of: (1) ten cents (\$.10) per page for copies that are not color copies and twenty-five cents (\$.25) per page for color copies; or (2) the actual cost of copying the document. Actual cost means the cost of paper and the per page cost for use of copying or facsimile equipment and does not include labor costs or overhead costs. (IC 5-14-3-8) These provisions do not apply to copies of accident reports under IC 9-29-11-1 or to court documents fees under IC 33-37-5-1.

Question #4: Can we charge a fee for emailing a copy of a document to a person?

Answer #4: We are not aware of any statute which would authorize the collection of a fee for emailing a document to a person.

Question #5: Can we charge a fee to fax an SR-16 to the BMV?

Answer #5: IC 5-14-3-8(f) allows a public agency to collect any certification, copying, facsimile machine transmission, or search fee that is specified by statute or is ordered by a court.

Question #6: Can we charge a flat fee for certain documents that are being requested such as minutes, ordinances, resolutions?

Answer #6: It is our audit position that the ten cents per page limitations in IC 5-14-3-8 would apply to copies of minutes, ordinances, and resolutions.

Question #7: If someone loses their receipt and we have to do research to find the receipt, can we charge more than 10 cents per page for our labor to produce a duplicate receipt?

Answer #7: No. IC 5-14-3-8 would not allow a charge for any overhead costs.

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**QUESTIONS AND ANSWERS FROM THE JUNE 2009 CITIES AND TOWNS
TRAINING SCHOOL - (Continued)**

Question #8: Are hydrant rental fees collected from water utility customers subject to the utility receipt tax?

Answer #8: Yes. See December 2005 Cities and Towns Bulletin, Page 6.

Question #9: Is rental revenue from the rental of a municipal swimming pool for parties subject to sales tax?

Answer #9: Yes.

Question #10: If we request an advance tax draw from the County, why is the County allowed to hold and invest property taxes for a period of 30 days before they distribute them to us, but they get to keep the interest money?

Answer #10: This is allowed under IC 5-13-6-3(b) for advance tax draw requests.

Question #11: If your town has no works board, is the council automatically considered the works board?

Answer #11: Yes. IC 36-1-2-24 states that a works board means a town council for a town.

Question #12: Can the Town Council fire a part time employee in my office?

Answer #12: The Town Council can reduce an appropriation which funds certain positions in a clerk-treasurer's office under IC 36-5-3-5. However, assuming the Council has not reduced such appropriation, IC 36-5-6-7 states that deputies and employees appointed by a clerk-treasurer serve at the clerk-treasurer's pleasure.

Question #13: The mayor has refused to sign several ordinances and resolutions, what happens to these ordinances and resolutions?

Answer #13: IC 36-4-6-16 requires the mayor to approve an ordinance, order, or resolution by signing it and sending it to the legislative body or to veto the ordinance, order, or resolution by returning it to the legislative body announcing his veto and stating the reasons for the veto. If the mayor fails to properly approve or veto such measures, the ordinance, order, or resolution is considered vetoed.

Question #14: During the major festival we have on the 4th of July, large amounts of cash receipts are collected by our festival commission. The commission wishes to deposit such collection in a town bank account. Shouldn't the clerk-treasurer count, verify, and deposit such receipts?

Answer #14: While it is recommended such receipts be processed through your office, we would not object to the commission making such deposits and providing you a copy of the deposit tickets and a detailed report of collection.

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**QUESTIONS AND ANSWERS FROM THE JUNE 2009 CITIES AND TOWNS
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Question #15: If you have a bond and interest fund established to pay off debt associated with the specific project, does the fund have to be appropriated?

Answer #15: Yes, assuming a tax levy and rate is funding the fund.

Question #16: As part of the 2008 legislation, the State is taking over the payments of 1925 police pension payments. How will this be distributed? Will we get a June distribution as in past years?

Answer #16: IC 5-10.3-11-4.7 states that in 2009 and each year of thereafter, the State shall distribute from the pension relief fund to each unit of government the total amount of pension, disability, and survivor benefit payments to be made in the calendar year in two equal installments before July 1 and October 2 each year.

Question #17: Is there a limit on the amount of times a property can be placed on a tax sale listing before it reverts to the County? If so, what is the IC reference?

Answer #17: IC 6-1.1-24-6 states that when a tract of real property is offered for sale and an amount is not received equal to or in excess of the minimum sale price, the county executive acquires a lien in the amount of the minimum sale price.

Question #18: If a property does revert to the County and there is a sewer lien and/or mowing lien filed against the property, does the County have to pay those liens?

Answer #18: No. IC 6-1.1-25-4(e) states that when a deed is issued to a county executive, the taxes and special assessments for which the real property was offered for sale, and all subsequent taxes, special assessments, interest, penalties, and cost of sale shall be removed from the tax duplicate in the same manner that taxes are removed by certificate of error.

Question #19: Who has control over the Records Perpetuation Fund regarding expenditures, the Council or the Judge?

Answer #19: IC 33-37-5-2(b) states that the court clerk may use the money in the fund for the preservation of records and the improvement of record keeping systems and equipment. The fund would need to be appropriated by the Council.

Question #20: Can a city or town mandate their employees to receive their compensation through direct deposit?

Answer #20: It is our audit position that a city controller or clerk-treasurer could mandate this method of payment. IC 36-4-10-5(b)(15), IC 36-4-10-4.5(b)(4) and IC 36-5-6-6(a)(4) state that the fiscal officer shall prescribe the manner in which employees are paid.

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**QUESTIONS AND ANSWERS FROM THE JUNE 2009 CITIES AND TOWNS
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Question #21: IC 36-5-6-7 states that the clerk-treasurer shall appoint the number of deputies and employees needed for the effective operation of the office, with the approval of the Legislative body. Explain what approval means.

Answer #21: It is our position that the council would approve the number of deputies and employees and the salaries of such employees appointed by the clerk-treasurer. Those deputies and employees would serve at the clerk-treasurer's pleasure.

Question #22: What kind of expenses can be paid from the county slot machine wagering fee fund?

Answer #22: IC 36-1-8-9.2 states that money in such fund may be used for any legal or corporate purpose.

Question #23: You have a capital asset that you are not using and a private party would like to acquire this asset at no fee. Can a city or town transfer the asset to the private party?

Answer #23: IC 5-22-22-4, IC 5-22-22-4.5, and IC 5-22-22-5 require property with an estimated value of \$1,000 or more to be sold at public auction, public sale or by sealed bids. The property may be sold using an internet auction site. If the property to be sold has an estimated value of less than \$1,000, the property may be sold at a public or private sale of the property may be transferred without advertising. Worthless property may be demolished or junked.

Question #24 My Town Attorney said the Council could not hold a meeting without me or my deputy present. Is this true?

Answer #24: IC 36-5-6-6(a)(9) requires a town clerk-treasurer to serve as clerk of the legislative body by attending its meetings and recording its proceedings. Accordingly, it is our position that no other person could perform such duties without the clerk-treasurer's permission.

Question #25: Are we required to purchase body armor for our reserve officers?

Answer #25: No. IC 36-8-4-4.5 requires cities to provide each active member of their police department with body armor for the torso beginning January 1, 2010. Since IC 36-8-3-20 states that police reserve officers may not be members of the regular police department, a city is not required to provide body armor to its reserve officers.

Question #26: Can you give us an example of what would be a transfer in and a transfer out on our annual report?

Answer #26: An example would include the transfer of a temporary loan amount from one fund to another. The fund receiving the loan would reflect a transfer in and the fund making the loan would reflect a transfer out.

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**QUESTIONS AND ANSWERS FROM THE JUNE 2009 CITIES AND TOWNS
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Question #27: Public Law 6, House Enrolled Act 1258, Acts of 2009 exempts persons with former Prisoners of War (POW) and Disabled American Veteran (DAV) plates from certain violations for parking in metered parking spaces. What about violations in unmetered spaces?

Answer #27: Public Law 6 would only apply to violations in metered parking spaces. Persons with POW and DAV plates would still be subject to paying fines for parking improperly in unmetered spaces and for parking in a metered space during a time when parking is prohibited.

Question #28: Who has the authority to start a fire territory and what board governs the territory once it is started?

Answer #28: IC 36-8-19 allows the legislative bodies of at least two contiguous units to establish a fire protection territory. The units must adopt identical ordinances or resolutions authorizing the unit to become a party to an agreement for the establishment of the territory. IC 36-8-19-8(c) states that the provider unit, the unit that is responsible for providing fire protective, with assistance from the other participating units, shall annually budget the necessary money to meet expenses of the territory.

Question #29: Can a city or town pay for police reserve uniforms and equipment from general fund?

Answer #29: Yes, Since IC 36-8-3-20(f) allows police reserve officers to be provided a uniform allowance, it is our position that a city or town could also provide uniforms and equipment to police reserve officers.

Question #30: If an employee dies and is due a final paycheck, how is it to be issued? Can it be issued to the surviving spouse?

Answer #30: If an executor, administrator, or personal representative has been designated by a court to handle the estate of the deceased individual, payment should be made to such executor, administrator, or personal representative. If the value of the estate does not exceed \$50,000, and no administrator or personal representative has been appointed, a person possessing property of the decedent shall make payment to a claimant upon being presented an affidavit after 45 days have lapsed since the decedent's death. [IC 29-1-8-1]

**CITIES AND TOWNS BULLETIN
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**POSTING TO AN INTERNET WEB SITE, PUBLIC NOTICES THAT MUST BE
PUBLISHED IN ACCORDANCE WITH IC 5-3-1**

Pursuant to IC 5-3-1-1.5 as added by House Enrolled Act 1230, the State Board of Accounts has established the following guidelines and recommendations for posting to the Web site, effective July 1, 2009:

Guidelines:

- If a newspaper has a Web site, public notice advertisements must be posted on the Web site on the same day as the public notice advertisements are published in the newspaper.
- If a technical problem or error makes same day posting impossible, the newspaper shall post the public notice advertisements on its Web site on the day following publication in the newspaper.
- Refusal to post the public notice advertisements give the public agency the authority to reject a claim for payment if it so chooses.

Recommendations:

- Posting of public notice advertisement for an extended time period greater than just the day of publication is preferred to give citizens a greater window of opportunity to find the notice on the newspaper Web page.
- Posting of public notice advertisements as a (.txt or .doc) text file increases the ability for readers to copy and forward public notices to other citizens.
- Creating a separate link on the newspaper Web site for access to public notice advertisements makes it easier for citizens to find current public notice advertisements to inform themselves of government actions taken or contemplated.
- If the news content is available through an on-line archive, consider making the legal notices available in the same manner and for the same length of time.



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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MEMORANDUM

TO: All Public Printers

FROM: Bruce A. Hartman, C.P.A.
State Examiner

RE: Prescribed General Form 99P, Publisher's Claim

DATE: June 24, 2009

The enclosed General Form 99P, Publisher's Claim, for use by publishers of qualified newspapers to claim payment from the state and its political subdivisions for legal notices, has been revised. The Publisher's Claim should be completed using the legal rates provided for in Indiana Code as published in State Board of Accounts Bulletins for the appropriate column width and type size used in the legal notice. The claim form must also have proof of publication attached to the claim sent to the government for payment. The proof of publication may be a clipping from the qualified publication or an electronic tear sheet of that legal notice. An electronic tear sheet **MUST** be an exact replica of the legal notice in the newspaper, including being the exact size and type size published.

HEA 1230 added IC 5-3-1-1.5 to require that a newspaper that has a Web site must post public notices that are published in compliance with IC 5-3-1 must also post the notice to the Web site on the same day. The Publisher's Claim has added language to attest to the usage of a newspaper's Web site.

A sample of General Form 99P is enclosed. It should be printed front to back as shown in the sample on letter size (8 ½" by 11") paper.

Also, pursuant to HEA 1230 enclosed are guidelines and recommendations to posting publications to the Web site.

DG/db

Enclosures

ATTACH COPY OF ADVERTISEMENT HERE

.....
 (Governmental Unit)
County, Indiana

To.....

PUBLISHER'S CLAIM

LINE COUNT

Display Master (Must not exceed two actual lines, neither of which shall total more than four solid lines of the type in which the body of the advertisement is set) -- number of equivalent lines

Head -- number of lines -----

Body -- number of lines -----

Tail -- number of lines -----

Total number of lines in notice -----

COMPUTATION OF CHARGES

..... lines, columns wide equals equivalent lines at

cents per line ----- \$

Additional charges for notices containing rule or tabular work (50 per cent of above amount) -----

Charge for extra proofs of publication (\$1.00 for each proof in excess of two) -----

TOTAL AMOUNT OF CLAIM ----- \$

DATA FOR COMPUTING COST

Width of single column in picas..... Size of type.....point.

Number of insertions.....

Pursuant to the provisions and penalties of IC 5-11-10-1, I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits, and that no part of the same has been paid.

I also certify that the printed matter attached hereto is a true copy, of the same column width and type size, which was duly published in said paper times. The dates of publication being as follows:

.....

Additionally, the statement checked below is true and correct:

- Newspaper does not have a Web site.
- Newspaper has a Web site and this public notice was posted on the same day as it was published in the newspaper.
- Newspaper has a Web site, but due to technical problem or error, public notice was posted on
- Newspaper has a Web site but refuses to post the public notice.

Date,

Title.....

See table of legal rates in the applicable State Board of Accounts Bulletin

Claim No. _____ Warrant No. _____

IN FAVOR OF

\$ _____

ON ACCOUNT OF APPROPRIATION FOR

Appropriation No. _____

ALLOWED _____,

IN THE SUM OF \$ _____

I have examined the within claim and hereby certify as follows:

That it is in proper form.

That it is duly authenticated as required by law.

That it is based upon statutory authority.

That it is apparently correct
 incorrect

I certify that the within claim is true and correct; that the services there in itemized and for which charge is made were ordered by me and were necessary to the public business

_____, _____