

# THE COUNTY BULLETIN

## And Uniform Compliance Guidelines

### ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 439

December 2023

#### **REMINDER OF ORDER OF BUSINESS**

#### **January**

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)
- "Assessment Date" for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-2-1.5)
- 15 Legal Holiday – Dr. Martin Luther King, Jr. Day (IC1-1-9-1)
- 20 Last date to report and make payment of State Income Tax withheld in December to Indiana Department of Revenue. (IC 6-3-4-8.1)
- 29 Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 20-42-2-7) (IC 23-14-70-3)
- 31 Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees with the State Board of Accounts. (IC 5-11-13-1)
- Last date to file quarterly unemployment compensation report with the Department of Workforce Development.
- Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from county treasurer. (IC 5-13-7-6)
- Last day to provide each employee with a W-2.
- Last day to file quarterly report for the last quarter of 2022 with Internal Revenue Service.
- Last day for the county council to meet to organize and elect officers for the year. (IC 36-2-3-7)

#### **February**

- 12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- 19 Legal Holiday - Washington's Birthday (IC 1-1-9-1)
- 20 Last date to report and make payment of State Income Tax withheld in January to Indiana Department of Revenue. (IC 6-3-4-8.1)
- Last day that township boards meet to consider 2023 Annual Reports of township trustees – third Tuesday after the first Monday (IC 36-6-6-9)
- 29 Last day to file 2023 Annual Financial Report on Gateway. (IC 5-11-1-4)

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**REMINDER OF ORDER OF BUSINESS**  
**(Continued)**

**March**

- 1 Last day for township trustees to file annual reports and vouchers with county auditor. (IC 36-6-4-12(d))  
  
Last day to file Food and Beverage Tax Annual Report on Gateway. (IC 6-1.1-30-18)
- 20 Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue. (IC 6-3-4-8.1)

**SOCIAL SECURITY TAX BASE CHANGES JANUARY 1**

The 2024 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 2024 will be 7.65 percent (6.2% of Social Security and 1.45% Medicare).

The maximum amount of earnings that will be subject to Social Security contribution will increase to \$168,600.

Please contact the Internal Revenue Service at 1-800-829-1040 if you should have any questions on this matter.

**STATEMENT OF WAGES AND COMPENSATION**

We remind County Auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19, which states:

“At its second regular meeting each year, the executive shall make an accurate statement of the county’s receipts and expenditures during the preceding calendar year. The statement must include the name of and total compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1.”

**STATE MILEAGE RATES**

The state mileage rate remains at 49 cents per mile.

**REPORT OF NAMES, ADDRESSES, DUTIES AND COMPENSATION OF PUBLIC EMPLOYEES (FORM 100R)**

All counties must file with the State Examiner, on or before January 31, Form 100-R, a certified Report of Names, Addresses, Duties and Compensation of Public Employees. This report is required by IC 5-11-13. Only the business address of each officer or employee listed is to be included on the form. The form is to be filed on the Gateway in the same manner as the Gateway Annual Financial Report.

A change in statute added IC 36-1-30 in 2022 which requires the reporting of donated money used to fund salaries by January 31 each year to the State Examiner. This reporting will be included as part of the 100R reporting. A drop down box has been added to the right of each individual reported to either select “yes” for donated monies were used or “no” donated monies were not used.

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**RATES FOR LEGAL ADVERTISING**

A reminder, the rates for legal advertising may change effective January 1, 2024. IC 5-3-1-1(b)(4) states in part as follows: "After December 31, 2016, a newspaper, locality newspaper, or qualified publication may, effective January 1 of any year, increase the basic charges by not more than two and three-quarters percent (2.75%) more than the basic charges that were in effect during the previous year." We have revised the rates for the legal advertising to reflect a 2.75% increase and we have enclosed a copy of the tables for your convenience. (Pages 16-26)

**COUNTY COMMISSIONERS' MEETING**

The executive (Commissioners) shall hold a regular meeting at least once each month and at other times as needed to conduct all necessary business. Dates of regular meetings shall be established by resolution at the first meeting in February of each year. (IC 36-2-2-6)

**APPROPRIATIONS CARRIED FORWARD (ENCUMBRANCES)**

Appropriations may be carried forward to the following year if any of the following conditions exist:

1. A lawful contract has been entered into with a vendor or contractor on or before December 31 and all or a part of the contract has not been paid.
2. A purchase order has been issued on or before December 31, entered as an encumbrance against an existing appropriation, and isn't paid as of December 31.
3. Proceeds of a bond issue have been duly appropriated and remain unexpended as of December 31.
4. Appropriations which are obligated by a contract or a agreement executed on or before December 31, between the county and any federal or state agency, such as a criminal justice planning grant, local road and street project, or federal grant requiring local matching funds.

Only the amount required to meet the balance due on a contract or purchase order may be carried forward; the amount remaining in the appropriation account shall revert to the fund from which appropriated.

Whenever a valid appropriation has been lawfully encumbered by a contract or by the issuance of a purchase order, the appropriation to the extent of the encumbrance may be carried forward to the succeeding year and made available for payment of the obligation which encumbered it. Only so much of the appropriation as is lawfully encumbered may be carried forward. All appropriations not lawfully encumbered by contract or purchase order revert at the close of the year.

We suggest the proper officials of the county make a listing of these encumbered items and make it part of their minutes in their last business meeting of the year. The Department of Local Government Finance should be sent a copy of the listing. Keep in mind the appropriations encumbered and carried forward can be used for no other purpose other than the purchase order or the contract for which they were appropriated.

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**LUCRATIVE OFFICES**

Under Indiana Law some government officials may not legally serve in more than one public service position at one time. The holding of two lucrative offices may result in a dual office violation. The dual office prohibition does not prohibit a person from maintaining an office while also serving as an employee of a governmental entity. However, determining what a lucrative position is can be tricky.

Official Opinion No. 13 (June 4, 1970) of the Attorney General points out that dual office holding involves at least six major questions and three particular sections of the Indiana Constitution. The questions are:

5. Is each position a lucrative office within the meaning of the Indiana Constitution? (Article 2, Section 9 of the Indiana Constitution)
6. Is such office-holding in violation of the doctrine of the separation of powers? (Article 3, Section 1 of the Indiana Constitution)
7. Does such office-holding involve a judicial office, and other office of trust and profit under the State? (Article 7, Section 16 of the Indiana Constitution)
8. Are such offices incompatible with each other?
9. Is there a conflict of interest?
10. Would such office-holding be against public policy?

The state Attorney General's Office website provides a guide on dual office holdings. The guide contains a listing of lucrative and non-lucrative office examples. We recommend that you consult your county attorney when question arise regarding dual office holding.

**GAO INDEPENDENCE STANDARD**

The auditor independence provisions of the U. S. Government Accountability Office (GAO) are contained in its generally accepted government auditing standards (GAGAS).

The GAO issued such standards to better serve the public interest by maintaining a high degree of integrity, objectivity and independence for CPA's, and other practitioners who audit government entities and organizations receiving government funds.

Compliance with the standard hinges on the auditor's observance of two overarching principles and compliance with the consequential framework when evaluating threats to independence. The two overarching principles are critical to understanding the nonaudit service rules:

- (1) Audit organizations should not provide nonaudit services that involve performing management functions or making management decisions.
- (2) Firms should neither audit their own work nor provide nonaudit services in situations where the nonaudit services are significant or material to the subject matter of audits.

If the nonaudit service would violate either of the two overarching principles, then the firm would be required to make a choice between providing the service or performing the audit.

Personal, external, and organizational factors can impair auditor independence, as well as personal impairments relating to nonaudit service.

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**TRANSITION FROM DUNS TO UEI**

On April 4, 2022, the Data Universal Numbering System (DUNS number) changed to the Unique Entity ID (UEI) which is generated by SAM.gov and is used across the federal government. The UEI is a 12 character alphanumeric ID, assigned by SAM.gov. The DUNS number will no longer be used for entity registration, searching, or data entry in SAM.gov, you will have to use the UEI. If you do not have a UEI, then you will need to register your entity. If you are registered in SAM.gov (active or not), you already have a UEI. For more information regarding the transition from DUNS to UEI, you can visit <https://sam.gov/content/duns-uei> for information and FAQ's.

**EXCESS AND SURPLUS TAXES**

Any payments in excess of the taxes and special assessments actually due, as shown on the tax duplicate or special assessment records, shall constitute a special fund to be known as a "surplus tax fund." Amounts placed in such fund shall first be applied to delinquent taxes in the manner set forth in IC 6-1.1-23-5(b). The taxpayer may then file a verified claim for money remaining in the surplus tax fund. The county treasurer or county auditor shall require reasonable proof of payment by the person making the claim. Any amounts remaining shall be disbursed to the party entitled thereto, on the warrant of the county auditor after approval of such claim by the county auditor and the treasurer.

Not less frequently than at the time of each semiannual settlement, the treasurer shall prepare a schedule on County Form 65SFT, Surplus Tax Fund Ledger, of all excess payments received showing the name on the tax duplicate, the amount of the excess paid, and the taxing district, and deliver the schedule to the county auditor. Within fifteen (15) days after receiving the schedule, the county auditor shall review the schedule, and if the county auditor concurs with the schedule, the county auditor shall notify the county treasurer that the notice may be sent. The county auditor shall preserve the schedule and, if a refund is made thereafter, shall further note thereon the date and amount of each item refunded. In addition, when money is transferred from the surplus tax fund to the county general fund, the county auditor shall note the date and amount of the transfer on the schedule.

If an excess payment is not claimed within the three (3) year period after November 10 of the year in which it was paid and the county treasurer has given the written notice, the county auditor shall transfer such sum into the general fund of the county and it shall not thereafter be refunded. (IC 6-1.1-26-6) This type of "excess" collection is not to be confused with tax sale surplus items.

This subsection applies only if the amount of an excess payment is more than five dollars (\$5) and exceeds the amount applied to property taxes that are delinquent at the time that the excess payment is transferred to the surplus tax fund. Not later than forty-five (45) days after receiving the notification from the county auditor, the county treasurer shall give the taxpayer who made the excess payment written notice that the taxpayer may be entitled to a refund. The notice shall be mailed to the last known address of the taxpayer as listed on the tax duplicate of the most current record of the county treasurer. The notice must contain at least the following information:

- (1) A statement that the taxpayer may be entitled to a refund because the taxpayer made an excess payment.
- (2) The amount of the refund.
- (3) Instructions on how to claim the refund.
- (4) The date before which the refund must be claimed.
- (5) An explanation that the amount of the refund will be reduced by any amount applied to property taxes that are delinquent.

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**EXCESS AND SURPLUS TAXES (Continued)**

Payments:

Surplus tax may only be refunded after being transferred by quietus from the Treasurer's Daily Balance of Cash and Depositories (Cashbook), line 53, to the Surplus Tax Fund. County treasurers are not authorized to make refunds from the "Other Sources" section of the Daily Balance of Cash and Depositories. Both the County Auditor and County Treasurer must approve all Surplus Tax Fund claims in accordance with IC 6-1.1-26-6.

We would not object to the transfer (by quietus) at more frequent intervals other than at settlement time. If your county chooses to make more frequent transfers, remember to complete the Surplus Tax Fund Ledger. Also, be sure to adjust the amounts reported on column 6 of the county Treasurer's Certificate of Tax Collections for surplus tax remitted prior to settlement.

Applying surplus to next installment:

It has come to our attention that there needs to be some clarification about the presentation in August 2013 at the Treasurers' annual conference on refunds and surplus taxes under IC 6-1.1-26-6. During the presentation on refunds this statute was discussed to point out the differences between it and other types of refunds. A further point was made that per this statute a taxpayer is entitled to claim this surplus less delinquent taxes. The statute also provides that availability of these excess payments must occur at least two times a year, at the time of each semiannual settlement. Often this surplus has been applied to the next installment. We want to clarify that we have not taken audit exception to this, but want to emphasize that if the taxpayer wishes to claim an excess payment that this is the provision in the law that we would refer them to.

**SUPPLEMENTAL ANNUAL REPORT AND USE BY THE COUNTY AUDITOR FOR THE ANNUAL REPORT**

The supplemental annual report forms are submitted by other county offices and departments to be used by the county auditor to provide complete financial information for the annual report by reporting financial activity that is maintained outside of the county auditor's system. The supplemental annual reports are only to be submitted with financial activity that is not eventually accounted for in the county's general ledger system. For example, the recorder's office may maintain a cashbook and an outside bank account, but those receipts are turned over monthly and accounted for monthly in the auditor's system and so would not be reported on the supplemental annual report, even that portion at year end that has yet to be remitted to the county auditor's office.

The common financial activities that are maintained outside of the county auditor's system are the clerk's trust (including ISETS), jail commissary, sheriff's inmate trust, county home commissary, and county home residents' trust. Redevelopment commission funds for capital projects (bond proceeds) and debt service (incremental tax) should also be considered.

There are two exceptions to the rule that only financial activity that is not eventually accounted for in the county's general ledger system be reported on the supplemental annual report to be included in the annual report by the county auditor.

One exception is the clerk's trust fund. The clerk's trust fund includes receipts that are turned over monthly and accounted for in the county auditor's system. This activity will not be separated out. The financial activity that will be reported on the supplemental annual report by the clerk and in turn reported by the county auditor on the annual report under the clerk's trust fund will be inclusive of the activity for these receipts.

**SUPPLEMENTAL ANNUAL REPORT AND USE BY THE COUNTY AUDITOR FOR THE ANNUAL REPORT (Continued)**

The other exception is the after December settlement collections by the treasurer. The county treasurer will reflect on the supplemental annual report as the beginning balance the previous year's ending balance. The disbursements column will be the same as the beginning balance. This has the effect of reversing out the prior year activity. The amount for receipts and ending balance is arrived at by taking the ending balance on the treasurer's daily cash sheet for the current December 31st balance of taxes to be settled + total other sources. The county auditor will reflect these amounts as the beginning balance, receipt, disbursement, and ending balance on the annual report under the after settlement collections fund. This is the only fund that provides the timing difference of financial activity that has not yet been recorded in the auditor's general ledger system.

Three resources that should be referred to for any updates to this process are the Accounting and Financial Reporting Regulation Manual, which may be found on our web site under manuals, the user guide for the gateway annual report and instructions for the supplemental annual financial report, both of which may be found on our web site under gateway annual report.

**AUDITORS INELIGIBLE DEDUCTIONS FUND**

In regard to the ineligible deductions fund IC 6-1.1-36-17(c) was amended effective July 1, 2013 to state in part: "Each county auditor shall establish a nonreverting fund. Upon collection of the adjustment in tax due (and any interest and penalties on that amount) after the termination of a deduction or credit as specified in subsection (b), the county treasurer shall deposit that amount: ... (2) if the county does not contain a consolidated city: (A) in the nonreverting fund, to the extent that the amount collected, after deducting the direct cost of any contract, including contract related expenses, under which the contractor is required to identify homestead deduction eligibility, does not cause the total amount deposited in the nonreverting fund under this subsection for the year during which the amount is collected to exceed one hundred thousand dollars (\$100,000); or (B) in the county general fund, to the extent that the amount collected exceeds the amount that may be deposited in the nonreverting fund under clause (A)."

It is our position that this does not restrict the balance amount that may be carried forward. The restriction is placed on the amount of receipts that may be **deposited** in the auditor's ineligible deductions fund for a calendar year.

In a memo regarding Changes affecting the 1% Tax Cap and Homestead Deduction Non-Reverting Fund, dated June 20, 2013 the Department of Local Government Finance stated in part: "...there is a limitation on receipts to be deposited in the fund each year for counties that do not contain a consolidated city.

In order to properly deposit and comply with this limit, if applicable, the county should review the receipt amount for the calendar year each time a deposit to the non-reverting fund is to be made. The annual receipt amount net of contract costs to identify homestead deduction eligibility must not exceed \$100,000. Any additional collections in a calendar year must be deposited into the county general fund. As the effective date for this statutory change is July 1, 2013, at the point in time after June 30, 2013 that this net receipt amount equals \$100,000 for the year, any additional collections that calendar year must be deposited into the county general fund"

Because costs that are to be netted against the annual receipts may occur throughout the year we will not take audit exception if before year end a final calculation to determine the receipts net of appropriate costs occurs. This may result in a transfer from the auditors ineligible deduction fund to the county general fund if the net receipts for the year exceed \$100,000.

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**COMMISSARY FUND – SUPPORTING DOCUMENTATION**

During an audit of the commissary fund the State Board of Accounts would look for compliance with Indiana Code 36-8-10-21. The statute designates the Sheriff to oversee the commissary and provides nine allowable uses to supplement the Sheriff's budget. This fund is maintained by the Sheriff outside of the county funds and is required to have the same level of documentation.

A ledger of Receipts, Disbursements, and Balances is required to track all transactions and balances. Supporting documentation for all transactions should also be maintained. Other necessary important documentation would include duplicate receipts supporting bank deposits and claims with detailed invoices and contracts. Supporting documentation for expenditures can vary depending on the expenditure, so additional information may need to be maintained.

It has come to our attention that documentation has been insufficient in a couple specific areas. If commissary funds are being used for special training in law enforcement for Sheriff employees, these expenditures must be accompanied by support that includes:

- the date, location, and time the training was conducted.
- the name and address of the person or entity that provided the training.
- a listing of each employee of the sheriff's department who received training.
- a summary of the specific training that was provided.
- Itemized invoice documentation of the training cost and allocation to each employee, if applicable.
- list of all persons or entities that received payment from the sheriff's department, any reimbursement for each employee, if applicable;

If commissary funds are being used to support an activity or program intended to reduce or prevent occurrences of criminal activity, these expenditures must be accompanied by support that includes:

- Description of the activities or programs of the sheriff's department, with an explanation of its intention to reduce or prevent any and all applicable occurrences of criminal activity, including any of the enumerated topics listed in subsection (7) of the commissary statute;
- the date, location, and time the activity or program was provided;
- list of all employees of the sheriff's department who provided the training;
- attendance list of any and all persons who attended the activity or program, including an accounting of how many days each person attended the training.
- Itemized invoice documentation of costs incurred by the sheriff's department in providing the activity or program; including all persons or entities that received payment from the sheriff's department;
- and all records to support the costs paid to each recipient of funds relating to the activity or program.

Commissary funds are considered public funds of the county and should only be used for the allowed statutory purposes. All expenditures should be accompanied by itemized invoices and have proper internal controls in place for the approval of the expenditures.

**EXAMINATION OF RECORDS AND STATEMENT OF ENGAGEMENT COSTS**

In the September 2023 County bulletin, we included an article under the same title as above. We have received several questions concerning which funds exam fees would be allowed to be taken at the time of settlement for political subdivisions other than counties.

IC 5-11 4-3(b) is the statute that explains the process of the county paying for exam fees which states: "The state examiner shall certify to the auditor of each county the amount chargeable to each taxing unit within the county for the expense of its examinations as provided in this chapter. Immediately upon



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**EXAMINATION OF RECORDS AND STATEMENT OF ENGAGEMENT COSTS (Continued)**

receipt of the certified statement, the county auditor shall issue a warrant on the county treasurer payable to the treasurer of state out of the general fund of the county for the amount stated in the certificate. The county auditor shall reimburse the county general fund, except for the expense of examination and investigation of county offices, out of the money due the taxing units at the next semiannual settlement of the collection of taxes.”

The statute does not specifically restrict the use of any of the funds taken from settlement and a distribution is not viewed the same as a disbursement from the fund so we will not take exception to taking a distribution from a fund other than general. We do however recommend avoiding taking from the debt funds without discussing with the unit first as these funds are levied for the exact amount needed to cover a political subdivisions debt.

As always, we encourage the counties to work with their political subdivisions to keep everyone operating effectively and efficiently.

**INTEREST RATES**

From the Department of Revenue, Departmental Notice #3 issued in November 2023 effective January 1, 2024. “Pursuant to IC 6-8.1-10-1, the rate of interest for an underpayment of tax and an excess tax payment is the percentage rounded to the nearest whole number that equals two percentage points above the average investment yield on state general fund money for the state’s fiscal year ending June 30, 2023, excluding pension fund investments, as provided by the State Treasurer’s office. The rate of interest for an underpayment of tax and an excess tax payment for calendar year 2024 will be 4%”

In addition, we have included a historical list of calculated percentages for the last 10 years. This information can be found on the Department of Revenue website ([www.in.gov/dor](http://www.in.gov/dor))

**Historical Interest Rate List**

Year	Overpayments	Delinquent Payments
2014	3%	3%
2015	3%	3%
2016	2%	2%
2017	3%	3%
2018	3%	3%
2019	3%	3%
2020	4%	4%
2021	4%	4%
2022	3%	3%
2023	2%	2%
2024	4%	4%

**ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS**

When it is not possible to determine the historical cost of capital assets owned by a governmental unit, the following procedure should be followed. Obtain an estimate of the replacement costs of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimate replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset. In some cases, estimated replacement cost can be obtained from insurance policies; however, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs. If the replacement cost is estimated to be

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**ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS (Continued)**

\$76,000.00 and the asset was constructed about 1930, then the estimated cost of the asset should be reported as \$4,560.00 (\$76000 x .06).

TABLE OF COST INDEXES							
1915 to 2022							
<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>
<b>2022</b>	1.00	<b>1995</b>	0.55	<b>1968</b>	0.12	<b>1941</b>	0.05
<b>2021</b>	0.96	<b>1994</b>	0.53	<b>1967</b>	0.12	<b>1940</b>	0.05
<b>2020</b>	0.94	<b>1993</b>	0.52	<b>1966</b>	0.12	<b>1939</b>	0.05
<b>2019</b>	0.93	<b>1992</b>	0.50	<b>1965</b>	0.11	<b>1938</b>	0.05
<b>2018</b>	0.91	<b>1991</b>	0.48	<b>1964</b>	0.11	<b>1937</b>	0.05
<b>2017</b>	0.89	<b>1990</b>	0.46	<b>1963</b>	0.11	<b>1936</b>	0.05
<b>2016</b>	0.88	<b>1989</b>	0.44	<b>1962</b>	0.11	<b>1935</b>	0.05
<b>2015</b>	0.87	<b>1988</b>	0.42	<b>1961</b>	0.11	<b>1934</b>	0.05
<b>2014</b>	0.86	<b>1987</b>	0.40	<b>1960</b>	0.11	<b>1933</b>	0.05
<b>2013</b>	0.85	<b>1986</b>	0.40	<b>1959</b>	0.11	<b>1932</b>	0.06
<b>2012</b>	0.83	<b>1985</b>	0.38	<b>1958</b>	0.10	<b>1931</b>	0.06
<b>2011</b>	0.81	<b>1984</b>	0.37	<b>1957</b>	0.10	<b>1930</b>	0.06
<b>2010</b>	0.79	<b>1983</b>	0.36	<b>1956</b>	0.10	<b>1929</b>	0.06
<b>2009</b>	0.79	<b>1982</b>	0.33	<b>1955</b>	0.10	<b>1928</b>	0.06
<b>2008</b>	0.77	<b>1981</b>	0.30	<b>1954</b>	0.10	<b>1927</b>	0.06
<b>2007</b>	0.74	<b>1980</b>	0.27	<b>1953</b>	0.10	<b>1926</b>	0.06
<b>2006</b>	0.72	<b>1979</b>	0.24	<b>1952</b>	0.10	<b>1925</b>	0.06
<b>2005</b>	0.70	<b>1978</b>	0.22	<b>1951</b>	0.09	<b>1924</b>	0.06
<b>2004</b>	0.68	<b>1977</b>	0.21	<b>1950</b>	0.09	<b>1923</b>	0.06
<b>2003</b>	0.66	<b>1976</b>	0.20	<b>1949</b>	0.09	<b>1922</b>	0.06
<b>2002</b>	0.65	<b>1975</b>	0.18	<b>1948</b>	0.08	<b>1921</b>	0.07
<b>2001</b>	0.64	<b>1974</b>	0.16	<b>1947</b>	0.07	<b>1920</b>	0.06
<b>2000</b>	0.62	<b>1973</b>	0.15	<b>1946</b>	0.07	<b>1919</b>	0.06
<b>1999</b>	0.60	<b>1972</b>	0.15	<b>1945</b>	0.06	<b>1918</b>	0.05
<b>1998</b>	0.59	<b>1971</b>	0.14	<b>1944</b>	0.06	<b>1917</b>	0.04
<b>1997</b>	0.58	<b>1970</b>	0.13	<b>1943</b>	0.06	<b>1916</b>	0.04
<b>1996</b>	0.56	<b>1969</b>	0.13	<b>1942</b>	0.05	<b>1915</b>	0.04

**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE**

**Question #1:** Can we learn more about what the state audits consist of? Would the state audits notice that funds are being transferred when they shouldn't be? Would the audit notice that accounts are negative at the end of a year, or only a fund? Are they searching more for money discrepancies than statute being followed?

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)**

We hear a lot of, "I did it this way for 8 years and never got written up." Or, "But we have done it this way for years." In these cases, they are doing the opposite of what the state says to do. How can we handle these types of questions when approached by other departments or long time employees? Because the departments think the state saw those things and didn't comment on them, we lose credibility when trying to help everyone do better.

**Answer #1:** During an audit we cannot review 100% of the transactions during the audit period. We use sampling and other substantive testing to provide sufficient audit evidence to support the opinion we put on the financial statement and notes. We do audit for compliance with federal and state regulations and laws. If we find noncompliance, depending on the magnitude of the noncompliance, there would be a finding reported in a Management Letter on in the Audit Report, itself. Is it possible for non-compliance to occur and we fail to detect, yes, because we are not looking at 100% of the transactions or 100% of the documents generated during the year under audit. If we fail to detect an instance of non-compliance, does that make it ok? No, it does not. There is always the opportunity to discover the non-compliance in a future audit and it becomes a finding in that audit report, even though it was not included in prior reports. We might note that the issue existed for more than the audit period. Part of our risk assessment process for auditing is to ask you, your fellow officials and your governing boards if they are aware of any non-compliance that might exist. If one of your citizens reports it to us, it will be added to the data available to the FE's during the audit and if found would be reported. Our field is under time constraints to get these audits done as efficiently as possible. If we find non-compliance we report on it, but at no time do we provide any assurance to the county or readers of the financial statement that there is no noncompliance at the county. Our reports state that we didn't find any non-compliance to report, not that there isn't any.

Transfers: we have a transfers workpaper and our FE's are looking for transfers that were not proper. Again, they are going to focus on the larger transactions unless they find pervasive use of transfers for any amount. Depending on how the transfers are reported in your financial software and on the AFR, we may miss some transfers that were not classified as transfers.

Negative balances: If balances are negative at the end of the audit period, those would be noted and again depending on auditor judgement become a reportable finding. Their focus is on the financial statement as a whole and if the financial statements are materially correct.

**Question #2:** We understand the content is the content and the message must be presented; however, when will an updated, more interesting Internal Controls video be released?

**Answer #2:** The information has not changed, we can try and work on updating the video with someone else reading the content, but it's the same information.

**Question #3:** I'd like to know how the SBOA feels about using electronic personnel files as long as we back up for record retention purposes.

**Answer #3:** We would not take exception to this as long as the files that are needed for audit are provided at the time and retained for the proper amount of time.

**Question #4:** In regard to time keeping records for exempt employees exactly, and how hours can be spread over two week pay periods. Basically, if an exempt employee works 46 hours one week but only 39 the next week in the same pay week if it equals 80 hours in two weeks do they have to take PTO for the 1 hour on the 39-hour week.

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)**

**Answer #4:** Your county's personnel policy should address this. Is the expectation that an employee will work a set number of hours per week or per pay. An exempt employee is not required to receive overtime pay, but they must track their hours and fulfill the hours scheduled for them (or take paid time off).

**Question #5:** I'd like to know how the FLSA aligns with the SBOA guidelines on exempt employees considering the FLSA stipulations regarding the class.

**Answer #5:** FLSA guidelines are the federal labor laws that the county is required to follow, we will audit based on the FLSA guidelines, we do not have additional guidelines that would contradict these guidelines. As for exempt and non-exempt employees these are defined in the FLSA guidelines, the county is determine based on the federal guidelines if the employee is exempt or non-exempt. Most of the time the county has a list of employees that determines who is exempt or non-exempt based on the guidelines. You will need to consult the Department of Labors website for additional guidance.

**Question #6:** Does anyone have an SBOA audit checklist related to the HR function (if one exists) or does anyone else's county fall under Saag and have an audit form?

**Answer #6:** We do not typically audit the HR functions that don't directly affect payroll.

**Question #7:** What can the county user fee fund be used for? The IC Code says that the fund is administered by the Auditor. The Auditor sort of manages all funds, don't they? So, what does that mean?

**Answer #7:** The user fee fund is established by statute, IC 33-37-8-5, it is used to account for specific fees collected by the Clerk for specific programs. The directors of those programs would ask to have the fees collected for their program be appropriated to support the costs associated with the program or provide training in the case of the LECE. The Auditor accounts for these funds as they are part of the funds ledger, but does not have the ultimate decision on how the funds are to be used. The Prosecutor would oversee the Deferral and Diversion funds, the Sheriff, the LECE funds, the courts for the problem solving court programs and the jury fees.

**Question #8:** Counties are exempt from sales tax but are they exempt from excise tax and other taxes?

**Answer #8:** Yes, they are exempt from excise taxes. The recent increases in fuel taxes did cause some vendors to charge all customers the excise taxes, however, if the vendor won't work with you, you can request a refund from the Department of Revenue. For additional information see Chapter 1 of the Uniform Compliance Guidelines, page 2.

**Question #9:** Can you pay someone from two different department lines? The public defender wants to pay a court clerk additional money from their line.

**Answer #9:** It is possible to pay an employee from different departments depending on the work being down. For example, you might have a part time person that floats between offices and they would be paid from each office budget for the time worked in that office. Not sure why the public defender wants to pay the court clerk? Are they doing additional work for the public defender? Has this work been approved by the judge? Is it a conflict of interest? (For example, the court clerk schedules the docket and is giving preferential treatment to the public defender)

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)**

**Question #10:** a) We were told that Health Maintenance and LHD Trust can transfer their balances into the New Health Fund?

b) You told us they can use the funds until they are a zero balance and no transfer into the new Health fund? So, which way is it?

c) Since we didn't know how much we are getting into the New Health Fund we were advised to budget max amount. The Health Dept is saying they only applied for a certain amount and is wanting the auditor to change the budget max amounts to their amount that they had written down on the application.

d) Do we need to adjust the figures to match the application numbers or leave alone? Do we leave the amounts as is? Do these numbers supposed to match the award amount?

**Answer #10:** a) Local Health Maintenance (1168) funds must be maintained in separate funds and should not be transferred to the new Health (1161) fund.

b) Local Health Maintenance (1168) and Local Health Trust Account (1206) should be maintained until all funds have been used. These funds should not be transferred to the new Health (1161) fund.

c) Work with DLGF on making sure the budget is appropriate.

d) See c above.

**Question #11:** If the Sheriff's Department partakes in the DOJ Equitable Sharing Program, what fund would I put the \$ in if we get any?

**Answer #11:** This is a federal grant fund, so you need to make sure that you track this fund accordingly. The DOJ is sharing a portion of the revenue they receive from federally forfeited funds. This is a different law from the funds forfeited by the State under Indiana Code.

**Question #12:** Can a claim adjustment be done via a bookkeeper entry from fund to fund during the CURRENT year? Or do we HAVE to cut a check from one fund and quietus into the other fund?

**Answer #12:** This sounds like an adjustment, so it depends on what your software and what it can handle.

**Question #13:** How can we get the State to put more info on their ACH notices?

**Answer #13:** This is more so a question for the State Comptrollers office. What is produced on the ACH notice is what is generated from their system.

**Question #14:** Is the Auditor, REQUIRED to accept AND transfer ALL deeds presented? IF so, what is the Code that backs that up?

**Answer #14:** What is the code that allows you to reject a deed? We provided some codes regarding the endorsement of Deeds, see the following: IC 36-2-9-18, IC 36-2-11-14, and IC 32-21-1-13.

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)**

**Question #15:** Does council have to appropriate advanced grants?

**Answer #15:** No, advance federal grants with a grant agreement do not require an appropriation from council. CARES and ARPA funds that are general assistance with no grant agreement would have to be appropriated. State advanced grants should be appropriated.

**Question #16:** a) Can the funds #1168 Local Health Maintenance & #1206 Local Health Dept Trust Acct (Tobacco Settlement) be invested?

b) What are the guidelines of the new fund #1161 Local Public Health Services?

c) When will payment be sent to the Counties? Twice a year or one lump sum?

d) Can the second payment of 2023 for #1168 & #1206 go into fund #1161

**Answer #16:** a) The money should really be spent down, and not invested.

b) This is a statutory fund outlined in IC 16-46-10-1.5.

c) This is more a question for the Health Department.

d) No, it needs to go into those funds, 1168 and 1206.

**Question #17:** What are the Clerk Perpetuation funds used for? What are they allowed to use them for?

**Answer #17:** The Clerk's perpetuation fund, which is outlined in IC 33-37-5-2, can be used for the preservation of records, improvement of record keeping systems and equipment, and the operation of a case management system.

**Question #18:** What are the Recorder Perpetuation funds used for? What are they allowed to be used for?

**Answer #18:** The Recorder Perpetuation funds, which are outlined in IC 36-2-7-10(f), can be used for the preservation of records and the improvement of record keeping systems and equipment. If Recorder perpetuation fund is going to be used for operating expenses, then IC 36-2-7-10.2 would need to be followed.

**Question #19:** Is the Auditor responsible for providing SAMS numbers to other offices that apply for grants? Does each office apply for their own number?

**Answer #19:** No, there should just be just one for the county. UEI - Unique Entity Identifier

**Question #20:** Record Retention – Microfilm – Is there a definitive alternative form? We use DocuWare (Electronic Filing System) With microfilm being eliminated, do we need to keep the hard copies of agreements, contracts, etc. if uploaded to Docuware? The current limitation is 10 years past the expiration of the contract.

**Answer #20:** You will want to review the retention schedule on the IARA website:  
<https://www.in.gov/iara/>

**Question #21:** The County Council voted to not allow any employee to work additional hours. (No OT or Comp Time). What are County Council rights?

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)**

**Answer #21:** If this is a change in policy this might be a commissioner's decision. However, if the money is not appropriated then overtime cannot be allowed as there is no appropriation to pay it.

**Question #22:** The departments that receive interest, in the past, this interest is usually deposited in the General Fund. However, recently, the department heads have been coming to them and asking them to move the interest to their funds. For instance, The surveyor and ditch funds, MS4, the accounts are small so the interest may only be a few dollars, but the surveyor is wanting the interest broke out and put in their fund. Now all the departments are asking about it. The surveyor was told about it in their training. So the Auditor is wanting to know what are the guidelines concerning this? Is this a county decision or is there a new change in the law? With all the departments this could be a lot of work for a little bit of money.

**Answer #22:** IC 5-13-9-6 states that interest is posted to the General fund unless there is statute or regulation that would require it to be posted to another fund OR the governing body (Board of Finance over the investment policy) designates the interest to be posted to another fund. The drainage statute IC 36-9-27-113 provides the investments of the drainage funds be posted to GDI or apportioned to individual drainage funds by a reasonable basis. I spoke with the surveyors at AIC. If the drainage funds are being invested, this statute would apply. If the Treasurer is investing "all funds" then the interest would be posted to the General fund unless the governing body designates which funds should receive the interest. There is statutory language for investing property taxes, investments under a court order, investment of federal funds.

**Question #23:** Is the data regarding our county's solid waste management district supposed to be on its own AFR or on the county's? What about the 100R? What about RDA's?

**Answer #23:** A solid waste management district is a separate political subdivision and should have it's own financial records, AFR and 100R. If the Auditor is the treasurer of the Solid Waste Management District, they should be keeping the financial records separate from the county's. The Redevelopment Authority is also a separate political subdivision and should have separate financial records, AFR and 100R. Often the RDA does not keep their financial records and it falls on the county auditor to keep the financial records. If the RDA funds are included in the county's financial records, they would be included on the County's AFR and 100R.

**Question #24:** The prosecutor's office is wanting to disburse thru payroll funds from 8897. The disbursement is from the investment project money. The first time the office did an additional appropriation so the auditor could put it on the line items. Same process again? Which was advertising additional appropriation- approved from council – then put on the line item. Then disburse the extra on the next payroll schedule.

**Answer #24:** Disbursements from the Title IV-D incentive funds do not require appropriation or advertisement. We are not sure what "the investment project money" is, so we cannot answer that question fully.

**Question #25:** We pay \$4,000 per year to employees who elect not to take county insurance, opt out. Should PERF be paid on the opt out amount.

**Answer #25:** The \$4,000 probably would be considered additional compensation rather than a fringe benefit that insurance would be considered. However, you should contact PERF to determine if this amount should be included in the amount of compensation used to determine PERF payment.

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**RATES FOR LEGAL ADVERTISING**  
Effective January 1, 2024

The following rates, effective January 1, 2024, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(4). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. A newspaper, locality newspaper, or qualified publication may, effective January 1 of any year increase the basic charges by not more than 2.75% more than the basic charges that were in effect during the previous year.

6 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3471	0.5190	0.6926	0.8661	
7.5	0.3240	0.4844	0.6464	0.8084	
8	0.3038	0.4541	0.6060	0.7579	
9	0.2700	0.4037	0.5387	0.6737	
10	0.2430	0.3633	0.4848	0.6063	
12	0.2025	0.3028	0.4040	0.5053	
Rate/Square	8.10	12.11	16.16	20.21	

6 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3516	0.5256	0.7014	0.8772	
7.5	0.3281	0.4906	0.6547	0.8187	
8	0.3076	0.4599	0.6138	0.7676	
9	0.2735	0.4088	0.5456	0.6823	
10	0.2461	0.3680	0.4910	0.6141	
12	0.2051	0.3066	0.4092	0.5117	
Rate/Square	8.10	12.11	16.16	20.21	

6 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3655	0.5464	0.7291	0.9119	
7.5	0.3411	0.5100	0.6805	0.8511	
8	0.3198	0.4781	0.6380	0.7979	
9	0.2843	0.4250	0.5671	0.7092	
10	0.2558	0.3825	0.5104	0.6383	
12	0.2132	0.3187	0.4253	0.5319	
Rate/Square	8.10	12.11	16.16	20.21	

6 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3749	0.5605	0.7480	0.9354	
7.5	0.3499	0.5232	0.6981	0.8731	
8	0.3281	0.4905	0.6545	0.8185	
9	0.2916	0.4360	0.5818	0.7276	
10	0.2624	0.3924	0.5236	0.6548	
12	0.2187	0.3270	0.4363	0.5457	
Rate/Square	8.10	12.11	16.16	20.21	

6 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3794	0.5672	0.7568	0.9465	
7.5	0.3541	0.5294	0.7064	0.8834	
8	0.3319	0.4963	0.6622	0.8282	
9	0.2951	0.4411	0.5887	0.7362	
10	0.2656	0.3970	0.5298	0.6626	
12	0.2213	0.3308	0.4415	0.5521	
Rate/Square	8.10	12.11	16.16	20.21	

6 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3844	0.5746	0.7668	0.9590	
7.5	0.3587	0.5363	0.7157	0.8951	
8	0.3363	0.5028	0.6710	0.8391	
9	0.2989	0.4469	0.5964	0.7459	
10	0.2690	0.4022	0.5368	0.6713	
12	0.2242	0.3352	0.4473	0.5594	
Rate/Square	8.10	12.11	16.16	20.21	



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**7 Pica                      0 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.3888	0.5813	0.7757	0.9701
7.5	0.3629	0.5425	0.7240	0.9054
8	0.3402	0.5086	0.6787	0.8488
9	0.3024	0.4521	0.6033	0.7545
10	0.2722	0.4069	0.5430	0.6791
12	0.2268	0.3391	0.4525	0.5659
Rate/Square	8.10	12.11	16.16	20.21

**7 Pica                      2 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.3982	0.5954	0.7945	0.9936
7.5	0.3717	0.5557	0.7416	0.9274
8	0.3485	0.5210	0.6952	0.8694
9	0.3097	0.4631	0.6180	0.7728
10	0.2788	0.4168	0.5562	0.6955
12	0.2323	0.3473	0.4635	0.5796
Rate/Square	8.10	12.11	16.16	20.21

**7 Pica                      6 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.4166	0.6228	0.8311	1.0394
7.5	0.3888	0.5813	0.7757	0.9701
8	0.3645	0.5450	0.7272	0.9095
9	0.3240	0.4844	0.6464	0.8084
10	0.2916	0.4360	0.5818	0.7276
12	0.2430	0.3633	0.4848	0.6063
Rate/Square	8.10	12.11	16.16	20.21

**7 Pica                      10 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.4349	0.6502	0.8677	1.0851
7.5	0.4059	0.6069	0.8098	1.0128
8	0.3805	0.5689	0.7592	0.9495
9	0.3383	0.5057	0.6748	0.8440
10	0.3044	0.4551	0.6074	0.7596
12	0.2537	0.3793	0.5061	0.6330
Rate/Square	8.10	12.11	16.16	20.21

**8 Pica                      3 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.4582	0.6851	0.9142	1.1433
7.5	0.4277	0.6394	0.8532	1.0671
8	0.4010	0.5994	0.7999	1.0004
9	0.3564	0.5328	0.7110	0.8892
10	0.3208	0.4796	0.6399	0.8003
12	0.2673	0.3996	0.5333	0.6669
Rate/Square	8.10	12.11	16.16	20.21

**8 Pica                      5 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.4677	0.6992	0.9330	1.1669
7.5	0.4365	0.6526	0.8708	1.0891
8	0.4092	0.6118	0.8164	1.0210
9	0.3637	0.5438	0.7257	0.9076
10	0.3274	0.4894	0.6531	0.8168
12	0.2728	0.4079	0.5443	0.6807
Rate/Square	8.10	12.11	16.16	20.21

**8 Pica                      6 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.4721	0.7058	0.9419	1.1780
7.5	0.4406	0.6588	0.8791	1.0994
8	0.4131	0.6176	0.8242	1.0307
9	0.3672	0.5490	0.7326	0.9162
10	0.3305	0.4941	0.6593	0.8246
12	0.2754	0.4117	0.5494	0.6871
Rate/Square	8.10	12.11	16.16	20.21

**9 Pica                      0 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.4999	0.7474	0.9973	1.2472
7.5	0.4666	0.6975	0.9308	1.1641
8	0.4374	0.6539	0.8726	1.0913
9	0.3888	0.5813	0.7757	0.9701
10	0.3499	0.5232	0.6981	0.8731
12	0.2916	0.4360	0.5818	0.7276
Rate/Square	8.10	12.11	16.16	20.21

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**9 Pica                      2 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.5093	0.7615	1.0161	1.2708
7.5	0.4754	0.7107	0.9484	1.1861
8	0.4457	0.6663	0.8891	1.1120
9	0.3961	0.5923	0.7903	0.9884
10	0.3565	0.5330	0.7113	0.8896
12	0.2971	0.4442	0.5927	0.7413
Rate/Square	8.10	12.11	16.16	20.21

**9 Pica                      4 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.5182	0.7748	1.0339	1.2930
7.5	0.4837	0.7231	0.9649	1.2068
8	0.4534	0.6779	0.9046	1.1314
9	0.4031	0.6026	0.8041	1.0056
10	0.3628	0.5423	0.7237	0.9051
12	0.3023	0.4519	0.6031	0.7542
Rate/Square	8.10	12.11	16.16	20.21

**9 Pica                      5 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.5232	0.7822	1.0438	1.3055
7.5	0.4883	0.7301	0.9743	1.2184
8	0.4578	0.6845	0.9134	1.1423
9	0.4069	0.6084	0.8119	1.0154
10	0.3662	0.5476	0.7307	0.9138
12	0.3052	0.4563	0.6089	0.7615
Rate/Square	8.10	12.11	16.16	20.21

**9 Pica                      6 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.5277	0.7889	1.0527	1.3165
7.5	0.4925	0.7363	0.9825	1.2288
8	0.4617	0.6903	0.9211	1.1520
9	0.4104	0.6136	0.8188	1.0240
10	0.3694	0.5522	0.7369	0.9216
12	0.3078	0.4602	0.6141	0.7680
Rate/Square	8.10	12.11	16.16	20.21

**9 Pica                      8 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.5371	0.8030	1.0715	1.3401
7.5	0.5013	0.7495	1.0001	1.2508
8	0.4700	0.7026	0.9376	1.1726
9	0.4177	0.6246	0.8334	1.0423
10	0.3760	0.5621	0.7501	0.9381
12	0.3133	0.4684	0.6251	0.7817
Rate/Square	8.10	12.11	16.16	20.21

**9 Pica                      9 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.5415	0.8096	1.0804	1.3512
7.5	0.5054	0.7557	1.0084	1.2611
8	0.4739	0.7084	0.9454	1.1823
9	0.4212	0.6297	0.8403	1.0509
10	0.3791	0.5667	0.7563	0.9458
12	0.3159	0.4723	0.6302	0.7882
Rate/Square	8.10	12.11	16.16	20.21

**9 Pica                      10 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.5460	0.8163	1.0893	1.3623
7.5	0.5096	0.7619	1.0167	1.2715
8	0.4777	0.7142	0.9531	1.1920
9	0.4247	0.6349	0.8472	1.0595
10	0.3822	0.5714	0.7625	0.9536
12	0.3185	0.4762	0.6354	0.7947
Rate/Square	8.10	12.11	16.16	20.21

**9 Pica                      11 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.5510	0.8238	1.0992	1.3747
7.5	0.5143	0.7688	1.0260	1.2831
8	0.4821	0.7208	0.9618	1.2029
9	0.4285	0.6407	0.8550	1.0692
10	0.3857	0.5766	0.7695	0.9623
12	0.3214	0.4805	0.6412	0.8019
Rate/Square	8.10	12.11	16.16	20.21

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**10 Pica                      0 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.5554	0.8304	1.1081	1.3858
7.5	0.5184	0.7750	1.0342	1.2934
8	0.4860	0.7266	0.9696	1.2126
9	0.4320	0.6459	0.8619	1.0779
10	0.3888	0.5813	0.7757	0.9701
12	0.3240	0.4844	0.6464	0.8084
Rate/Square	8.10	12.11	16.16	20.21

**10 Pica                      5 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.5788	0.8653	1.1547	1.4440
7.5	0.5402	0.8076	1.0777	1.3478
8	0.5064	0.7571	1.0103	1.2635
9	0.4501	0.6730	0.8981	1.1231
10	0.4051	0.6057	0.8083	1.0108
12	0.3376	0.5047	0.6735	0.8424
Rate/Square	8.10	12.11	16.16	20.21

**10 Pica                      6 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.5832	0.8719	1.1635	1.4551
7.5	0.5443	0.8138	1.0860	1.3581
8	0.5103	0.7629	1.0181	1.2732
9	0.4536	0.6782	0.9050	1.1318
10	0.4082	0.6103	0.8145	1.0186
12	0.3402	0.5086	0.6787	0.8488
Rate/Square	8.10	12.11	16.16	20.21

**11 Pica                      0 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.6110	0.9134	1.2189	1.5244
7.5	0.5702	0.8525	1.1377	1.4228
8	0.5346	0.7993	1.0666	1.3339
9	0.4752	0.7105	0.9481	1.1857
10	0.4277	0.6394	0.8532	1.0671
12	0.3564	0.5328	0.7110	0.8892
Rate/Square	8.10	12.11	16.16	20.21

**11 Pica                      3 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.6249	0.9342	1.2466	1.5591
7.5	0.5832	0.8719	1.1635	1.4551
8	0.5468	0.8174	1.0908	1.3642
9	0.4860	0.7266	0.9696	1.2126
10	0.4374	0.6539	0.8726	1.0913
12	0.3645	0.5450	0.7272	0.9095
Rate/Square	8.10	12.11	16.16	20.21

**11 Pica                      7 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.6432	0.9616	1.2832	1.6048
7.5	0.6003	0.8975	1.1976	1.4978
8	0.5628	0.8414	1.1228	1.4042
9	0.5003	0.7479	0.9980	1.2482
10	0.4502	0.6731	0.8982	1.1234
12	0.3752	0.5609	0.7485	0.9361
Rate/Square	8.10	12.11	16.16	20.21

**12 Pica                      5 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.6898	1.0314	1.3763	1.7212
7.5	0.6439	0.9626	1.2845	1.6065
8	0.6036	0.9024	1.2042	1.5060
9	0.5365	0.8022	1.0704	1.3387
10	0.4829	0.7219	0.9634	1.2048
12	0.4024	0.6016	0.8028	1.0040
Rate/Square	8.10	12.11	16.16	20.21

**12 Pica                      9 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.7082	1.0588	1.4128	1.7669
7.5	0.6610	0.9882	1.3187	1.6491
8	0.6197	0.9264	1.2362	1.5461
9	0.5508	0.8235	1.0989	1.3743
10	0.4957	0.7411	0.9890	1.2369
12	0.4131	0.6176	0.8242	1.0307
Rate/Square	8.10	12.11	16.16	20.21

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**13 Pica                      0 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.7221	1.0795	1.4405	1.8016
7.5	0.6739	1.0076	1.3445	1.6815
8	0.6318	0.9446	1.2605	1.5764
9	0.5616	0.8396	1.1204	1.4012
10	0.5054	0.7557	1.0084	1.2611
12	0.4212	0.6297	0.8403	1.0509
Rate/Square	8.10	12.11	16.16	20.21

**13 Pica                      2 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.7315	1.0936	1.4594	1.8251
7.5	0.6827	1.0207	1.3621	1.7035
8	0.6401	0.9569	1.2770	1.5970
9	0.5689	0.8506	1.1351	1.4196
10	0.5120	0.7655	1.0216	1.2776
12	0.4267	0.6380	0.8513	1.0647
Rate/Square	8.10	12.11	16.16	20.21

**14 Pica                      2 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.7870	1.1767	1.5702	1.9637
7.5	0.7346	1.0982	1.4655	1.8328
8	0.6887	1.0296	1.3739	1.7183
9	0.6121	0.9152	1.2213	1.5273
10	0.5509	0.8237	1.0991	1.3746
12	0.4591	0.6864	0.9159	1.1455
Rate/Square	8.10	12.11	16.16	20.21

**14 Pica                      5 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.8009	1.1974	1.5979	1.9984
7.5	0.7475	1.1176	1.4914	1.8651
8	0.7008	1.0478	1.3982	1.7486
9	0.6229	0.9313	1.2428	1.5543
10	0.5606	0.8382	1.1185	1.3989
12	0.4672	0.6985	0.9321	1.1657
Rate/Square	8.10	12.11	16.16	20.21

**14 Pica                      7 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.8098	1.2107	1.6156	2.0205
7.5	0.7558	1.1300	1.5079	1.8858
8	0.7086	1.0594	1.4137	1.7680
9	0.6299	0.9417	1.2566	1.5715
10	0.5669	0.8475	1.1309	1.4144
12	0.4724	0.7063	0.9425	1.1786
Rate/Square	8.10	12.11	16.16	20.21

**14 Pica                      9 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.8193	1.2248	1.6345	2.0441
7.5	0.7646	1.1432	1.5255	1.9078
8	0.7169	1.0717	1.4302	1.7886
9	0.6372	0.9527	1.2713	1.5899
10	0.5735	0.8574	1.1441	1.4309
12	0.4779	0.7145	0.9534	1.1924
Rate/Square	8.10	12.11	16.16	20.21

**15 Pica                      0 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.8331	1.2456	1.6622	2.0787
7.5	0.7776	1.1626	1.5514	1.9402
8	0.7290	1.0899	1.4544	1.8189
9	0.6480	0.9688	1.2928	1.6168
10	0.5832	0.8719	1.1635	1.4551
12	0.4860	0.7266	0.9696	1.2126
Rate/Square	8.10	12.11	16.16	20.21

**15 Pica                      9 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.8748	1.3079	1.7453	2.1827
7.5	0.8165	1.2207	1.6289	2.0372
8	0.7655	1.1444	1.5271	1.9098
9	0.6804	1.0172	1.3574	1.6976
10	0.6124	0.9155	1.2217	1.5279
12	0.5103	0.7629	1.0181	1.2732
Rate/Square	8.10	12.11	16.16	20.21

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**16 Pica                      5 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.9120	1.3635	1.8195	2.2755
7.5	0.8512	1.2726	1.6982	2.1238
8	0.7980	1.1931	1.5921	1.9911
9	0.7093	1.0605	1.4152	1.7699
10	0.6384	0.9545	1.2737	1.5929
12	0.5320	0.7954	1.0614	1.3274
Rate/Square	8.10	12.11	16.16	20.21

**17 Pica                      3 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	0.9581	1.4324	1.9115	2.3906
7.5	0.8942	1.3369	1.7841	2.2312
8	0.8384	1.2534	1.6726	2.0917
9	0.7452	1.1141	1.4867	1.8593
10	0.6707	1.0027	1.3380	1.6734
12	0.5589	0.8356	1.1150	1.3945
Rate/Square	8.10	12.11	16.16	20.21

**18 Pica                      9 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.0414	1.5570	2.0777	2.5984
7.5	0.9720	1.4532	1.9392	2.4252
8	0.9113	1.3624	1.8180	2.2736
9	0.8100	1.2110	1.6160	2.0210
10	0.7290	1.0899	1.4544	1.8189
12	0.6075	0.9083	1.2120	1.5158
Rate/Square	8.10	12.11	16.16	20.21

**19 Pica                      0 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.0553	1.5778	2.1054	2.6331
7.5	0.9850	1.4726	1.9651	2.4575
8	0.9234	1.3805	1.8422	2.3039
9	0.8208	1.2271	1.6375	2.0479
10	0.7387	1.1044	1.4738	1.8432
12	0.6156	0.9204	1.2282	1.5360
Rate/Square	8.10	12.11	16.16	20.21

**19 Pica                      4 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.0736	1.6052	2.1420	2.6788
7.5	1.0021	1.4982	1.9992	2.5002
8	0.9394	1.4045	1.8742	2.3440
9	0.8351	1.2485	1.6660	2.0835
10	0.7516	1.1236	1.4994	1.8752
12	0.6263	0.9363	1.2495	1.5626
Rate/Square	8.10	12.11	16.16	20.21

**19 Pica                      6 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.0831	1.6193	2.1608	2.7024
7.5	1.0109	1.5113	2.0168	2.5222
8	0.9477	1.4169	1.8907	2.3646
9	0.8424	1.2594	1.6806	2.1018
10	0.7582	1.1335	1.5126	1.8917
12	0.6318	0.9446	1.2605	1.5764
Rate/Square	8.10	12.11	16.16	20.21

**19 Pica                      9 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.0970	1.6400	2.1885	2.7370
7.5	1.0238	1.5307	2.0426	2.5545
8	0.9599	1.4350	1.9150	2.3949
9	0.8532	1.2756	1.7022	2.1288
10	0.7679	1.1480	1.5320	1.9159
12	0.6399	0.9567	1.2766	1.5966
Rate/Square	8.10	12.11	16.16	20.21

**19 Pica                      10 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.1014	1.6467	2.1974	2.7481
7.5	1.0280	1.5369	2.0509	2.5649
8	0.9637	1.4408	1.9227	2.4046
9	0.8567	1.2808	1.7091	2.1374
10	0.7710	1.1527	1.5382	1.9237
12	0.6425	0.9606	1.2818	1.6031
Rate/Square	8.10	12.11	16.16	20.21

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**19 Pica                      11 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.1064	1.6542	2.2074	2.7606
7.5	1.0327	1.5439	2.0602	2.5765
8	0.9681	1.4474	1.9314	2.4155
9	0.8605	1.2866	1.7168	2.1471
10	0.7745	1.1579	1.5452	1.9324
12	0.6454	0.9649	1.2876	1.6103
Rate/Square	8.10	12.11	16.16	20.21

**20 Pica                      3 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.1247	1.6816	2.2439	2.8063
7.5	1.0498	1.5695	2.0943	2.6192
8	0.9842	1.4714	1.9634	2.4555
9	0.8748	1.3079	1.7453	2.1827
10	0.7873	1.1771	1.5708	1.9644
12	0.6561	0.9809	1.3090	1.6370
Rate/Square	8.10	12.11	16.16	20.21

**20 Pica                      4 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.1292	1.6882	2.2528	2.8174
7.5	1.0539	1.5757	2.1026	2.6296
8	0.9880	1.4772	1.9712	2.4652
9	0.8783	1.3130	1.7522	2.1913
10	0.7904	1.1817	1.5770	1.9722
12	0.6587	0.9848	1.3141	1.6435
Rate/Square	8.10	12.11	16.16	20.21

**20 Pica                      6 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.1386	1.7023	2.2716	2.8409
7.5	1.0627	1.5888	2.1202	2.6516
8	0.9963	1.4895	1.9877	2.4858
9	0.8856	1.3240	1.7668	2.2096
10	0.7970	1.1916	1.5901	1.9887
12	0.6642	0.9930	1.3251	1.6572
Rate/Square	8.10	12.11	16.16	20.21

**21 Pica                      6 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.1942	1.7854	2.3824	2.9795
7.5	1.1146	1.6663	2.2236	2.7809
8	1.0449	1.5622	2.0846	2.6071
9	0.9288	1.3886	1.8530	2.3174
10	0.8359	1.2498	1.6677	2.0857
12	0.6966	1.0415	1.3898	1.7381
Rate/Square	8.10	12.11	16.16	20.21

**21 Pica                      7 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.1986	1.7920	2.3913	2.9906
7.5	1.1187	1.6725	2.2319	2.7912
8	1.0488	1.5680	2.0924	2.6168
9	0.9323	1.3938	1.8599	2.3260
10	0.8390	1.2544	1.6739	2.0934
12	0.6992	1.0453	1.3949	1.7445
Rate/Square	8.10	12.11	16.16	20.21

**22 Pica                      0 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.2219	1.8269	2.4379	3.0488
7.5	1.1405	1.7051	2.2753	2.8456
8	1.0692	1.5985	2.1331	2.6677
9	0.9504	1.4209	1.8961	2.3713
10	0.8554	1.2788	1.7065	2.1342
12	0.7128	1.0657	1.4221	1.7785
Rate/Square	8.10	12.11	16.16	20.21

**22 Pica                      1 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.2264	1.8335	2.4467	3.0599
7.5	1.1446	1.7113	2.2836	2.8559
8	1.0731	1.6043	2.1409	2.6774
9	0.9539	1.4261	1.9030	2.3799
10	0.8585	1.2835	1.7127	2.1419
12	0.7154	1.0696	1.4273	1.7849
Rate/Square	8.10	12.11	16.16	20.21

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22 Pica		10 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.2680	1.8958	2.5298	3.1638
7.5	1.1835	1.7694	2.3612	2.9529
8	1.1095	1.6588	2.2136	2.7684
9	0.9863	1.4745	1.9676	2.4608
10	0.8876	1.3271	1.7709	2.2147
12	0.7397	1.1059	1.4757	1.8456
Rate/Square	8.10	12.11	16.16	20.21

23 Pica		0 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.2775	1.9099	2.5487	3.1874
7.5	1.1923	1.7826	2.3788	2.9749
8	1.1178	1.6712	2.2301	2.7890
9	0.9936	1.4855	1.9823	2.4791
10	0.8942	1.3369	1.7841	2.2312
12	0.7452	1.1141	1.4867	1.8593
Rate/Square	8.10	12.11	16.16	20.21

23 Pica		3 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.2914	1.9307	2.5764	3.2221
7.5	1.2053	1.8020	2.4046	3.0072
8	1.1300	1.6893	2.2543	2.8193
9	1.0044	1.5016	2.0038	2.5060
10	0.9040	1.3515	1.8035	2.2554
12	0.7533	1.1262	1.5029	1.8795
Rate/Square	8.10	12.11	16.16	20.21

24 Pica		0 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.3330	1.9930	2.6595	3.3260
7.5	1.2442	1.8601	2.4822	3.1043
8	1.1664	1.7438	2.3270	2.9102
9	1.0368	1.5501	2.0685	2.5869
10	0.9331	1.3951	1.8616	2.3282
12	0.7776	1.1626	1.5514	1.9402
Rate/Square	8.10	12.11	16.16	20.21

25 Pica		6 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.4163	2.1175	2.8257	3.5339
7.5	1.3219	1.9764	2.6373	3.2983
8	1.2393	1.8528	2.4725	3.0921
9	1.1016	1.6470	2.1978	2.7486
10	0.9914	1.4823	1.9780	2.4737
12	0.8262	1.2352	1.6483	2.0614
Rate/Square	8.10	12.11	16.16	20.21

26 Pica		0 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.4441	2.1590	2.8811	3.6032
7.5	1.3478	2.0151	2.6890	3.3629
8	1.2636	1.8892	2.5210	3.1528
9	1.1232	1.6793	2.2409	2.8025
10	1.0109	1.5113	2.0168	2.5222
12	0.8424	1.2594	1.6806	2.1018
Rate/Square	8.10	12.11	16.16	20.21

26 Pica		3 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.4580	2.1798	2.9088	3.6378
7.5	1.3608	2.0345	2.7149	3.3953
8	1.2758	1.9073	2.5452	3.1831
9	1.1340	1.6954	2.2624	2.8294
10	1.0206	1.5259	2.0362	2.5465
12	0.8505	1.2716	1.6968	2.1221
Rate/Square	8.10	12.11	16.16	20.21

29 Pica		3 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	1.6246	2.4289	3.2412	4.0535
7.5	1.5163	2.2670	3.0252	3.7833
8	1.4216	2.1253	2.8361	3.5469
9	1.2636	1.8892	2.5210	3.1528
10	1.1372	1.7002	2.2689	2.8375
12	0.9477	1.4169	1.8907	2.3646
Rate/Square	8.10	12.11	16.16	20.21

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**29 Pica                      4 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.6291	2.4356	3.2501	4.0646
7.5	1.5205	2.2732	3.0334	3.7937
8	1.4254	2.1311	2.8438	3.5566
9	1.2671	1.8943	2.5279	3.1614
10	1.1404	1.7049	2.2751	2.8452
12	0.9503	1.4207	1.8959	2.3710
Rate/Square	8.10	12.11	16.16	20.21

**29 Pica                      6 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.6385	2.4497	3.2689	4.0882
7.5	1.5293	2.2864	3.0510	3.8156
8	1.4337	2.1435	2.8603	3.5772
9	1.2744	1.9053	2.5425	3.1797
10	1.1470	1.7148	2.2883	2.8617
12	0.9558	1.4290	1.9069	2.3848
Rate/Square	8.10	12.11	16.16	20.21

**29 Pica                      7 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.6430	2.4563	3.2778	4.0993
7.5	1.5334	2.2926	3.0593	3.8260
8	1.4376	2.1493	2.8681	3.5869
9	1.2779	1.9105	2.5494	3.1883
10	1.1501	1.7194	2.2945	2.8695
12	0.9584	1.4329	1.9121	2.3912
Rate/Square	8.10	12.11	16.16	20.21

**29 Pica                      8 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.6480	2.4638	3.2878	4.1118
7.5	1.5381	2.2995	3.0686	3.8376
8	1.4420	2.1558	2.8768	3.5978
9	1.2817	1.9163	2.5572	3.1980
10	1.1536	1.7247	2.3014	2.8782
12	0.9613	1.4372	1.9179	2.3985
Rate/Square	8.10	12.11	16.16	20.21

**30 Pica                      0 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.6663	2.4912	3.3243	4.1575
7.5	1.5552	2.3251	3.1027	3.8803
8	1.4580	2.1798	2.9088	3.6378
9	1.2960	1.9376	2.5856	3.2336
10	1.1664	1.7438	2.3270	2.9102
12	0.9720	1.4532	1.9392	2.4252
Rate/Square	8.10	12.11	16.16	20.21

**30 Pica                      1 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.6707	2.4978	3.3332	4.1686
7.5	1.5593	2.3313	3.1110	3.8907
8	1.4619	2.1856	2.9166	3.6475
9	1.2995	1.9428	2.5925	3.2422
10	1.1695	1.7485	2.3332	2.9180
12	0.9746	1.4571	1.9444	2.4317
Rate/Square	8.10	12.11	16.16	20.21

**30 Pica                      3 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.6802	2.5120	3.3520	4.1921
7.5	1.5682	2.3445	3.1286	3.9127
8	1.4702	2.1980	2.9330	3.6681
9	1.3068	1.9537	2.6071	3.2605
10	1.1761	1.7584	2.3464	2.9345
12	0.9801	1.4653	1.9554	2.4454
Rate/Square	8.10	12.11	16.16	20.21

**30 Pica                      9 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.7079	2.5535	3.4075	4.2614
7.5	1.5941	2.3832	3.1803	3.9773
8	1.4945	2.2343	2.9815	3.7287
9	1.3284	1.9860	2.6502	3.3144
10	1.1956	1.7874	2.3852	2.9830
12	0.9963	1.4895	1.9877	2.4858
Rate/Square	8.10	12.11	16.16	20.21



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**30 Pica                      10 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.7124	2.5601	3.4163	4.2725
7.5	1.5982	2.3894	3.1886	3.9877
8	1.4983	2.2401	2.9893	3.7384
9	1.3319	1.9912	2.6571	3.3231
10	1.1987	1.7921	2.3914	2.9908
12	0.9989	1.4934	1.9929	2.4923
Rate/Square	8.10	12.11	16.16	20.21

**31 Pica                      0 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.7218	2.5742	3.4352	4.2961
7.5	1.6070	2.4026	3.2061	4.0097
8	1.5066	2.2525	3.0058	3.7591
9	1.3392	2.0022	2.6718	3.3414
10	1.2053	1.8020	2.4046	3.0072
12	1.0044	1.5016	2.0038	2.5060
Rate/Square	8.10	12.11	16.16	20.21

**31 Pica                      2 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.7313	2.5884	3.4540	4.3196
7.5	1.6159	2.4158	3.2237	4.0317
8	1.5149	2.2648	3.0222	3.7797
9	1.3465	2.0132	2.6864	3.3597
10	1.2119	1.8118	2.4178	3.0237
12	1.0099	1.5099	2.0148	2.5198
Rate/Square	8.10	12.11	16.16	20.21

**31 Pica                      3 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.7357	2.5950	3.4629	4.3307
7.5	1.6200	2.4220	3.2320	4.0420
8	1.5188	2.2706	3.0300	3.7894
9	1.3500	2.0183	2.6933	3.3683
10	1.2150	1.8165	2.4240	3.0315
12	1.0125	1.5138	2.0200	2.5263
Rate/Square	8.10	12.11	16.16	20.21

**33 Pica                      0 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.8329	2.7403	3.6568	4.5732
7.5	1.7107	2.5576	3.4130	4.2684
8	1.6038	2.3978	3.1997	4.0016
9	1.4256	2.1314	2.8442	3.5570
10	1.2830	1.9182	2.5597	3.2013
12	1.0692	1.5985	2.1331	2.6677
Rate/Square	8.10	12.11	16.16	20.21

**34 Pica                      1 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.8929	2.8300	3.7765	4.7229
7.5	1.7667	2.6413	3.5247	4.4080
8	1.6563	2.4763	3.3044	4.1325
9	1.4723	2.2011	2.9372	3.6734
10	1.3250	1.9810	2.6435	3.3060
12	1.1042	1.6508	2.2029	2.7550
Rate/Square	8.10	12.11	16.16	20.21

**35 Pica                      0 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.9440	2.9064	3.8784	4.8504
7.5	1.8144	2.7126	3.6198	4.5270
8	1.7010	2.5431	3.3936	4.2441
9	1.5120	2.2605	3.0165	3.7725
10	1.3608	2.0345	2.7149	3.3953
12	1.1340	1.6954	2.2624	2.8294
Rate/Square	8.10	12.11	16.16	20.21

**35 Pica                      8 Point Column**

Type Size	Number of Insertions			
	1	2	3	4
7	1.9812	2.9620	3.9526	4.9433
7.5	1.8491	2.7646	3.6891	4.6137
8	1.7336	2.5918	3.4586	4.3253
9	1.5409	2.3038	3.0743	3.8448
10	1.3868	2.0734	2.7669	3.4603
12	1.1557	1.7279	2.3057	2.8836
Rate/Square	8.10	12.11	16.16	20.21

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39 Pica	0 Point Column
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39 Pica	5 Point Column
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Type Size	Number of Insertions			
	1	2	3	4
7	2.1662	3.2386	4.3216	5.4047
7.5	2.0218	3.0227	4.0335	5.0444
8	1.8954	2.8337	3.7814	4.7291
9	1.6848	2.5189	3.3613	4.2037
10	1.5163	2.2670	3.0252	3.7833
12	1.2636	1.8892	2.5210	3.1528
Rate/Square	8.10	12.11	16.16	20.21

Type Size	Number of Insertions			
	1	2	3	4
7	2.1895	3.2734	4.3682	5.4629
7.5	2.0435	3.0552	4.0770	5.0987
8	1.9158	2.8643	3.8222	4.7801
9	1.7029	2.5460	3.3975	4.2490
10	1.5326	2.2914	3.0577	3.8241
12	1.2772	1.9095	2.5481	3.1867
Rate/Square	8.10	12.11	16.16	20.21