

THE SCHOOL BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Volume 240, Page 1

December 2022

ITEMS TO REMEMBER

January 2023

- 1 Legal Holiday – New Year’s Day (IC 1-1-9-1)
- 2 Prove all ledgers for the month of December.
- 2 Open a ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances by recording the appropriations by programs approved by the board of school trustees in the Resolution of Appropriations for the 2023 calendar year unless such appropriations must be reduced pursuant to action taken by the County Board of Tax Adjustment or by the Department of Local Government Finance. Record in the expenditure accounts of each program the allotments made by the board of school trustees. Also add to the 2023 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 2022 calendar year to be carried forward.
- 15 Last day to upload November files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 16 Legal Holiday – Martin Luther King, Jr’s Birthday (observed) (IC 1-1-9-1)
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during December to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month’s end. For questions on filing status contact the Indiana Department of Revenue.
- 31 Last day to file Employer’s Quarterly Federal Tax Return, Form 941, with the Internal Revenue Service for payment of federal tax withheld.
- 31 Last day to file quarterly reports with the Indiana Department of Workforce Development for the quarter ending December 31.
- 31 Last day to hold the annual meeting of the school board to organize as the board of finance by electing one member as president and one member as secretary for the year. (After the first Monday and on or before the last day of January) (IC 5-13-7-6)
- 31 Last day to furnish Form W-2 to each employee.
- 31 Last day to file Annual Personnel Report (100-R), with the State Board of Accounts through Gateway. (IC 5-11-13-1)
- 31 Last day to file Biannual Financial Report (Form 9) with the Department of Education, Office of School Finance, for the period July 1, 2022 to December 31, 2022.
- 31 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local offices, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

THE SCHOOL BULLETIN
And Uniform Compliance Guidelines

Volume 240, Page 2

December 2022

ITEMS TO REMEMBER
(Continued)

February 2023

- 1 Prove all ledgers for the month of January.
- 1 The Indiana Department of Education (IDOE) will collect an average daily membership (ADM) count of students in fall 2022 and spring 2023. (I.C. 20-43-4-2) The spring 2023 ADM count date of the eligible pupils enrolled in each school corporation and charter school is **February 1, 2023**.
- 12 Legal Holiday – Lincoln’s Birthday (IC 1-1-9-1)
- 15 Last day to upload December files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 20 Legal Holiday – George Washington’s Birthday (observed) (IC 1-1-9-1)
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during January to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month’s end. For questions on filing status contact the Indiana Department of Revenue.
- 28 If using paper forms, last day to file Form W -2 with W-3 with the Internal Revenue Service.
- 28 Last day to file Form WH-3 and Form W-2 with the Department of Revenue.
- 28 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local offices, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

March 2023

- 1 Prove all ledgers for the month of February.
- 1 Deadline for each political subdivision to submit annual report to the Department of Local Government Finance in Gateway Debt Management of any outstanding bonds or leases (as of January 1). (IC 5-1-18- 9)
- 1 Last day for political subdivisions to report to the Department of Local Government Finance information and data on its retiree benefits and expenditures. (IC 36-1-8-17.5)
- 15 Last day to upload January files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during February to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month’s end. For questions on filing status contact the Indiana Department of Revenue.
- 31 Last day for the governing board of a school corporation to publish an annual performance report of the school corporation. (IC 20-20-8-3). The report must be published one (1) time annually under IC 5-3-1. (Not earlier than March 15 or later than March 31 of each year)
- 31 If using e-file, last day to file Form W-2 with Form W-3 with the Internal Revenue Service.

ITEMS TO REMEMBER
(Continued)

March 2023 (Continued)

- 31 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local offices, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

SCHOOL CORPORATION CHART OF ACCOUNTS - UPDATES

We have updated the following items in the School Chart of Accounts on our website at <https://www.in.gov/sboa/4449.htm>.

The Indiana Department of Education (IDOE) has revised Form 9 object codes to provide additional detail and transparency in Form 9 financial data for teacher salaries due to recently passed legislation (SEA 331-2022). We have updated Chapter 8 of the Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations (School Manual) to include these object code revisions. Schools should begin utilizing the updated object codes beginning January 1st of 2023 per IDOE guidance. IDOE has issued guidance in the form of training, memorandums, and frequently asked questions documents.

- Chapter 5 – Receipt code 4216 Federal Math and Science Grants – **removed** from matrix.
- Chapter 8 – Object Codes. Descriptions have been **revised** and object subcategories were **added**. A “Chart of Accounts Crosswalk” file can be found on the [schools’ webpage](#) of the State Board of Accounts website under the “Manuals” section. This file shows changes that have been made to the object codes chapter of the School Manual.

DEPOSITS ON BEHALF OF LOCAL EMPLOYEES

IC 5-10-9-2 provides that an employee of a school corporation may make a written request that any compensation due the employee from the school corporation be deposited to the employee's account in a bank or trust company. Upon receipt of the request, the officer responsible for making the disbursements (Treasurer of School Corporation) may, instead of drawing a check to the requesting employee: (1) Draw a check in favor of the bank or trust company named in the request for the credit of the employee; or (2) In the event more than one employee of the school corporation designates the same bank or trust company, draw a single check in favor of the bank or trust company for the total amount due the employees and transmit the check to the bank or trust company identifying each employee and the amount to be deposited in each employee's account.

IC 5-10-9-3 provides that payment by a school corporation of a check properly endorsed and drawn in accordance with IC 5-10-9 constitutes full payment for the amount due the employee. The amount to be sent to the bank is the "net" pay for the employee. A copy of each report sent to a bank or trust company must be retained on file with the corresponding payroll claim in the school business office for reference and audit purposes. When a "direct deposit" system is used in the payroll process, the balance of the payroll process would not change except that each employee not receiving a payroll check must be provided a non-negotiable statement of earnings and deductions (Deposit Advice) for each payroll period. Recap sheets for each depository, if applicable, should be maintained indicating direct deposit. Individual wage assignment agreements should be kept on file to support direct deposits.

THE SCHOOL BULLETIN
And Uniform Compliance Guidelines

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. Develop an inventory of all capital assets which are significant for which records of the historical costs are not available. Obtain an estimate of the replacement costs of these assets.

Through inquiry determine the year or approximate year of acquisition. Then multiply the estimated 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.

As an example, if the replacement cost is estimated to be \$76,000.00 and the asset was constructed in 1946, then the estimated cost of the asset should be reported as \$6,080.00 (\$76,000.00 X .08 = \$6,080.00).

TABLE OF COST INDEXES							
1914 to 2021							
<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>
2021	0.96	1994	0.53	1967	0.12	1940	0.05
2020	0.94	1993	0.52	1966	0.12	1939	0.05
2019	0.93	1992	0.50	1965	0.11	1938	0.05
2018	0.91	1991	0.48	1964	0.11	1937	0.05
2017	0.89	1990	0.46	1963	0.11	1936	0.05
2016	0.88	1989	0.44	1962	0.11	1935	0.05
2015	0.87	1988	0.42	1961	0.11	1934	0.05
2014	0.86	1987	0.40	1960	0.11	1933	0.05
2013	0.85	1986	0.40	1959	0.11	1932	0.06
2012	0.83	1985	0.38	1958	0.10	1931	0.06
2011	0.81	1984	0.37	1957	0.10	1930	0.06
2010	0.79	1983	0.36	1956	0.10	1929	0.06
2009	0.79	1982	0.33	1955	0.10	1928	0.06
2008	0.77	1981	0.30	1954	0.10	1927	0.06
2007	0.74	1980	0.27	1953	0.10	1926	0.06
2006	0.72	1979	0.24	1952	0.10	1925	0.06
2005	0.70	1978	0.22	1951	0.09	1924	0.06
2004	0.68	1977	0.21	1950	0.09	1923	0.06
2003	0.66	1976	0.20	1949	0.09	1922	0.06
2002	0.65	1975	0.18	1948	0.08	1921	0.07
2001	0.64	1974	0.16	1947	0.07	1920	0.06
2000	0.62	1973	0.15	1946	0.07	1919	0.06
1999	0.60	1972	0.15	1945	0.06	1918	0.05
1998	0.59	1971	0.14	1944	0.06	1917	0.04
1997	0.58	1970	0.13	1943	0.06	1916	0.04
1996	0.56	1969	0.13	1942	0.05	1915	0.04
1995	0.55	1968	0.12	1941	0.05	1914	0.04

LEGAL ADVERTISING

The statute governing the publication of legal notices and annual reports may be found in IC 5-3- 1. IC 5-3-1-1 details the method of calculating the compensation of the publisher which may be claimed after the notice or report has been published. The calculation per square resulted in the rates referred to in the above article entitled "Rates for Legal Advertising." This statute also describes the specifications which the publisher is to follow in setting the type for the notice or report which is currently a minimum of 7-point type.

IC 5-3-1-1.5 provides the requirements for newspaper website posting when a notice is published in accordance with this chapter and provides that a newspaper may not charge a fee for posting a notice on its website in accordance with this section.

IC 5-3-1-2 provides the requirements for notice publication of different types of events when the notice is required to be published in accordance with this chapter.

IC 5-3-1-2.3 provides guidance for the validity of notices that contain errors or omissions, both for those published in accordance with this chapter or published in accordance with other statutes.

The final legal rate tables effective January 1st, 2023, can be found at the end of this bulletin article.

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

RATES FOR LEGAL ADVERTISING
Effective January 1, 2023

The following rates, effective January 1, 2023, 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	0.3377	0.5053	0.6741	0.8430	
7.5	0.3152	0.4716	0.6292	0.7868	
8	0.2955	0.4421	0.5899	0.7376	
9	0.2627	0.3930	0.5243	0.6557	
10	0.2364	0.3537	0.4719	0.5901	
12	0.1970	0.2948	0.3933	0.4918	
Rate/Square	7.88	11.79	15.73	19.67	

6 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3420	0.5118	0.6828	0.8538	
7.5	0.3192	0.4776	0.6373	0.7969	
8	0.2993	0.4478	0.5974	0.7471	
9	0.2660	0.3980	0.5310	0.6641	
10	0.2394	0.3582	0.4779	0.5977	
12	0.1995	0.2985	0.3983	0.4980	
Rate/Square	7.88	11.79	15.73	19.67	

6 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3555	0.5320	0.7097	0.8875	
7.5	0.3318	0.4965	0.6624	0.8283	
8	0.3111	0.4655	0.6210	0.7766	
9	0.2765	0.4138	0.5520	0.6903	
10	0.2489	0.3724	0.4968	0.6213	
12	0.2074	0.3103	0.4140	0.5177	
Rate/Square	7.88	11.79	15.73	19.67	

6 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3647	0.5457	0.7281	0.9104	
7.5	0.3404	0.5093	0.6795	0.8497	
8	0.3191	0.4775	0.6371	0.7966	
9	0.2837	0.4244	0.5663	0.7081	
10	0.2553	0.3820	0.5097	0.6373	
12	0.2128	0.3183	0.4247	0.5311	
Rate/Square	7.88	11.79	15.73	19.67	

6 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3691	0.5522	0.7367	0.9212	
7.5	0.3445	0.5154	0.6876	0.8598	
8	0.3229	0.4832	0.6446	0.8061	
9	0.2870	0.4295	0.5730	0.7165	
10	0.2583	0.3865	0.5157	0.6449	
12	0.2153	0.3221	0.4297	0.5374	
Rate/Square	7.88	11.79	15.73	19.67	

6 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3739	0.5595	0.7464	0.9334	
7.5	0.3490	0.5222	0.6967	0.8711	
8	0.3272	0.4895	0.6531	0.8167	
9	0.2908	0.4351	0.5805	0.7260	
10	0.2617	0.3916	0.5225	0.6534	
12	0.2181	0.3263	0.4354	0.5445	
Rate/Square	7.88	11.79	15.73	19.67	

7 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3782	0.5659	0.7550	0.9442	
7.5	0.3530	0.5282	0.7047	0.8812	
8	0.3310	0.4952	0.6607	0.8261	
9	0.2942	0.4402	0.5873	0.7343	
10	0.2648	0.3961	0.5285	0.6609	
12	0.2206	0.3301	0.4404	0.5508	
Rate/Square	7.88	11.79	15.73	19.67	

7 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3874	0.5797	0.7734	0.9671	
7.5	0.3616	0.5410	0.7218	0.9026	
8	0.3390	0.5072	0.6767	0.8462	
9	0.3013	0.4508	0.6015	0.7522	
10	0.2712	0.4058	0.5414	0.6770	
12	0.2260	0.3381	0.4511	0.5641	
Rate/Square	7.88	11.79	15.73	19.67	

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

Vol. No. 434, Page 13

December 2022

7 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4053	0.6063	0.8090	1.0116	
7.5	0.3782	0.5659	0.7550	0.9442	
8	0.3546	0.5306	0.7079	0.8852	
9	0.3152	0.4716	0.6292	0.7868	
10	0.2837	0.4244	0.5663	0.7081	
12	0.2364	0.3537	0.4719	0.5901	
Rate/Square	7.88	11.79	15.73	19.67	

7 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4231	0.6330	0.8446	1.0561	
7.5	0.3949	0.5908	0.7883	0.9857	
8	0.3702	0.5539	0.7390	0.9241	
9	0.3291	0.4924	0.6569	0.8214	
10	0.2962	0.4431	0.5912	0.7393	
12	0.2468	0.3693	0.4927	0.6161	
Rate/Square	7.88	11.79	15.73	19.67	

8 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4458	0.6670	0.8899	1.1128	
7.5	0.4161	0.6225	0.8305	1.0386	
8	0.3901	0.5836	0.7786	0.9737	
9	0.3467	0.5188	0.6921	0.8655	
10	0.3120	0.4669	0.6229	0.7789	
12	0.2600	0.3891	0.5191	0.6491	
Rate/Square	7.88	11.79	15.73	19.67	

8 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4550	0.6807	0.9082	1.1357	
7.5	0.4246	0.6353	0.8477	1.0600	
8	0.3981	0.5956	0.7947	0.9937	
9	0.3539	0.5294	0.7064	0.8833	
10	0.3185	0.4765	0.6357	0.7950	
12	0.2654	0.3971	0.5298	0.6625	
Rate/Square	7.88	11.79	15.73	19.67	

8 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4593	0.6872	0.9168	1.1465	
7.5	0.4287	0.6414	0.8557	1.0700	
8	0.4019	0.6013	0.8022	1.0032	
9	0.3572	0.5345	0.7131	0.8917	
10	0.3215	0.4810	0.6418	0.8025	
12	0.2679	0.4009	0.5348	0.6688	
Rate/Square	7.88	11.79	15.73	19.67	

9 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4863	0.7276	0.9708	1.2139	
7.5	0.4539	0.6791	0.9060	1.1330	
8	0.4255	0.6367	0.8494	1.0622	
9	0.3782	0.5659	0.7550	0.9442	
10	0.3404	0.5093	0.6795	0.8497	
12	0.2837	0.4244	0.5663	0.7081	
Rate/Square	7.88	11.79	15.73	19.67	

9 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4955	0.7414	0.9891	1.2368	
7.5	0.4625	0.6919	0.9232	1.1544	
8	0.4336	0.6487	0.8655	1.0822	
9	0.3854	0.5766	0.7693	0.9620	
10	0.3468	0.5189	0.6924	0.8658	
12	0.2890	0.4325	0.5770	0.7215	
Rate/Square	7.88	11.79	15.73	19.67	

9 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5041	0.7543	1.0064	1.2584	
7.5	0.4705	0.7040	0.9393	1.1745	
8	0.4411	0.6600	0.8806	1.1011	
9	0.3921	0.5867	0.7827	0.9788	
10	0.3529	0.5280	0.7045	0.8809	
12	0.2941	0.4400	0.5870	0.7341	
Rate/Square	7.88	11.79	15.73	19.67	

9 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5090	0.7616	1.0161	1.2706	
7.5	0.4751	0.7108	0.9483	1.1859	
8	0.4454	0.6664	0.8891	1.1117	
9	0.3959	0.5923	0.7903	0.9882	
10	0.3563	0.5331	0.7112	0.8894	
12	0.2969	0.4442	0.5927	0.7412	
Rate/Square	7.88	11.79	15.73	19.67	

9 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5133	0.7680	1.0247	1.2814	
7.5	0.4791	0.7168	0.9564	1.1959	
8	0.4492	0.6720	0.8966	1.1212	
9	0.3993	0.5974	0.7970	0.9966	
10	0.3593	0.5376	0.7173	0.8970	
12	0.2994	0.4480	0.5977	0.7475	
Rate/Square	7.88	11.79	15.73	19.67	

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

Vol. No. 434, Page 14

December 2022

9 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5225	0.7818	1.0430	1.3043	
7.5	0.4877	0.7297	0.9735	1.2173	
8	0.4572	0.6841	0.9127	1.1413	
9	0.4064	0.6080	0.8112	1.0144	
10	0.3658	0.5472	0.7301	0.9130	
12	0.3048	0.4560	0.6084	0.7608	
Rate/Square	7.88	11.79	15.73	19.67	

9 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5268	0.7882	1.0517	1.3151	
7.5	0.4917	0.7357	0.9816	1.2274	
8	0.4610	0.6897	0.9202	1.1507	
9	0.4098	0.6131	0.8180	1.0228	
10	0.3688	0.5518	0.7362	0.9206	
12	0.3073	0.4598	0.6135	0.7671	
Rate/Square	7.88	11.79	15.73	19.67	

9 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5312	0.7947	1.0603	1.3259	
7.5	0.4957	0.7417	0.9896	1.2375	
8	0.4648	0.6954	0.9278	1.1601	
9	0.4131	0.6181	0.8247	1.0312	
10	0.3718	0.5563	0.7422	0.9281	
12	0.3098	0.4636	0.6185	0.7734	
Rate/Square	7.88	11.79	15.73	19.67	

9 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5360	0.8020	1.0700	1.3380	
7.5	0.5003	0.7485	0.9987	1.2488	
8	0.4690	0.7017	0.9362	1.1708	
9	0.4169	0.6238	0.8322	1.0407	
10	0.3752	0.5614	0.7490	0.9366	
12	0.3127	0.4678	0.6242	0.7805	
Rate/Square	7.88	11.79	15.73	19.67	

10 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5403	0.8085	1.0786	1.3488	
7.5	0.5043	0.7546	1.0067	1.2589	
8	0.4728	0.7074	0.9438	1.1802	
9	0.4203	0.6288	0.8389	1.0491	
10	0.3782	0.5659	0.7550	0.9442	
12	0.3152	0.4716	0.6292	0.7868	
Rate/Square	7.88	11.79	15.73	19.67	

10 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5630	0.8424	1.1239	1.4054	
7.5	0.5255	0.7863	1.0490	1.3118	
8	0.4927	0.7371	0.9834	1.2298	
9	0.4379	0.6552	0.8742	1.0931	
10	0.3941	0.5897	0.7868	0.9838	
12	0.3284	0.4914	0.6556	0.8198	
Rate/Square	7.88	11.79	15.73	19.67	

10 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5674	0.8489	1.1326	1.4162	
7.5	0.5295	0.7923	1.0571	1.3218	
8	0.4964	0.7428	0.9910	1.2392	
9	0.4413	0.6602	0.8809	1.1015	
10	0.3972	0.5942	0.7928	0.9914	
12	0.3310	0.4952	0.6607	0.8261	
Rate/Square	7.88	11.79	15.73	19.67	

11 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5944	0.8893	1.1865	1.4837	
7.5	0.5548	0.8300	1.1074	1.3848	
8	0.5201	0.7781	1.0382	1.2982	
9	0.4623	0.6917	0.9228	1.1540	
10	0.4161	0.6225	0.8305	1.0386	
12	0.3467	0.5188	0.6921	0.8655	
Rate/Square	7.88	11.79	15.73	19.67	

11 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6079	0.9095	1.2135	1.5174	
7.5	0.5674	0.8489	1.1326	1.4162	
8	0.5319	0.7958	1.0618	1.3277	
9	0.4728	0.7074	0.9438	1.1802	
10	0.4255	0.6367	0.8494	1.0622	
12	0.3546	0.5306	0.7079	0.8852	
Rate/Square	7.88	11.79	15.73	19.67	

11 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6257	0.9362	1.2491	1.5619	
7.5	0.5840	0.8738	1.1658	1.4578	
8	0.5475	0.8192	1.0929	1.3667	
9	0.4867	0.7282	0.9715	1.2148	
10	0.4380	0.6553	0.8743	1.0933	
12	0.3650	0.5461	0.7286	0.9111	
Rate/Square	7.88	11.79	15.73	19.67	

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

Vol. No. 434, Page 15

December 2022

12 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.6711	1.0041	1.3397	1.6752
7.5	0.6264	0.9372	1.2503	1.5635
8	0.5872	0.8786	1.1722	1.4658
9	0.5220	0.7810	1.0420	1.3029
10	0.4698	0.7029	0.9378	1.1726
12	0.3915	0.5857	0.7815	0.9772
Rate/Square	7.88	11.79	15.73	19.67

12 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.6889	1.0308	1.3753	1.7197
7.5	0.6430	0.9621	1.2836	1.6051
8	0.6028	0.9019	1.2033	1.5048
9	0.5358	0.8017	1.0696	1.3376
10	0.4823	0.7215	0.9627	1.2038
12	0.4019	0.6013	0.8022	1.0032
Rate/Square	7.88	11.79	15.73	19.67

13 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.7024	1.0510	1.4022	1.7534
7.5	0.6556	0.9809	1.3087	1.6365
8	0.6146	0.9196	1.2269	1.5343
9	0.5463	0.8174	1.0906	1.3638
10	0.4917	0.7357	0.9816	1.2274
12	0.4098	0.6131	0.8180	1.0228
Rate/Square	7.88	11.79	15.73	19.67

13 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.7116	1.0647	1.4206	1.7764
7.5	0.6642	0.9938	1.3259	1.6579
8	0.6227	0.9316	1.2430	1.5543
9	0.5535	0.8281	1.1049	1.3816
10	0.4981	0.7453	0.9944	1.2435
12	0.4151	0.6211	0.8287	1.0362
Rate/Square	7.88	11.79	15.73	19.67

14 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.7657	1.1456	1.5284	1.9112
7.5	0.7146	1.0692	1.4265	1.7838
8	0.6700	1.0024	1.3374	1.6723
9	0.5955	0.8910	1.1888	1.4865
10	0.5360	0.8019	1.0699	1.3379
12	0.4466	0.6683	0.8916	1.1149
Rate/Square	7.88	11.79	15.73	19.67

14 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.7792	1.1658	1.5554	1.9450
7.5	0.7272	1.0881	1.4517	1.8153
8	0.6818	1.0201	1.3610	1.7018
9	0.6060	0.9067	1.2097	1.5128
10	0.5454	0.8161	1.0888	1.3615
12	0.4545	0.6800	0.9073	1.1346
Rate/Square	7.88	11.79	15.73	19.67

14 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.7878	1.1787	1.5726	1.9666
7.5	0.7353	1.1001	1.4678	1.8354
8	0.6893	1.0314	1.3761	1.7207
9	0.6127	0.9168	1.2232	1.5295
10	0.5515	0.8251	1.1008	1.3766
12	0.4596	0.6876	0.9174	1.1472
Rate/Square	7.88	11.79	15.73	19.67

14 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.7970	1.1925	1.5910	1.9895
7.5	0.7439	1.1130	1.4849	1.8568
8	0.6974	1.0434	1.3921	1.7408
9	0.6199	0.9275	1.2374	1.5474
10	0.5579	0.8347	1.1137	1.3926
12	0.4649	0.6956	0.9281	1.1605
Rate/Square	7.88	11.79	15.73	19.67

15 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.8105	1.2127	1.6179	2.0232
7.5	0.7565	1.1318	1.5101	1.8883
8	0.7092	1.0611	1.4157	1.7703
9	0.6304	0.9432	1.2584	1.5736
10	0.5674	0.8489	1.1326	1.4162
12	0.4728	0.7074	0.9438	1.1802
Rate/Square	7.88	11.79	15.73	19.67

15 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.8510	1.2733	1.6988	2.1244
7.5	0.7943	1.1884	1.5856	1.9827
8	0.7447	1.1142	1.4865	1.8588
9	0.6619	0.9904	1.3213	1.6523
10	0.5957	0.8913	1.1892	1.4871
12	0.4964	0.7428	0.9910	1.2392
Rate/Square	7.88	11.79	15.73	19.67

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

Vol. No. 434, Page 16

December 2022

16 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.8872	1.3275	1.7711	2.2147	
7.5	0.8281	1.2390	1.6530	2.0671	
8	0.7763	1.1616	1.5497	1.9379	
9	0.6901	1.0325	1.3775	1.7226	
10	0.6211	0.9292	1.2398	1.5503	
12	0.5176	0.7744	1.0331	1.2919	
Rate/Square	7.88	11.79	15.73	19.67	

17 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9321	1.3946	1.8606	2.3267	
7.5	0.8700	1.3016	1.7366	2.1716	
8	0.8156	1.2203	1.6281	2.0358	
9	0.7250	1.0847	1.4472	1.8096	
10	0.6525	0.9762	1.3024	1.6287	
12	0.5437	0.8135	1.0854	1.3572	
Rate/Square	7.88	11.79	15.73	19.67	

18 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0131	1.5159	2.0224	2.5290	
7.5	0.9456	1.4148	1.8876	2.3604	
8	0.8865	1.3264	1.7696	2.2129	
9	0.7880	1.1790	1.5730	1.9670	
10	0.7092	1.0611	1.4157	1.7703	
12	0.5910	0.8843	1.1798	1.4753	
Rate/Square	7.88	11.79	15.73	19.67	

19 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0267	1.5361	2.0494	2.5627	
7.5	0.9582	1.4337	1.9128	2.3919	
8	0.8983	1.3441	1.7932	2.2424	
9	0.7985	1.1947	1.5940	1.9932	
10	0.7187	1.0752	1.4346	1.7939	
12	0.5989	0.8960	1.1955	1.4949	
Rate/Square	7.88	11.79	15.73	19.67	

19 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0445	1.5627	2.0850	2.6072	
7.5	0.9749	1.4586	1.9460	2.4334	
8	0.9139	1.3674	1.8244	2.2813	
9	0.8124	1.2155	1.6217	2.0278	
10	0.7311	1.0939	1.4595	1.8251	
12	0.6093	0.9116	1.2162	1.5209	
Rate/Square	7.88	11.79	15.73	19.67	

19 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0537	1.5765	2.1033	2.6302	
7.5	0.9834	1.4714	1.9631	2.4548	
8	0.9220	1.3794	1.8404	2.3014	
9	0.8195	1.2262	1.6359	2.0457	
10	0.7376	1.1035	1.4723	1.8411	
12	0.6146	0.9196	1.2269	1.5343	
Rate/Square	7.88	11.79	15.73	19.67	

19 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0672	1.5967	2.1303	2.6639	
7.5	0.9960	1.4903	1.9883	2.4863	
8	0.9338	1.3971	1.8640	2.3309	
9	0.8300	1.2419	1.6569	2.0719	
10	0.7470	1.1177	1.4912	1.8647	
12	0.6225	0.9314	1.2427	1.5539	
Rate/Square	7.88	11.79	15.73	19.67	

19 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0715	1.6032	2.1389	2.6747	
7.5	1.0001	1.4963	1.9963	2.4964	
8	0.9376	1.4028	1.8716	2.3403	
9	0.8334	1.2469	1.6636	2.0803	
10	0.7500	1.1222	1.4972	1.8723	
12	0.6250	0.9352	1.2477	1.5602	
Rate/Square	7.88	11.79	15.73	19.67	

19 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0764	1.6104	2.1486	2.6868	
7.5	1.0046	1.5031	2.0054	2.5077	
8	0.9418	1.4091	1.8800	2.3510	
9	0.8372	1.2526	1.6712	2.0897	
10	0.7535	1.1273	1.5040	1.8808	
12	0.6279	0.9394	1.2534	1.5673	
Rate/Square	7.88	11.79	15.73	19.67	

20 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0942	1.6371	2.1842	2.7313	
7.5	1.0212	1.5280	2.0386	2.5492	
8	0.9574	1.4325	1.9112	2.3899	
9	0.8510	1.2733	1.6988	2.1244	
10	0.7659	1.1460	1.5290	1.9119	
12	0.6383	0.9550	1.2741	1.5933	
Rate/Square	7.88	11.79	15.73	19.67	

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

Vol. No. 434, Page 17

December 2022

20 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0985	1.6436	2.1929	2.7421	
7.5	1.0253	1.5340	2.0467	2.5593	
8	0.9612	1.4381	1.9187	2.3993	
9	0.8544	1.2784	1.7056	2.1328	
10	0.7690	1.1505	1.5350	1.9195	
12	0.6408	0.9588	1.2792	1.5996	
Rate/Square	7.88	11.79	15.73	19.67	

20 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1077	1.6573	2.2112	2.7650	
7.5	1.0339	1.5468	2.0638	2.5807	
8	0.9692	1.4502	1.9348	2.4194	
9	0.8615	1.2890	1.7198	2.1506	
10	0.7754	1.1601	1.5478	1.9355	
12	0.6462	0.9668	1.2899	1.6129	
Rate/Square	7.88	11.79	15.73	19.67	

21 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1617	1.7382	2.3191	2.8999	
7.5	1.0843	1.6223	2.1644	2.7066	
8	1.0165	1.5209	2.0292	2.5374	
9	0.9036	1.3519	1.8037	2.2555	
10	0.8132	1.2167	1.6233	2.0299	
12	0.6777	1.0139	1.3528	1.6916	
Rate/Square	7.88	11.79	15.73	19.67	

21 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1661	1.7447	2.3277	2.9107	
7.5	1.0883	1.6283	2.1725	2.7167	
8	1.0203	1.5266	2.0367	2.5469	
9	0.9069	1.3570	1.8104	2.2639	
10	0.8162	1.2213	1.6294	2.0375	
12	0.6802	1.0177	1.3578	1.6979	
Rate/Square	7.88	11.79	15.73	19.67	

22 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1888	1.7786	2.3730	2.9674	
7.5	1.1095	1.6600	2.2148	2.7695	
8	1.0402	1.5563	2.0764	2.5964	
9	0.9246	1.3834	1.8457	2.3079	
10	0.8321	1.2450	1.6611	2.0772	
12	0.6934	1.0375	1.3842	1.7310	
Rate/Square	7.88	11.79	15.73	19.67	

22 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1931	1.7851	2.3816	2.9782	
7.5	1.1135	1.6661	2.2228	2.7796	
8	1.0439	1.5619	2.0839	2.6059	
9	0.9279	1.3884	1.8524	2.3163	
10	0.8352	1.2496	1.6671	2.0847	
12	0.6960	1.0413	1.3893	1.7373	
Rate/Square	7.88	11.79	15.73	19.67	

22 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.2336	1.8457	2.4625	3.0793	
7.5	1.1514	1.7227	2.2983	2.8740	
8	1.0794	1.6150	2.1547	2.6944	
9	0.9595	1.4356	1.9153	2.3950	
10	0.8635	1.2920	1.7238	2.1555	
12	0.7196	1.0767	1.4365	1.7963	
Rate/Square	7.88	11.79	15.73	19.67	

23 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.2428	1.8595	2.4808	3.1022	
7.5	1.1599	1.7355	2.3155	2.8954	
8	1.0874	1.6270	2.1707	2.7145	
9	0.9666	1.4462	1.9295	2.4129	
10	0.8700	1.3016	1.7366	2.1716	
12	0.7250	1.0847	1.4472	1.8096	
Rate/Square	7.88	11.79	15.73	19.67	

23 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.2563	1.8797	2.5078	3.1360	
7.5	1.1725	1.7544	2.3406	2.9269	
8	1.0993	1.6447	2.1943	2.7440	
9	0.9771	1.4620	1.9505	2.4391	
10	0.8794	1.3158	1.7555	2.1952	
12	0.7328	1.0965	1.4629	1.8293	
Rate/Square	7.88	11.79	15.73	19.67	

24 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.2968	1.9403	2.5887	3.2371	
7.5	1.2104	1.8109	2.4161	3.0213	
8	1.1347	1.6978	2.2651	2.8325	
9	1.0086	1.5091	2.0134	2.5178	
10	0.9078	1.3582	1.8121	2.2660	
12	0.7565	1.1318	1.5101	1.8883	
Rate/Square	7.88	11.79	15.73	19.67	

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

Vol. No. 434, Page 18

December 2022

25 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.3779	2.0616	2.7505	3.4394
7.5	1.2860	1.9241	2.5671	3.2101
8	1.2056	1.8039	2.4067	3.0095
9	1.0717	1.6034	2.1393	2.6751
10	0.9645	1.4431	1.9254	2.4076
12	0.8038	1.2026	1.6045	2.0063
Rate/Square	7.88	11.79	15.73	19.67

26 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.4049	2.1020	2.8044	3.5069
7.5	1.3112	1.9619	2.6175	3.2731
8	1.2293	1.8392	2.4539	3.0685
9	1.0927	1.6349	2.1812	2.7276
10	0.9834	1.4714	1.9631	2.4548
12	0.8195	1.2262	1.6359	2.0457
Rate/Square	7.88	11.79	15.73	19.67

26 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.4184	2.1222	2.8314	3.5406
7.5	1.3238	1.9807	2.6426	3.3046
8	1.2411	1.8569	2.4775	3.0980
9	1.1032	1.6506	2.2022	2.7538
10	0.9929	1.4855	1.9820	2.4784
12	0.8274	1.2380	1.6517	2.0654
Rate/Square	7.88	11.79	15.73	19.67

29 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5805	2.3647	3.1550	3.9452
7.5	1.4751	2.2071	2.9447	3.6822
8	1.3829	2.0691	2.7606	3.4521
9	1.2293	1.8392	2.4539	3.0685
10	1.1064	1.6553	2.2085	2.7617
12	0.9220	1.3794	1.8404	2.3014
Rate/Square	7.88	11.79	15.73	19.67

29 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5848	2.3712	3.1636	3.9560
7.5	1.4792	2.2131	2.9527	3.6923
8	1.3867	2.0748	2.7682	3.4615
9	1.2326	1.8443	2.4606	3.0769
10	1.1094	1.6598	2.2145	2.7692
12	0.9245	1.3832	1.8454	2.3077
Rate/Square	7.88	11.79	15.73	19.67

29 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5940	2.3849	3.1820	3.9790
7.5	1.4877	2.2260	2.9698	3.7137
8	1.3948	2.0868	2.7842	3.4816
9	1.2398	1.8550	2.4749	3.0947
10	1.1158	1.6695	2.2274	2.7853
12	0.9298	1.3912	1.8561	2.3211
Rate/Square	7.88	11.79	15.73	19.67

29 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5983	2.3914	3.1906	3.9898
7.5	1.4918	2.2320	2.9779	3.7238
8	1.3985	2.0925	2.7918	3.4910
9	1.2431	1.8600	2.4816	3.1031
10	1.1188	1.6740	2.2334	2.7928
12	0.9324	1.3950	1.8612	2.3274
Rate/Square	7.88	11.79	15.73	19.67

29 Pica 8 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.6032	2.3987	3.2003	4.0019
7.5	1.4963	2.2388	2.9869	3.7351
8	1.4028	2.0989	2.8003	3.5017
9	1.2469	1.8656	2.4891	3.1126
10	1.1222	1.6791	2.2402	2.8013
12	0.9352	1.3992	1.8668	2.3344
Rate/Square	7.88	11.79	15.73	19.67

30 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.6210	2.4254	3.2359	4.0464
7.5	1.5130	2.2637	3.0202	3.7766
8	1.4184	2.1222	2.8314	3.5406
9	1.2608	1.8864	2.5168	3.1472
10	1.1347	1.6978	2.2651	2.8325
12	0.9456	1.4148	1.8876	2.3604
Rate/Square	7.88	11.79	15.73	19.67

30 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.6254	2.4318	3.2445	4.0572
7.5	1.5170	2.2697	3.0282	3.7867
8	1.4222	2.1279	2.8390	3.5500
9	1.2642	1.8914	2.5235	3.1556
10	1.1377	1.7023	2.2712	2.8400
12	0.9481	1.4186	1.8926	2.3667
Rate/Square	7.88	11.79	15.73	19.67

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

30 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6345	2.4456	3.2629	4.0801	
7.5	1.5256	2.2825	3.0453	3.8081	
8	1.4302	2.1399	2.8550	3.5701	
9	1.2713	1.9021	2.5378	3.1734	
10	1.1442	1.7119	2.2840	2.8561	
12	0.9535	1.4266	1.9033	2.3801	
Rate/Square	7.88	11.79	15.73	19.67	

30 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6616	2.4860	3.3168	4.1476	
7.5	1.5508	2.3203	3.0957	3.8711	
8	1.4539	2.1753	2.9022	3.6291	
9	1.2923	1.9336	2.5797	3.2259	
10	1.1631	1.7402	2.3217	2.9033	
12	0.9692	1.4502	1.9348	2.4194	
Rate/Square	7.88	11.79	15.73	19.67	

30 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6659	2.4925	3.3254	4.1584	
7.5	1.5548	2.3263	3.1037	3.8811	
8	1.4576	2.1809	2.9097	3.6386	
9	1.2957	1.9386	2.5864	3.2343	
10	1.1661	1.7447	2.3278	2.9108	
12	0.9718	1.4539	1.9398	2.4257	
Rate/Square	7.88	11.79	15.73	19.67	

31 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6751	2.5062	3.3437	4.1813	
7.5	1.5634	2.3391	3.1208	3.9025	
8	1.4657	2.1929	2.9258	3.6586	
9	1.3028	1.9493	2.6007	3.2521	
10	1.1725	1.7544	2.3406	2.9269	
12	0.9771	1.4620	1.9505	2.4391	
Rate/Square	7.88	11.79	15.73	19.67	

31 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6842	2.5200	3.3621	4.2042	
7.5	1.5720	2.3520	3.1379	3.9239	
8	1.4737	2.2050	2.9418	3.6787	
9	1.3100	1.9600	2.6150	3.2699	
10	1.1790	1.7640	2.3535	2.9429	
12	0.9825	1.4700	1.9612	2.4525	
Rate/Square	7.88	11.79	15.73	19.67	

31 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6886	2.5264	3.3707	4.2150	
7.5	1.5760	2.3580	3.1460	3.9340	
8	1.4775	2.2106	2.9494	3.6881	
9	1.3133	1.9650	2.6217	3.2783	
10	1.1820	1.7685	2.3595	2.9505	
12	0.9850	1.4738	1.9663	2.4588	
Rate/Square	7.88	11.79	15.73	19.67	

33 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7831	2.6679	3.5595	4.4510	
7.5	1.6643	2.4900	3.3222	4.1543	
8	1.5602	2.3344	3.1145	3.8947	
9	1.3869	2.0750	2.7685	3.4619	
10	1.2482	1.8675	2.4916	3.1157	
12	1.0402	1.5563	2.0764	2.5964	
Rate/Square	7.88	11.79	15.73	19.67	

34 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.8415	2.7552	3.6760	4.5967	
7.5	1.7187	2.5715	3.4309	4.2903	
8	1.6113	2.4108	3.2165	4.0221	
9	1.4323	2.1430	2.8591	3.5752	
10	1.2890	1.9287	2.5732	3.2177	
12	1.0742	1.6072	2.1443	2.6814	
Rate/Square	7.88	11.79	15.73	19.67	

35 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.8912	2.8296	3.7752	4.7208	
7.5	1.7651	2.6410	3.5235	4.4061	
8	1.6548	2.4759	3.3033	4.1307	
9	1.4709	2.2008	2.9363	3.6717	
10	1.3238	1.9807	2.6426	3.3046	
12	1.1032	1.6506	2.2022	2.7538	
Rate/Square	7.88	11.79	15.73	19.67	

35 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.9274	2.8838	3.8475	4.8112	
7.5	1.7989	2.6915	3.5910	4.4904	
8	1.6865	2.5233	3.3665	4.2098	
9	1.4991	2.2429	2.9925	3.7420	
10	1.3492	2.0186	2.6932	3.3678	
12	1.1243	1.6822	2.2444	2.8065	
Rate/Square	7.88	11.79	15.73	19.67	

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

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	2.1073	3.1530	4.2067	5.2603
7.5	1.9668	2.9428	3.9262	4.9096
8	1.8439	2.7589	3.6808	4.6028
9	1.6390	2.4523	3.2718	4.0914
10	1.4751	2.2071	2.9447	3.6822
12	1.2293	1.8392	2.4539	3.0685
Rate/Square	7.88	11.79	15.73	19.67

Type Size	Number of Insertions			
	1	2	3	4
7	2.1300	3.1869	4.2520	5.3170
7.5	1.9880	2.9745	3.9685	4.9625
8	1.8638	2.7886	3.7205	4.6523
9	1.6567	2.4787	3.3071	4.1354
10	1.4910	2.2309	2.9764	3.7219
12	1.2425	1.8590	2.4803	3.1016
Rate/Square	7.88	11.79	15.73	19.67

INDEX TO
THE SCHOOL ADMINISTRATOR
VOLUMES 201 TO 240 INCLUSIVE
(Symbol 228-5 Designates Volume 228, Page 5)

Access to Public Records	229-3
Accounting and Financial Regulatory Manual	226-4
Other Information	238-6
Accounts Payable Voucher	214-5
Accounts Receivable – School Lunch and Textbook Rental	201-9
Additional Appropriations	207-7
Administrative Expense	209-4
Affordable Care Act Penalties, Fines, or Tax	202-2
Annual Performance Grant	213-7
Annual Report of Employees Names, Address, Duties and Compensation (100R).....	236-3
Annual and Performance Reports	218-2
Annuity Accounts	227-3
Appropriations - Encumbrances.....	204-5
Approval of Accounts Payable Vouchers.....	216-6
Approved Depositories.....	214-5
Athletic Officials	
Independent Contractor or Employee.....	204-7
Payment.....	204-7
Attendance Officer	208-3
Attorney General - Opinions	
Health Service Fees.....	235-8
Audiometer Tests	215-6
Audit Cost.....	229-3
	203-4
Charged to Federal Grants	230-6
Audit Frequency.....	239-4
Average Daily Membership (ADM)	228-4
Bad Checks.....	204-3
Band Uniforms	214-2
Bank Statements.....	209-2
Bids Opening.....	203-5
Boards of Finance - Meeting.....	212-3
Bonds - Official	
Updated Audit Position on P.L. 2015-230.....	212-4
Audit Position on P.L. 2015-230	211-4
Bonds - General Obligation.....	202-5
Bus Drivers	
Contracts.....	238-3
Methods of Payment.....	209-3
Bus Replacement Fund Plan and Notice to Taxpayers	210-3
Cafeteria Vending Machines.....	207-8
Capital Assets Establishing the Estimated Cost.....	240-4
Capital Projects Fund Plan and Notice to Taxpayers	210-3
Cash Change Fund.....	206-3
Certified Checks.....	213-3
Charge for Use of School Facilities	219-4
Chart of Accounts Updates 2019.....	226-3
Claims	
Vendors.....	201-4
Collective Bargaining Agreements.....	203-8
Commodities Diversion Amounts.....	226-6
Compensatory Time - Fair Labor Standards Act	218-5
Computer Consortium Advancements and Training Grants.....	205-9

Conflict of Interest	212-3
	210-3
	204-6
Contracts Reviewed by Board	201-2
Between Governmental Units	232-3
Retiring Employees	207-4
Contracts with Private Schools	233-3
Cooperative Reporting	232-8
Court Filing Fees	210-3
Credit Card Refunds	208-5
Crossing Guards	236-6
Curricular Material	
Storage and Disposal	203-4
Cybersecurity Incidents - Reporting	235-5
Debt Payments – From Operations Fund	230-11
Debt Service (Certified Shares)	235-7
Deferred Compensation	212-3
Delayed School Start Dates and Payment to Certified Employees	231-9
Depreciation, Accumulated	234-4
Disaster Recovery and Backups	237-5
Disaster Relief Funds – Accounting and Budgeting	230-3
Disposition of Old Outstanding Checks	214-3
Drug Free Workplace	210-6
Duplicate Warrants	202-12
Early Retirement – Buyout Plans	229-2
Educational License Fees	218-4
Electronic Funds Transfer	210-4
	202-4
Electronic Funds Transfer – School Lunch	239-3-8
Electronic Banking Scheme	217-3
Employees' Compensation	
Assignment of Wages	238-4
Deposits on Behalf of Local Employees	240-3
Employee Moving Expense	231-6
Encumbered Appropriation	204-5
Evaluation Committees	211-9
Extra-Curricular Accounts	
Depository Location	231-9
Faculty/Staff Funds	224-5
Gateway Reporting Requirements	214-2
Gift Cards	201-10
Investments	235-70
Manual 2019 Updates	226-6
Trips by Employees	210-4
Extra-Curricular Certified Invoices in Lieu of Signed Claims	217-2
Eye Protection Devices	219-4
Federal Programs	237-3
Fees	230-7
Federal Audit Cost	228-5
Federal Procurement Thresholds	226-6
Final Budget Action	232-5
Financial Assistance for School Children	227-4
Financial Assistance to Non-Governmental Entities	215-4
Financial Reporting Requirements	202-6
Food Service Management Companies	234-4
Forms	
Approval	205-11
Spreadsheet Software	238-3
Franchise or Exclusive Contracts	223-7

Garnishment of Salaries and Wages	203-6
Gateway 100-R	201-10
General Obligation Bonds.....	202-5
Gift Cards – Extracurricular Accounts.....	201-10
Ghost Employment	239-4
Governing Body Organization Meeting.....	208-4
Guaranteed Energy Savings Contacts	233-4
Health Savings Accounts Payments.....	227-6
Health Service Fees.....	235-8
Holding Corporations	233-4
Honors Diploma Award	213-3
Independence	201-4
Insurance	
Damage Receipts	235-6
School Lunch Employees	216-4
Self.....	202-3
Teacher	211-7
Interest Income	209-5
Interlocal Agreements	232-3
Internal Control	
Internal Control Timeline.....	213-6
Adoption of IC Standards.....	212-6
Internet Postings	
Collective Bargaining Agreement	203-8
Superintendent Contract.....	203-8
Contract Provisions for Certain Employees.....	203-8
	203-5
Investments	
Cash Managements.....	214-3
Extra-Curricular Accounts	235-7
Government Securities	209-5
Repurchase Agreements	201-3
Internal Revenue Service (IRS)	
IRS Private Letter Ruling – Annuity Savings to Define Contribution	228-5
Indiana Office of Technology (IOT) – Digital Services.....	238-6
Joint Services and Supply.....	232-3
Lease Purchases	228-3
Lease Rental Payments - Holding Corporations.....	233-3
Leased Vehicles and Mileage Expense	231-8
Legal Advertising	240-5
Library Funds and Fundraisers	220-3
Loans	
School Bus.....	230-8
Tax Anticipation Warrants (Indiana Bond Bank).....	237-3
Materiality Threshold.....	213-4
Meals Provided	237-4
Medicaid Reimbursements	231-5
Grant Schedule Reporting	239-6
Membership Dues in Organizations.....	204-5
Mileage Rates – State and Federal	238-7
Minimum Wage and Overtime	210-3
Non-Instructional Employees.....	211-7
Non-Session School Activities	224-3
Notary – Remote Authorization.....	230-5

Official Bonds	
Treasurer of School Corporation	212-4
	211-4
OMB Circular A-133 Requirements	205-10
Open Door Law	219-6
Opening of Bids by Committee	203-5
Organization Meeting - Governing Body.....	218-4
Other Post-Employment Benefits (OPEB).....	231-4
Payments	
Bonds and Coupons	215-6
Foreign Exchange Teachers.....	227-4
Lease Rental Contracts	233-3
Penalties, Fines, or Tax – Affordable Care Act.....	202-2
Pension Reporting	206-5
	204-10
Pension Note Disclosure.....	228-6
Petty Cash.....	212-7
Phishing Emails	226-2
Policing School Crossings	215-6
Pregnancy Leave – Advance Payments.....	235-8
Prepaid School Meal Accounts	225-1
Private Schools	233-4
Procurement Cards.....	206-2
Promotion Expense of School Corporation.....	210-3
	209-3
Property Tax Advances.....	219-6
Public Employees Deferred Compensations Plans	212-3
Public Meeting and Internet Posting of Superintendent Contract.....	203-8
Public Purchases	206-4
Public Records	201-5
Public Works Under \$150,000	227-5
Purchases	
Computer Hardware and Software	208-5
Special	233-5
Through State Contracts.....	210-6
Self-Certification of Micropurchase Threshold above \$50,000.....	210-6
Out-Of-State Purchasing Cooperatives	239-5
Quorum for School Board Action	231-7
Rainy Day Fund	203-7
Records - Public.....	201-5
	203-5
Reimbursements by Holding Corporations	206-3
Resource Library (SBOA)	237-5
Retiring Employees Contracts	207-4
Sabbatical or Sick Leave for Teachers	207-5
Sale of Property	205-2
Sales Tax	202-3
Revised IDOR Bulletin #32	239-5
Scholarships.....	236-6
School Aid Bonds.....	231-7
School Board Member Compensation – Per Diem.....	231-6
School Bus	
Drivers Contracts	238-3
Insurance	216-3
Loans	230-8
Rider Fees	230-7
School Employees and Officials	
Extra-Curricular Trips.....	210-4

Travel Expense	229-2
School Food System – Prepaid Food	211-5
School Lunch	
Accounts Receivable	201-9
ECA Records	229-4
Meal Charge Policies	216-5
Prepaid School Meal Accounts	225-1
Salaries	232-5
School Lunch and Textbook Rental Form 9 Reporting	214-4
School Libraries Free Textbooks	208-4
School Nutrition Director Hiring Guide	217-3
Self-Insurance	227-5
Technology Equipment	230-10
Severance Benefits	231-8
Social Security	204-7
Special Education - Joint Projects	232-4
Special Purchases	233-5
Spreadsheet Software Utilization to Generate Exact Replicas of Prescribed Forms	238-3
State Distributions – Electronic Fund Transfers School Lunch	239-3
State Examiner Directives.....	
GAAP Reporting Requirement for Schools over 15,000	214-5
Reporting of Variances, Losses, Shortages, or Thefts	236-4
School Fees and Textbook Assistance	211-4
Various	209-5
Stipends (ESSER)	234-3
Taxes	
State Sales.....	202-3
Teachers	
Accumulated Sick Leave	211-8
Aides	211-7
Deferred Compensation.....	212-3
Extra-Curricular Trips.....	210-4
Insurance	211-7
Retirement Fund	235-5
Sabbatical	207-5
Sick Leave (Pay for Unused)	211-8
Tuition Fees	209-3
Textbooks	
Accounts Receivable	201-9
Storage	203-4
Transfers Between Funds.....	212-7
Transfer Tuition	
Agreements.....	206-4
Dependent Children	230-9
Travel Expense	210-4
	229-2
	207-6
Tuition Fees - Payment for Teachers	209-3
Unemployment Claims	232-7
Unemployment Compensation.....	217-2
Unemployment Fraud Resources	238-5
Vending.....	207-8
Vendor's Claims	201-4
Visual Acuity Tests.....	213-2
Wind Farms (Turbines Investments).....	232-6
Year End Reporting	204-6
Commodities Inclusion on Federal Expenditure Schedules	221-7

Gateway Reporting Requirements.....	210-2
Grant Reporting on Gateway Annual Report.....	211-6
YouTube Channel (SBOA).....	227-6