

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 429

December 2021

REMINDER OF ORDER OF BUSINESS

January

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)
Assessment Date (IC 6-1.1-2-1.5)
- 17 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)
- 31 Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 20-42-2-7) (IC 23-14-70-3)
- 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 2021 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)
- 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)
- 21 Legal Holiday - Washington's Birthday (IC 1-1-9-1)
- 22 Last day that township boards meet to consider 2021 Annual Reports of township trustees – third Tuesday after the first Monday (IC 36-6-6-9)
- 28 Last Day for county commissioners to meet and establish dates of regular meetings

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REMINDER OF ORDER OF BUSINESS
(Continued)

March

- 1 Last day to file 2021 Annual Financial Report on Gateway. (IC 5-11-1-4)
- 4 Last Day for township trustees to file annual reports and vouchers with county auditor. (IC 36-6-4-12(d))
- 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 2022 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 2022 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 \$147,000.

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.”

TIMELY FILING OF REQUIRED REPORTS –

The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (100R) and Annual Financial Report (AFR)

Pursuant to IC 5-11-13-1, all governmental units in the state must file the certified personnel report (Form 100R) in January of each year with the State Board of Accounts. Also, pursuant to IC 5-11-1-4, all local governmental units in the state must file an Annual Financial Report (AFR) not later than 60 days after the close of each fiscal year. The Indiana Gateway for Government Units (Gateway) system was created to collect both of these reports.

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TIMELY FILING OF REQUIRED REPORTS (Continued...)

Due to the importance of these reports, the State Examiner has established the following procedures for reports not filed timely:

If either the 100R or the AFR are not filed by the statutory due date, the State Board of Accounts will subpoena the fiscal officer to appear in our Indianapolis office with the information necessary to complete the 100R or AFR, as applicable. This subpoena will be served either by certified mail or through personal service by a representative of the Office of the Attorney General (OAG).

If the fiscal officer does not appear or does not submit the 100R or AFR in response to the subpoena, the State Examiner will send a notification to the OAG requesting the OAG to compel the fiscal officer to appear in court to answer as to his or her failure to file the report. The State Examiner may also send notification of the officer's failure to comply with the law to the local prosecuting attorney.

Indiana Code 5-11-1-10 addresses the penalty for not filing a required report and not following the directions of the State Examiner:

A public officer who:

- (1) fails to make, verify, and file with the state examiner any report required by this chapter;
- (2) fails to follow the directions of the state examiner in keeping the accounts of the officer's office;
- (3) refuses the state examiner, deputy examiner, field examiner, or private examiner access to the books, accounts, papers, documents, cash drawer, or cash of the officer's office; or
- (4) interferes with an examiner in the discharge of the examiner's official duties; commits a Class B infraction and forfeits office. (Our emphasis)

If you need submission rights or have any questions regarding the use of Gateway, please contact our help desk at gateway@sboa.in.gov. Also, please feel free to contact our Directors of Audit Services if you are having difficulty completing your 100R or AFR. Contact information is available on our website at www.in.gov/sboa.

RATES FOR LEGAL ADVERTISING

A reminder, the rates for legal advertising may change effective January 1, 2022. IC 5-3-1-1(b)(4) states in part as follows: "After December 31, 2016, a 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 21-29)

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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.

CHANGING COMPENSATION OF COUNTY OFFICERS & EMPLOYEES

The compensation of an elected county officer may not be changed in the year for which it is fixed, unless it is changed for a newly elected officer. IC 36-2-5-13(d) provides the process to change a newly elected officer's compensation. Otherwise, an elected officer's compensation may be changed if the amended salary ordinance is enacted in the year PRECEDING the year that salary payment is made.

The compensation of the other county officers who are not elected, deputies, and employees or the number of each may be changed at any time upon proper application and a majority vote of the county fiscal body [IC 36-2-5-13(c)].

MONEY RECEIVED FOR DAMAGES TO PROPERTY

IC 6-1.1-18-7 states:" Notwithstanding the other provisions of this chapter, the fiscal officer of a political subdivision may appropriate funds receives from a person (as defined in IC 6-1.1-1-10) if:

- (1) the funds are received as a result of damage to property of the political subdivision; and
 - (2)the funds are appropriated for the purpose of repairing or replacing the damaged property.
- However, this section applies only if the funds are in fact expended to repair or replace the property within the twelve (12) month period after they are received."

The State Board of Accounts is of the audit position these funds are considered appropriated at the time the governing body allows the claims for payment of the expense of repair or replacement.

FEDERAL AND STATE MILEAGE RATES

The Federal business mileage rate is available at www.irs.gov. The State mileage rate is 39 cents per mile as of the date of this publication.

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DEFERRAL PROGRAM COSTS AND FEES

State Court Administration has provided the following clarification on court costs and fees for the deferral program only.

In a deferral program the defendant initially must pay:

- document storage fee (\$2.00)
- highway work zone fee (may be \$0.50 or \$25.50 depending on offense)
- automated record keeping fee (\$7.00 before 7/1/11; \$5.00 now)

And the defendant might be required to pay:

- court costs (\$70.00) if the infraction was a moving violation as defined in IC 9-13-2-110

As part of the deferral agreement, the defendant may be required to pay an initial user's fee (not exceeding \$52) and monthly user (not exceeding \$10) for each month the defendant is in the deferral program.

If the defendant fails to complete the deferral program:

- the State will resume prosecution of the infraction
- all initial and monthly fees paid for the deferral program are lost. Most deferral agreements incorporate this requirement by stating "failure to comply with each and every requirement of this Agreement will result in the forfeiture of all fees paid into the Program". You might want to check the one used by your prosecutor.
- the defendant will be assessed all fees/costs that he or she has not already paid. We can't charge court costs, document storage fee etc. again because we are just resuming prosecution of this infraction, not starting a new prosecution of a new infraction violation.

Here is the list of what still needs to be charged:

- infraction/ordinance violation costs (\$70.00) **IF they were not already paid**
- law enforcement continuing education fee (\$4.00)
- jury fee (\$2.00)
- public defense administration fee (\$3.00 before 7/1/11; \$5.00 now)
- judicial insurance adjustment fee (\$1.00)
- judicial salaries fee (\$18.00 before 7/1/11; \$19.00 now)
- DNA sample processing fee (\$2.00)
- court administration fee (\$5.00)
- plus, depending on the infraction, the judge may order the defendant to pay the alcohol and drug services fee and the alcohol and drug countermeasures fee
- the defendant must also pay any judgment ordered by the court for the violation of the infraction.

REMITTANCES TO THE COUNTY TREASURY

Many offices and departments of the county have been authorized to deposit daily into a county bank account and remit collections from those accounts to the County Auditor and County Treasurer at a later date by a county governing body. This policy helps compliance with the daily deposit law in IC 5-13-6-1 in offices and departments that are not located close to the offices of the County Auditor and Treasurer and when the reconciling of the collections is more cumbersome.

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REMITTANCES TO THE COUNTY TREASURY (Continued...)

For these offices and departments remittance in a timely manner is imperative. Unless otherwise stated in the Indiana Code, remittance is considered timely when made by the 10th day of the month following the month of receipt. This should provide adequate time for reconciling the bank account to the departmental ledger and preparation of the Report of Collections, General Form 362.

CREATING NEW FUNDS

The State Board of Accounts is frequently asked if a county can establish a new fund for a particular purpose or function.

IC 36-1-3 is entitled "Home Rule". IC 36-1-3-2 states: "The policy of the state is to grant units all the powers that they need for the effective operation of government as to local affairs." Other sections of the statute restate this premise in various terms.

IC 36-1-3-6 states in part: "(a) If there is a constitutional or statutory provision requiring a specific manner for exercising a power, a unit wanting to exercise the power must do so in this manner.

(b) If there is no constitutional or statutory provision requiring a specific manner for exercising a power, a unit wanting to exercise the power must either:

- (1) if the unit is a county or municipality, adopt an ordinance prescribing a specific manner for exercising the power;
- (2) if the unit is a township, adopt a resolution prescribing a specific manner for exercising the power; or
- (3) comply with a statutory provision permitting a specific manner for exercising the power.

(c) An ordinance under subsection (b)(1) must be adopted as follows:

- (1) In a municipality, by the legislative body of the municipality.
- (2) In a county subject to IC 36-2-3.5 or IC 36-3-1, by the legislative body of the county.
- (3) In any other county, by the executive of the county."

Our position is the powers granted by various statutes authorize the Board of County Commissioners to create, by ordinance, as many funds as necessary to operate their particular county. However, an ordinance may not be used in an attempt to circumvent statutory provisions, including the provisions of IC 36-2-5-2 requiring appropriation by the county fiscal body prior to disbursement of monies.

The enabling ordinance should provide various types of information.

1. The ordinance should clearly indicate the type or types of revenue that is to go into the new fund.
2. The ordinance should list the purpose or purposes for which expenditures can be made from the new fund.
3. The ordinance should establish the life of the new fund and indicate if the fund balance is nonreverting at year end or perpetual until terminated either by the terms of the current ordinance or if another subsequent ordinance must be enacted.
4. The ordinance should provide guidance as to disposition of the fund balance on termination of the fund.
5. The ordinance should include any other terms or conditions the attorney representing the county deems necessary.

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CREATING NEW FUNDS *(Continued...)*

An ordinance is not necessary when a fund is created by statute, unless the statute states an ordinance is required. The State Board of Accounts prescribes the use of fund accounting to provide accountability for government activities and financial status. This means that individual funds are used to segregate financial activity based on sources and uses. Permanent transfer of money from one fund to another clouds the transparency provided by fund accounting and should be infrequent, such as when specifically authorized by statute. Instead of transferring money from one fund to another, the appropriation should be transferred to the fund that has available money. This way, use of the money in a fund remains transparent.

EXCISE TAX ACCOUNTING

The Bureau of Motor Vehicles (BMV) deposits daily to the county's BMV bank account the excise tax and if applicable the surtax and wheel tax collected 14 days earlier. At least monthly the county treasurer must enter the BMV collections into the Treasurer's Cashbook. Total collections should be entered in the bank deposits section of the cashbook. Excise tax collections should be entered in the Other Sources section of the cashbook and if applicable the surtax and wheel tax is to be quietused to the county auditor's Wheel Tax / Surtax Fund and is entered into the Treasurer's Cashbook in the Funds Ledger section.

The Indiana Department of Revenue (DOR) distributes to counties the aircraft excise, quarterly in January, April, July and October. Auto rental excise tax is distributed by DOR semi-annually in May and November and wheel tax comes from them monthly. The county treasurer should receipt aircraft and auto rental excise tax collections to excise accounts in the Other Sources section of the cashbook. Wheel tax is quietused to the county auditor's Wheel Tax / Surtax Fund and is entered in the Funds Ledger section of the cashbook just as stated above for wheel tax remittances from the BMV.

The Auditor of State's office distributes monthly to counties watercraft excise tax, education plate fees, and excise tax cut replacement. They distribute annually the final excise tax cut replacement. The county treasurer should be posting watercraft excise tax, monthly excise tax cut replacement distributions and final excise tax cut replacements to the excise accounts in the Other Sources section of the cashbook. Education plate fees are quietused to the county auditor's Education Plate Fee Fund and it is entered to be entered in the Funds Ledger section of the Treasurer's Cashbook.

The county auditor should have an excise tax ledger to record motor vehicle excise tax, watercraft excise, aircraft excise, auto rental excise tax, lottery credit and excise tax cut replacement distributions. The ledger should be separated by taxing district but have a control ledger for all excise tax activity. Within each separate or subsidiary ledger for a taxing district there should be separate columns to account for each of the taxes and distributions listed above that are to be included in the ledger. The ledger must be footed by month and have a running balance. Receipts for watercraft, aircraft, auto rental excise and final excise tax cut replacement distributions should be posted in the month received. Monthly excise tax cut replacement distributions should be posted in the month received or to the previous month. Posting these monthly distributions to the previous month matches distributions to the lottery credit being replaced by the distribution. County auditors should also be posting to the excise tax ledgers at least monthly.

The following should be included in settlement: motor vehicle excise tax, monthly excise tax cut replacement distributions, final excise tax cut replacement distribution for the year, watercraft excise, aircraft excise tax and auto rental excise. The amount of excise to include in the settlement is the excise tax posted to the county auditor's excise tax ledger as of the excise tax cutoff date. The cutoff date should

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EXCISE TAX ACCOUNTING (Continued...)

be as of the end of a month. For most counties the cutoff dates have been April 30 for June settlement and October 31 for December settlement. With the recent BMV change to a 14 day lag time between the transaction date and the deposit and report date, counties may want to consider backing those dates up to March 31 and September 30.

The Auditor of State's Office provides a Reconciliation Worksheet that should be used to determine the difference between the excise tax the county auditor is including in the settlement and the excise tax the county treasurer certified on the 49TC. Because the county auditor should be including in the settlement the excise tax posted to the excise tax ledger as of the cutoff date and the county treasurer should be certifying on the 49TC the excise tax posted to the cashbook as of the date the 49TC is completed, there should be a variance to reconcile using the Reconciliation Worksheet. Once the auditor and treasurer have reconciled the excise tax records of their offices, excise tax allocations can be calculated according to the State Auditor's instructions. More details on complete excise tax accounting and settlement is provided by the State Auditor's office.

BOND ADMINISTRATION FEE

Because of new guidance we received from the Attorney General, we are changing our audit position regarding the retention of a bond administrative fee. IC 35-33-8-3.2 states in part regarding surety bonds, cash and security deposits, real estate bonds or any combination of these posted for bail: "...A portion of the deposit, not to exceed ten percent (10%) of the monetary value of the deposit or fifty dollars (\$50), whichever is the lesser amount, may be retained as an administrative fee. The clerk shall also retain from the deposit under this subdivision fines, costs, fees, and restitution as ordered by the court, publicly paid costs of representation that shall be disposed of in accordance with subsection (b), and the fee required by subsection (d). In the event of the posting of a real estate bond, the bond shall be used only to insure the presence of the defendant at any stage of the legal proceedings but shall not be foreclosed for the payment of fines, costs, fees, or restitution. The individual posting bail for the defendant or the defendant admitted to bail under this subdivision must be notified by the sheriff, court, or clerk that the defendant's deposit may be forfeited under section 7 of this chapter or retained under subsection (b)...."

The Attorney General has clarified to us by advisory letter that conviction is not required in order to retain the administrative fee. After disposition of the charges, whether by dismissal, acquittal, or conviction, the clerk must return to the defendant only the amount not retained. Therefore, during an audit of the county, we will be following this guidance. Conviction will not be considered a requirement to retain the bond administrative fee from a bail bond that is not a real estate bond.

INTEREST RATES ON TAX OVERPAYMENTS AND UNDERPAYMENTS

From the Department of Revenue, Departmental Notice #3 issued in November 2020 effective January 1, 2022. "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, 2020, 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 2022 will be 3%"

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INTEREST RATES ON TAX OVERPAYMENTS AND UNDERPAYMENTS (Continued...)

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)

Historical Interest Rate List

Year	Overpayments	Delinquent Payments
2012	4%	4%
2013	3%	3%
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%

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 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 \$76,000.00 and the asset was constructed about 1947, then the estimated cost of the asset should be reported as \$6,840.00.

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

TABLE OF COST INDEXES 1913 to 2020							
<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>
2020	1.00	1993	0.56	1966	0.13	1939	0.05
2019	0.99	1992	0.54	1965	0.12	1938	0.05
2018	0.97	1991	0.53	1964	0.12	1937	0.06
2017	0.95	1990	0.51	1963	0.12	1936	0.05
2016	0.93	1989	0.48	1962	0.12	1935	0.05
2015	0.92	1988	0.46	1961	0.12	1934	0.05
2014	0.91	1987	0.44	1960	0.11	1933	0.05
2013	0.90	1986	0.42	1959	0.11	1932	0.05
2012	0.89	1985	0.42	1958	0.11	1931	0.06
2011	0.87	1984	0.40	1957	0.11	1930	0.06
2010	0.84	1983	0.38	1956	0.11	1929	0.07
2009	0.83	1982	0.37	1955	0.10	1928	0.07
2008	0.83	1981	0.35	1954	0.10	1927	0.07
2007	0.80	1980	0.32	1953	0.10	1926	0.07
2006	0.78	1979	0.28	1952	0.10	1925	0.07
2005	0.75	1978	0.25	1951	0.10	1924	0.07
2004	0.73	1977	0.23	1950	0.09	1923	0.07
2003	0.71	1976	0.22	1949	0.09	1922	0.06
2002	0.70	1975	0.21	1948	0.09	1921	0.07
2001	0.68	1974	0.19	1947	0.09	1920	0.08
2000	0.67	1973	0.17	1946	0.08	1919	0.07
1999	0.64	1972	0.16	1945	0.07	1918	0.06
1998	0.63	1971	0.16	1944	0.07	1917	0.05
1997	0.62	1970	0.15	1943	0.07	1916	0.04
1996	0.61	1969	0.14	1942	0.06	1915	0.04
1995	0.59	1968	0.13	1941	0.06	1914	0.04
1994	0.57	1967	0.13	1940	0.05	1913	0.04

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RECORDERS ESCROW ACCOUNTS

It has come to our attention that some Recordors are using 3rd party companies to provide records online. Some of these companies are collecting money on behalf of the county and keeping an escrow account with all revenue received and only releasing it to the county once the balance reaches a certain threshold, along with paying themselves the contracted amount from the escrow.

It is our audit position that companies should not be holding an escrow type account and should be remitting revenues at least monthly to the county to be included on the report of collections and deposited with the treasurer and posted to the county ledger by the auditor. Any payments to these companies to fulfill contractual obligations should go through the normal claim process.

ASSESSOR PAY

IC 36-2-5-3.5 became effective on January 1, 2016. It provides that a salary schedule (part of the County's salary ordinance) be established for Assessors that include a higher compensation for Assessors that have achieved a Level III certification than the compensation for Assessors with a Level II Certification. The higher compensation must be at least \$1,500. There has been some confusion on the compensation of Assessors. Counties have been paying the increase in salary as if it were a stipend or bonus. It should not be paid in that manner. The increase is part of the annual salary of the Assessor and should not be separated out on the salary ordinance or paid separately from the annual compensation.

As an example, if an Assessor is elected with a Level II Certification, the base salary of the Assessor should already include the \$1,000 increase that was in effect prior to 2016. If the total salary of the Assessor, with the \$1,000 adjustment for the Level II certification is \$40,000 and the Assessor obtains the Level III certification, the new salary amount would be \$41,500. This would be effective with the date the Level III certification was received. The salary ordinance would include a schedule that would be similar to the following:

Assessor – Level II	\$40,000
Assessor – Level III	\$41,500

It is similar for deputy assessors, although the increase for deputies must be at least \$500. It is still part of the deputy's annual salary

Deputy Assessor – Level I	\$30,000
Deputy Assessor – Level II	\$30,500
Deputy Assessor – Level III	\$31,000

When raises are approved, they should be applied to the entire salary, which would include the increases for certifications. If you have not been paying the salary increases correctly, you should start doing so for 2022. You may need to amend your salary ordinance to include the salary schedule as required by statute.

DIRECTIVES ISSUED

Stare Examiner Directive 2021-3 was issued November 23, 2021 in regards to Premium Pay under the American Rescue Plan Act. The Directive is made available on our website at <https://www.in.gov/sboa/about-us/state-examiner-directives/> .

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CORONAVIRUS RELIEF FUND (CARES)

Directive 2020-3 outlined the procedure for processing payments administered by the Indiana Finance Authority (IFA). Specifically, it addressed the reimbursement of public health and safety payroll costs. When the payroll reimbursement was received from IFA, there were two options available for the expenses. One option was to move the payroll expenses from the original fund that paid the costs to the CARES fund. The expenses would offset the payment received from IFA to reimburse those expenses and leave the fund with a zero balance. The second option allowed the unit to prepare a claim based on the reimbursed payroll amount and pay that claim into the General fund. This would move the funds from the CARES fund to the General fund and leave a zero balance in the CARES fund. The claim would need to tie to the actual payroll expenses that had been reimbursed for reporting on the CARES assistance.

For some counties, cities and towns, the reimbursement for the 2020 payroll expense was not received until 2021. The 2020 financial year has been closed, so the unit would no longer be able to move expenses as outlined in option one. The unit would have to use the second option and use the claim to move the payroll amount reimbursed to the general fund. The CARES fund would show the receipt of the reimbursement payment in 2021, the disbursement of the same amount to the general fund and leave a zero balance in the fund. Disbursements, other than the claim to move the money to the general fund, should not be made from the CARES fund in 2021.

REPORT OF MISAPPROPRIATION

Indiana Code 5-11-1-27(l) requires a public officer who has actual knowledge or reasonable cause to believe that there has been a misappropriation of public funds or assets to immediately send a written notice to the state board of accounts and the prosecuting attorney.

Indiana Code 5-11-1-27(l) states:

(l) A public officer who has actual knowledge of or reasonable cause to believe that there has been a misappropriation of public funds or assets of the public office, including:

- (1) information obtained as a result of a police report;
- (2) an internal audit finding; or
- (3) another source indicating that a misappropriation has occurred;

shall immediately send written notice of the misappropriation to the state board of accounts and the prosecuting attorney serving in the area governed by the political subdivision.

The State Examiner Directive 2015-6 also addresses this statute.

The policy must also consider Ind. Code § 5-11-1-27(l), which requires public officials who have actual knowledge of or reasonable cause to believe that there has been a misappropriation of public funds to immediately send written notice of the misappropriation to the State Board of Accounts and the prosecuting attorney. There is no materiality threshold applicable to Ind. Code § 5-11-1-27(l). Thus, whenever a political subdivision has actual knowledge or is reasonably certain that a misappropriation of public funds has occurred (regardless of the dollar amount), the political subdivision must send written

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REPORT OF MISAPPROPRIATION (Continued...)

notice of the misappropriation to the State Board of Accounts and the local prosecuting attorney. Misappropriation occurs when an employee or in-house contractor of the political subdivision wrongly takes or embezzles public funds. When there is a known misappropriation or embezzlement of public funds by an internal actor, materiality is irrelevant. Indiana law requires the political subdivision to report the activity to the State Board of Accounts and the local prosecutor. Ind. Code § 5-11-1-27(l).

We are finding that the requirements of this statute are not being followed consistently. If a public official fails to report the misappropriation of funds or assets in a timely manner, this will result in a finding in the audit report. This may also result in additional audit costs. Also, be aware that reporting the misappropriation to a law enforcement agency does not fulfill the requirements of the statute. Even when you have notified law enforcement officials, you must still notify the board of accounts and the prosecutor. If there are any concerns on the response the board of accounts will take after a report is received or how they will liaison with the law enforcement investigation, you can contact our Director of Special Investigations, Mark Mahon at (317) 232-2513 or mmahon@sboa.in.gov.

QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE

Question 1: Our Commissioners recently started approving contracts as a “consent” agenda item. Nothing is discussed and some contracts are not identified by name or purpose. Is this legal?

Answer 1: We do not provide legal guidance. A consent agenda (also known by Roberts Rules of Order as a “consent calendar”) groups routine meeting discussion points into a single agenda item. In so doing, the grouped items can be approved in one action, rather than through the filing of multiple motions. As the name implies, there is a general agreement on the procedure. Issues in this consent package do not need any discussion before a vote. The consent agenda groups perfunctory, but nonetheless important, items into one agenda item, speeding up the meeting and creating time for more critical issues and previously undiscussed matters. It can either be included as part of the regular agenda or as its own separate agenda.

The following items are typically found on a consent agenda:

- The meeting minutes.
- The financials.
- CEO report.
- Program or committee reports.
- Staff appointments.
- Volunteer appointments.
- Committee appointments.
- Standard contracts that are used regularly (e.g., confirmation of using the traditional in-house contract with a new vendor)
- Correspondence that requires no action.

IC 5-14-3 on Open Door Law requires action to be taken at a public meeting Governments do not need to follow Roberts Rules of Order. IC 36-2-4-10 states: “A county executive or county fiscal body may adopt rules for the transactions of business at their meetings.”

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

Question 2: Claims are also approved as “consent”. Auditor is not presenting in a public meeting. Is this legal?

Answer 2: See Answer to Question 1.

Question 3: Can the interest from ARPA money go into the County General or must be put into the ARPA fund?

Answer 3: In the beginning, we were questioning the requirements around interest earned. The State Board of Accounts asked the Department of Treasury and while we waited for a response, we informed everyone that the interest should remain with the grant funds until further clarification was made. Once the Department of Treasury released additional information on ARPA funds we updated and released a memo on Interest Earned. Interest earned may be posted in accordance with IC 5-13-9-6 to the General Fund or other fund designated by the fiscal body.

Question 4: What do we do with “Performance Bond” monies held in our Auditor’s Trust fund from several years ago?

Answer 4: Evidence of Financial Responsibility – identify who they belong to and return.

A bond or certified check shall be filed with each bid by a bidder in the amount specified by the board. The amount may not be more than 10% of the contract price. The bond or certified check shall be made payable to the political subdivision. All checks of unsuccessful bidders shall be returned to them by the board upon selection of successful bidders. Checks of successful bidders shall be held until delivery of the performance bond. [IC 36-1-12-4.5]

Question 5: If an audit is completed and it was later determined the county received a write-up they should not have, can it be corrected? For example: A write-up for MVH funds the Field Examiner said was illegal usage, but we were told otherwise at conference.

Answer 5: Field Examiners should go over any audit results and comments (ARC) with you before the exit conference – this helps eliminate any potential for issuing “incorrect” comments. Asking to discuss with the Audit Manager or asking for clarification from the County Directors on training received. We would be happy to discuss and help further the conversation. You always have the opportunity to respond to any ARC – you have 10 days from the date of the exit conference. The audit report will most likely not be adjusted and reissued.

Question 6: I was written up a few years ago because the Treasurer or Clerk had the incorrect info on their CAR, even though the beginning and ending balances matched. I had no way to verify or believe the receipts/expenditures were misstated.

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

Answer 6: This sounds like the incorrect office may have been issued the ARC. We typically would expect the Auditor to properly report the information that was submitted to them for any supplemental annual financial report that are certified by the office holder. We also would expect the office holder submitting the supplemental information to submit the correct amounts and to retain/provide the supporting documentation that agrees to those amounts. Any internal control or compliance comments on the supplemental report should go to the responsible official. It is also important to note that a section II finding could be issued as a result of the impact on the financial statements.

Question 7: Currently their community corrections funds are not in the 9000 series of funds. They had a state compliance audit for the state grant funds and were cited by DOC for not using the 9000 series of funds per the SBOA Chart of Accounts. How do they create the new funds?

Answer 7: This is not really the creation of new funds but rather changing the fund numbers for currently existing funds. This would not require an ordinance. In addition, if a new fund is required by statute, it would not require an ordinance.

The grant money should be deposited to a grant fund in the 9000 series for State and local grants. Each separate grant should have its own fund, so Adult, Juvenile, Probation etc. should have its own grant fund each year. A new fund would be needed for the next year. The grant funds can be reused when the grant year is over, and all grant funds have been disbursed or returned to the State. The Project income is deposited to Fund 1122 and the balance carries forward from year to year.

Question 8: What level of oversight should the county auditor have over department level bank accounts- specifically those that are not reported via a supplemental CAR? Ex. Parks dept, adult probation. In theory, all \$\$ should flow through the county funds ledger but how would we know for sure?

Answer 8: The county auditor should be aware of all departments that have bank accounts where the funds will eventually be quietused into the county ledger. However, the county auditor has no oversight over those officials or the bank accounts. The county commissioners may need to be made aware if departments are using their accounts improperly to bypass the claims process. The treasurer should be informed of all accounts as they are required to ensure that money is deposited in the appropriate number of banks per IC 5-13-8-9.

QUESTIONS AND ANSWERS FROM COUNTY SHERIFF VIRTUAL WORKSHOP SESSIONS

Question 1: Can the commissary fund be used to build a training facility (building)?

Answer 1: The commissary fund was established to maintain an inventory of items to sell to inmates within the jail. While IC 36-8-10-21(d) outlines what the fund could be used for building a facility is not listed. The sheriff can use the commissary for other purposes that support the department if mutually agreed upon by council and is supplemental to the budget. Building a facility would not be supplemental.

Question 2: Under IC 36-8-10-21(d) (2) for facilities and personnel can commissary be used to purchase gift cards etc. for sheriff's department employees as rewards?

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QUESTIONS AND ANSWERS FROM COUNTY SHERIFF VIRTUAL WORKSHOP SESSIONS

(Continued...)

Answer 2: There should be a policy established by the governing board providing for the specific use of the gift cards as employee recognition, or employee prizes/gifts. Depending on the size or frequency of the provision of the gift cards to an employee, the county should consult the IRS to determine any tax reporting requirements for additional compensation of employees. Gift cards should not be used to bypass the accounts payable system of the county or to make advance payments for goods or services. Proper internal controls should be established over the gift cards. They should be inventoried, tracked, and accounted for from purchase to use.

Additional considerations from the Accounting and Uniform Compliance Manuals, Chapter 1:

Advance Payments

Compensation and any other payments for goods and services must not be paid in advance of receipts of the goods or services unless specifically authorized by law. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee.

Cash Disbursements

Disbursements, other than properly authorized petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by law.

Compensation

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by law. Compensation must be paid in a manner that will facilitate compliance with state and federal reporting requirements.

Employee Benefits

All types of employee benefits must be detailed in a written policy. Payments for expenses not authorized in a written policy cannot be allowed. The governing body must adopt policies governing sick leave, vacation leave, and any other types of paid leave.

Question 3: What software programs are we allowed to use for the ledger?

Answer 3: State Board of Accounts (SBOA) prescribes the forms required to be used but does not approve any software vendors. Choosing a software vendor is a county decision but the software should be able to provide reports that have all the required information that the prescribed form provides. When using a software for accounting purposes any reports should be approved by SBOA as an alternative to the prescribed form. This approval process is outlined in Chapter 1 of the Accounting and Uniform Compliance Guidelines manuals under "Prescribed Forms".

Question 4: Is a county ordinance required for the accident report fund?

Answer 4: The ordinance by the fiscal body is required to fix the copy fee for at least \$5 for each report (IC 9-26-9-3).

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QUESTIONS AND ANSWERS FROM COUNTY SHERIFF VIRTUAL WORKSHOP SESSIONS

(Continued...)

Question 5: Regarding the appropriation of funds. Do you ask for the entire balance of fund at the beginning of the year? How do you know what you need appropriated for the year?

Answer 5: A budget is a financial planning tool used to determine how much money the county is estimated to take in for the next year and how much can be spent. It is never a wise decision to drain a fund to zero, unless it is a grant fund and money must be spent within a period of time. Funds are set up to support the county and their departments indefinitely.

County budgets are approved by the department of local government finance in the fall of the prior year. Each county department should take an assessment of what will be needed to fund the department in the upcoming year, considering things like salaries, supplies, programs, equipment, etc.... Council is the authoritative body over budgets and appropriations. Additional appropriations can be requested if needed following the procedures outlined in IC 6-1.1-18-5.

Question 6: Can the law enforcement recording copy fee fund be used for each recording that needs to be redacted?

Answer 6: Redacting would be an expense of storing, producing, and copying law enforcement recordings per IC 5-14-3-8.

Question 7: Would the donations received for shop with a cop become Public Funds?

Answer 7: Yes, if the county is receiving the donation (this would include the Sheriff's office as it is a department of the county). While these are worthy causes, we recommend partnering with a not for profit that would be willing to oversee and accept the donations.

Question 8: If we have chosen to do "No Shave November" and charged officers \$20.00 who wanted to participate and donate to Toys for Tots. Is this, ok?

Answer 8: Officers are allowed to donate their own money to Toys for Tots.

Question 9: Once a drug forfeiture has been completed and paid out by an attorney where can that money be placed, independent account controlled by drug division or auditors controlled account.

Answer 9: Forfeiture should be turned over to the county and maintained on the Auditor's ledger. Our audit position on accounting for seized property is found in the September 2019 County Bulletin, page 8.

Question 10: Is it allowable to pay for expenses to hold a fundraiser?

Answer 10: The county is not in the business of fund raising so any fund raisers need the express permission of the county commissioners. If the fundraiser is reoccurring, we would not take audit exception to holding back some money in the donation fund to pay for future fundraiser expenses.

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Question 11: Drug forfeiture money goes into several different funds, what statute refers to that?

Answer 11: IC 34-24-1-4

Question 12: What is the point of the appropriation process?

Answer 12: See the answer to question 5.

Question 13: What about a Ham or gift basket paid from Commissary for the Holidays for employees?

Answer 13: See the answer to question 2.

Question 14: Why do you have to ask for an appropriation of funds that you have raised the funds (reports, VIN checks, etc.) All the funds can only be spent on specified items out of those accounts. Why do you have to ask for those funds?

Answer 14: Budgets are financial tools to help support the financial future of the county. IC 36-2-5 sets the budget procedures required and gives the council the authority to appropriate all money paid out of the county treasury unless statute provides otherwise.

Question 15: What enforcement action, criminal or civil, does the SBOA have if the office does not follow the guidelines?

Answer 15: SBOA is a reporting agency not an enforcement agency. We do require corrective action plans per IC 5-11-5-1.5 for any finding repeated in the subsequent examination report. For any finding not corrected SBOA is required to prepare a memorandum to the audit committee to determine if further action needs to be taken.

Question 16: Where can we find form 54, do you have a digital version of this form?

Answer 16: We have sample forms on our website. To get the official form, the printer the county uses would need to be contacted where the forms can be purchased.

Question 17: If we have money left in the General Fund, can we transfer or buy equipment with money left?

Answer 17: To transfer money from one fund to another there needs to be statutory authority. You can transfer unused appropriation from one budget classification to another, such as from supplies to capital outlay to purchase equipment, with Council approval. Equipment could be purchased from the general fund as long as there is an appropriation.

Question 18: When using commissary, if the county fiscal body mutually agrees on a use, do we need to submit those for approval from SBOA?

Answer 18: The SBOA does not approve anything, we are a post audit agency, so we are looking for documentation that supports the mutual agreement between the Sheriff and the Council along with the purchase being supplemental and not replacing an already existing budget.

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QUESTIONS AND ANSWERS FROM COUNTY SHERIFF VIRTUAL WORKSHOP SESSIONS
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Question 19: Is it possible to get the list of codes (1-9) that were on your sample Commissary Ledger?

Answer 19: It was just an abbreviated version of uses outlined in IC 36-8-10-21.

Question 20: Is the Sheriff's Office supposed to have access to Gateway?

Answer 20: Yes. The Sheriff should send an email to gateway@sboa.in.gov to get access.

Question 21: I could not find the Supplemental AFR form on the website.

Answer 21: It is located on the Counties main webpage, <https://www.in.gov/sboa/political-subdivisions/counties/>, Scroll down to gateway and use the arrow to upon the menu, select the arrow next to Annual Financial Report (AFR) and scroll down to Supplemental Annual Report. This will download the excel template to your computer.

Question 22: Our Inmate Trust Funds are handled by our jail staff in our booking area. Is that the correct way it should be handled?

Answer 22: It is the department's decision how the records are maintained though it should be someone who is part of the process.

Question 23: If the sitting sheriff has delegated submitting of forms through gateway to another person and that person has their own sign in, when a new sheriff is elected do you have to go through this process all over again or can you continue to upload under your current log in?

Answer 23: The new Sheriff would need to ask for access and then delegate a person.

Question 24: I submit a bank reconciliation sheet from cashbook and my cashbook to Gateway each month but have NEVER submitted bank statements. Do I need to start doing that now or do I have to go back and submit these for each month that has passed?

Answer 24: You will need to go back a submit bank statements starting with January of 2021.

Question 25: What is the definition of a "Cash Book" for Commissary and Inmate Trust Fund account, if there is one?

Answer 25: The cash book is different from the commissary and inmate trust ledgers, but essentially, they are all ledgers showing the beginning balance, receipts, disbursements, and ending balances.

Question 26: Where do you find these forms? We currently use Form 358 for both the Commissary & Cashbook.

Answer 26: These are available through the print vendor the county uses. If unsure which vendor reach out to the County Auditor for assistance.

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QUESTIONS AND ANSWERS FROM COUNTY SHERIFF VIRTUAL WORKSHOP SESSIONS

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Question 27: I thought that I was required to submit Sheriffs Commissary fund amounts semi-annually? What is the purpose as to the submission of monthly uploads to SBOA when I'm required to perform semi-annual report?

Answer 27: The audience. The semi-annual Commissary reports are presented to the county council as required per IC 36-8-19-21 (e). The monthly uploads in gateway are for the SBOA and include commissary, inmate trust, and cashbook.

Question 28: If new to the role of Matron, where can a verify the software program we are using has been approved?

Answer 28: Software programs used are a county decision and no approval is needed. The reports available through the software need to provide the same information as the prescribed forms and be approved as an alternative, see chapter 1 of the Accounting and Uniform Compliance Guidelines Manual for instructions.

Question 29: Am I understanding this correctly, we can upload our Cash book and Commissary information as one document?

Answer 29: Yes. The uploads can be in one document or multiple whichever is easiest.

Question 30: The Sheriff's secretary is asking is she needs to upload her cash book every month as it's pretty thick?

Answer 30: Yes, but just one month at a time.

Question 31: Can we buy drug equipment out of line if the money has never been withdrawn?

Answer 31: Disbursements require an appropriation unless there is specific statutory authority saying otherwise. The cash balance is the amount of money in the fund while the appropriation is the permission to spend a certain amount of the cash balance. So, if the fund has a cash balance and an appropriation, equipment could be purchased if not additional appropriation procedures should be followed.

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RATES FOR LEGAL ADVERTISING
Effective January 1, 2022

The following rates, effective January 1, 2022, 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	0.3287	0.4916	0.6561	0.8203	
7.5	0.3068	0.4588	0.6124	0.7656	
8	0.2876	0.4301	0.5741	0.7178	
9	0.2557	0.3823	0.5103	0.6380	
10	0.2301	0.3441	0.4593	0.5742	
12	0.1918	0.2868	0.3828	0.4785	
Rate/Square	7.67	11.47	15.31	19.14	

6 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3329	0.4979	0.6645	0.8308	
7.5	0.3107	0.4647	0.6202	0.7754	
8	0.2913	0.4356	0.5815	0.7269	
9	0.2589	0.3872	0.5169	0.6462	
10	0.2330	0.3485	0.4652	0.5815	
12	0.1942	0.2904	0.3876	0.4846	
Rate/Square	7.67	11.47	15.31	19.14	

6 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3461	0.5175	0.6908	0.8636	
7.5	0.3230	0.4830	0.6447	0.8060	
8	0.3028	0.4528	0.6044	0.7556	
9	0.2692	0.4025	0.5373	0.6717	
10	0.2422	0.3623	0.4836	0.6045	
12	0.2019	0.3019	0.4030	0.5038	
Rate/Square	7.67	11.47	15.31	19.14	

6 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3550	0.5309	0.7086	0.8859	
7.5	0.3313	0.4955	0.6614	0.8268	
8	0.3106	0.4645	0.6201	0.7752	
9	0.2761	0.4129	0.5512	0.6890	
10	0.2485	0.3716	0.4960	0.6201	
12	0.2071	0.3097	0.4134	0.5168	
Rate/Square	7.67	11.47	15.31	19.14	

6 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3592	0.5372	0.7170	0.8964	
7.5	0.3353	0.5014	0.6692	0.8366	
8	0.3143	0.4700	0.6274	0.7844	
9	0.2794	0.4178	0.5577	0.6972	
10	0.2515	0.3760	0.5019	0.6275	
12	0.2095	0.3134	0.4183	0.5229	
Rate/Square	7.67	11.47	15.31	19.14	

6 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3640	0.5443	0.7265	0.9082	
7.5	0.3397	0.5080	0.6780	0.8477	
8	0.3185	0.4762	0.6357	0.7947	
9	0.2831	0.4233	0.5650	0.7064	
10	0.2548	0.3810	0.5085	0.6358	
12	0.2123	0.3175	0.4238	0.5298	
Rate/Square	7.67	11.47	15.31	19.14	

7 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3682	0.5506	0.7349	0.9187	
7.5	0.3436	0.5139	0.6859	0.8575	
8	0.3221	0.4817	0.6430	0.8039	
9	0.2863	0.4282	0.5716	0.7146	
10	0.2577	0.3854	0.5144	0.6431	
12	0.2148	0.3212	0.4287	0.5359	
Rate/Square	7.67	11.47	15.31	19.14	

7 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3771	0.5639	0.7527	0.9410	
7.5	0.3520	0.5263	0.7025	0.8783	
8	0.3300	0.4934	0.6586	0.8234	
9	0.2933	0.4386	0.5855	0.7319	
10	0.2640	0.3948	0.5269	0.6587	
12	0.2200	0.3290	0.4391	0.5489	
Rate/Square	7.67	11.47	15.31	19.14	

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7 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3945	0.5899	0.7874	0.9843	
7.5	0.3682	0.5506	0.7349	0.9187	
8	0.3452	0.5162	0.6890	0.8613	
9	0.3068	0.4588	0.6124	0.7656	
10	0.2761	0.4129	0.5512	0.6890	
12	0.2301	0.3441	0.4593	0.5742	
Rate/Square	7.67	11.47	15.31	19.14	

7 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4118	0.6158	0.8220	1.0277	
7.5	0.3844	0.5748	0.7672	0.9591	
8	0.3603	0.5389	0.7193	0.8992	
9	0.3203	0.4790	0.6393	0.7993	
10	0.2883	0.4311	0.5754	0.7194	
12	0.2402	0.3592	0.4795	0.5995	
Rate/Square	7.67	11.47	15.31	19.14	

8 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4339	0.6489	0.8661	1.0828	
7.5	0.4050	0.6056	0.8084	1.0106	
8	0.3797	0.5678	0.7578	0.9474	
9	0.3375	0.5047	0.6736	0.8422	
10	0.3037	0.4542	0.6063	0.7579	
12	0.2531	0.3785	0.5052	0.6316	
Rate/Square	7.67	11.47	15.31	19.14	

8 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4428	0.6622	0.8840	1.1051	
7.5	0.4133	0.6181	0.8250	1.0314	
8	0.3875	0.5795	0.7735	0.9670	
9	0.3444	0.5151	0.6875	0.8595	
10	0.3100	0.4636	0.6188	0.7736	
12	0.2583	0.3863	0.5156	0.6446	
Rate/Square	7.67	11.47	15.31	19.14	

8 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4471	0.6685	0.8924	1.1156	
7.5	0.4172	0.6240	0.8329	1.0412	
8	0.3912	0.5850	0.7808	0.9761	
9	0.3477	0.5200	0.6941	0.8677	
10	0.3129	0.4680	0.6246	0.7809	
12	0.2608	0.3900	0.5205	0.6508	
Rate/Square	7.67	11.47	15.31	19.14	

9 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4733	0.7079	0.9448	1.1812	
7.5	0.4418	0.6607	0.8819	1.1025	
8	0.4142	0.6194	0.8267	1.0336	
9	0.3682	0.5506	0.7349	0.9187	
10	0.3313	0.4955	0.6614	0.8268	
12	0.2761	0.4129	0.5512	0.6890	
Rate/Square	7.67	11.47	15.31	19.14	

9 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4823	0.7212	0.9627	1.2035	
7.5	0.4501	0.6732	0.8985	1.1233	
8	0.4220	0.6311	0.8424	1.0531	
9	0.3751	0.5610	0.7488	0.9361	
10	0.3376	0.5049	0.6739	0.8425	
12	0.2813	0.4207	0.5616	0.7021	
Rate/Square	7.67	11.47	15.31	19.14	

9 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4907	0.7338	0.9795	1.2245	
7.5	0.4580	0.6849	0.9142	1.1429	
8	0.4294	0.6421	0.8571	1.0715	
9	0.3817	0.5707	0.7618	0.9524	
10	0.3435	0.5137	0.6856	0.8572	
12	0.2862	0.4281	0.5714	0.7143	
Rate/Square	7.67	11.47	15.31	19.14	

9 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4954	0.7409	0.9889	1.2363	
7.5	0.4624	0.6915	0.9230	1.1539	
8	0.4335	0.6483	0.8653	1.0818	
9	0.3853	0.5763	0.7692	0.9616	
10	0.3468	0.5186	0.6923	0.8654	
12	0.2890	0.4322	0.5769	0.7212	
Rate/Square	7.67	11.47	15.31	19.14	

9 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4996	0.7472	0.9973	1.2468	
7.5	0.4663	0.6974	0.9308	1.1637	
8	0.4372	0.6538	0.8727	1.0910	
9	0.3886	0.5811	0.7757	0.9698	
10	0.3498	0.5230	0.6981	0.8728	
12	0.2915	0.4359	0.5818	0.7273	
Rate/Square	7.67	11.47	15.31	19.14	

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9 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5086	0.7606	1.0152	1.2691	
7.5	0.4747	0.7099	0.9475	1.1845	
8	0.4450	0.6655	0.8883	1.1105	
9	0.3956	0.5915	0.7896	0.9871	
10	0.3560	0.5324	0.7106	0.8884	
12	0.2967	0.4437	0.5922	0.7403	
Rate/Square	7.67	11.47	15.31	19.14	

9 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5128	0.7669	1.0236	1.2796	
7.5	0.4786	0.7157	0.9553	1.1943	
8	0.4487	0.6710	0.8956	1.1197	
9	0.3988	0.5964	0.7961	0.9953	
10	0.3590	0.5368	0.7165	0.8958	
12	0.2991	0.4473	0.5971	0.7465	
Rate/Square	7.67	11.47	15.31	19.14	

9 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5170	0.7731	1.0320	1.2901	
7.5	0.4825	0.7216	0.9632	1.2041	
8	0.4524	0.6765	0.9030	1.1289	
9	0.4021	0.6013	0.8027	1.0034	
10	0.3619	0.5412	0.7224	0.9031	
12	0.3016	0.4510	0.6020	0.7526	
Rate/Square	7.67	11.47	15.31	19.14	

9 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5217	0.7802	1.0414	1.3020	
7.5	0.4870	0.7282	0.9720	1.2152	
8	0.4565	0.6827	0.9113	1.1392	
9	0.4058	0.6068	0.8100	1.0126	
10	0.3652	0.5462	0.7290	0.9114	
12	0.3043	0.4551	0.6075	0.7595	
Rate/Square	7.67	11.47	15.31	19.14	

10 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5259	0.7865	1.0498	1.3125	
7.5	0.4909	0.7341	0.9798	1.2250	
8	0.4602	0.6882	0.9186	1.1484	
9	0.4091	0.6117	0.8165	1.0208	
10	0.3682	0.5506	0.7349	0.9187	
12	0.3068	0.4588	0.6124	0.7656	
Rate/Square	7.67	11.47	15.31	19.14	

10 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5480	0.8195	1.0939	1.3676	
7.5	0.5115	0.7649	1.0210	1.2764	
8	0.4795	0.7171	0.9572	1.1966	
9	0.4262	0.6374	0.8508	1.0637	
10	0.3836	0.5737	0.7657	0.9573	
12	0.3197	0.4781	0.6381	0.7978	
Rate/Square	7.67	11.47	15.31	19.14	

10 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5522	0.8258	1.1023	1.3781	
7.5	0.5154	0.7708	1.0288	1.2862	
8	0.4832	0.7226	0.9645	1.2058	
9	0.4295	0.6423	0.8574	1.0718	
10	0.3866	0.5781	0.7716	0.9647	
12	0.3221	0.4817	0.6430	0.8039	
Rate/Square	7.67	11.47	15.31	19.14	

11 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5785	0.8652	1.1548	1.4437	
7.5	0.5400	0.8075	1.0778	1.3475	
8	0.5062	0.7570	1.0105	1.2632	
9	0.4500	0.6729	0.8982	1.1229	
10	0.4050	0.6056	0.8084	1.0106	
12	0.3375	0.5047	0.6736	0.8422	
Rate/Square	7.67	11.47	15.31	19.14	

11 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5917	0.8848	1.1811	1.4765	
7.5	0.5522	0.8258	1.1023	1.3781	
8	0.5177	0.7742	1.0334	1.2920	
9	0.4602	0.6882	0.9186	1.1484	
10	0.4142	0.6194	0.8267	1.0336	
12	0.3452	0.5162	0.6890	0.8613	
Rate/Square	7.67	11.47	15.31	19.14	

11 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6090	0.9108	1.2157	1.5198	
7.5	0.5684	0.8501	1.1347	1.4185	
8	0.5329	0.7969	1.0637	1.3298	
9	0.4737	0.7084	0.9455	1.1821	
10	0.4263	0.6375	0.8510	1.0639	
12	0.3553	0.5313	0.7092	0.8866	
Rate/Square	7.67	11.47	15.31	19.14	

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12 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6532	0.9769	1.3039	1.6301	
7.5	0.6097	0.9117	1.2170	1.5214	
8	0.5716	0.8547	1.1409	1.4263	
9	0.5081	0.7598	1.0141	1.2678	
10	0.4573	0.6838	0.9127	1.1411	
12	0.3810	0.5698	0.7606	0.9509	
Rate/Square	7.67	11.47	15.31	19.14	

12 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6706	1.0028	1.3385	1.6734	
7.5	0.6259	0.9360	1.2493	1.5618	
8	0.5868	0.8775	1.1712	1.4642	
9	0.5216	0.7800	1.0411	1.3015	
10	0.4694	0.7020	0.9370	1.1714	
12	0.3912	0.5850	0.7808	0.9761	
Rate/Square	7.67	11.47	15.31	19.14	

13 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6837	1.0225	1.3648	1.7062	
7.5	0.6381	0.9543	1.2738	1.5924	
8	0.5983	0.8947	1.1942	1.4929	
9	0.5318	0.7953	1.0615	1.3270	
10	0.4786	0.7157	0.9553	1.1943	
12	0.3988	0.5964	0.7961	0.9953	
Rate/Square	7.67	11.47	15.31	19.14	

13 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6927	1.0358	1.3826	1.7285	
7.5	0.6465	0.9668	1.2904	1.6133	
8	0.6061	0.9064	1.2098	1.5124	
9	0.5387	0.8057	1.0754	1.3444	
10	0.4849	0.7251	0.9678	1.2100	
12	0.4041	0.6042	0.8065	1.0083	
Rate/Square	7.67	11.47	15.31	19.14	

14 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7453	1.1145	1.4876	1.8598	
7.5	0.6956	1.0402	1.3884	1.7358	
8	0.6521	0.9752	1.3017	1.6273	
9	0.5796	0.8668	1.1570	1.4465	
10	0.5217	0.7801	1.0413	1.3018	
12	0.4347	0.6501	0.8678	1.0849	
Rate/Square	7.67	11.47	15.31	19.14	

14 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7584	1.1342	1.5139	1.8926	
7.5	0.7078	1.0585	1.4129	1.7664	
8	0.6636	0.9924	1.3246	1.6560	
9	0.5899	0.8821	1.1774	1.4720	
10	0.5309	0.7939	1.0597	1.3248	
12	0.4424	0.6616	0.8831	1.1040	
Rate/Square	7.67	11.47	15.31	19.14	

14 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7668	1.1467	1.5307	1.9136	
7.5	0.7157	1.0703	1.4286	1.7860	
8	0.6710	1.0034	1.3393	1.6744	
9	0.5964	0.8919	1.1905	1.4883	
10	0.5368	0.8027	1.0715	1.3395	
12	0.4473	0.6689	0.8929	1.1162	
Rate/Square	7.67	11.47	15.31	19.14	

14 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7758	1.1601	1.5485	1.9359	
7.5	0.7240	1.0828	1.4453	1.8068	
8	0.6788	1.0151	1.3549	1.6939	
9	0.6034	0.9023	1.2044	1.5057	
10	0.5430	0.8121	1.0839	1.3551	
12	0.4525	0.6767	0.9033	1.1293	
Rate/Square	7.67	11.47	15.31	19.14	

15 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7889	1.1798	1.5747	1.9687	
7.5	0.7363	1.1011	1.4698	1.8374	
8	0.6903	1.0323	1.3779	1.7226	
9	0.6136	0.9176	1.2248	1.5312	
10	0.5522	0.8258	1.1023	1.3781	
12	0.4602	0.6882	0.9186	1.1484	
Rate/Square	7.67	11.47	15.31	19.14	

15 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.8284	1.2388	1.6535	2.0671	
7.5	0.7731	1.1562	1.5432	1.9293	
8	0.7248	1.0839	1.4468	1.8087	
9	0.6443	0.9635	1.2860	1.6078	
10	0.5799	0.8671	1.1574	1.4470	
12	0.4832	0.7226	0.9645	1.2058	
Rate/Square	7.67	11.47	15.31	19.14	

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16 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.8636	1.2915	1.7238	2.1551
7.5	0.8060	1.2054	1.6089	2.0114
8	0.7556	1.1300	1.5083	1.8857
9	0.6717	1.0045	1.3407	1.6762
10	0.6045	0.9040	1.2067	1.5085
12	0.5038	0.7533	1.0056	1.2571
Rate/Square	7.67	11.47	15.31	19.14

17 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9073	1.3567	1.8110	2.2640
7.5	0.8468	1.2663	1.6902	2.1131
8	0.7938	1.1871	1.5846	1.9810
9	0.7056	1.0552	1.4085	1.7609
10	0.6351	0.9497	1.2677	1.5848
12	0.5292	0.7914	1.0564	1.3207
Rate/Square	7.67	11.47	15.31	19.14

18 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9861	1.4747	1.9684	2.4609
7.5	0.9204	1.3764	1.8372	2.2968
8	0.8629	1.2904	1.7224	2.1533
9	0.7670	1.1470	1.5310	1.9140
10	0.6903	1.0323	1.3779	1.7226
12	0.5753	0.8603	1.1483	1.4355
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9993	1.4944	1.9947	2.4937
7.5	0.9327	1.3948	1.8617	2.3274
8	0.8744	1.3076	1.7453	2.1820
9	0.7772	1.1623	1.5514	1.9395
10	0.6995	1.0461	1.3963	1.7456
12	0.5829	0.8717	1.1636	1.4546
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0166	1.5203	2.0293	2.5370
7.5	0.9489	1.4190	1.8940	2.3678
8	0.8896	1.3303	1.7757	2.2199
9	0.7907	1.1825	1.5784	1.9732
10	0.7117	1.0642	1.4205	1.7759
12	0.5930	0.8869	1.1838	1.4799
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0256	1.5337	2.0472	2.5593
7.5	0.9572	1.4315	1.9107	2.3887
8	0.8974	1.3420	1.7913	2.2394
9	0.7977	1.1929	1.5922	1.9906
10	0.7179	1.0736	1.4330	1.7915
12	0.5983	0.8947	1.1942	1.4929
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0387	1.5534	2.0734	2.5921
7.5	0.9695	1.4498	1.9352	2.4193
8	0.9089	1.3592	1.8142	2.2681
9	0.8079	1.2082	1.6127	2.0161
10	0.7271	1.0874	1.4514	1.8145
12	0.6059	0.9061	1.2095	1.5121
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0429	1.5597	2.0818	2.6026
7.5	0.9734	1.4557	1.9430	2.4291
8	0.9126	1.3647	1.8216	2.2773
9	0.8112	1.2131	1.6192	2.0242
10	0.7301	1.0918	1.4573	1.8218
12	0.6084	0.9098	1.2144	1.5182
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0477	1.5667	2.0913	2.6144
7.5	0.9778	1.4623	1.9518	2.4401
8	0.9167	1.3709	1.8299	2.2876
9	0.8149	1.2186	1.6265	2.0334
10	0.7334	1.0967	1.4639	1.8301
12	0.6111	0.9139	1.2199	1.5251
Rate/Square	7.67	11.47	15.31	19.14

20 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0650	1.5927	2.1259	2.6577
7.5	0.9940	1.4865	1.9842	2.4805
8	0.9319	1.3936	1.8602	2.3255
9	0.8284	1.2388	1.6535	2.0671
10	0.7455	1.1149	1.4881	1.8604
12	0.6213	0.9291	1.2401	1.5503
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20 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0692	1.5990	2.1343	2.6682	
7.5	0.9980	1.4924	1.9920	2.4903	
8	0.9356	1.3991	1.8675	2.3347	
9	0.8316	1.2437	1.6600	2.0753	
10	0.7485	1.1193	1.4940	1.8678	
12	0.6237	0.9327	1.2450	1.5565	
Rate/Square	7.67	11.47	15.31	19.14	

20 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0782	1.6124	2.1521	2.6905	
7.5	1.0063	1.5049	2.0087	2.5112	
8	0.9434	1.4108	1.8831	2.3542	
9	0.8386	1.2541	1.6739	2.0926	
10	0.7547	1.1286	1.5065	1.8834	
12	0.6289	0.9405	1.2554	1.5695	
Rate/Square	7.67	11.47	15.31	19.14	

21 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1308	1.6910	2.2571	2.8218	
7.5	1.0554	1.5783	2.1067	2.6337	
8	0.9894	1.4796	1.9750	2.4691	
9	0.8795	1.3152	1.7555	2.1947	
10	0.7915	1.1837	1.5800	1.9752	
12	0.6596	0.9864	1.3167	1.6460	
Rate/Square	7.67	11.47	15.31	19.14	

21 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1350	1.6973	2.2655	2.8323	
7.5	1.0593	1.5841	2.1145	2.6435	
8	0.9931	1.4851	1.9823	2.4782	
9	0.8828	1.3201	1.7621	2.2029	
10	0.7945	1.1881	1.5859	1.9826	
12	0.6621	0.9901	1.3216	1.6522	
Rate/Square	7.67	11.47	15.31	19.14	

22 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1571	1.7303	2.3096	2.8874	
7.5	1.0799	1.6150	2.1556	2.6949	
8	1.0124	1.5140	2.0209	2.5265	
9	0.8999	1.3458	1.7964	2.2458	
10	0.8100	1.2112	1.6167	2.0212	
12	0.6750	1.0094	1.3473	1.6843	
Rate/Square	7.67	11.47	15.31	19.14	

22 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1613	1.7366	2.3180	2.8979	
7.5	1.0839	1.6208	2.1635	2.7047	
8	1.0161	1.5195	2.0283	2.5357	
9	0.9032	1.3507	1.8029	2.2539	
10	0.8129	1.2156	1.6226	2.0285	
12	0.6774	1.0130	1.3522	1.6904	
Rate/Square	7.67	11.47	15.31	19.14	

22 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.2007	1.7956	2.3968	2.9963	
7.5	1.1207	1.6759	2.2370	2.7966	
8	1.0506	1.5712	2.0972	2.6218	
9	0.9339	1.3966	1.8641	2.3305	
10	0.8405	1.2569	1.6777	2.0974	
12	0.7004	1.0474	1.3981	1.7479	
Rate/Square	7.67	11.47	15.31	19.14	

23 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.2097	1.8090	2.4146	3.0187	
7.5	1.1290	1.6884	2.2536	2.8174	
8	1.0585	1.5829	2.1128	2.6413	
9	0.9409	1.4070	1.8780	2.3478	
10	0.8468	1.2663	1.6902	2.1131	
12	0.7056	1.0552	1.4085	1.7609	
Rate/Square	7.67	11.47	15.31	19.14	

23 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.2228	1.8286	2.4409	3.0515	
7.5	1.1413	1.7067	2.2781	2.8480	
8	1.0700	1.6001	2.1357	2.6700	
9	0.9511	1.4223	1.8984	2.3734	
10	0.8560	1.2801	1.7086	2.1360	
12	0.7133	1.0667	1.4238	1.7800	
Rate/Square	7.67	11.47	15.31	19.14	

24 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.2623	1.8876	2.5196	3.1499	
7.5	1.1781	1.7618	2.3516	2.9399	
8	1.1045	1.6517	2.2046	2.7562	
9	0.9818	1.4682	1.9597	2.4499	
10	0.8836	1.3213	1.7637	2.2049	
12	0.7363	1.1011	1.4698	1.8374	
Rate/Square	7.67	11.47	15.31	19.14	

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25 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.3412	2.0056	2.6771	3.3468
7.5	1.2517	1.8719	2.4986	3.1236
8	1.1735	1.7549	2.3424	2.9284
9	1.0431	1.5599	2.0822	2.6030
10	0.9388	1.4039	1.8739	2.3427
12	0.7823	1.1699	1.5616	1.9523
Rate/Square	7.67	11.47	15.31	19.14

26 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.3675	2.0449	2.7296	3.4124
7.5	1.2763	1.9086	2.5476	3.1849
8	1.1965	1.7893	2.3884	2.9858
9	1.0636	1.5905	2.1230	2.6541
10	0.9572	1.4315	1.9107	2.3887
12	0.7977	1.1929	1.5922	1.9906
Rate/Square	7.67	11.47	15.31	19.14

26 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.3806	2.0646	2.7558	3.4452
7.5	1.2886	1.9270	2.5721	3.2155
8	1.2080	1.8065	2.4113	3.0146
9	1.0738	1.6058	2.1434	2.6796
10	0.9664	1.4452	1.9291	2.4116
12	0.8054	1.2044	1.6076	2.0097
Rate/Square	7.67	11.47	15.31	19.14

29 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5384	2.3006	3.0707	3.8389
7.5	1.4358	2.1472	2.8660	3.5830
8	1.3461	2.0130	2.6869	3.3591
9	1.1965	1.7893	2.3884	2.9858
10	1.0769	1.6104	2.1495	2.6873
12	0.8974	1.3420	1.7913	2.2394
Rate/Square	7.67	11.47	15.31	19.14

29 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5426	2.3068	3.0791	3.8494
7.5	1.4398	2.1531	2.8739	3.5928
8	1.3498	2.0185	2.6943	3.3683
9	1.1998	1.7942	2.3949	2.9940
10	1.0798	1.6148	2.1554	2.6946
12	0.8998	1.3457	1.7962	2.2455
Rate/Square	7.67	11.47	15.31	19.14

29 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5515	2.3202	3.0970	3.8717
7.5	1.4481	2.1655	2.8905	3.6136
8	1.3576	2.0302	2.7099	3.3878
9	1.2067	1.8046	2.4088	3.0114
10	1.0861	1.6242	2.1679	2.7102
12	0.9051	1.3535	1.8066	2.2585
Rate/Square	7.67	11.47	15.31	19.14

29 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5557	2.3265	3.1054	3.8822
7.5	1.4520	2.1714	2.8984	3.6234
8	1.3613	2.0357	2.7172	3.3970
9	1.2100	1.8095	2.4153	3.0195
10	1.0890	1.6286	2.1738	2.7176
12	0.9075	1.3571	1.8115	2.2646
Rate/Square	7.67	11.47	15.31	19.14

29 Pica 8 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5605	2.3336	3.1148	3.8941
7.5	1.4564	2.1780	2.9072	3.6345
8	1.3654	2.0419	2.7255	3.4073
9	1.2137	1.8150	2.4227	3.0287
10	1.0923	1.6335	2.1804	2.7258
12	0.9103	1.3613	1.8170	2.2715
Rate/Square	7.67	11.47	15.31	19.14

30 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5778	2.3595	3.1495	3.9374
7.5	1.4726	2.2022	2.9395	3.6749
8	1.3806	2.0646	2.7558	3.4452
9	1.2272	1.8352	2.4496	3.0624
10	1.1045	1.6517	2.2046	2.7562
12	0.9204	1.3764	1.8372	2.2968
Rate/Square	7.67	11.47	15.31	19.14

30 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5820	2.3658	3.1579	3.9479
7.5	1.4766	2.2081	2.9474	3.6847
8	1.3843	2.0701	2.7631	3.4544
9	1.2305	1.8401	2.4561	3.0706
10	1.1074	1.6561	2.2105	2.7635
12	0.9229	1.3801	1.8421	2.3029
Rate/Square	7.67	11.47	15.31	19.14

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30 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5910	2.3792	3.1757	3.9702	
7.5	1.4849	2.2206	2.9640	3.7055	
8	1.3921	2.0818	2.7788	3.4739	
9	1.2374	1.8505	2.4700	3.0879	
10	1.1137	1.6654	2.2230	2.7791	
12	0.9281	1.3879	1.8525	2.3159	
Rate/Square	7.67	11.47	15.31	19.14	

30 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6173	2.4185	3.2282	4.0358	
7.5	1.5095	2.2573	3.0130	3.7668	
8	1.4151	2.1162	2.8247	3.5313	
9	1.2579	1.8811	2.5108	3.1390	
10	1.1321	1.6930	2.2598	2.8251	
12	0.9434	1.4108	1.8831	2.3542	
Rate/Square	7.67	11.47	15.31	19.14	

30 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6215	2.4248	3.2366	4.0463	
7.5	1.5134	2.2632	3.0208	3.7766	
8	1.4188	2.1217	2.8320	3.5405	
9	1.2612	1.8860	2.5174	3.1471	
10	1.1350	1.6974	2.2656	2.8324	
12	0.9459	1.4145	1.8880	2.3603	
Rate/Square	7.67	11.47	15.31	19.14	

31 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6304	2.4382	3.2545	4.0686	
7.5	1.5217	2.2756	3.0375	3.7974	
8	1.4266	2.1334	2.8477	3.5600	
9	1.2681	1.8964	2.5313	3.1645	
10	1.1413	1.7067	2.2781	2.8480	
12	0.9511	1.4223	1.8984	2.3734	
Rate/Square	7.67	11.47	15.31	19.14	

31 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6394	2.4516	3.2723	4.0909	
7.5	1.5301	2.2881	3.0542	3.8182	
8	1.4344	2.1451	2.8633	3.5796	
9	1.2751	1.9068	2.5451	3.1818	
10	1.1476	1.7161	2.2906	2.8637	
12	0.9563	1.4301	1.9089	2.3864	
Rate/Square	7.67	11.47	15.31	19.14	

31 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6436	2.4579	3.2807	4.1014	
7.5	1.5340	2.2940	3.0620	3.8280	
8	1.4381	2.1506	2.8706	3.5888	
9	1.2783	1.9117	2.5517	3.1900	
10	1.1505	1.7205	2.2965	2.8710	
12	0.9588	1.4338	1.9138	2.3925	
Rate/Square	7.67	11.47	15.31	19.14	

33 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7356	2.5955	3.4644	4.3311	
7.5	1.6199	2.4225	3.2335	4.0424	
8	1.5187	2.2711	3.0314	3.7897	
9	1.3499	2.0187	2.6946	3.3686	
10	1.2149	1.8168	2.4251	3.0318	
12	1.0124	1.5140	2.0209	2.5265	
Rate/Square	7.67	11.47	15.31	19.14	

34 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7924	2.6804	3.5778	4.4729	
7.5	1.6729	2.5017	3.3393	4.1747	
8	1.5684	2.3454	3.1306	3.9137	
9	1.3941	2.0848	2.7827	3.4789	
10	1.2547	1.8763	2.5045	3.1310	
12	1.0456	1.5636	2.0871	2.6092	
Rate/Square	7.67	11.47	15.31	19.14	

35 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.8408	2.7528	3.6744	4.5936	
7.5	1.7181	2.5693	3.4294	4.2874	
8	1.6107	2.4087	3.2151	4.0194	
9	1.4317	2.1411	2.8579	3.5728	
10	1.2886	1.9270	2.5721	3.2155	
12	1.0738	1.6058	2.1434	2.6796	
Rate/Square	7.67	11.47	15.31	19.14	

35 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.8760	2.8055	3.7447	4.6815	
7.5	1.7510	2.6185	3.4951	4.3694	
8	1.6415	2.4548	3.2766	4.0963	
9	1.4591	2.1821	2.9126	3.6412	
10	1.3132	1.9638	2.6213	3.2771	
12	1.0944	1.6365	2.1844	2.7309	
Rate/Square	7.67	11.47	15.31	19.14	

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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	2.0512	3.0674	4.0943	5.1186
7.5	1.9144	2.8629	3.8214	4.7773
8	1.7948	2.6840	3.5825	4.4788
9	1.5954	2.3858	3.1845	3.9811
10	1.4358	2.1472	2.8660	3.5830
12	1.1965	1.7893	2.3884	2.9858
Rate/Square	7.67	11.47	15.31	19.14

Type Size	Number of Insertions			
	1	2	3	4
7	2.0733	3.1004	4.1384	5.1737
7.5	1.9350	2.8937	3.8625	4.8288
8	1.8141	2.7129	3.6211	4.5270
9	1.6125	2.4115	3.2188	4.0240
10	1.4513	2.1703	2.8969	3.6216
12	1.2094	1.8086	2.4141	3.0180
Rate/Square	7.67	11.47	15.31	19.14