

# THE COUNTY BULLETIN

## And Uniform Compliance Guidelines

### ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 434

December 2022

#### REMINDER OF ORDER OF BUSINESS

#### January

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)  
"Assessment Date" for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-2-1.5)
- 16 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)
- 30 Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 20-42-2-7) (IC 23-14-70-3)
- 31 Last Day to file Form 100-R, Report of Names and Compensation of Officers and Employees with the State Board of Accounts. (IC 5-11-13-1)  
Last date to file quarterly unemployment compensation report with the Department of Workforce Development.  
Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from county treasurer. (IC 5-13-7-6)  
Last day to provide each employee with a W-2.  
Last day to file quarterly report for the last quarter of 2022 with Internal Revenue Service.  
Last day for the county council to meet to organize and elect officers for the year. (IC 36-2-3-7)

#### February

- 12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- 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)
- 20 Legal Holiday - Washington's Birthday (IC 1-1-9-1)
- 21 Last day that township boards meet to consider 2022 Annual Reports of township trustees – third Tuesday after the first Monday (IC 36-6-6-9)

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines**

Vol. No. 434, Page 2

December 2022

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

**March**

- 1 Last Day to file 2022 Annual Financial Report on Gateway. (IC 5-11-1-4)
- 3 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)

**THANKS, AND BEST WISHES**

To all those county officials who will be leaving office December 31, 2022. We wish to express our thanks and appreciation for the kindness and cooperation shown to this board, our directors, and our field staff. We wish you the very best in your future endeavors.

**WELCOME TO NEW OFFICIALS**

To those officials who will be taking office January 1, 2023, we wish to welcome you. Please feel free to contact this office at any time and we will try to help you in any way we can. Our contact information at the State Board of Accounts is as follows:

County Directors:  
Phone 317-232-2512  
Email [Counties@sboa.in.gov](mailto:Counties@sboa.in.gov)

**SOCIAL SECURITY TAX BASE CHANGES JANUARY 1**

The 2023 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 2023 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 \$160,200.

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.”

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines**

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Vol. No. 434, Page 3

December 2022

**STATE MILEAGE RATES**

The state mileage rate remains at 49 cents per mile.

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

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

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

**RATES FOR LEGAL ADVERTISING**

A reminder, the rates for legal advertising may change effective January 1, 2023. IC 5-3-1-1(b)(4) states in part as follows: "After December 31, 2016, a newspaper, locality newspaper, or qualified publication may, effective January 1 of any year, increase the basic charges by not more than two and three-quarters percent (2.75%) more than the basic charges that were in effect during the previous year." We have revised the rates for the legal advertising to reflect a 2.75% increase and we have enclosed a copy of the tables for your convenience. (Pages 12-20)

**REMOTE DEPOSIT OF CHECKS**

We have had several questions about retention and confidentiality of checks when a unit uses remote deposit. We conferred with the Indiana Commission on Public Records about the retention of these checks and their suggestion will be that retention of the checks remain 3 years, however; based on OCPR policy 06-01 (see <http://www.in.gov/icpr/files/policyelectronic10years.pdf>); the paper can be destroyed after the documents have been scanned and are in the digital repository, so long as the total retention is less than 10 years. In regard to confidentiality financial provision, IC 5-14-3-4(a)(5), would allow an agency to redact the person's account and routing number from the check. The social security number would be considered confidential pursuant to IC 5-14-3-4(a)(12).

**YEAR END DUTIES – OUTGOING OFFICIALS**

Outgoing county officials should completely post and balance their records before being turned over to their successors on January 1, 2023.

If there are any securities and undeposited cash in the office on December 31, they should be inventoried and/or counted and the new officer should sign a receipt in triplicate to be attested by the outgoing officer. The outgoing officer and the successor should each receive a copy. Any cash change

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines**

**YEAR END DUTIES – OUTGOING OFFICIALS (Continued...)**

fund should be returned to the fund from which it was advanced on or before December 31. In the event one of the officers is not available, we suggest a disinterested third party be invited to witness the inventory or cash count and this individual should attest to the receipt.

We also suggest the outgoing officer prepare in triplicate an itemized inventory of equipment in the office at December 31 to be signed by the successor and attested to by the outgoing officer. Disposition of copies should be the same as outline in the preceding paragraph.

As a matter of good business practice, the outgoing officer should prepare and give to the new officer a list of reports that must be filed in January and February of the new year. The outgoing official should offer his assistance in preparing such reports and in reconciling the depository accounts for the end of the year.

Among the reports that may be required to be filed by your unit are Withholding Tax, Social Security, Public Employees' Retirement Fund Contributions, Annual Financial Report, Annual Operational Report of Motor Vehicle Highway Fund, Report of Names, Addresses, Duties, and Compensation of Public Employees, Accounts Payable at December 31, Capital Assets at December 31.

**INTEREST RATES ON TAX OVERPAYMENTS AND UNDERPAYMENTS**

From the Department of Revenue, Departmental Notice #3 issued in November 2022 effective January 1, 2023. "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, 2022, 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 2023 will be 2%"

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

**Historical Interest Rate List**

Year	Overpayments	Delinquent Payments
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%
2023	2%	2%

**THE COUNTY 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. 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 1930, then the estimated cost of the asset should be reported as \$4,560.00 (\$76000 x .06).

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

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines**

---

Vol. No. 434, Page 6

December 2022

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

**QUESTION 1:** Fund 8895, 8897, 8899 (Title IVD), Clerk Perpetuation, and Recorder Perpetuation do not need appropriation. Are there other funds that do not require appropriation?

**ANSWER 1:** See the March 2020 County Bulletin (volume 419, page 6) for a list of examples when appropriations are not required per statute. If it is not specifically stated in statute that revenue can be spent without appropriation, then it shall be appropriated. For example, clerk perpetuation does require appropriations since statute doesn't say otherwise.

**QUESTION 2:** Does LIT Expenditures need a claim form approved by the Commissioners?

**ANSWER 2:** This would depend on which LIT Expenditures we are talking about. LIT distributions to other local gov't units would not require claim approval by the commissioners. LIT expenditures using the county portion (Public Safety, Certified Shares, PSAP, EDIT) would be required to go through the normal claims process with commissioner approval.

**QUESTION 3:** Do you always have to create a grant fund for a new grant? Even if it is small and the matching portion is paid from another grant. We would like to place the money in the grant fund that the matching portion is coming from.

**ANSWER 3:** Grants require a separate fund.

**QUESTION 4:** What is the correct term CEDIT or EDIT?

**ANSWER 4:** EDIT is the current term we use since the change to Local Income Tax (LIT) in 2016.

**QUESTION 5:** When an investment interest income is from an investment of multiple funds, what funds should interest be posted?

**ANSWER 5:** In accordance with IC 5-13-9-6, Interest from investments of funds of a political subdivision that are traceable to United States government funds must be receipted to the fund of which they are a part, if required by federal law or regulation. Interest from investments of funds controlled by court orders must be receipted to that fund unless otherwise designated by the court order. The others will normally be posted to the General Fund unless the board of finance has designated the receipt amount in each fund.

**QUESTION 6:** Does Community Corrections Grant need to be budgeted?

**ANSWER 6:** Yes, there should be a local appropriation – but it is a state grant that includes a budget by classification.

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines**

Vol. No. 434, Page 7

December 2022

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

**QUESTION 7:** Is software to be shown as a Capital Asset?

**ANSWER 7:** If the software was developed inhouse, then software is shown as a Capital Asset. If it is purchased, then the unit would just expense the software.

**QUESTION 8:** How to value a capital asset that was purchased when using a trade-in or rebate?

**ANSWER 8:** Example 1 Rebate:

Sales Price	\$25,000
Rebate	<u>( 2,500)</u>
Total Paid	22,500 - <i>Use the total paid as the cost of the asset</i>

Example 2 Trade-In:

Sales Price	\$25,000 - <i>Use the sales price (true value) of the asset</i>
Trade-In	<u>( 2,500)</u> - <i>The trade-in will be removed</i>
Total Paid	22,500

**QUESTION 9:** We have a Juvenile Detention Alternative Initiative grant (JDAI). Often gift cards are purchased and given to individuals as an incentive. Along with the claim we have the receipt for the cards, which might be 10 cards @ \$10 each for \$100. What other documentation do we need?

**ANSWER 9:** If this is an allowable expenditure per the grant, our suggestion would be to add a schedule with the names and dates of the people that the gift cards were issued to. Retain this schedule as supporting documentation for audit purposes.

**QUESTION 10:** Can we get some more clear definition or guidance on the uses of the Reassessment Fund?

**ANSWER 10:** Statute dictates what the Reassessment fund can be used for. Refer to IC 6-1.1-4-27.5 (c) and IC 6-1.1-4-28.5 (a).

**QUESTION 11:** With our new police academy, we are using, no meals are included in cost of the school, and we are also paying for a hotel room for 16 weeks as they don't have housing either. Would you take exception to reimbursing grocery receipts in lieu of some of the meal receipts? They don't want to eat fast food every day for 16 weeks. If one wanted to go to the grocery store and purchase things to fix in the hotel room, would you allow that? Our policy is the same as the State's policy, so could we use the \$41 per day as a weekly total rather than daily if we had itemized grocery receipts.

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines**

---

Vol. No. 434, Page 8

December 2022

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

**ANSWER 11:** If the county policy is a per diem of \$41 per day, that would be the easiest way to follow your policy, and it could be done on a weekly basis.

Each unit must adopt a written travel policy in conformity with applicable laws. Reimbursement for lodging and meals must be based upon actual receipts for amounts paid unless otherwise authorized by law.

**QUESTION 12:** The Emergency Rental Assistance Program concluded in 2021 and the County sent the remaining funds back to the Treasury. The Program runs through the commissioners, who have hired a consultant to handle the accounting of those funds. The consultant has stated that in order to close the program in 2022 that they must file the 2022 audit report. With the 2021 audit currently in progress how should they approach this?

**ANSWER 12:** When talking with the consultant it should be explained that an audit will only be able to be provided following the close of year end. Thus, in order to close the program in 2022 it would be appropriate to inquire with the consultant if the 2021 audit report would be sufficient or else it would not be possible to obtain the 2022 audit report until 2023 once the audit is complete.

**QUESTION 13:** What can be spent out of the Sheriff's Commissary funds? Can the funds be used to purchase promotional items such as pencils, pens, and cups or any other items that have the Sheriff's Department name printed and are handed out to people? What about using the funds to take staff out to lunch? Additionally, what about flowers for funerals?

**ANSWER 13:** During an audit we will be looking for compliance with the statute. IC 36-8-10-21(d) gives the uses of the commissary fund. The expenses should benefit the Sheriff's department and may require a mutual agreement with county council. Any expenses paid should be to supplement rather than used as a replacement for regular appropriations.

**QUESTION 14:** Veteran Burial Claims – State Form 49890 on account of appropriation for burial of veterans – We are getting claims where the interested party has signed allowing us to pay the benefit to the funeral home. Do we have the authority to request from the funeral home an itemized invoice showing that the allowance was taken off and is due to the funeral home? We had a situation where the funeral home did not deduct the allowance from the billing and received the allowance from us. They eventually paid the allowance to the interested party.

**ANSWER 14:** We would recommend ensuring that an itemized invoice was received prior to payment. Then upon payment and confirmation of receipt we would advise contacting the interested party to inform them of payment to ensure it is deducted from any further billing.

**QUESTION 15:** Do Court Claims still need to be published in the paper?



**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines**

---

Vol. No. 434, Page 9

December 2022

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

**ANSWER 15:** It depends on who approves the court claims within your county. If the claims approved by the Board of Commissioners, they do not need to be published. If they are approved for payment by the judge the IC 36-2-6-3 would apply which would require the claims to be published.

**QUESTION 16:** Can the Election Conference Costs (held on December) be paid from the general fund Un-appropriated?

**ANSWER 16:** Yes – New Legislation was passed, and Election Division included language for their called meeting to mirror the state board of accounts. See IC 3-6-4.2-14.

**QUESTION 17:** How do you pay back a grant fund that is in the red? The fund hasn't been used for in years.

**ANSWER 17:** If the purpose of the grant has been completed and there are no other compliance requirements pending from the Grantor Agency, the Fiscal Body can pass an Ordinance or Resolution deeming that a dormant fund and transfer funds from the General fund to zero out the applicable Fund.

**QUESTION 18:** Does HR Coordinator have to be in the Auditors payroll? Position reports to Commissioners. Causes a lack of accountability. Can it come out of Commissioners budget?

**ANSWER 18:** It needs to be paid from whatever Department that the position has been budgeted in. It would be up to the Fiscal Body to move that position to a different department when approving the budget for the next fiscal year.

**QUESTION 19:** Are all three (3) Commissioners and the Mayor allowed to meet together to discuss a plan for the ARP funds without being a public meeting?

**ANSWER 19:** ARPA committees would be subject to open door laws.

**QUESTION 20:** Can you put dormant grant funds left in the General Fund?

**ANSWER 20:** If the purpose of the grant has been completed and there are no other compliance requirements pending from the Grantor Agency, the Fiscal Body can pass an Ordinance or Resolution deeming them dormant funds and transfer the remaining balance in those funds to the General fund.

**QUESTION 21:** Problem Solving Court and the Juvenile Detention Alternatives Initiative Grants turn in claims for gift cards. Is this ok. How do we know where this money (gift card) is going?

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines**

---

Vol. No. 434, Page 10

December 2022

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

**ANSWER 21:** If the gift cards are an allowable expense of those programs as rewards or incentives to their participants, then they would be allowed. It would be good policy to require that the participants sign off as they receive the gift cards and that sheet be retained as supporting documentation for that expense and an inventory be maintained for any and all gift cards purchased and given. Also, would suggest not purchasing a stockpile for when the grant ends the county doesn't want to have a bunch of gift cards they don't know what to do with. Now the money is tied to gift cards after the period of availability

**QUESTION 22:** What is the retention period of the BMV Veteran Certificates?

**ANSWER 22:** Contact Amy Christianson@Indiana Archives

**QUESTION 23:** Do federal and state grants need to be submitted in Gateway?

**ANSWER 23:** The financial information for your grants is submitted through gateway. All the grant agreements and such are not but will be requested during the audit.

**QUESTION 24:** Should the Salary Ordinance be updated each time the Council Approves 144 amendments?

**ANSWER 24:** The Form 144 (Statement of Salaries and Wages Proposed to be Paid Officers and Employees) is only updated and presented to the Council before the original Salary Ordinance is adopted. Any amendments or changes to the Salary Ordinance does not require the form 144 to be updated.

**QUESTION 25:** Our office has two open positions, and the current employees have taken additional responsibilities and duties that are not a part of their job descriptions. Can we give them a salary bonus?

**ANSWER 25:** Yes, but it requires Council approval and must be included on the salary ordinance

**QUESTION 26:** Can the Auditor deny a transfer from the Sheriff even if the fund has the money?

**ANSWER 26:** The assumption here is that these are appropriation transfers. The Sheriff should be providing an estimate of what they need to run their office and a budget should be set by council. The need for these transfers does arise from time to time but should not be every transaction kind of thing. Work with the department and help them to figure out why this is occurring and maybe help them to plan better in the future.

**QUESTION 27:** Our Treasurer will hold our checks by not signing them until she performs her audit. Her argument is her name is on the check/account, therefore it reflects on her. This has caused the mailings to be late. Is there anything that supports her action? What guidance or statute that we can use to stop this?

**THE COUNTY BULLETIN  
and Uniform Compliance Guidelines**

---

Vol. No. 434, Page 11

December 2022

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

**ANSWER 27:** The treasurer's job is to determine if there is enough cash balance within the fund before signing and giving her approval IC 36-2-11. The audit of the claim is the auditor's responsibility before submitting to the Commissioners for approval. Everyone wants everything to be accurate working together and communicating the process could help give a level of surety.

**QUESTION 28:** Our Sheriff is retiring at year end and is asking to be paid his vacation and comp time that was stopped (frozen) at the time he took over as Sheriff. He is asking to be paid starting next pay just a little at a time instead of one payment at the end. Can this be done with him being an elected official?

**ANSWER 28:** Although the best option would have been to have paid out his leave time at the time, he was elected Sheriff, he is still entitled to that compensation as long as he has the proper Service Records to support the leave balances at that point in time. It is up to the County as to how it gets paid out when he retires. It would also be up to the County as to whether, or not, this gets paid out separately from his Sheriff's salary to it could be more easily identified. Since this pay has nothing to do with his salary as an elected official, it would be allowable.

**QUESTION 29:** For our 2021 audit we had a finding regarding one of our federal grants. The Health Department had received a federal grant that was funded by 2 CFDA #s (ALN's). The grant agreement did not specify how much money was associated with each ALN. The department head did not know. The state agency had "zero clue". We have the same situation for 2022. How do I find out what portion of the funding is associated with each ALN so I can properly prepare the 2022 AFR?

**ANSWER 29:** The remittance advise that accompanies the EFT or check from the State Agency is required to provide the ALN for any federal grant funds. If this information is not available, make the Examiners aware of this issue and we will forward this issue to our staff that audits the State Agencies. We will work with FE's to try and get better guidance.

**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**

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**

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**

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**

Vol. No. 434, Page 19

December 2022

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

## JUDICIAL CIRCUIT CLASSES

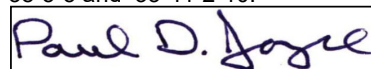
As required by Ind. Code §33-38-5-5 and §33-41-2-10, the State Board of Accounts is certifying to every county the judicial circuit classification. This classification based upon population numbers and gross assessed values provided by The Department of Local Government Finance (DLGF). Judicial classes have been established as noted below.

County No.	County Name	Judicial Circuit Class	County No.	County Name	Judicial Circuit Class
1	Adams	8	47	Lawrence	7
2	Allen	2	48	Madison	3
3	Bartholomew	3	49	Marion	1
4	Benton	9	50	Marshall	5
5	Blackford	9	51	Martin	9
6	Boone	3	52	Miami	8
7	Brown	9	53	Monroe	3
8	Carroll	9	54	Montgomery	7
9	Cass	8	55	Morgan	4
10	Clark	3	56	Newton	9
11	Clay	9	57	Noble	5
12	Clinton	8	58	Ohio - Dearborn*	5
13	Crawford	9	59	Orange	9
14	Daviess	8	60	Owen	9
15	Dearborn - Ohio *	5	61	Parke	9
16	Decatur	8	62	Perry	9
17	Dekalb	6	63	Pike	9
18	Delaware	3	64	Porter	2
19	Dubois	6	65	Posey	8
20	Elkhart	2	66	Pulaski	9
21	Fayette	9	67	Putnam	8
22	Floyd	4	68	Randolph	9
23	Fountain	9	69	Ripley	8
24	Franklin	9	70	Rush	9
25	Fulton	9	71	St. Joseph	3
26	Gibson	7	72	Scott	8
27	Grant	4	73	Shelby	8
28	Greene	8	74	Spencer	3
29	Hamilton	2	75	Starke	9
30	Hancock	4	76	Steuben	6
31	Harrison	7	77	Sullivan	9
32	Hendricks	2	78	Switzerland	9
33	Henry	7	79	Tippecanoe	2
34	Howard	4	80	Tipton	9
35	Huntington	7	81	Union	9
36	Jackson	6	82	Vanderburgh	2
37	Jasper	7	83	Vermillion	9
38	Jay	9	84	Vigo	3
39	Jefferson	8	85	Wabash	8
40	Jennings	9	86	Warren	9
41	Johnson	2	87	Warrick	4
42	Knox	7	88	Washington	9
43	Kosciusko	3	89	Wayne	4
44	Lagrange	6	90	Wells	8
45	Lake	2	91	White	8
46	LaPorte	3	92	Whitley	7

\* - Dearborn and Ohio share a judicial circuit, so they were combined for the class determination

I, Paul D. Joyce, CPA, State Examiner of the State Board of Accounts, do hereby certify that the judicial circuit classes set forth above were established by the State Board of Accounts pursuant to Indiana Code 33-38-5-5 and 33-41-2-10.

Dates this 13th day of January, 2023



Paul D. Joyce, CPA  
State Examiner