

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 424

December 2020

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)
- 18 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)
- 25 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 2019 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)
- 15 Legal Holiday - Washington's Birthday (IC 1-1-9-1)
- 16 Last day that township boards meet to consider 2020 Annual Reports of township trustees – third Tuesday after the first Monday (IC 36-6-6-9)
- 19 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)
- 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 2020 Annual Financial Report on Gateway. (IC 5-11-1-4)
- Last day for township trustees to file annual reports and vouchers with county auditor. (IC 36-6-4-12(d))
- 19 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, 2020. 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, 2021, 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. The telephone numbers for the State Board of Accounts are as follows:

County Directors	317-232-2512
Front Desk	317-232-2513

OBSOLETE VOLUMES

All articles from Volumes 376 and earlier of *The County Bulletin* have now been updated and are no longer applicable; thus Volumes 376 and earlier may be deleted from your file.

A complete index to *The County Bulletin* is updated and included for your reference on our website www.in.gov/sboa.

SOCIAL SECURITY TAX BASE CHANGES JANUARY 1

The 2020 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 2021 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 \$142,800.

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

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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.”

COUNTY UNIFORM CHART OF ACCOUNTS

As a reminder the uniform Chart of Accounts is available on our website at <https://www.in.gov/sboa/political-subdivisions/counties/auditor/>. “Under Overview and Chart of Accounts” we have included:

1. [Chart of Accounts Instructions](#)
2. [Funds and Account Tables 09/01/20](#)
3. [Fund and Account Descriptions 09/01/20](#)

It is always a good practice to review the chart of accounts with the funds your county is using and make any adjustments accordingly.

RATES FOR LEGAL ADVERTISING

A reminder, the rates for legal advertising may change effective January 1, 2020. IC 5-3-1-1(b)(3) states in part as follows: “After December 31, 2009, and before January 1, 2017, 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 10-17)

CANCELLATION OF WARRANTS

IC 5-11-10.5-2 states: “All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void. No individual, bank, trust company, building and loan association, or any other financial institution may honor, cash, or accept for payment or deposit any such warrant or check which may be presented for payment and which has been issued and outstanding for a period of two (2) or more years as of the last day of December of any year.”

IC 5-11-10.5-3 states in part: “Not later than March 1 of each year, the treasurer of each political subdivision shall prepare or cause to be prepared a list in triplicate of all warrants or checks that have been outstanding for a period of two (2) or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the: (1) board of finance of a political subdivision... The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision.”

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CANCELLATION OF WARRANTS (Continued)

IC 5-11-10.5-4 states: "Each list prepared under section 3 of this chapter must show:

- (1) the date of issue of each warrant or check;
- (2) the fund upon which the warrant or check was originally drawn;
- (3) the name of the payee;
- (4) the amount of each warrant or check issued; and
- (5) the total amount represented by the warrants or checks listed for each fund."

IC 5-11-10.5-5 states: "(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks. (b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision."

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.

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CREATING NEW FUNDS (Continued)

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.

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.

DELINQUENT TAX OF EMPLOYEES

IC 6-1.1-22-14 states in part: ““On or before June 1, and December 1 each year...the disbursing officer of each political subdivision...shall certify the name and address of each person who has money due the person from the political subdivision to the treasurer of each county in which the political subdivision is located. Upon the receipt of this information, the county treasurer shall search the treasurer’s records to ascertain if any person so certified to the treasurer is delinquent in the payment of property taxes.”

IC 6-1.1-22-15 states in part: “If the county treasurer finds that a person whose name is certified to him...is delinquent in the payment of his taxes, he shall certify the name of that person and the amount of the delinquency to the official of the political subdivision who is to make payment to the person. The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer.”

It is audit position that the disbursing officer of a county is the county auditor.

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ENCUMBERED APPROPRIATIONS-BALANCE AVAILABLE

With the opening of a new budget year and a new set of ledgers, it is to the advantage of a county to review the unpaid purchase orders and contracts which remain on the ledgers as “encumbered.”

Those items under contract are to be added for each appropriation account and the total carried to the new 2021 corresponding account. The actual unpaid amount of the purchase orders or contracts should be totaled and shown as a separate amount on the appropriation ledger sheet for 2021, with proper explanation, and added to the 2021 appropriation for the same purpose. By properly carrying out this procedure, the new year budget will not be expected to stand any expense not anticipated in making the budget.

We suggest the proper officials of the county make a listing of these encumbered items and make it part of their minutes in their last business meeting of the year. The Department of Local Government Finance should be sent a copy of the listing.

Keep in mind the appropriations encumbered and carried forward can be used for no other purpose other than the purchase order or the contract for which they were appropriated.

MONTHLY BANK RECONCILEMENTS

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

DONATIONS TO FOUNDATION

IC 36-1-14-1(c) states: “Notwithstanding IC 8-1.5-2-6(d), a unit may donate the proceeds from the sale of a utility or facility or from a grant, a gift, a donation, an endowment, a bequest, a trust, or gaming revenue to a foundation under the following conditions:

- (1) The foundation is a charitable nonprofit community foundation.
- (2) The foundation retains all rights to the donation, including investment powers.
- (3) The foundation agrees to do the following:
 - (A) Hold the donation as a permanent endowment.
 - (B) Distribute the income from the donation only to the unit as directed by resolution of the fiscal body of the unit.
 - (C) Return the donation to the general fund of the unit if the foundation:
 - (i) loses the foundation's status as a public charitable organization;
 - (ii) is liquidated; or
 - (iii) violates any condition of the endowment set by the fiscal body of the unit.”

IC 36-1-14-2 states: “A unit may use income received under this chapter from a community foundation only for purposes of the unit.”

IC 36-1-2-23 defines a unit to mean a county, city, or town, or township.

Gaming revenue means tax revenue received under IC 4-33-12-6, IC 4-33-13, UC 4-35-8.5, or an agreement to share a city's or county's part of the tax revenue.

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CITY AND TOWN COURT COST FUND

IC 33-37-7-6 requires that three percent (3%) of all court costs collected by the Clerk of the Circuit Court to be set aside by the County Auditor in a City and Town Court Cost Fund. Such funds shall be distributed semiannually to each city and town in the county that maintains a law enforcement agency and prosecutes at least fifty percent (50%) of its ordinance violations in a circuit, superior, or county court in the county. If a city or town located in Marion County prosecutes its ordinance violations in a municipal court, then that city or town would qualify for such distribution.

The county auditor shall determine the amount to be distributed to each city and town qualified as follows:

STEP ONE: Determine the population of the qualified city or town.

STEP TWO: Add the populations of all qualified cities and towns determined under STEP ONE.

STEP THREE: Divide the population of each qualified city and town by the sum determined under STEP TWO.

STEP FOUR: Multiply the result determined under STEP THREE for each qualified city and town by the amount of the qualified municipality share.

The county auditor shall semiannually (in June and December) distribute to each qualified city and town the amount computed for that city or town under STEP FOUR.

If no city or town qualifies for a semiannual distribution, the monies shall remain in the city and town court cost fund for future distribution, it is not to be transferred to the County General Fund.

Each city and town that qualifies is encouraged to contact the County Auditor in their county each May and November about the distribution.

Several questions concerning the distribution of the City and Town Court Cost Fund by the County Auditor have been asked by city, town and county officials. The questions, along with our audit positions, are as follows:

Question #1 What must a municipality do to qualify for a share of the City and Town Court Cost Fund?

Answer #1 A municipality must maintain a law enforcement agency and prosecute at least fifty percent (50%) of its ordinance violations in a Circuit, Superior, or County Court located in the county. The County Auditor shall determine the amount to be distributed to each qualified city and town. (IC 33-37-7-6)

Question #2 Does a city ordinance violation filed in County Court qualify the city to receive such funds even if the case is dismissed by the city?

Answer #2 No. The city must prosecute the case in order to qualify.

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CITY AND TOWN COURT COST FUND (Continued)

Question #3 In which semiannual period does the city or town receive a share of such funds assuming only one (1) case is filed? Is it the period in which the case was filed or is it the period in which it was prosecuted?

Answer #3 The period in which the case was prosecuted would govern the period of distribution. Distributions are to be made semiannually (June and December) for the previous six (6) months collections.

Question #4 Can a city or a town with an Ordinance Violations Bureau qualify for the distribution?

Answer #4 Yes. IC 33-36-3-6(b) states that ordinances processed through an Ordinance Violations Bureau are not to be considered in determining whether the unit prosecuted at least fifty percent (50%) of its ordinance violations in a Circuit, Superior, or County Court.

Question #5 To what fund does a city/town receipt the distributions?

Answer #5 Distributions should be receipted to the General Fund.

SBOA COMMUNICATIONS

The State Board of Accounts has recently switched to a subscriber-based service to periodically send out emails with training information, memos, and State Examiner Directives. This service is called govdelivery and it allows for anyone to subscribe and receive the information.

If you have not done so already, please subscribe for email communications on our website (<https://www.in.gov/sboa/7130.htm>). For the counties we have six different subscriber lists to choose from: Auditors, Clerks, Highway, Sheriffs, Treasurers, and Recorders. You may select as many subscriber groups as you want to get notifications for.

The 'From' Addresses will appear as Indiana@subscriptions.in.gov or Counties@subscriptions.in.gov. Please verify that these email addresses are accurate and make sure your email software will accept communications from these addresses and won't send them to "junk" or "spam" folders to ensure you are receiving the most up-to-date guidance from our office.

INTEREST RATES ON TAX OVERPAYMENTS AND UNDERPAYMENTS

From the Department of Revenue, Departmental Notice #3 issued in November 2020 effective January 1, 2021. "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 2021 will be 4%"

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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
2011	9%	9%
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%

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**RATES FOR LEGAL ADVERTISING
Effective January 1, 2021**

The following rates, effective January 1, 2021, 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	0.3197	0.4783	0.6386	0.7984	
7.5	0.2984	0.4464	0.5960	0.7452	
8	0.2798	0.4185	0.5588	0.6986	
9	0.2487	0.3720	0.4967	0.6210	
10	0.2238	0.3348	0.4470	0.5589	
12	0.1865	0.2790	0.3725	0.4658	
Rate/Square	7.46	11.16	14.90	18.63	

6 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3238	0.4844	0.6467	0.8086	
7.5	0.3022	0.4521	0.6036	0.7547	
8	0.2833	0.4239	0.5659	0.7076	
9	0.2518	0.3768	0.5030	0.6289	
10	0.2267	0.3391	0.4527	0.5661	
12	0.1889	0.2826	0.3773	0.4717	
Rate/Square	7.46	11.16	14.90	18.63	

6 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3366	0.5035	0.6723	0.8406	
7.5	0.3142	0.4700	0.6275	0.7845	
8	0.2945	0.4406	0.5883	0.7355	
9	0.2618	0.3916	0.5229	0.6538	
10	0.2356	0.3525	0.4706	0.5884	
12	0.1963	0.2937	0.3922	0.4903	
Rate/Square	7.46	11.16	14.90	18.63	

6 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3453	0.5165	0.6897	0.8623	
7.5	0.3223	0.4821	0.6437	0.8048	
8	0.3021	0.4520	0.6035	0.7545	
9	0.2686	0.4018	0.5364	0.6707	
10	0.2417	0.3616	0.4828	0.6036	
12	0.2014	0.3013	0.4023	0.5030	
Rate/Square	7.46	11.16	14.90	18.63	

6 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3494	0.5227	0.6978	0.8725	
7.5	0.3261	0.4878	0.6513	0.8144	
8	0.3057	0.4573	0.6106	0.7635	
9	0.2717	0.4065	0.5428	0.6786	
10	0.2446	0.3659	0.4885	0.6108	
12	0.2038	0.3049	0.4071	0.5090	
Rate/Square	7.46	11.16	14.90	18.63	

6 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3540	0.5296	0.7070	0.8840	
7.5	0.3304	0.4943	0.6599	0.8251	
8	0.3097	0.4634	0.6186	0.7735	
9	0.2753	0.4119	0.5499	0.6876	
10	0.2478	0.3707	0.4949	0.6188	
12	0.2065	0.3089	0.4124	0.5157	
Rate/Square	7.46	11.16	14.90	18.63	

7 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3581	0.5357	0.7152	0.8942	
7.5	0.3342	0.5000	0.6675	0.8346	
8	0.3133	0.4687	0.6258	0.7825	
9	0.2785	0.4166	0.5563	0.6955	
10	0.2507	0.3750	0.5006	0.6260	
12	0.2089	0.3125	0.4172	0.5216	
Rate/Square	7.46	11.16	14.90	18.63	

7 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3668	0.5487	0.7326	0.9160	
7.5	0.3423	0.5121	0.6837	0.8549	
8	0.3209	0.4801	0.6410	0.8015	
9	0.2853	0.4268	0.5698	0.7124	
10	0.2567	0.3841	0.5128	0.6412	
12	0.2140	0.3201	0.4273	0.5343	
Rate/Square	7.46	11.16	14.90	18.63	

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7 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3837	0.5739	0.7663	0.9581	
7.5	0.3581	0.5357	0.7152	0.8942	
8	0.3357	0.5022	0.6705	0.8384	
9	0.2984	0.4464	0.5960	0.7452	
10	0.2686	0.4018	0.5364	0.6707	
12	0.2238	0.3348	0.4470	0.5589	
Rate/Square	7.46	11.16	14.90	18.63	

8 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4220	0.6313	0.8429	1.0539	
7.5	0.3939	0.5892	0.7867	0.9837	
8	0.3693	0.5524	0.7376	0.9222	
9	0.3282	0.4910	0.6556	0.8197	
10	0.2954	0.4419	0.5900	0.7377	
12	0.2462	0.3683	0.4917	0.6148	
Rate/Square	7.46	11.16	14.90	18.63	

8 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4307	0.6443	0.8603	1.0756	
7.5	0.4020	0.6014	0.8029	1.0039	
8	0.3769	0.5638	0.7527	0.9412	
9	0.3350	0.5012	0.6691	0.8366	
10	0.3015	0.4510	0.6022	0.7530	
12	0.2513	0.3759	0.5018	0.6275	
Rate/Square	7.46	11.16	14.90	18.63	

8 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4348	0.6505	0.8685	1.0859	
7.5	0.4058	0.6071	0.8106	1.0135	
8	0.3805	0.5692	0.7599	0.9501	
9	0.3382	0.5059	0.6755	0.8446	
10	0.3044	0.4553	0.6079	0.7601	
12	0.2536	0.3794	0.5066	0.6334	
Rate/Square	7.46	11.16	14.90	18.63	

9 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4604	0.6887	0.9195	1.1497	
7.5	0.4297	0.6428	0.8582	1.0731	
8	0.4028	0.6026	0.8046	1.0060	
9	0.3581	0.5357	0.7152	0.8942	
10	0.3223	0.4821	0.6437	0.8048	
12	0.2686	0.4018	0.5364	0.6707	
Rate/Square	7.46	11.16	14.90	18.63	

9 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4691	0.7017	0.9369	1.1715	
7.5	0.4378	0.6550	0.8745	1.0934	
8	0.4104	0.6140	0.8198	1.0250	
9	0.3648	0.5458	0.7287	0.9111	
10	0.3284	0.4912	0.6558	0.8200	
12	0.2736	0.4093	0.5465	0.6833	
Rate/Square	7.46	11.16	14.90	18.63	

9 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4773	0.7140	0.9533	1.1919	
7.5	0.4455	0.6664	0.8897	1.1124	
8	0.4176	0.6247	0.8341	1.0429	
9	0.3712	0.5553	0.7414	0.9270	
10	0.3341	0.4998	0.6673	0.8343	
12	0.2784	0.4165	0.5561	0.6953	
Rate/Square	7.46	11.16	14.90	18.63	

9 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4819	0.7209	0.9625	1.2034	
7.5	0.4497	0.6728	0.8983	1.1232	
8	0.4216	0.6308	0.8421	1.0530	
9	0.3748	0.5607	0.7486	0.9360	
10	0.3373	0.5046	0.6737	0.8424	
12	0.2811	0.4205	0.5614	0.7020	
Rate/Square	7.46	11.16	14.90	18.63	

9 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4860	0.7270	0.9706	1.2136	
7.5	0.4536	0.6785	0.9059	1.1327	
8	0.4252	0.6361	0.8493	1.0619	
9	0.3780	0.5654	0.7549	0.9439	
10	0.3402	0.5089	0.6794	0.8495	
12	0.2835	0.4241	0.5662	0.7079	
Rate/Square	7.46	11.16	14.90	18.63	

9 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4947	0.7400	0.9880	1.2353	
7.5	0.4617	0.6907	0.9221	1.1530	
8	0.4328	0.6475	0.8645	1.0809	
9	0.3847	0.5756	0.7684	0.9608	
10	0.3463	0.5180	0.6916	0.8647	
12	0.2886	0.4317	0.5763	0.7206	
Rate/Square	7.46	11.16	14.90	18.63	

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9 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4988	0.7461	0.9962	1.2455	
7.5	0.4655	0.6964	0.9298	1.1625	
8	0.4364	0.6529	0.8717	1.0899	
9	0.3879	0.5803	0.7748	0.9688	
10	0.3491	0.5223	0.6973	0.8719	
12	0.2909	0.4352	0.5811	0.7266	
Rate/Square	7.46	11.16	14.90	18.63	

9 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5028	0.7522	1.0043	1.2558	
7.5	0.4693	0.7021	0.9374	1.1721	
8	0.4400	0.6582	0.8788	1.0988	
9	0.3911	0.5851	0.7812	0.9767	
10	0.3520	0.5266	0.7030	0.8790	
12	0.2933	0.4388	0.5859	0.7325	
Rate/Square	7.46	11.16	14.90	18.63	

9 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5075	0.7591	1.0135	1.2673	
7.5	0.4736	0.7085	0.9460	1.1828	
8	0.4440	0.6642	0.8868	1.1089	
9	0.3947	0.5904	0.7883	0.9857	
10	0.3552	0.5314	0.7095	0.8871	
12	0.2960	0.4428	0.5912	0.7392	
Rate/Square	7.46	11.16	14.90	18.63	

10 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5115	0.7653	1.0217	1.2775	
7.5	0.4774	0.7142	0.9536	1.1923	
8	0.4476	0.6696	0.8940	1.1178	
9	0.3979	0.5952	0.7947	0.9936	
10	0.3581	0.5357	0.7152	0.8942	
12	0.2984	0.4464	0.5960	0.7452	
Rate/Square	7.46	11.16	14.90	18.63	

10 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5330	0.7974	1.0646	1.3311	
7.5	0.4975	0.7442	0.9937	1.2424	
8	0.4664	0.6977	0.9315	1.1647	
9	0.4146	0.6202	0.8280	1.0353	
10	0.3731	0.5582	0.7452	0.9318	
12	0.3109	0.4651	0.6210	0.7765	
Rate/Square	7.46	11.16	14.90	18.63	

11 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5627	0.8418	1.1239	1.4052	
7.5	0.5252	0.7857	1.0490	1.3116	
8	0.4924	0.7366	0.9834	1.2296	
9	0.4377	0.6547	0.8741	1.0930	
10	0.3939	0.5892	0.7867	0.9837	
12	0.3282	0.4910	0.6556	0.8197	
Rate/Square	7.46	11.16	14.90	18.63	

11 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5755	0.8609	1.1494	1.4372	
7.5	0.5371	0.8035	1.0728	1.3414	
8	0.5036	0.7533	1.0058	1.2575	
9	0.4476	0.6696	0.8940	1.1178	
10	0.4028	0.6026	0.8046	1.0060	
12	0.3357	0.5022	0.6705	0.8384	
Rate/Square	7.46	11.16	14.90	18.63	

11 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.5924	0.8862	1.1831	1.4793	
7.5	0.5529	0.8271	1.1043	1.3807	
8	0.5183	0.7754	1.0353	1.2944	
9	0.4607	0.6892	0.9202	1.1506	
10	0.4147	0.6203	0.8282	1.0355	
12	0.3455	0.5169	0.6902	0.8629	
Rate/Square	7.46	11.16	14.90	18.63	

12 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6353	0.9504	1.2690	1.5866	
7.5	0.5930	0.8871	1.1844	1.4809	
8	0.5559	0.8316	1.1103	1.3883	
9	0.4942	0.7392	0.9870	1.2341	
10	0.4447	0.6653	0.8883	1.1106	
12	0.3706	0.5544	0.7402	0.9255	
Rate/Square	7.46	11.16	14.90	18.63	

12 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6522	0.9757	1.3027	1.6288	
7.5	0.6087	0.9107	1.2158	1.5202	
8	0.5707	0.8537	1.1399	1.4252	
9	0.5073	0.7589	1.0132	1.2668	
10	0.4566	0.6830	0.9119	1.1402	
12	0.3805	0.5692	0.7599	0.9501	
Rate/Square	7.46	11.16	14.90	18.63	

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13 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6650	0.9948	1.3282	1.6607	
7.5	0.6207	0.9285	1.2397	1.5500	
8	0.5819	0.8705	1.1622	1.4531	
9	0.5172	0.7738	1.0331	1.2917	
10	0.4655	0.6964	0.9298	1.1625	
12	0.3879	0.5803	0.7748	0.9688	
Rate/Square	7.46	11.16	14.90	18.63	

13 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6737	1.0078	1.3456	1.6824	
7.5	0.6288	0.9407	1.2559	1.5703	
8	0.5895	0.8819	1.1774	1.4721	
9	0.5240	0.7839	1.0466	1.3086	
10	0.4716	0.7055	0.9419	1.1777	
12	0.3930	0.5879	0.7849	0.9814	
Rate/Square	7.46	11.16	14.90	18.63	

14 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7249	1.0844	1.4478	1.8102	
7.5	0.6765	1.0121	1.3513	1.6895	
8	0.6342	0.9488	1.2668	1.5839	
9	0.5638	0.8434	1.1260	1.4079	
10	0.5074	0.7591	1.0134	1.2671	
12	0.4228	0.6325	0.8445	1.0559	
Rate/Square	7.46	11.16	14.90	18.63	

14 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7376	1.1035	1.4733	1.8421	
7.5	0.6885	1.0299	1.3751	1.7193	
8	0.6454	0.9656	1.2891	1.6119	
9	0.5737	0.8583	1.1459	1.4328	
10	0.5164	0.7725	1.0313	1.2895	
12	0.4303	0.6437	0.8594	1.0746	
Rate/Square	7.46	11.16	14.90	18.63	

14 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7458	1.1157	1.4897	1.8626	
7.5	0.6961	1.0414	1.3903	1.7384	
8	0.6526	0.9763	1.3035	1.6298	
9	0.5801	0.8678	1.1586	1.4487	
10	0.5221	0.7810	1.0428	1.3038	
12	0.4351	0.6509	0.8690	1.0865	
Rate/Square	7.46	11.16	14.90	18.63	

14 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7545	1.1288	1.5070	1.8843	
7.5	0.7042	1.0535	1.4066	1.7587	
8	0.6602	0.9877	1.3187	1.6488	
9	0.5869	0.8779	1.1721	1.4656	
10	0.5282	0.7901	1.0549	1.3190	
12	0.4401	0.6584	0.8791	1.0992	
Rate/Square	7.46	11.16	14.90	18.63	

15 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7673	1.1479	1.5326	1.9162	
7.5	0.7162	1.0714	1.4304	1.7885	
8	0.6714	1.0044	1.3410	1.6767	
9	0.5968	0.8928	1.1920	1.4904	
10	0.5371	0.8035	1.0728	1.3414	
12	0.4476	0.6696	0.8940	1.1178	
Rate/Square	7.46	11.16	14.90	18.63	

15 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.8057	1.2053	1.6092	2.0120	
7.5	0.7520	1.1249	1.5019	1.8779	
8	0.7050	1.0546	1.4081	1.7605	
9	0.6266	0.9374	1.2516	1.5649	
10	0.5640	0.8437	1.1264	1.4084	
12	0.4700	0.7031	0.9387	1.1737	
Rate/Square	7.46	11.16	14.90	18.63	

17 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.8824	1.3201	1.7625	2.2037	
7.5	0.8236	1.2321	1.6450	2.0568	
8	0.7721	1.1551	1.5422	1.9282	
9	0.6863	1.0267	1.3708	1.7140	
10	0.6177	0.9240	1.2337	1.5426	
12	0.5147	0.7700	1.0281	1.2855	
Rate/Square	7.46	11.16	14.90	18.63	

19 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9719	1.4540	1.9413	2.4272	
7.5	0.9071	1.3571	1.8118	2.2654	
8	0.8504	1.2722	1.6986	2.1238	
9	0.7559	1.1309	1.5099	1.8878	
10	0.6804	1.0178	1.3589	1.6991	
12	0.5670	0.8482	1.1324	1.4159	
Rate/Square	7.46	11.16	14.90	18.63	

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19 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9888	1.4792	1.9750	2.4694	
7.5	0.9229	1.3806	1.8433	2.3048	
8	0.8652	1.2943	1.7281	2.1607	
9	0.7691	1.1505	1.5361	1.9206	
10	0.6922	1.0355	1.3825	1.7286	
12	0.5768	0.8629	1.1521	1.4405	
Rate/Square	7.46	11.16	14.90	18.63	

19 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9975	1.4923	1.9923	2.4911	
7.5	0.9310	1.3928	1.8595	2.3250	
8	0.8728	1.3057	1.7433	2.1797	
9	0.7758	1.1606	1.5496	1.9375	
10	0.6983	1.0446	1.3946	1.7438	
12	0.5819	0.8705	1.1622	1.4531	
Rate/Square	7.46	11.16	14.90	18.63	

19 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0103	1.5114	2.0179	2.5230	
7.5	0.9429	1.4106	1.8834	2.3548	
8	0.8840	1.3225	1.7657	2.2077	
9	0.7858	1.1755	1.5695	1.9624	
10	0.7072	1.0580	1.4125	1.7661	
12	0.5893	0.8816	1.1771	1.4718	
Rate/Square	7.46	11.16	14.90	18.63	

19 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0144	1.5175	2.0261	2.5333	
7.5	0.9468	1.4163	1.8910	2.3644	
8	0.8876	1.3278	1.7728	2.2166	
9	0.7890	1.1803	1.5758	1.9703	
10	0.7101	1.0623	1.4182	1.7733	
12	0.5917	0.8852	1.1819	1.4777	
Rate/Square	7.46	11.16	14.90	18.63	

19 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0190	1.5244	2.0353	2.5448	
7.5	0.9511	1.4228	1.8996	2.3751	
8	0.8916	1.3338	1.7808	2.2267	
9	0.7926	1.1856	1.5830	1.9793	
10	0.7133	1.0671	1.4247	1.7813	
12	0.5944	0.8892	1.1872	1.4844	
Rate/Square	7.46	11.16	14.90	18.63	

20 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0359	1.5496	2.0690	2.5869	
7.5	0.9668	1.4463	1.9310	2.4144	
8	0.9064	1.3559	1.8104	2.2635	
9	0.8057	1.2053	1.6092	2.0120	
10	0.7251	1.0848	1.4483	1.8108	
12	0.6043	0.9040	1.2069	1.5090	
Rate/Square	7.46	11.16	14.90	18.63	

20 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0400	1.5558	2.0771	2.5971	
7.5	0.9706	1.4520	1.9387	2.4240	
8	0.9100	1.3613	1.8175	2.2725	
9	0.8089	1.2100	1.6156	2.0200	
10	0.7280	1.0890	1.4540	1.8180	
12	0.6066	0.9075	1.2117	1.5150	
Rate/Square	7.46	11.16	14.90	18.63	

20 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0487	1.5688	2.0945	2.6188	
7.5	0.9788	1.4642	1.9549	2.4443	
8	0.9176	1.3727	1.8327	2.2915	
9	0.8156	1.2202	1.6291	2.0369	
10	0.7341	1.0981	1.4662	1.8332	
12	0.6117	0.9151	1.2218	1.5277	
Rate/Square	7.46	11.16	14.90	18.63	

21 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0998	1.6453	2.1967	2.7466	
7.5	1.0265	1.5356	2.0502	2.5635	
8	0.9623	1.4396	1.9221	2.4033	
9	0.8554	1.2797	1.7085	2.1362	
10	0.7699	1.1517	1.5377	1.9226	
12	0.6416	0.9598	1.2814	1.6022	
Rate/Square	7.46	11.16	14.90	18.63	

21 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1039	1.6514	2.2049	2.7568	
7.5	1.0303	1.5413	2.0579	2.5730	
8	0.9659	1.4450	1.9293	2.4122	
9	0.8586	1.2844	1.7149	2.1442	
10	0.7727	1.1560	1.5434	1.9298	
12	0.6439	0.9633	1.2862	1.6081	
Rate/Square	7.46	11.16	14.90	18.63	

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22 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1254	1.6836	2.2478	2.8105	
7.5	1.0504	1.5713	2.0979	2.6231	
8	0.9847	1.4731	1.9668	2.4592	
9	0.8753	1.3094	1.7483	2.1859	
10	0.7878	1.1785	1.5734	1.9673	
12	0.6565	0.9821	1.3112	1.6394	
Rate/Square	7.46	11.16	14.90	18.63	

22 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1295	1.6897	2.2559	2.8207	
7.5	1.0542	1.5770	2.1055	2.6326	
8	0.9883	1.4785	1.9740	2.4681	
9	0.8785	1.3142	1.7546	2.1939	
10	0.7906	1.1828	1.5792	1.9745	
12	0.6589	0.9857	1.3160	1.6454	
Rate/Square	7.46	11.16	14.90	18.63	

22 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1679	1.7471	2.3326	2.9165	
7.5	1.0900	1.6306	2.1771	2.7221	
8	1.0219	1.5287	2.0410	2.5519	
9	0.9083	1.3588	1.8142	2.2684	
10	0.8175	1.2230	1.6328	2.0415	
12	0.6812	1.0191	1.3607	1.7013	
Rate/Square	7.46	11.16	14.90	18.63	

23 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1765	1.7601	2.3499	2.9382	
7.5	1.0981	1.6428	2.1933	2.7423	
8	1.0295	1.5401	2.0562	2.5709	
9	0.9151	1.3690	1.8277	2.2853	
10	0.8236	1.2321	1.6450	2.0568	
12	0.6863	1.0267	1.3708	1.7140	
Rate/Square	7.46	11.16	14.90	18.63	

23 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1893	1.7792	2.3755	2.9702	
7.5	1.1100	1.6606	2.2171	2.7721	
8	1.0407	1.5568	2.0786	2.5989	
9	0.9250	1.3838	1.8476	2.3101	
10	0.8325	1.2455	1.6628	2.0791	
12	0.6938	1.0379	1.3857	1.7326	
Rate/Square	7.46	11.16	14.90	18.63	

24 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.2277	1.8366	2.4521	3.0660	
7.5	1.1459	1.7142	2.2886	2.8616	
8	1.0742	1.6070	2.1456	2.6827	
9	0.9549	1.4285	1.9072	2.3846	
10	0.8594	1.2856	1.7165	2.1462	
12	0.7162	1.0714	1.4304	1.7885	
Rate/Square	7.46	11.16	14.90	18.63	

25 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.3044	1.9514	2.6054	3.2576	
7.5	1.2175	1.8213	2.4317	3.0404	
8	1.1414	1.7075	2.2797	2.8504	
9	1.0146	1.5178	2.0264	2.5337	
10	0.9131	1.3660	1.8238	2.2803	
12	0.7609	1.1383	1.5198	1.9003	
Rate/Square	7.46	11.16	14.90	18.63	

26 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.3300	1.9897	2.6565	3.3215	
7.5	1.2413	1.8570	2.4794	3.1000	
8	1.1638	1.7410	2.3244	2.9063	
9	1.0345	1.5475	2.0661	2.5834	
10	0.9310	1.3928	1.8595	2.3250	
12	0.7758	1.1606	1.5496	1.9375	
Rate/Square	7.46	11.16	14.90	18.63	

26 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.3428	2.0088	2.6820	3.3534	
7.5	1.2533	1.8749	2.5032	3.1298	
8	1.1750	1.7577	2.3468	2.9342	
9	1.0444	1.5624	2.0860	2.6082	
10	0.9400	1.4062	1.8774	2.3474	
12	0.7833	1.1718	1.5645	1.9562	
Rate/Square	7.46	11.16	14.90	18.63	

29 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.4963	2.2384	2.9885	3.7366	
7.5	1.3965	2.0892	2.7893	3.4875	
8	1.3092	1.9586	2.6150	3.2696	
9	1.1638	1.7410	2.3244	2.9063	
10	1.0474	1.5669	2.0920	2.6157	
12	0.8728	1.3057	1.7433	2.1797	
Rate/Square	7.46	11.16	14.90	18.63	

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29 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5004	2.2445	2.9967	3.7469	
7.5	1.4003	2.0949	2.7969	3.4971	
8	1.3128	1.9639	2.6221	3.2785	
9	1.1669	1.7457	2.3308	2.9142	
10	1.0502	1.5711	2.0977	2.6228	
12	0.8752	1.3093	1.7481	2.1857	
Rate/Square	7.46	11.16	14.90	18.63	

29 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5091	2.2575	3.0141	3.7686	
7.5	1.4084	2.1070	2.8131	3.5173	
8	1.3204	1.9753	2.6373	3.2975	
9	1.1737	1.7558	2.3443	2.9311	
10	1.0563	1.5803	2.1098	2.6380	
12	0.8803	1.3169	1.7582	2.1983	
Rate/Square	7.46	11.16	14.90	18.63	

29 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5131	2.2636	3.0222	3.7788	
7.5	1.4123	2.1127	2.8207	3.5269	
8	1.3240	1.9807	2.6445	3.3065	
9	1.1769	1.7606	2.3506	2.9391	
10	1.0592	1.5845	2.1156	2.6452	
12	0.8827	1.3205	1.7630	2.2043	
Rate/Square	7.46	11.16	14.90	18.63	

29 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5177	2.2705	3.0314	3.7903	
7.5	1.4166	2.1192	2.8293	3.5376	
8	1.3280	1.9867	2.6525	3.3165	
9	1.1805	1.7660	2.3578	2.9480	
10	1.0624	1.5894	2.1220	2.6532	
12	0.8854	1.3245	1.7683	2.2110	
Rate/Square	7.46	11.16	14.90	18.63	

30 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5346	2.2958	3.0651	3.8325	
7.5	1.4323	2.1427	2.8608	3.5770	
8	1.3428	2.0088	2.6820	3.3534	
9	1.1936	1.7856	2.3840	2.9808	
10	1.0742	1.6070	2.1456	2.6827	
12	0.8952	1.3392	1.7880	2.2356	
Rate/Square	7.46	11.16	14.90	18.63	

30 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5474	2.3149	3.0907	3.8644	
7.5	1.4443	2.1606	2.8846	3.6068	
8	1.3540	2.0255	2.7044	3.3813	
9	1.2035	1.8005	2.4039	3.0056	
10	1.0832	1.6204	2.1635	2.7051	
12	0.9027	1.3504	1.8029	2.2542	
Rate/Square	7.46	11.16	14.90	18.63	

30 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5730	2.3532	3.1418	3.9283	
7.5	1.4681	2.1963	2.9323	3.6664	
8	1.3764	2.0590	2.7491	3.4372	
9	1.2234	1.8302	2.4436	3.0553	
10	1.1011	1.6472	2.1992	2.7498	
12	0.9176	1.3727	1.8327	2.2915	
Rate/Square	7.46	11.16	14.90	18.63	

30 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5771	2.3593	3.1499	3.9385	
7.5	1.4719	2.2020	2.9399	3.6759	
8	1.3800	2.0644	2.7562	3.4462	
9	1.2266	1.8350	2.4500	3.0633	
10	1.1040	1.6515	2.2050	2.7569	
12	0.9200	1.3763	1.8375	2.2975	
Rate/Square	7.46	11.16	14.90	18.63	

31 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5858	2.3723	3.1673	3.9602	
7.5	1.4801	2.2141	2.9562	3.6962	
8	1.3876	2.0758	2.7714	3.4652	
9	1.2334	1.8451	2.4635	3.0802	
10	1.1100	1.6606	2.2171	2.7721	
12	0.9250	1.3838	1.8476	2.3101	
Rate/Square	7.46	11.16	14.90	18.63	

31 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5945	2.3853	3.1847	3.9819	
7.5	1.4882	2.2263	2.9724	3.7165	
8	1.3952	2.0871	2.7866	3.4842	
9	1.2402	1.8552	2.4770	3.0971	
10	1.1161	1.6697	2.2293	2.7873	
12	0.9301	1.3914	1.8577	2.3228	
Rate/Square	7.46	11.16	14.90	18.63	

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31 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5986	2.3914	3.1929	3.9921	
7.5	1.4920	2.2320	2.9800	3.7260	
8	1.3988	2.0925	2.7938	3.4931	
9	1.2433	1.8600	2.4833	3.1050	
10	1.1190	1.6740	2.2350	2.7945	
12	0.9325	1.3950	1.8625	2.3288	
Rate/Square	7.46	11.16	14.90	18.63	

33 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6881	2.5253	3.3717	4.2157	
7.5	1.5756	2.3570	3.1469	3.9347	
8	1.4771	2.2097	2.9502	3.6887	
9	1.3130	1.9642	2.6224	3.2789	
10	1.1817	1.7677	2.3602	2.9510	
12	0.9847	1.4731	1.9668	2.4592	
Rate/Square	7.46	11.16	14.90	18.63	

34 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7433	2.6080	3.4820	4.3537	
7.5	1.6271	2.4341	3.2499	4.0634	
8	1.5254	2.2820	3.0468	3.8095	
9	1.3559	2.0284	2.7082	3.3862	
10	1.2203	1.8256	2.4374	3.0476	
12	1.0169	1.5213	2.0312	2.5396	
Rate/Square	7.46	11.16	14.90	18.63	

35 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.8247	2.7297	3.6445	4.5568	
7.5	1.7030	2.5477	3.4015	4.2530	
8	1.5966	2.3885	3.1889	3.9872	
9	1.4192	2.1231	2.8346	3.5442	
10	1.2773	1.9108	2.5511	3.1898	
12	1.0644	1.5923	2.1259	2.6581	
Rate/Square	7.46	11.16	14.90	18.63	

39 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.9950	2.9845	3.9847	4.9822	
7.5	1.8620	2.7855	3.7190	4.6500	
8	1.7456	2.6114	3.4866	4.3594	
9	1.5517	2.3213	3.0992	3.8750	
10	1.3965	2.0892	2.7893	3.4875	
12	1.1638	1.7410	2.3244	2.9063	
Rate/Square	7.46	11.16	14.90	18.63	

39 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	2.0165	3.0166	4.0276	5.0358	
7.5	1.8821	2.8155	3.7591	4.7001	
8	1.7644	2.6396	3.5241	4.4064	
9	1.5684	2.3463	3.1326	3.9168	
10	1.4116	2.1117	2.8193	3.5251	
12	1.1763	1.7597	2.3494	2.9376	
Rate/Square	7.46	11.16	14.90	18.63	