

**TOWNSHIP BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS**

Volume 339, Page 1

December 2022

ITEMS TO REMEMBER

JANUARY

- | | | |
|---------|-------|--|
| January | 1: | Legal Holiday - New Year's Day. [IC 1-1-9-1] |
| January | 1: | Set up the Financial and Appropriation Record for the year 2023, by bringing forward the fund (cash) balances at the close of the year 2022 and entering appropriations as finally adopted and approved for 2023. |
| January | 1: | Assessment date for mobile homes defined in IC 6-1.1-7-1. [IC 6-1.1-1-2] |
| January | 3: | Annual meeting of township board to organize by electing one member as chairman and one member as secretary for the year. (First Tuesday after first Monday in January). [IC 36-6-6-7] |
| January | 15: | Deadline to upload monthly bank reconcilements, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for November 2022 to Gateway. [State Examiner Directive 2018-1(Amended 2020)] |
| January | 16: | Legal Holiday - Martin Luther King, Jr.'s Birthday. [IC 1-1-9-1] |
| January | 3-31: | Members of the township board are to meet to organize as a township board of finance by electing one member as president and one member as secretary, each for a period of one year. During the annual meeting the investment officer shall make a written report to the investing officer's local board of finance summarizing the township's investments during the previous calendar year. The report must contain the name of each financial institution, government agency or instrumentality, or other person with whom the township invested money during the previous calendar year. The local board of finance shall do the following at the meeting:

(1) Review the report,

(2) Review the overall investment policy of the political subdivision. (After the first Monday and on or before the last day of January). [IC 5-13-7-6, IC 5-13-7-7] |
| January | 31: | All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)] |
| January | 31: | Last day to provide each employee with a W-2. |
| January | 31: | Last day to file quarterly 941 report for last quarter of 2022 with Internal Revenue Service. |

**TOWNSHIP BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS**

Volume 339, Page 2

December 2022

ITEMS TO REMEMBER
(Continued)

January 31: Last day to file The Report of Names, Addresses, Duties and Compensation of Public Employees (Form 100R), with the State Board of Accounts, in Gateway. Navigate to <https://gateway.ifionline.org> to file the 100-R. Be sure to indicate the name and business address of the township and the name of the county on the form. [IC 5-11-13-1]

January 31: Last day to make report for last quarter of 2022 to the Department of Workforce Development.

FEBRUARY

February 12: Legal Holiday – Lincoln’s Birthday. [IC 1-1-9-1]

February 15: Deadline to upload monthly bank reconcilements, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for December 2022 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)]

February 20: Legal Holiday – Washington’s Birthday. [IC 1-1-9-1]

February 21: Last day for the annual meeting of the township board for the purpose of receiving, auditing and approving the Annual Report, (On or before the third Tuesday after the first Monday in February). [IC 36-6-6-9]

February 28: All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]

February 28: Last day to file withholding statement together with Yearly Reconciliation of Employer’s Quarterly Tax Returns with Social Security Administration and Indiana Department of Revenue, respectively.

February 28: Last day for each political subdivision to submit annual report to the DLGF in Debt Management of any outstanding bonds or leases (as of January 1). [IC 5-1-18-9]

February 28: Last day to file 2022 Annual Financial Report (AFR), in Gateway, with the State Board of Accounts. Navigate to <https://gateway.ifionline.org> to file the AFR. [IC 5-11-1-4]

**TOWNSHIP BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS**

Volume 339, Page 3

December 2022

ITEMS TO REMEMBER
(Continued)

MARCH

- | | | |
|-------|-----|---|
| March | 1: | Last possible day for a unit to hold its first public hearing and present appropriate information before adopting an ordinance or resolution to enter into or form a fire protection territory. [IC 36-8-19-6] |
| March | 3: | Last day for trustee to file the copy of the Annual Report, as approved by the township board, together with the 2022 vouchers, in the office of the county auditor (ten (10) days after the meeting of the township board on February 21). [IC 36-6-4-12] |
| March | 15: | Deadline to upload monthly bank reconcilements, bank statements, outstanding check lists, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for January 2023 to Gateway. [State Examiner Directive 2018-1 (Amended 2020)] |
| March | 21: | Last day to publish the abstract of receipts and expenditures required by IC 36-6-4 13. In addition to the abstract, the publishing must state that a complete and detailed annual report and the accompanying vouchers showing the names of persons paid money by the Township have been filed with the County Auditor, and that the Chairman of the Township Board has a copy of the report that is available for inspection by any taxpayer of the Township. |
| March | 31: | Deadline to adopt an ordinance or resolution creating a fire protection territory to receive a tax levy in 2024. [IC 36-8-19-6] |
| March | 31: | All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)] |

STATE BOARD OF ACCOUNTS CALLED MEETINGS

We are currently working on finalizing dates and locations for the State Called Meetings of all Township Trustees in accordance with IC 5-11-14-1. Be on the lookout for a separate communication as soon as everything is finalized. Make sure you have subscribed to our communications - <https://www.in.gov/sboa/about-us/sboa-communications-sign-up/> .

**TOWNSHIP BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS**

ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS

When it is not possible to determine the historical cost of capital assets owned by a governmental unit, the following procedure should be followed. Develop an inventory of all capital assets which are significant for which records of the historical costs are not available. Obtain an estimate of the replacement costs of these assets.

Through inquiry determine the year or approximate year of acquisition. Then multiply the estimated replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset. In some cases, estimated replacement cost can be obtained from insurance policies; however, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs.

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

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

**TOWNSHIP BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS**

Volume 339, Page 5

December 2022

E-1 ENTITY ANNUAL REPORT

Entities are defined as providers of goods, services, or other benefits that are maintained in whole or in part at public expense or supported in whole or in part by appropriations, public funds, or taxation. The definition does not include the state or municipalities but does include for-profit and not-for profit corporations, unincorporated associations and organizations and individuals.

Financial assistance is defined as payments received in the form of grants, subsidies, contributions, aid etc.

Entities are primarily nongovernmental organizations, many of which conduct their business as a not-for-profit corporation. By contract or other form of agreement, these entities provide a service or benefit to the public on behalf of and paid for by government.

IC 5-11-1-9 delegates the "oversight" responsibility of these entities to the State Board of Accounts. Specifically, the State Board of Accounts is to ensure that audits, in accordance with agency guidelines, are performed for all entities receiving financial assistance from state or local government sources. The State Board of Accounts is also required to establish a system of review, follow-up, and resolution of any findings of noncompliance identified during the audit process.

All entities receiving assistance from state and local government, involving federal or non-federal dollars are subject to audit by state law.

IC 5-11-1-9 requires and organization-wide audit of an entity when the public funds disbursed by that organization are equal to or greater than 50% of its total disbursements. The State Examiner may waive the audit requirement if the public funds disbursed are less the 50% of its disbursements or if public funds disbursed are at least 50% of total expenditures but public funds expended are less than \$750,000.

Additionally, fee-for-service arrangements with governmental entities are required to be reported on the E-1 report per the Uniform Compliance Guidelines. It will be the determination of the State Board of Accounts and not the entity, as to whether the funding arrangement meets the definition of fee-for-service. Copies of the contracts and other information may be required to be submitted and will be reviewed to determine the proper categorization of funding.

Entities subject to the requirements of IC 5-11-1-9 are required to file an Entity Annual Report (E-1) with the State Board of Accounts annually. The submission is due within sixty days of the entity's fiscal year-end.

When a township provides financial assistance to non-governmental entities, the township shall communicate the requirement for the entity to file an E-1 through Gateway within sixty days of the entity's fiscal year-end. The entity may obtain additional information from the State Board of Accounts at notforprofit@sboa.in.gov .

PAYMENT BY PUBLIC EMPLOYERS OF GROUP HEALTH INSURANCE PREMIUMS

Official Opinion 2002-5 issued October 11, 2002 by the Attorney General of the State of Indiana states in the Conclusion: "The language of IND. CODE § 5-10-8-2.6 unambiguously states that public employers may pay *a part* of the cost of group health insurance premiums for their employees. Rules of statutory construction hold that an unambiguous statute must be held to mean what it plainly expresses. *N. Miami Educ. Ass'n*, 746 N.E.2d at 382. Therefore, because the statute provides that employers may only pay a part of the cost, this language cannot be expanded or construed to allow employers to pay the full amount. The existence of a collective bargaining agreement allowing employers to pay the full amount would not alter this conclusion, as courts will not enforce contract terms that run contrary to statute or public policy. *Ahuja*, 675 N.E. 2d at 707."

**TOWNSHIP BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS**

LEGAL ADVERTISING

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

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

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

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

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

RATES FOR LEGAL ADVERTISING
Effective January 1, 2023

The following rates, effective January 1, 2023, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(4). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. A newspaper, locality newspaper, or qualified publication may, effective January 1 of any year increase the basic charges by not more than 2.75% more than the basic charges that were in effect during the previous year.

6 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3377	0.5053	0.6741	0.8430	
7.5	0.3152	0.4716	0.6292	0.7868	
8	0.2955	0.4421	0.5899	0.7376	
9	0.2627	0.3930	0.5243	0.6557	
10	0.2364	0.3537	0.4719	0.5901	
12	0.1970	0.2948	0.3933	0.4918	
Rate/Square	7.88	11.79	15.73	19.67	

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

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

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

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

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

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

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

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

Vol. No. 434, Page 13

December 2022

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

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

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

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

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

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

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

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

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

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

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

Vol. No. 434, Page 14

December 2022

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

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

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

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

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

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

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

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

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

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

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

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**

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

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

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

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

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

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

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

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

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

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

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

Vol. No. 434, Page 18

December 2022

25 Pica 6 Point Column

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

26 Pica 0 Point Column

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

26 Pica 3 Point Column

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

29 Pica 3 Point Column

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

29 Pica 4 Point Column

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

29 Pica 6 Point Column

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

29 Pica 7 Point Column

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

29 Pica 8 Point Column

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

30 Pica 0 Point Column

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

30 Pica 1 Point Column

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

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

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

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

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

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

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

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

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

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

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

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

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines**

39 Pica	0 Point Column
---------	----------------

39 Pica	5 Point Column
---------	----------------

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

**TOWNSHIP BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS**

**INDEX TO
TOWNSHIP BULLETINS
VOLUMES 300 TO 339**

(Symbol 312-2 Designates Volume 312, Page 2)

100R [Report of Names, Addresses, Duties, and Compensation of Public Employees]	335-6
Account and Financial Regulatory Manual	325-3
Accounting For Income Tax Distributions of Certified Shares	337-3
Accounting Systems	312-6
Affordable Care Act Penalties, Fines, or Tax	301-5
Advertising	316-2
Advertising Legal Rates	335-7
Advertising of the Annual Financial Report.....	320-3
Annual Financial Report.....	307-7
Annual Financial Report and 100-R Not Filed Timely.....	319-6
Annual Financial Report vs Annual Report.....	323-5
Approval of Accounting Forms and Systems	304-3
Assessing Expenses	318-3
Assignment of Wages	337-7
Attorney General Official Opinion 90-10 - Notarial Acts	330-3
Attorney General Official Opinion 91-5 - Cemeteries.....	333-2
Audit Costs Charged to Federal Programs.....	329-7
Audit Costs – Recorded.....	330-3
Board Approval of Salaries	314-6
Board of Finance and Depositories.....	315-4
Bonds of Officers and Employees of the Department of Parks and Recreation	327-3
Building or Remodeling and Fire Equipment Fund (Cumulative Fire)	315-5
Cash Balance -vs- Appropriation Balance.....	312-4
Capital Assets – Cemeteries	328-3
Cancellation of Checks.....	301-4
Cemetery Upkeep	316-2
Certification of Names and Addresses to County Treasurers	303-4
Cisco Webex Meetings.....	324-3
Compensatory Time Off Under the Fair Labor Standards Act.....	317-3
Compensation of Offices and Employees, Determining Increases or Decreases in Compensation.....	329-4
Conflict of Interest.....	304-2
Conflict of Interest Forms.....	309-3
Conflict of Interest Statement Requirement When Trustee is Also Vendor	
To Recipient Receiving Township Assistance.....	332-3
Contracting Policy	302-5
COVID-19 Grant Information	329-6
Data Processing Services by a Bank.....	315-5
Depositories	335-7
Designation of Trustee.....	315-3
Disaster Recovery and Backups	336-4
Disaster Relief Funds – Accounting and Budgeting.....	329-7
Disposition of Old Outstanding Checks	332-4
Donations.....	333-4
E-1 Entity Annual Report	339-5
Election Board and Jury Duty.....	321-5
Elected Officials - Leave Policy	301-3
Emergency Medical Services	327-4
Encumbered Appropriations.....	335-6
Establishing Salaries of Township Offices and Employees.....	300-7
Establishing the Estimated Cost of Capital Assets	339-4
Examination of Trustee’s Office	307-6
Filing of Annual Report and Vouchers in County Auditor’s Office.....	303-6
Fire Protection Contracts with Volunteer Fire Departments	303-7

**TOWNSHIP BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS**

Fire Protection Territories (FPT)	317-4
Forms Prescribed by the State Board of Accounts	303-3
Frequent Comments Noted in Township Letters	305-2
GAO Independence Standard	300-9
Garnishment of Salaries and Wages	303-5
GASB Pension Reporting	305-4
Gateway Annual Report and 100R	300-8
Ghost Employment	300-6
Group Insurance - Dependents of Employees	321-5
Guaranteed Energy Savings Contracts	333-5
Health Savings Account Payments	326-3
Heavy Equipment Rental Excise Tax	327-3
Home Rule	321-7
IC 5-11-1-27(j)	311-4
IHCDA Rental Assistance Program	331-4
Indiana Office of Technology – IN.GOV Digital Services	337-3
Insurance Fraud Schemes	323-4
Internal Control Suggestions	300-5
Internal Control Timeline (IC 5-11-1-27).....	312-5
Internal Controls	301-2
Investing in Securities	320-2
Issuing Duplicate Warrants.....	301-6
Indiana Open Door Law	319-4
IRS Private Letter Ruling – Annuity Savings to Define Contribution.....	327-5
Legal Advertising	339-6
Lease Purchase Agreements	328-3
Levy Excess Fund.....	316-2
Loans and Other Indebtedness.....	315-6
Local Government Public Records	308-2
Lucrative Offices - Dual Office Holding	338-5
Marion County Small Claims Court - SEA 523	311-7
Materiality Threshold (IC 5-11-1-27(j) & (l)).....	312-7
Membership Dues in Organizations	304-2
Mileage	304-3
Nepotism and Contracting (PL 135-2012, HEA 1005).....	301-9
Nepotism and Contracting Certifications	302-3
Nepotism Policy	302-4
Newly Elected Training.....	338-4
Official Bonds	311-3
Other Information – Regulatory Basis.....	337-6
Out-of-State Purchasing Cooperatives.....	338-3
Partition Fences	327-4
Payment by Public Employers of Group Health Insurance Premiums	339-5
Payment of Claims - Electronic Funds Transfer.....	322-3
Payment of Funds Due Deceased Person	326-5
Payments to Banks of Compensation Due Employees	330-4
Penalties and Interest - Ways to Avoid.....	328-4
Phishing Emails	325-3
Procedure in Emergency Appropriations.....	309-2
Property Tax Advances	319-4
Public Nature of Records and Meetings	330-5
Public Purchases	306-3
Public Records.....	300-2
Public Works Under \$150,000	326-5
Purchase of Firefighting Apparatus and Equipment.....	321-6
Purchases of Computer Hardware and Software	306-3
Qualifying for Office - Oath.....	307-3
Qualifying for Office - Official Bonds	307-3
Rainy Day Fund.....	322-4

**TOWNSHIP BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS**

Ransomware – How to Avoid.....	315-7
Rates for Legal Advertising.....	332-2
Record of Hours Worked.....	303-4
Records to the County Recorder.....	320-3
Remote Notary Authorization.....	329-5
Renting an Office.....	324-3
Report of Misappropriation	335-5
Reporting Cybersecurity Incidents	334-3
Reporting of All Funds on the Annual Financial Report.....	307-7
Request to Destroy Public Records	308-5
Resolution Establishing Salaries of Township Officials and Employees (Twp Form No. 17).....	310-3
Sales Tax - Exemptions	333-3
SBOA 100 Years (1909 – 2009) Special Videos.....	334-3
SBOA Communications	331-5
SBOA – Resource Library.....	336-5
Senate Enrolled Act 67.....	313-4
Social Security Withholdings	316-3
Special Purchases	332-4
Spreadsheet Software Utilization to Generate Exact Replicas of Prescribed Forms	338-4
State and Local Fiscal Recovery Update	336-4
State Examiner Directive 2016-1.....	313-4
State Examiner Directive 2018-1.....	322-2
State Examiner Directive 2018-01 Amended.....	331-4
State Matching Grants	320-2
State Mileage Reimbursement Rate.....	310-4
	312-3
	314-5
	329-3
	337-4
Supplemental Local Income Tax (LIT) Distributions.....	317-4
Telephone, Cellular, and Internet Expenses	319-5
Temporary Loans.....	320-3
Township Firefighting Fund – Fees and Service Charges	334-4
Transition from Prior Trustee to Newly Elected Trustee.....	338-3
Travel Expense	307-8
Trustee Compensation	328-6
Unemployment Claims	331-3
Unemployment Fraud Resources.....	337-5
Uniform Electronic Transactions Act.....	323-4
Uniform guidance - 2 CFR Part 200.....	315-4
Use of Funds Appropriated for Community Services.....	330-3
Vending Machine Commissions.....	316-2
Worker’s Compensation	315-6
Website Features.....	316-2
YouTube Channel.....	326-4