

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 381

January 2012

REMINDER OF ORDER OF BUSINESS

January

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)
- 15 "Assessment Date" for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)
- Last date to make pension report and payment for fourth quarter of 2011 by counties participating in Public Employees' Retirement Fund.
- 16 Legal Holiday - Dr. Martin Luther King, Jr. Day. (IC 1-1-9-1)
- 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)
- 28 Last day for township trustees to file annual reports and vouchers with County Auditor. [IC 36-6-4-12(d)]
- 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 2011 with Internal Revenue Service.
- Last day for the board of county commissioners and county council to meet to organize and elect officers for the year 2012.

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REMINDER OF ORDER OF BUSINESS
(Continued)

February

12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)

20 Legal Holiday - Washington's Birthday (IC 1-1-9-1)

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)

March

1 Last day to file 2010 Annual Financial Report with State Board of Accounts (IC 5-11-1-4)

Annual assessment for all tangible, except mobile homes. (IC 6-1.1-1-2)

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)

OBSOLETE VOLUMES

All articles from Volumes 335 and earlier of *The County Bulletin* have now been updated and are no longer applicable; thus Volumes 335 and earlier may be deleted from your file.

A complete index to *The County Bulletin* is included for your reference.

SOCIAL SECURITY TAX BASE CHANGES JANUARY 1

Unless there is a change made by Congress, the 2012 contribution rate will remain at a total of 13.3 percent. (6.2% employer and 4.2% employee share of Social Security and 1.45% employer and 1.45% employee share of Medicare).

The maximum amount of earnings that will be subject to Social Security contribution will remain at \$106,800.

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."

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FEDERAL AND STATE MILEAGE RATES

It is our understanding that the Federal mileage rate will remain at 55.5 cents per mile. The state mileage rate is 44 cents per mile.

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

All Counties must file with the State Examiner, State Board of Accounts, 302 West Washington Street, Room E418, Indianapolis, Indiana 46204, on or before January 31, Form 100-R, Certified Report of Names, Addresses, Duties and Compensation of Public Employees. This report is required by IC 5-11-13.

If a computer printout can supply all of the required information, It can be substituted in place of Form 100-R as long as it contains the certificate section on the last page of the Form. Only business addresses of each officer or employee listed is to be included on the form. An electronic version of the form is available on our website at www.in.gov/sboa.

IC 5-11-13-3 states, "A person who violates section 1 of this chapter commits a class C infraction. If violated by an elected state officer, the officer is liable to impeachment, and if violated by any other person, the person is subject to removal for neglect of duty under the procedures described in IC 34-17."

RATES FOR LEGAL ADVERTISING

A reminder, the rates for legal advertising may change effective January 1, 2012. IC 5-3-1-1(b)(3) states in part as follows: "After December 31, 2009, 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 15-19)

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 which states:

LEGAL ADVERTISING (Continued)

“ (a) This section applies only when notice of an event is required to be given by publication in accordance with this chapter.

(b) If the event is a public hearing or meeting concerning any matter not specifically mentioned in subsection (c), (d), (e), (f), (g), or (h) notice shall be published one (1) time, at least ten (10) days before the date of the hearing or meeting.

(c) If the event is an election, notice shall be published one (1) time, at least ten (10) days before the date of the election.

(d) If the event is a sale of bonds, notes, or warrants, notice shall be published two (2) times, at least one (1) week apart, with:

(1) the first publication made at least fifteen (15) days before the date of the sale; and

(2) the second publication made at least three (3) days before the date of the sale.

(e) If the event is the receiving of bids, notice shall be published two (2) times, at least one (1) week apart, with the second publication made at least seven (7) days before the date the bids will be received.

(f) If the event is the establishment of a cumulative or sinking fund, notice of the proposal and of the public hearing that is required to be held by the political subdivision shall be published two (2) times, at least one (1) week apart, with the second publication made at least three (3) days before the date of the hearing.

(g) If the event is the submission of a proposal adopted by a political subdivision for a cumulative or sinking fund for the approval of the department of local government finance, the notice of the submission shall be published one (1) time. The political subdivision shall publish the notice when directed to do so by the department of local government finance.

(h) If the event is the required publication of an ordinance, notice of the passage of the ordinance shall be published one (1) time within thirty (30) days after the passage of the ordinance.

(i) If the event is one about which notice is required to be published after the event, notice shall be published one (1) time within thirty (30) days after the date of the event.

(j) If the event is anything else, notice shall be published two (2) times, at least one (1) week apart, with the second publication made at least three (3) days before the event.

(k) If any officer charged with the duty of publishing any notice required by law is unable to procure advertisement:

(1) at the price fixed by law;

(2) because the newspaper refuses to publish the advertisement; or

(3) because the newspaper refuses to post the advertisement on the newspaper's Internet web site (if required under section 1.5 of this chapter);

it is sufficient for the officer to post printed notices in three (3) prominent places in the political subdivision, instead of publication of the notice in newspapers and on an Internet web site (if required under section 1.5 of this chapter).

(l) If a notice of budget estimates for a political subdivision is published as required in IC 6-1.1-17-3, and the published notice contains an error due to the fault of a newspaper, the notice as presented for publication is a valid notice under this chapter.

(m) Notwithstanding subsection (j), if a notice of budget estimates for a political subdivision is published as required in IC 6-1.1-17-3, and if the notice is not published at least ten (10) days before the date fixed for the public hearing on the budget estimate due to the fault of a newspaper, the notice is a valid notice under this chapter if it is published one (1) time at least three (3) days before the hearing.”

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. It states that:

“(a) A notice published in accordance with this chapter or any other Indiana statute is valid even though the notice contains errors or omissions, as long as:

(1) a reasonable person would not be misled by the error or omission; and

(2) the notice is in substantial compliance with the time and publication requirements applicable under this chapter or any other Indiana statute under which the notice is published.

LEGAL ADVERTISING (Continued)

- (b) This subsection applies if:
- (1) a county auditor publishes a notice concerning a tax rate, tax levy, or budget of a political subdivision in the county;
 - (2) the notice contains an error or omission that causes the notice to inaccurately reflect the tax rate, tax levy, or budget actually proposed or fixed by the political subdivision; and
 - (3) the county auditor is responsible for the error or omission described in subdivision (2). Notwithstanding any other law, the department of local government finance may correct an error or omission described in subdivision (2) at any time. If an error or omission described in subdivision (2) occurs, the county auditor must publish, at the county's expense, a notice containing the correct tax rate, tax levy, or budget as proposed or fixed by the political subdivision."

CHANGING COMPENSATION OF COUNTY OFFICERS & EMPLOYEES

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

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

POWERS OF ATTORNEY

IC 30-5-3-3 states:

- " (a) Except as provided in subsection (b), an attorney in fact may act under a power of attorney without recording the power of attorney with the county recorder.
- (b) An attorney in fact shall record the power of attorney authorizing the execution of a document that must be recorded before presenting the document for recording.
- (c) A county recorder may not accept a document for recording if the document:
- (1) was executed; and
 - (2) is presented;
- by an attorney in fact whose power of attorney is unrecorded.
- (d) A document creating a power of attorney must comply with recording requirements, including notary and preparation statements, to be recorded under this section.
- (e) A document that is presented by an attorney in fact for recording must reference the book and page or instrument number where the instrument creating the power of attorney is recorded before the document may be presented by the attorney in fact."

MONEY RECEIVED FOR INSURANCE COVERED DAMAGES

IC 6-1.1-18-7 states:" Notwithstanding the other provisions of this chapter, the fiscal officer of a political subdivision may appropriate funds receives from an insurance company if:

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

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

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DEFERRAL PROGRAM COSTS AND FEES

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

In a deferral program the defendant initially must pay:

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

And the defendant might be required to pay:

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

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

If the defendant fails to complete the deferral program:

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

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

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

REMITTANCES TO THE COUNTY TREASURY

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

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

CREATING NEW FUNDS

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

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

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

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

(1) if the unit is a county or municipality, adopt an ordinance prescribing a specific manner for exercising the power;

(2) if the unit is a township, adopt a resolution prescribing a specific manner for exercising the power;

or

(3) comply with a statutory provision permitting a specific manner for exercising the power.

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

(1) In a municipality, by the legislative body of the municipality.

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

(3) In any other county, by the executive of the county."

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

The enabling ordinance should provide various types of information.

1. The ordinance should clearly indicate the type or types of revenue that is to go into the new fund.

2. The ordinance should list the purpose or purposes for which expenditures can be made from the new fund.

3. The ordinance should establish the life of the new fund and indicate if the fund balance is nonreverting at year end or perpetual until terminated either by the terms of the current ordinance or if another subsequent ordinance must be enacted.

4. The ordinance should provide guidance as to disposition of the fund balance on termination of the fund.

5. The ordinance should include any other terms or conditions the attorney representing the county deems necessary.

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.

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EXCISE TAX ACCOUNTING

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

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

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

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

The following should be included in settlement: motor vehicle excise tax, monthly excise tax cut replacement distributions, final excise tax cut replacement distribution for the year, watercraft excise, aircraft excise tax and auto rental excise. The amount of excise to include in the settlement is the excise tax posted to the county auditor's excise tax ledger as of the excise tax cutoff date. The cutoff date should be as of the end of a month. For most counties the cutoff dates have been April 30 for June settlement and October 31 for December settlement. With the recent BMV change to a 14 day lag time between the transaction date and the deposit and report date, counties may want to consider backing those dates up to March 31 and September 30.

The Auditor of State's Office provides a Reconciliation Worksheet that should be used to determine the difference between the excise tax the county auditor is including in the settlement and the excise tax the county treasurer certified on the 49TC. Because the county auditor should be including in the settlement the excise tax posted to the excise tax ledger as of the cutoff date and the county treasurer should be certifying on the 49TC the excise tax posted to the cashbook as of the date the 49TC is completed, there should be a variance to reconcile using the Reconciliation Worksheet. Once the auditor and treasurer have reconciled the excise tax records of their offices, excise tax allocations can be calculated according to the State Auditor's instructions. More details on complete excise tax accounting and settlement is provided by the State Auditor's office. This article merely summarizes the instructions provided by Dan Bastin, Settlement Director at the Auditor of State's Office. His presentation from the Fall 2011 County Auditor's Conference can be found under meeting materials for that conference on our website at www.in.gov/sboa

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BOND ADMINISTRATION FEE

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

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

QUESTIONS AND ANSWERS FROM THE TREASURERS ANNUAL CONFERENCE TO THE DEPARTMENT OF LOCAL GOVERNMENT AND FINANCE

The following are questions asked at the Treasurers Annual Conference in August with answers provided by the Department of Local Government and Finance.

Question #1: How can we get mineral and coal rights back on property instead of on separate tax bills. We have 2 pages full on the tax sale year after year no one wants to buy them. The owners are deceased or do not want them any longer or we cannot find the owners of these mineral and coal rights? Is there a statute that lets us put them on property?

Answer #1: There is no statutory way to put personal property mineral and coal rights on real property. That having been said, if the real property is sold at tax sale, and the owner of the real property also owes personal property taxes for mineral or coal rights, any excess money (after the real property taxes etc. are paid) realized at the tax sale will be applied to the delinquent personal property taxes. The statutes for collection of delinquent personal property are found in IC 6-1.1-23-1. The official can go after all of the taxpayer's personal property not just the mineral and coal rights. Any property sold under the personal property collection statutes can be applied to the mineral and coal delinquencies. Even if the owners do not want the rights anymore, they still have to pay the tax until they can transfer the rights to someone else. In the case of a deceased owner, the official can look for the heirs who would have inherited the rights.

Question #2: On State web site "Tax Bill Detail" the public doesn't understand the Total Gross Rate and Gross Tax and the Total Tax Due doesn't include drainage, liens or special assessments. People do pay taxes using this total. Is there any way to let them know there are possible additions?

Answer #2: We attempted to address this concern on the 2012 TS-1 template. In the past, Line 5 of Table 1 read "Total property tax liability" and while the remittance coupon included all drainage, liens, and special assessments, many taxpayers were making payments based on Line 5 not the coupon. We added language to Line 5 which reads "See remittance coupon for total amount due" which should address this issue.

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE

Question #1: Please explain the court costs due town's fund. What do the towns need to provide us in order to get their money?

Answer #1: Per IC 33-37-7-6, a city or town that maintains a law enforcement agency that prosecutes at least fifty percent of the city's or town's ordinance violations in a circuit or superior court located in the county qualifies for a share of the city and town court cost fund. Each qualified town's share is based on the formula in IC 33-37-7-6 which provides for distribution in the same ratio as the town's population to all cities and towns that qualify for the distribution. Therefore, you need to know from the town that they have a law enforcement agency and what ordinance violations they prosecuted during the last semi-annual period in county circuit or superior courts. They need to verify that it was at least 50% of all ordinance violations within that time period. You can then verify with the clerk of the circuit court that those ordinance violations cases were prosecuted by the town in the county courts. This will enable you to then use the statutory formula for distribution to just those qualifying cities and towns.

Question #2: What can the tobacco settlement money be used for? Would the Health Administrator be the one to appropriate it?

Answer #2: The allowable uses of tobacco settlement money by a county are dependent upon the county's agreements with the Indiana State Department of Health (ISDH) and any grant applications approved by that state agency in addition to applicable laws. Therefore, we recommend you get a copy of the grant documentation prior to auditing claims for these grants. You can also contact the ISDH grantor if you have concerns about specific disbursements that don't seem to be addressed by the grant documentation. As for appropriations, the county council, as fiscal body, should adopt the appropriations requested for this fund.

Question #3: I thought the point of the new chart of accounts was so all counties would have the same fund numbers. I am hearing for county general there are about a dozen different numbers. I thought we would all have the same.

Answer #3: After conversion all counties should have fund 1000 as the county general fund. This is as stated on the funds table provided to you and on our website.

Question #4: When will SBOA and DLGF be on the same page with fund numbers?

Answer #4: This was slated for the summer of 2012 for use on the 2013 budgets. However, that will remain up to the DLGF after our adjustment of the deadline for adoption of the chart of accounts.

Question #5: Chart of Accounts – Are we just to be changing the fund numbers and not the receipts and disbursements? Please give us an example of what you want. I keep hearing conversion worksheets – what are these? Can the deadline for changing the funds be extended?

Answer #5: Per the instructions to the chart of accounts, you are to be adding to your financial system all of the data elements on the funds table, receipt account table and disbursement accounts table. You may have additional information for funds or transactions that is already in your financial system that you will have in addition to the data elements we require. You should look at the fund table, receipt table, and disbursement table to see the elements we want you to incorporate into your financial system for the county funds and transactions because we cannot really show you a visual of what it will look like in your financial system. Each system may look a bit different but still function in the manner we are requesting because we do not require every element to be in the fund number

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)

itself. I recommend that you review the Fall 2010 and Spring 2011 Regional Meeting tapes on the chart of accounts to get the information from the beginning.

The conversion worksheets that you hear about are what we believe will have to be completed by each county auditor to crosswalk your existing funds, receipts and disbursements to the information the new chart requires. It really is just an Excel spreadsheet with the old number and title and new number and title. We can provide an example if you do not want to contact another county that possibly uses your same vendor for theirs.

The deadline has been extended to January 1, 2013.

Question #6: Does Indiana Code obligate the county auditor to prepare an "Auditor's Affidavit" for a taxpayer needing to remove a name from the owner of record for a life estate interest such as a death or a name change?

Answer #6: We are not aware of any statute that gives the county auditor the authority or responsibility for providing a taxpayer with a document for endorsement or recording a change of ownership information. You do maintain ownership information presented to you in the form of conveyance documents including deeds under IC 36-2-9-18 for transfer. Please don't construe this to be a legal opinion. Legal guidance and research should be done by the county attorney. Our answer is provided based on our understanding of county auditor responsibilities under the Indiana Code and Uniform Compliance Guidelines but is not the result of complete research of the Indiana Code.

Question #7: When a property sells and a sewer lien was not posted on the property before the sale of the property, who is responsible for paying the lien? (The county auditor had the lien but hadn't posted it)

Answer #7: Once the lien is recorded it is attached to the property. However, IC 36-9-23-33, requires the county auditor to immediately enter the amount certified onto the tax duplicate along with the certification fee. So there should have been a record for the searchers even if you really were not able to enter it on to the proper duplicate at the time it was certified and the county treasurer should have been informed of the lien for collection purposes. It is different if the lien was not recorded prior to the sale of the property. If that is the case the municipality is required to remove the lien.

Question #8: The Indiana Department of Transportation acquired a piece of property in October 2011. They paid the delinquent taxes but want me to CE the November installment. They say that according to IC 8-23-7-31, they should not have to pay the 2nd installment. I don't read it that way. Should I CE the November installment?

Answer #8: IC 8-23-7-31 states: "Whenever the department acquires real property, rights, or easements for the construction, repair, and maintenance of a state highway, a legal description of all rights-of-way and easements, including the area of the land acquired, shall be filed by the department in the office of the recorder in the county in which the real property is located. The description shall be recorded in the deed records of the county. No fee may be charged for filing and recording the description. The department shall also file the description with the county auditor."

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)

Real property and interests in real property acquired for permanent highway purposes are exempt from taxation from the date of acquisition, provided that all taxes, interest, and penalties recorded on the property tax duplicates have been paid. Where real property or interests in real property are acquired after the assessment date of any year but before December 31, the taxes on the property in the ensuing year are not a lien on the property and shall be removed from the tax duplicates by the county auditor. "

Question #9: Recently a county clerk who is a current client of Malcon asked for a contribution to the annual county Christmas party. We were asked to contribute a "door prize" or make a monetary contribution to offset the cost of the event. Did the county elected official violate any laws or guidelines in making this request of a county vendor?

Answer #9: Our position on any donations a vendor makes to the county has been published in the county auditor's Q&A from last fall's conference in the January 2011 County Bulletin. But it bears repeating that any donation to a county official in their official capacity is county property and cannot be used for personal purposes. Donated items or money must be used for county purposes. If donations go beyond de minimis or are made to county officials or employees personally, we have to consider whether the vendor is providing kick backs for the business the county officials are giving that vendor, which would be reported and charged to the responsible officials.

Question #10: Gateway Annual Report Question 2 asks "did your unit disburse money for financial assistance to non-governmental entities? Do not consider amounts you paid for goods and services in answering this question. Is it "yes" or "no" if you have a "contract" with a volunteer fire department? Is the contract considered "services"?

Answer #10: If the contract is for a flat amount it is financial assistance. If in doubt report non-government payments as financial assistance.

Question #11: Are IV D incentive monies considered a "federal Award" in grant schedule? They are federal monies but I'm never sure if they should be reported as grants.

Answer #11: Yes they are. In 1998 the feds put restrictions on the uses of these funds and at that time they became reportable as federal grants. Prior to that there were no restrictions and were not considered grant funds. At the time that this change occurred we required that those incentive funds with restrictions be kept in a separate fund. For those who still have a fund with the non restricted incentive funds, those would not be included.

Question #12: Can a council issue "performance bonuses" to certain employees but not all employees without first performing employee evaluation? Who could an employee contact if this has happened?

Answer #12: We would expect to see a policy in place that details how that employee bonuses are awarded. This may or may not include an employee evaluation. We recommend that a county consult their attorney when setting personnel policies to ensure that such policies are within federal and state employer/employee labor regulations. To determine if there is a violation of employee regulations you would need to contact the U.S. Department of Labor or consult an attorney.

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)

Question #13: Our county has a self fund health insurance and the commissioner has stopped paying for the last two months on the employer portion (\$70,000 month) and signed our health insurance contract outside a public meeting. Is he allowed to use the money other than for health insurance purposes (to buy highway equipment)?

Answer #13: You need to review your county plan. We would recommend that the county attorney be consulted for the potential liability to the county by not paying/maintaining the contracted employer share of the group health insurance.

Question #14: Is it legal for the employees to solely fund the self-insurance policy?

Answer #14: IC 5-10-8-2.2 and IC 5-10-8-2.6 cover group insurance for public safety and local unit public employers and employees. IC 5-10-8-2.6 (c) states: "A public employer may pay a part of the cost of group insurance, but shall pay a part of the cost of group life insurance for local employees. A public employer may pay, as supplemental wages, an amount equal to the deductible portion of group health insurance as long as payment of the supplemental wages will not result in the payment of the total cost of the insurance by the public employer. IC 5-10-8-2.2 for public safety employees has similar language. This statute does not preclude employees from being the sole contributors to the self-insurance fund. There may be other statutes or regulations that we are not aware of and so the county's attorney should research to determine compliance with this issue.

Question #15: The city purchased a piece of property and didn't pay the taxes that were due up to the purchase date. They call and write to the council, commissioners, Treasurer and myself asking us to remove those taxes. Are we allowed to do this? I keep telling them we cannot remove the taxes that were due up to their date of purchase. The treasurer keeps taking the property off tax sale.

Answer #15: This is not specific enough to determine if there is an applicable exception. You should contact the city to provide you with the statutory authority that would allow for these taxes to be removed.

Question #16: Council just approved sending Congressional School funds to the State. Who do we send this to and since a payment is due in January, do we keep this payment out or will the State take care of that?

Answer #16: You should contact Vicki Poole with the Treasurer of State's office. She will take you through the process and can answer your question about who will be responsible for the January payment. Contact number is 317-232-6386.

Question #17: Can the county auditor use the IV D general fund to help cover the IV D program costs?

Answer #17: IC 31-25-4-23(c) states: "The amount that a county receives and the terms under which the incentive payment is paid must be in accordance with relevant federal statutes and the federal regulations promulgated under the statutes. However, amounts received as incentive payments may not, without the approval of the county fiscal body, be used to increase or supplement the salary of an elected official. The amounts received as incentive payments must be used to supplement, rather than take the place of, other funds used for Title IV-D program activities." Questions on allowability of incentive program costs should be directed to Department of Child Services.

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)

Question #18: IC 36-1-7 allows the county to enter into interlocal agreements and requires the agreements must be recorded with the county recorder and must be filed with the State Board of Accounts.

Does the statute talk about who is responsible to have these agreements recorded and reported to the State Board of Accounts, and if not who would ultimately be responsible?

Answer #18: This is not dictated by statute and so the county should have a policy in place for the process and responsibility.

Question #19: Our county recorder charges other county offices fees when there are documents that must be recorded, such as inter local agreements, which requires some of these offices to budget for these fees. Is there a statute, rule, or guideline that would exempt county departments and offices from having to pay recording fees to the county recorder?

Answer #19: No. Exceptions may be found under IC 36-2-7-10(g).

Question #20: We have over \$22,000 in or county user fee fund. We pay \$4 per paid ticket to Towns, Sheriff, DNR, State Police. What can I do with the rest of this money? The money comes from the clerk monthly. We have an excess built up.

Answer #20: These monies are collected from fees that are to be used for specific purposes. IC 33-37-8-6(a) states; "Upon receipt of monthly claims submitted on oath to the fiscal body by a program listed in subsection 5(b) of this chapter, the county fiscal body shall appropriate from the county fund to the program or fund the amount collected for the program."

So there is no excess. It remains in this fund until claimed.

Question #21: If a county has a contract employee should the county be paying his/her expenses for items such as a cell phone and the monthly bill, business cards, registration fees to conferences such as the county commissioners conference?

Answer #21: A county should not pay a contractor's personal bills through the county's claims system.

Any part of a purchase of service should be based on your county's policy on purchase of service. Contracts should be clear, well defined and specific as to what costs will be reimbursed and documentation required for reimbursement. The documentation should be able to clearly support that any reimbursement was for county business purposes only.

Question #22: Does the county auditor's office need to send to the Attorney General an annual unclaimed property reports? If so, what property are we turning into the Attorney General?

Answer #22: If you have abandoned property yes you do.

IC 32-24-1-20(c) states: Property that is held, issued or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property ...for property held by a state or other government, governmental subdivision or agency...1 year after the property becomes distributable."

This would include warrants returned to you or outstanding for money that you are holding and distributing that belongs to someone else, such as tax distributions. However, due diligence should be applied before the funds are turned over.

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RATES FOR LEGAL ADVERTISING

Effective January 1, 2012

The following rates, effective January 1, 2012, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(3). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. After December 31, 2009 a 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.

5 Pica 8 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2274	0.3398	0.4537	0.5673
7.5	0.2123	0.3172	0.4235	0.5294
8	0.1990	0.2973	0.3970	0.4964
9	0.1769	0.2643	0.3529	0.4412
10	0.1592	0.2379	0.3176	0.3971
12	0.1327	0.1982	0.2647	0.3309
Rate/Square	5.85	8.74	11.67	14.59

5 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2339	0.3494	0.4665	0.5833
7.5	0.2183	0.3261	0.4354	0.5444
8	0.2046	0.3057	0.4082	0.5104
9	0.1819	0.2718	0.3629	0.4537
10	0.1637	0.2446	0.3266	0.4083
12	0.1364	0.2038	0.2721	0.3402
Rate/Square	5.85	8.74	11.67	14.59

6 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2507	0.3746	0.5001	0.6253
7.5	0.2340	0.3496	0.4668	0.5836
8	0.2194	0.3278	0.4376	0.5471
9	0.1950	0.2913	0.3890	0.4863
10	0.1755	0.2622	0.3501	0.4377
12	0.1463	0.2185	0.2918	0.3648
Rate/Square	5.85	8.74	11.67	14.59

6 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2539	0.3794	0.5065	0.6333
7.5	0.2370	0.3541	0.4728	0.5911
8	0.2222	0.3319	0.4432	0.5541
9	0.1975	0.2951	0.3940	0.4926
10	0.1777	0.2656	0.3546	0.4433
12	0.1481	0.2213	0.2955	0.3694
Rate/Square	5.85	8.74	11.67	14.59

6 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2607	0.3896	0.5201	0.6503
7.5	0.2434	0.3636	0.4855	0.6069
8	0.2282	0.3409	0.4551	0.5690
9	0.2028	0.3030	0.4046	0.5058
10	0.1825	0.2727	0.3641	0.4552
12	0.1521	0.2272	0.3034	0.3793
Rate/Square	5.85	8.74	11.67	14.59

6 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2640	0.3943	0.5266	0.6583
7.5	0.2464	0.3681	0.4914	0.6144
8	0.2310	0.3451	0.4607	0.5760
9	0.2053	0.3067	0.4095	0.5120
10	0.1848	0.2760	0.3686	0.4608
12	0.1540	0.2300	0.3072	0.3840
Rate/Square	5.85	8.74	11.67	14.59

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6 Pica 9 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.2708	0.4045	0.5402	0.6753
7.5	0.2527	0.3776	0.5041	0.6303
8	0.2369	0.3540	0.4726	0.5909
9	0.2106	0.3146	0.4201	0.5252
10	0.1895	0.2832	0.3781	0.4727
12	0.1580	0.2360	0.3151	0.3939
Rate/Square	5.85	8.74	11.67	14.59

7 Pica Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.2808	0.4195	0.5602	0.7003
7.5	0.2621	0.3916	0.5228	0.6536
8	0.2457	0.3671	0.4901	0.6128
9	0.2184	0.3263	0.4357	0.5447
10	0.1966	0.2937	0.3921	0.4902
12	0.1638	0.2447	0.3268	0.4085
Rate/Square	5.85	8.74	11.67	14.59

7 Pica 1 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.2840	0.4243	0.5666	0.7083
7.5	0.2651	0.3960	0.5288	0.6611
8	0.2485	0.3713	0.4957	0.6198
9	0.2209	0.3300	0.4407	0.5509
10	0.1988	0.2970	0.3966	0.4958
12	0.1657	0.2475	0.3305	0.4132
Rate/Square	5.85	8.74	11.67	14.59

7 Pica 3 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.2908	0.4345	0.5802	0.7253
7.5	0.2714	0.4055	0.5415	0.6770
8	0.2545	0.3802	0.5076	0.6347
9	0.2262	0.3379	0.4512	0.5641
10	0.2036	0.3042	0.4061	0.5077
12	0.1697	0.2535	0.3384	0.4231
Rate/Square	5.85	8.74	11.67	14.59

7 Pica 6 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.3009	0.4495	0.6002	0.7503
7.5	0.2808	0.4195	0.5602	0.7003
8	0.2633	0.3933	0.5252	0.6566
9	0.2340	0.3496	0.4668	0.5836
10	0.2106	0.3146	0.4201	0.5252
12	0.1755	0.2622	0.3501	0.4377
Rate/Square	5.85	8.74	11.67	14.59

9 Pica Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.3610	0.5394	0.7202	0.9004
7.5	0.3370	0.5034	0.6722	0.8404
8	0.3159	0.4720	0.6302	0.7879
9	0.2808	0.4195	0.5602	0.7003
10	0.2527	0.3776	0.5041	0.6303
12	0.2106	0.3146	0.4201	0.5252
Rate/Square	5.85	8.74	11.67	14.59

9 Pica 4 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.3743	0.5592	0.7466	0.9334
7.5	0.3493	0.5219	0.6968	0.8712
8	0.3275	0.4893	0.6533	0.8167
9	0.2911	0.4349	0.5807	0.7260
10	0.2620	0.3914	0.5226	0.6534
12	0.2183	0.3262	0.4355	0.5445
Rate/Square	5.85	8.74	11.67	14.59

9 Pica 5 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.3779	0.5646	0.7538	0.9424
7.5	0.3527	0.5269	0.7036	0.8796
8	0.3306	0.4940	0.6596	0.8246
9	0.2939	0.4391	0.5863	0.7330
10	0.2645	0.3952	0.5277	0.6597
12	0.2204	0.3293	0.4397	0.5498
Rate/Square	5.85	8.74	11.67	14.59

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9 Pica 6 Point Column					9 Pica 9 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.3811	0.5693	0.7602	0.9504	7	0.3911	0.5843	0.7802	0.9754
7.5	0.3557	0.5314	0.7095	0.8871	7.5	0.3650	0.5454	0.7282	0.9104
8	0.3335	0.4982	0.6652	0.8316	8	0.3422	0.5113	0.6827	0.8535
9	0.2964	0.4428	0.5913	0.7392	9	0.3042	0.4545	0.6068	0.7587
10	0.2668	0.3985	0.5322	0.6653	10	0.2738	0.4090	0.5462	0.6828
12	0.2223	0.3321	0.4435	0.5544	12	0.2282	0.3409	0.4551	0.5690
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

9 Pica 10 Point Column					10 Pica Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.3943	0.5891	0.7866	0.9834	7	0.4011	0.5993	0.8002	1.0005
7.5	0.3680	0.5499	0.7342	0.9179	7.5	0.3744	0.5594	0.7469	0.9338
8	0.3450	0.5155	0.6883	0.8605	8	0.3510	0.5244	0.7002	0.8754
9	0.3067	0.4582	0.6118	0.7649	9	0.3120	0.4661	0.6224	0.7781
10	0.2760	0.4124	0.5506	0.6884	10	0.2808	0.4195	0.5602	0.7003
12	0.2300	0.3437	0.4589	0.5737	12	0.2340	0.3496	0.4668	0.5836
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

10 Pica 1 Point Column					10 Pica 6 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.4044	0.6041	0.8066	1.0085	7	0.4212	0.6293	0.8402	1.0505
7.5	0.3774	0.5638	0.7529	0.9412	7.5	0.3931	0.5873	0.7842	0.9804
8	0.3538	0.5286	0.7058	0.8824	8	0.3686	0.5506	0.7352	0.9192
9	0.3145	0.4699	0.6274	0.7844	9	0.3276	0.4894	0.6535	0.8170
10	0.2830	0.4229	0.5646	0.7059	10	0.2948	0.4405	0.5882	0.7353
12	0.2359	0.3524	0.4705	0.5883	12	0.2457	0.3671	0.4901	0.6128
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

10 Pica 11 Point Column					11 Pica Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.4380	0.6545	0.8506	1.0925	7	0.4413	0.6592	0.8803	1.1005
7.5	0.4088	0.6108	0.7939	1.0197	7.5	0.4118	0.6153	0.8216	1.0271
8	0.3833	0.5726	0.7443	0.9559	8	0.3861	0.5768	0.7702	0.9629
9	0.3407	0.5090	0.6616	0.8497	9	0.3432	0.5127	0.6846	0.8559
10	0.3066	0.4581	0.5954	0.7647	10	0.3089	0.4615	0.6162	0.7704
12	0.2555	0.3818	0.4962	0.6373	12	0.2574	0.3846	0.5135	0.6420
Rate/Square	5.85	8.74	11.36	14.59	Rate/Square	5.85	8.74	11.67	14.59

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11 Pica 3 Point Column					11 Pica 8 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.4513	0.6742	0.9003	1.1255	7	0.4681	0.6994	0.9339	1.1675
7.5	0.4212	0.6293	0.8402	1.0505	7.5	0.4369	0.6528	0.8716	1.0897
8	0.3949	0.5900	0.7877	0.9848	8	0.4096	0.6120	0.8171	1.0216
9	0.3510	0.5244	0.7002	0.8754	9	0.3641	0.5440	0.7263	0.9081
10	0.3159	0.4720	0.6302	0.7879	10	0.3277	0.4896	0.6537	0.8173
12	0.2633	0.3933	0.5252	0.6566	12	0.2731	0.4080	0.5448	0.6811
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

12 Pica 5 Point Column					13 Pica 2 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.4982	0.7443	0.9939	1.2426	7	0.5283	0.7893	1.0539	1.3176
7.5	0.4650	0.6947	0.9276	1.1597	7.5	0.4931	0.7367	0.9836	1.2298
8	0.4359	0.6513	0.8696	1.0872	8	0.4623	0.6906	0.9222	1.1529
9	0.3875	0.5789	0.7730	0.9664	9	0.4109	0.6139	0.8197	1.0248
10	0.3488	0.5210	0.6957	0.8698	10	0.3698	0.5525	0.7377	0.9223
12	0.2906	0.4342	0.5798	0.7248	12	0.3082	0.4604	0.6148	0.7686
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

13 Pica 6 Point Column					13 Pica 7 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.5415	0.8091	1.0803	1.3506	7	0.5448	0.8139	1.0867	1.3586
7.5	0.5054	0.7551	1.0083	1.2606	7.5	0.5084	0.7596	1.0143	1.2680
8	0.4739	0.7079	0.9453	1.1818	8	0.4767	0.7121	0.9509	1.1888
9	0.4212	0.6293	0.8402	1.0505	9	0.4237	0.6330	0.8452	1.0567
10	0.3791	0.5664	0.7562	0.9454	10	0.3813	0.5697	0.7607	0.9510
12	0.3159	0.4720	0.6302	0.7879	12	0.3178	0.4748	0.6339	0.7925
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

14 Pica 1 Point Column					14 Pica 7 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.5648	0.8438	1.1267	1.4086	7	0.5849	0.8738	1.1667	1.4587
7.5	0.5272	0.7876	1.0516	1.3147	7.5	0.5459	0.8155	1.0890	1.3614
8	0.4942	0.7384	0.9859	1.2326	8	0.5118	0.7646	1.0209	1.2763
9	0.4393	0.6563	0.8763	1.0956	9	0.4549	0.6796	0.9075	1.1345
10	0.3954	0.5907	0.7887	0.9861	10	0.4094	0.6117	0.8167	1.0211
12	0.3295	0.4922	0.6573	0.8217	12	0.3412	0.5097	0.6806	0.8509
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

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and Uniform Compliance Guidelines**

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January 2012

15 Pica 4 Point Column					17 Pica 8 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.6150	0.9187	1.2268	1.5337	7	0.7088	1.0590	1.4140	1.7678
7.5	0.5740	0.8575	1.1450	1.4315	7.5	0.6616	0.9884	1.3197	1.6500
8	0.5381	0.8039	1.0734	1.3420	8	0.6202	0.9266	1.2373	1.5468
9	0.4783	0.7146	0.9541	1.1929	9	0.5513	0.8237	1.0998	1.3750
10	0.4305	0.6431	0.8587	1.0736	10	0.4962	0.7413	0.9898	1.2375
12	0.3587	0.5359	0.7156	0.8947	12	0.4135	0.6177	0.8248	1.0312
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

20 Pica 4 Point Column					20 Pica 5 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.8155	1.2184	1.6269	2.0339	7	0.8191	1.2238	1.6341	2.0429
7.5	0.7612	1.1372	1.5184	1.8983	7.5	0.7645	1.1422	1.5251	1.9067
8	0.7136	1.0661	1.4235	1.7797	8	0.7167	1.0708	1.4298	1.7876
9	0.6343	0.9476	1.2653	1.5819	9	0.6371	0.9518	1.2709	1.5889
10	0.5709	0.8529	1.1388	1.4238	10	0.5734	0.8567	1.1438	1.4301
12	0.4757	0.7107	0.9490	1.1865	12	0.4778	0.7139	0.9532	1.1917
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

21 Pica 6 Point Column					22 Pica 9 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.8625	1.2885	1.7205	2.1510	7	0.9126	1.3634	1.8205	2.2760
7.5	0.8050	1.2026	1.6058	2.0076	7.5	0.8518	1.2725	1.6992	2.1243
8	0.7547	1.1275	1.5054	1.8821	8	0.7985	1.1930	1.5930	1.9915
9	0.6708	1.0022	1.3382	1.6730	9	0.7098	1.0605	1.4160	1.7703
10	0.6037	0.9020	1.2043	1.5057	10	0.6388	0.9544	1.2744	1.5932
12	0.5031	0.7516	1.0036	1.2547	12	0.5324	0.7953	1.0620	1.3277
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

30 Pica 10 Point Column					31 Pica 1 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.2367	1.8477	2.4671	3.0844	7	1.2468	1.8627	2.4871	3.1094
7.5	1.1543	1.7245	2.3026	2.8788	7.5	1.1636	1.7385	2.3213	2.9021
8	1.0821	1.6167	2.1587	2.6989	8	1.0909	1.6298	2.1762	2.7207
9	0.9619	1.4371	1.9189	2.3990	9	0.9697	1.4487	1.9344	2.4184
10	0.8657	1.2934	1.7270	2.1591	10	0.8727	1.3039	1.7410	2.1766
12	0.7214	1.0778	1.4391	1.7992	12	0.7273	1.0866	1.4508	1.8138
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

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