

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

Volume No. 296, Page 1

March 2012

Items to Remember

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))

April

- 6 Good Friday - Legal Holiday (IC 1-1-9-1)
- 15 Last day to make pension report and payment for first quarter by townships participating in PERF.
- 30 Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.
- 30 Last day to make report for first quarter to the Department of Workforce Development.
- 30 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))

May

- 28 Memorial Day - Legal Holiday (IC 1-1-9-1)
- 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))
- 31: On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications) the township shall certify to the county treasurer a list of the names and addresses of each person who has money due from the township. (IC 6-1.1-22-14)

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume No. 296, Page 2

March 2012

ASSIGNMENT OF WAGES

IC 22-2-6-2 states:

"(a) Any assignment of the wages of an employee is valid only if all of the following conditions are satisfied:

- (1) The assignment is:
 - (A) in writing;
 - (B) signed by the employee personally;
 - (C) by its terms revocable at any time by the employee upon written notice to the employer; and
 - (D) agreed to in writing by the employer.
- (2) An executed copy of the assignment is delivered to the employer within ten (10) days after its execution.
- (3) The assignment is made for a purpose described in subsection (b).
 - (b) A wage assignment under this section may be made for the purpose of paying any of the following:
 - (1) Premium on a policy of insurance obtained for the employee by the employer.
 - (2) Pledge or contribution of the employee to a charitable or nonprofit organization.
 - (3) Purchase price of bonds or securities, issued or guaranteed by the United States.
 - (4) Purchase price of shares of stock, or fractional interests therein, of the employing company, or of a company owning the majority of the issued and outstanding stock of the employing company, whether purchased from such company, in the open market or otherwise. However, if such shares are to be purchased on installments pursuant to a written purchase agreement, the employee has the right under the purchase agreement at any time before completing purchase of such shares to cancel said agreement and to have repaid promptly the amount of all installment payments which theretofore have been made.
 - (5) Dues to become owing by the employee to a labor organization of which the employee is a member.
 - (6) Purchase price of merchandise sold by the employer to the employee, at the written request of the employee.
 - (7) Amount of a loan made to the employee by the employer and evidenced by a written instrument executed by the employee subject to the amount limits set forth in section 4(c) of this chapter.
 - (8) Contributions, assessments, or dues of the employee to a hospital service or a surgical or medical expense plan or to an employees' association, trust, or plan existing for the purpose of paying pensions or other benefits to said employee or to others designated by the employee.
 - (9) Payment to any credit union, nonprofit organizations, or associations of employees of such employer organized under any law of this state or of the United States.
 - (10) Payment to any person or organization regulated under the Uniform Consumer Credit Code (IC 24-4.5) for deposit or credit to the employee's account by electronic transfer or as otherwise designated by the employee.
 - (11) Premiums on policies of insurance and annuities purchased by the employee on the employee's life
 - (12) The purchase price of shares or fractional interest in shares in one (1) or more mutual funds.
 - (13) A judgment owed by the employee if the payment:
 - (A) is made in accordance with an agreement between the employee and the creditor; and
 - (B) is not a garnishment under IC 34-25-3."

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume No. 296, Page 3

March 2012

ENCUMBERED APPROPRIATIONS

When purchase orders or contracts have been written during the year for the necessary purchases and payments of the township and such purchase orders have been entered in the Financial and Appropriation Ledger to encumber a sufficient amount of the proper appropriation to provide for payment when due, a permissible procedure is available to carry forward to the next budget year any amounts so encumbered which have not been liquidated as of December 31. Any such encumbrances carried forward must be for the exact amount of the purchase orders encumbered and shall be carried to the object account (i.e. personal services, supplies, other services and charges, capital outlays, etc.) in the ledger for the new budget year as that in which they appeared for the year ending on December 31. When carried forward, these amounts should be entered individually on each of the object accounts affected and in total as an opening entry separate from the next annual appropriation amount. The total amount of encumbered appropriations carried forward for any fund must not exceed the fund balance as of December 31 or otherwise will cause a funding difficulty during the new budget year.

Liquidation of the amounts carried forward must be made individually for each purchase order or contract encumbered when payment of the claim is entered on the record following receipt of the items purchased. If the vendor's claim for payment of a specific purchase is found to be less than the amount of the encumbrance carried forward, the balance of such encumbrance may not be used to authorize payment of any other claim. Such balance, must be liquidated at the time of liquidating either the purchase order or contract or permitted to expire at the close of the budget year. If for some reason the amount of the claim for payment is greater than the encumbered amount carried forward, the balance must be charged against the available appropriation for the same purpose from the current budget or an additional appropriation obtained for that specific purpose.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume No. 296, Page 4

March 2012

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					5 Pica 10 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2274	0.3398	0.4537	0.5673	7	0.2339	0.3494	0.4665	0.5833
7.5	0.2123	0.3172	0.4235	0.5294	7.5	0.2183	0.3261	0.4354	0.5444
8	0.1990	0.2973	0.3970	0.4964	8	0.2046	0.3057	0.4082	0.5104
9	0.1769	0.2643	0.3529	0.4412	9	0.1819	0.2718	0.3629	0.4537
10	0.1592	0.2379	0.3176	0.3971	10	0.1637	0.2446	0.3266	0.4083
12	0.1327	0.1982	0.2647	0.3309	12	0.1364	0.2038	0.2721	0.3402
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

6 Pica 3 Point Column					6 Pica 4 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2507	0.3746	0.5001	0.6253	7	0.2539	0.3794	0.5065	0.6333
7.5	0.2340	0.3496	0.4668	0.5836	7.5	0.2370	0.3541	0.4728	0.5911
8	0.2194	0.3278	0.4376	0.5471	8	0.2222	0.3319	0.4432	0.5541
9	0.1950	0.2913	0.3890	0.4863	9	0.1975	0.2951	0.3940	0.4926
10	0.1755	0.2622	0.3501	0.4377	10	0.1777	0.2656	0.3546	0.4433
12	0.1463	0.2185	0.2918	0.3648	12	0.1481	0.2213	0.2955	0.3694
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

6 Pica 6 Point Column					6 Pica 7 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2607	0.3896	0.5201	0.6503	7	0.2640	0.3943	0.5266	0.6583
7.5	0.2434	0.3636	0.4855	0.6069	7.5	0.2464	0.3681	0.4914	0.6144
8	0.2282	0.3409	0.4551	0.5690	8	0.2310	0.3451	0.4607	0.5760
9	0.2028	0.3030	0.4046	0.5058	9	0.2053	0.3067	0.4095	0.5120
10	0.1825	0.2727	0.3641	0.4552	10	0.1848	0.2760	0.3686	0.4608
12	0.1521	0.2272	0.3034	0.3793	12	0.1540	0.2300	0.3072	0.3840
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume No. 296, Page 5

March 2012

6 Pica 9 Point Column					7 Pica Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2708	0.4045	0.5402	0.6753	7	0.2808	0.4195	0.5602	0.7003
7.5	0.2527	0.3776	0.5041	0.6303	7.5	0.2621	0.3916	0.5228	0.6536
8	0.2369	0.3540	0.4726	0.5909	8	0.2457	0.3671	0.4901	0.6128
9	0.2106	0.3146	0.4201	0.5252	9	0.2184	0.3263	0.4357	0.5447
10	0.1895	0.2832	0.3781	0.4727	10	0.1966	0.2937	0.3921	0.4902
12	0.1580	0.2360	0.3151	0.3939	12	0.1638	0.2447	0.3268	0.4085
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

7 Pica 1 Point Column					7 Pica 3 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2840	0.4243	0.5666	0.7083	7	0.2908	0.4345	0.5802	0.7253
7.5	0.2651	0.3960	0.5288	0.6611	7.5	0.2714	0.4055	0.5415	0.6770
8	0.2485	0.3713	0.4957	0.6198	8	0.2545	0.3802	0.5076	0.6347
9	0.2209	0.3300	0.4407	0.5509	9	0.2262	0.3379	0.4512	0.5641
10	0.1988	0.2970	0.3966	0.4958	10	0.2036	0.3042	0.4061	0.5077
12	0.1657	0.2475	0.3305	0.4132	12	0.1697	0.2535	0.3384	0.4231
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

7 Pica 6 Point Column					9 Pica Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.3009	0.4495	0.6002	0.7503	7	0.3610	0.5394	0.7202	0.9004
7.5	0.2808	0.4195	0.5602	0.7003	7.5	0.3370	0.5034	0.6722	0.8404
8	0.2633	0.3933	0.5252	0.6566	8	0.3159	0.4720	0.6302	0.7879
9	0.2340	0.3496	0.4668	0.5836	9	0.2808	0.4195	0.5602	0.7003
10	0.2106	0.3146	0.4201	0.5252	10	0.2527	0.3776	0.5041	0.6303
12	0.1755	0.2622	0.3501	0.4377	12	0.2106	0.3146	0.4201	0.5252
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

9 Pica 4 Point Column					9 Pica 5 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.3743	0.5592	0.7466	0.9334	7	0.3779	0.5646	0.7538	0.9424
7.5	0.3493	0.5219	0.6968	0.8712	7.5	0.3527	0.5269	0.7036	0.8796
8	0.3275	0.4893	0.6533	0.8167	8	0.3306	0.4940	0.6596	0.8246
9	0.2911	0.4349	0.5807	0.7260	9	0.2939	0.4391	0.5863	0.7330
10	0.2620	0.3914	0.5226	0.6534	10	0.2645	0.3952	0.5277	0.6597
12	0.2183	0.3262	0.4355	0.5445	12	0.2204	0.3293	0.4397	0.5498
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume No. 296, Page 6

March 2012

9 Pica 6 Point Column					9 Pica 9 Point Column				
Type Size	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	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

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume No. 296, Page 7

March 2012

11 Pica 3 Point Column					11 Pica 8 Point Column				
Type Size	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	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

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

Volume No. 296, Page 8

March 2012

15 Pica 4 Point Column					17 Pica 8 Point Column				
Type Size	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	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