

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

Volume 303

November 2013

ITEMS TO REMEMBER

December

- 1 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 Trustee shall certify the name and address of each person who has money due the person from the township to the County Treasurer. (IC 6-1.1-22-14 (a))
- 25 Legal Holiday – Christmas Day (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))

January

- 1 Legal Holiday – New Year's Day (IC 1-1-9-1)

Set up the Financial and Appropriation Record for the year 2014, by bringing forward the fund (cash) balances at the close of the year 2013 and entering appropriations as finally adopted and approved.
- 7 The township board shall meet on the first Tuesday after the first Monday in January to elect one member as chairman and one member as secretary for the year. (IC 36-6-6-7(a))
- 7-31 After the first Monday and on or before the last day of January, 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 township board of finance shall do the following at the meeting:
 - (1) Review the report.
 - (2) Review the overall investment policy of the township.
(IC 5-13-7-6, IC 5-13-7-7)

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ITEMS TO REMEMBER
(Continued)

January

- 20 Legal Holiday – Martin Luther King, Jr.'s Birthday (IC 1-1-9-1)
- 31 Last day to prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents in the township, and the respective duties and compensation of each, and file in the office of the state examiner of the state board of accounts. The report must also indicate whether the township offers a health plan, a pension, and other benefits to full-time and part-time employees. The certification must be filed electronically in the manner prescribed under IC 5-14-3.8-7. (IC 5-11-13-1(a))
- Last day to provide each employee with a W-2.
- Last day to file Employer's Quarterly Federal Tax Return (Form 941) with the Internal Revenue Service for federal and social security taxes for the fourth quarter.
- Last day to file quarterly reports with the Indiana Department of Workforce Development for the quarter ending December 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))

February

- 12 Legal Holiday – Abraham Lincoln's Birthday (IC 1-1-9-1)
- 17 Legal Holiday – George Washington's Birthday (IC 1-1-9-1)
- 18 Last day for the meeting of the township board to consider and approve, in whole or in part, the annual report of the trustee presented under IC 36-6-4-12. (on or before the third Tuesday after the first Monday in February) (IC 36-6-6-9(a))
- Last day for the trustee to file a copy of the annual report, as approved by the township board, together with the 2013 vouchers, in the county auditor's office (within ten (10) days after the meeting of the township board). (IC 36-6-4-12(d))
- Within four (4) weeks after the third Tuesday following the first Monday in January, the trustee shall publish the abstract prescribed by IC 36-6-4-13(a) in accordance with IC 5-3-1. The abstract 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 legislative body has a copy of the report that is available for inspection by any taxpayer of the township. (IC 36-6-4-13(b))

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ITEMS TO REMEMBER
(Continued)

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))

March

- 1 Last day to prepare, verify, and file the 2013 Annual Report with the State Board of Accounts (not later than sixty (60) days after the close of each fiscal year). The report must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7. (IC 5-11-1-4(a))

FORMS PRESCRIBED BY THE STATE BOARD OF ACCOUNTS

Some computer hardware, software and application systems can produce exact replicas of the forms prescribed by the State Board of Accounts. Additionally, some of the prescribed forms are currently replicated on preformatted computer paper.

The State Board of Accounts prescribes the required accounting system forms, but does not specify the source from which the forms must be obtained. Therefore, the State Board of Accounts will not take exception to the use of forms which provide exact replications of the prescribed forms created by computer printer or utilizing computer paper. (All prenumbered forms must still be serially prenumbered by the printing supplier prior to delivery to the township). These exact replications must be identical to the prescribed forms in format, titles and locations of data. These exact replications of prescribed forms are not required to be submitted to the State Board of Accounts for approval and each form should be identified as "PRESCRIBED BY THE STATE BOARD OF ACCOUNTS".

The use of computer generated prescribed forms should be brought to the attention of the Field Examiners during the next regularly scheduled audit. The forms and the computer system generating the forms are subject to a technical computer audit based upon the results of the Field Examiners' risk assessment.

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RECORD OF HOURS WORKED

IC 5-11-9-4(b) states in part, “. . . records be maintained showing which hours were worked each day by officers and employees . . . employed . . . in more than one (1) position by the same public agency . . .”

The requirement may be accomplished by preparing an endorsement on the payroll claim form showing the general work schedule and listing those specific employees who worked hours different from that general work schedule. Each person responsible for employees' attendance at a work station or for forwarding such information to the payroll department will be responsible for preparing such endorsement on the payroll claim for his or her office, department, or other work attendance area.

Another alternative is to add a statement on each Employee's Service Record, General Form 99A and/or Employee's Earnings Record, General Form 99B indicating the hours to be worked daily by that employee or official.

Please continue using your current payroll claim, service record and earnings record forms with the foregoing suggested additions.

ENCUMBERED APPROPRIATIONS

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

Those items under purchase order or contract are to be added for each appropriation account and the total carried to the new 2014 corresponding account. The actual unpaid amount of the purchase orders or contracts should be totaled and shown as a separate amount on the appropriation ledger sheet for 2014, with proper explanation, and added to the 2014 appropriation for the same purpose. By properly carrying out this procedure, the 2014 budget will not be expected to stand any expense not anticipated in making the budget.

We suggest the trustee make a listing of these encumbered items and make it part of the township board minutes.

CERTIFICATION OF NAMES AND ADDRESSES TO THE COUNTY TREASURER

IC 6-1.1-22-14(a) requires the trustee to certify the name and address of each person who has money due the person from the township to the treasurer of the county in which the township is located 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).

This report should not be confused with the Report of Names, Addresses, Duties and Compensation of Public Employees (Annual Personnel Report - Form 100R) required by IC 5-11-13.

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GARNISHMENT OF SALARIES AND WAGES

IC 24-4.5-5-105 limits the maximum amount which may be subjected to garnishment and states in part:

“(5) An employer who is required to make deductions from an individual’s disposable earnings pursuant to a garnishment order or series of orders arising out of the same judgment debt (excluding a judgment for payment of child support) may collect, as a fee to compensate the employer for making these deductions, an amount equal to the greater of twelve dollars (\$12) or three percent (3%) of the total amount required to be deducted by the garnishment order or series of orders arising out of the same judgment debt. If the employer chooses to impose a fee, the fee shall be allocated as follows: (a) One-half (1/2) of the fee shall be borne by the debtor, and that amount may be deducted by the employer directly from the employee’s disposable earnings. (b) One-half (1/2) of the fee shall be borne by the creditor, and that amount may be retained by the employer from the amount otherwise due the creditor. The deductions made under this subsection for a collection fee do not increase the amount of the judgment debt for which the fee is collected for the purpose of calculating or collecting judgment interest. This fee may be collected by an employer only once for each garnishment order or series of orders arising out of the same judgment debt. The employer may collect the entire fee from one (1) or more of the initial deductions from the employee’s disposable earnings. Alternatively, the employer may collect the fee ratably over the number of pay periods during which deductions from the employee’s disposable earnings are required.

(6) The deduction of the garnishment collection fee under subsections (5)(a) or subsection (7) is not an assignment of wages under IC 22-2-6.

(7) An employer who is required to make a deduction from an individual’s disposable earnings in accordance with a judgment for payment of child support may collect a fee of two dollars (\$2) each time the employer is required to make the deduction. The fee may be deducted by the employer from the individual’s disposable earnings each time the employer makes the deduction for support. If the employer elects to deduct such a fee, the amount to be deducted for the payment of support must be reduced accordingly if necessary to avoid exceeding the maximum amount permitted to be deducted under subsection (3).

(8) A support withholding order takes priority over a garnishment order irrespective of their dates of entry or activation. If a person is subject to a support withholding order and a garnishment order, the garnishment order shall be honored only to the extent that disposable earnings withheld under the support withholding order do not exceed the maximum amount subject to garnishment as computed under subsection (2).”

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FILING OF ANNUAL REPORT AND VOUCHERS IN THE COUNTY AUDITOR'S OFFICE

IC 36-6-6-9(a) requires the township board to meet on or before the third Tuesday after the first Monday in February of each year. At this meeting it shall consider and approve, in whole or in part, the annual report of the executive presented under IC 36-6-4-12.

IC 36-6-4-12(a) requires at the annual meeting of the township board under IC 36-6-6-9 the trustee shall present a complete report of all receipts and expenditures of the preceding calendar year, including the balance to the credit of each fund controlled by the trustee. Most trustees use the State Board of Account's Annual Financial Report required by IC 5-11-1-4 as the report required by IC 36-6-4-12(a) but it is not required.

IC 36-6-4-12(d) requires the trustee to file a copy of the report required by IC 36-6-4-12(a) and its accompanying vouchers, in the county auditor's office within ten (10) days after the township board's action under IC 36-6-6-9.

The township board may, for the benefit of the township, bring a civil action against the trustee if the trustee fails to file the report within ten (10) days after the township board's action. The township board may recover five dollars (\$5) for each day beyond the time limit for filing the report, until the report is filed.

IC 36-6-4-13(a) requires that when the trustee prepares the annual report required by IC 36-6-4-12, the trustee shall also prepare, on forms prescribed by the state board of accounts, an abstract of receipts and expenditures. This prescribed abstract of receipts and expenditures is contained in the State Board of Account's Annual Financial Report required by IC 5-11-1-4.

IC 36-6-4-13(b) requires that within four (4) weeks after the third Tuesday following the first Monday in January, the trustee shall publish the abstract prescribed by IC 36-6-4-13(a) in accordance with IC 5-3-1. The abstract 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.

IC 36-6-4-13(c) states that a trustee who fails to comply with IC 36-6-4-13 commits a Class C infraction.

IC 36-6-4-12(d) requires the filing of the report required by IC 36-6-4-12(a) and the vouchers in the county auditor's office within ten days of the meeting required by IC 36-6-6-9. For 2014, the last day for the meeting required by IC 36-6-6-9 shall be held by February 18, 2014 (on or before the third Tuesday after the first Monday in February) which would require the report and vouchers to be required with the county auditor's office by February 28, 2014. However, IC 36-6-4-13(b) requires the trustee to publish the abstract prescribed by IC 36-6-4-13(a) by February 18, 2014 (within four (4) weeks after the third Tuesday following the first Monday in January). The abstract 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. Therefore, because IC 36-6-4-13 requires the statement be included in the report published by February 18, 2014, it is our opinion that the report and vouchers must be filed with the county auditor by February 18, 2014.

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FIRE PROTECTION CONTRACTS WITH VOLUNTEER FIRE DEPARTMENTS

IC 36-8-12-3 authorizes townships to enter into agreements with one or more volunteer fire departments that maintain adequate firefighting service for the use and operation of firefighting apparatus and equipment owned by the volunteer fire department, including the service of the operators of the apparatus and equipment.

IC 36-8-12-4 states the contract must provide an amount determined by negotiation between the township and volunteer fire department. The consideration must include the amounts the township is required to pay under IC 36-8-12 for insurance premiums and clothing, automobile, and other allowances. If the contractual agreement is properly drawn, an added benefit gained is the elimination of the problem of the township reporting clothing and auto allowances to the Internal Revenue Service and the Indiana Department of Revenue. Since the contractual payments are lump sum to the volunteer fire department, the volunteer fire department assumes the responsibility for making the payments of allowances to the volunteer firefighters and for reporting of such payments.

Year end is a good time to review existing contracts for fire protection. If renewals or changes in contracts are necessary, such renewals or changes should be made under the guidance of the township attorney. All agreements for fire protection should be in writing and the agreements must be preserved as any other public documents. There is no statutory authority to make contractual payments to volunteer fire departments unless an agreement has been entered into.

SOCIAL SECURITY TAX BASE CHANGES JANUARY 1

Unless there is a change made by Congress, the 2014 contribution rate will not change. The current rate is at a total of 15.3 percent. (6.2% employer, 6.2% employee, 1.45% for the employer's share of Medicare and 1.45% for the employees share of Medicare.)

We further understand that the maximum amount of earnings that will be subject to Social Security contributions will increase from \$113,700 to \$117,000 effective January 1, 2014.

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

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STATE BOARD OF ACCOUNTS YEAR END REPORTING

Report of Names, Addresses, Duties and Compensation of Public Employees (Annual Personnel Report - Form 100R) (IC 5-11-13)

Every township shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents in their respective offices, and the respective duties and compensation of each with the state board of accounts.

The report must indicate whether the township offers a health plan, a pension, and other benefits to full-time and part-time employees. The report must be filed electronically through the State Gateway.

The department of local government finance may not approve the budget of a township or a supplemental appropriation for a township until the township files the report for the preceding calendar year.

A report that is submitted after December 31, 2012, must include a statement by the trustee regarding whether the township has implemented a policy under IC 36-1-20.2 (nepotism) and IC 36-1-21 (contracting). If a township does not implement a nepotism and contracting policy, the department of local government finance may not approve the unit's budget or any additional appropriations for the township for the ensuing calendar year.

This report is a public record which shall be open to public inspection and examination. A trustee who fails to file this report commits a Class C infraction and is subject to removal for neglect of duty.

The total compensation paid to all employees of the township for the previous year should be reported. This includes part time, temporary, and seasonal employees. If a W2 was required to be issued, that person should be listed on the report. IRS Publication 15 has guidelines for determining if someone is an employee or a contractor. Elected officials, including board members, should be included.

For 2013, the trustee must print and sign an Attestation Statement that certifies that the data is accurate to the best of their knowledge and belief. This must be mailed to our office within five days of submitting your report via Gateway. If you resubmit your report, you must print, sign and mail a new attestation form.

Correspondence regarding the report will be sent to the email address on file in the State Gateway. If there has been a change in trustee or email address please send an email to annualreport@sboa.in.gov requesting an update of the township's contact information.

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STATE BOARD OF ACCOUNTS YEAR END REPORTING (continued)

Annual Financial Report (IC 5-11-1-4)

The state examiner shall require from every local governmental unit a financial report covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the State Gateway.

The department of local government finance may not approve the budget of a township or a supplemental appropriation for a township until the township files an annual report for the preceding calendar year.

A trustee who fails to file this report commits a Class B infraction and forfeits office.

For 2013, IC 5-11-20 requires that governmental entities include pension information on their employee retirement plans as part of the Annual Financial Report. If your township offers only the Public Employees Retirement Fund (PERF) pension you will not need to provide any additional information on the Annual Financial Report. If your township has any other pension plans where the township makes contributions to the plan or funds any part of the benefits, you will need to provide additional information on the Annual Financial Report.

Additionally for 2013, the trustee must print and sign an Attestation Statement that certifies that the data is accurate to the best of their knowledge and belief. This must be mailed to our office within five days of submitting your report via Gateway. If you resubmit your report, you must print, sign and mail a new attestation form.

Correspondence regarding the report will be sent to the email address on file in the State Gateway. If there has been a change in trustee or email address please send an email to annualreport@sboa.in.gov requesting an update of the township's contact information.

REPORTING OF ALL FUNDS ON THE ANNUAL REPORT

The township trustee shall present a complete report of all receipts and expenditures of the preceding calendar year, including the balance to the credit of each fund controlled by the trustee. If the trustee controls any money that is not included in a particular fund, then the trustee shall state all the facts concerning that money in the report.

Some funds that are often left off the Annual Financial Report are Payroll Withholding funds, Representative Payee funds and Small Claims Court funds.

UPDATE TO STATE BOARD OF ACCOUNTS CONTACT INFORMATION

Our phone number has changed. When calling our office please use 317-232-2512.



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

Changes to GASB Pension Reporting to Impact Employers in 2015

Significant pension reporting changes are coming from the Governmental Accounting Standards Board (GASB). These will affect employers participating in retirement plans administered by the Indiana Public Retirement System (INPRS). GASB Statement No. 68, Accounting and Financial Reporting for Pensions, was issued in June, 2012 and is effective for fiscal years beginning after June 15, 2014. This statement is an amendment to GASB Statement No. 27, Accounting for Pensions by State and Local Governmental Employers and GASB Statement No. 50, Pension Disclosures.

The new standards in GASB Statement No. 68 set different methods for pension funding and financial reporting. Historically, there has been a close relationship between how governments fund pensions and how they account and report information. However, the new guidance makes a clear shift from a funding-based approach to an accounting-based approach. This shift was designed to improve pension information and increase the transparency, consistency, and comparability of pension information across governments.

For GAAP basis employers, GASB Statement No. 68 will have a significant impact on financial statements. It requires GAAP basis employers to report their net pension liability (unfunded liability) in the financial statements. Calculation of pension expense will change, and deferred outflows / inflows of resources related to pensions will also need to be reflected in the financials. There will be substantial financial statement note disclosures and additional required supplementary information related to employer's participation in retirement plans administered by INPRS.

GASB Statement No. 68 doesn't apply to non-GAAP basis employers. The Indiana State Board of Accounts will provide direction with what will be required to be included with your annual financial statements.

Employers are encouraged to begin preparations for these changes. You can do so by discussing possible implications of these changes with preparers of your financial statements. Also, because GAAP basis employers' financial statements will be required to show their proportionate share of net pension liability, if applicable you may want to review debt covenants for possible violations resulting from these accounting changes.

INPRS plans to provide individual employers with their required financial reporting information and is currently analyzing the proposed changes. In early 2014, the GASB plans to issue an Implementation Guide for GASB Statement No. 68. The Implementation Guide and or the Statement may be downloaded at no charge or purchased in a hard copy format at the GASB's website www.gasb.org. After the Implementation Guide has been issued, the INPRS and SBoA plan to have additional communications with you regarding the implementation of GASB Statement No. 68.

If you have any questions, please contact Sherry Parton with the Indiana State Board of Accounts at sparton@sboa.in.gov or (317) 232-2525.

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RATES FOR LEGAL ADVERTISING

Effective January 1, 2014

The following rates, effective January 1, 2014, 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	0.2403	0.3589	0.4790	0.5988	7	0.2471	0.3690	0.4925	0.6156
7.5	0.2243	0.3349	0.4471	0.5588	7.5	0.2306	0.3444	0.4597	0.5746
8	0.2102	0.3140	0.4191	0.5239	8	0.2162	0.3229	0.4310	0.5387
9	0.1869	0.2791	0.3726	0.4657	9	0.1922	0.2870	0.3831	0.4788
10	0.1682	0.2512	0.3353	0.4191	10	0.1729	0.2583	0.3448	0.4310
12	0.1402	0.2093	0.2794	0.3493	12	0.1441	0.2152	0.2873	0.3591
Rate/Square	6.18	9.23	12.32	15.4	Rate/Square	6.18	9.23	12.32	15.4

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	0.2649	0.3956	0.5280	0.6600	7	0.2682	0.4006	0.5348	0.6684
7.5	0.2472	0.3692	0.4928	0.6160	7.5	0.2504	0.3739	0.4991	0.6239
8	0.2318	0.3461	0.4620	0.5775	8	0.2347	0.3506	0.4679	0.5849
9	0.2060	0.3077	0.4107	0.5133	9	0.2086	0.3116	0.4159	0.5199
10	0.1854	0.2769	0.3696	0.4620	10	0.1878	0.2804	0.3743	0.4679
12	0.1545	0.2308	0.3080	0.3850	12	0.1565	0.2337	0.3119	0.3899
Rate/Square	6.18	9.23	12.32	15.4	Rate/Square	6.18	9.23	12.32	15.4

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	0.2755	0.4114	0.5491	0.6864	7	0.2788	0.4165	0.5559	0.6948
7.5	0.2571	0.3840	0.5125	0.6406	7.5	0.2603	0.3887	0.5188	0.6485
8	0.2410	0.3600	0.4805	0.6006	8	0.2440	0.3644	0.4864	0.6080
9	0.2142	0.3200	0.4271	0.5339	9	0.2169	0.3239	0.4323	0.5404
10	0.1928	0.2880	0.3844	0.4805	10	0.1952	0.2915	0.3891	0.4864
12	0.1607	0.2400	0.3203	0.4004	12	0.1627	0.2429	0.3243	0.4053
Rate/Square	6.18	9.23	12.32	15.4	Rate/Square	6.18	9.23	12.32	15.4

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6 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2860	0.4272	0.5702	0.7128
7.5	0.2670	0.3987	0.5322	0.6653
8	0.2503	0.3738	0.4990	0.6237
9	0.2225	0.3323	0.4435	0.5544
10	0.2002	0.2991	0.3992	0.4990
12	0.1669	0.2492	0.3326	0.4158
Rate/Square	6.18	9.23	12.32	15.4

7 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2966	0.4430	0.5914	0.7392
7.5	0.2769	0.4135	0.5519	0.6899
8	0.2596	0.3877	0.5174	0.6468
9	0.2307	0.3446	0.4599	0.5749
10	0.2076	0.3101	0.4140	0.5174
12	0.1730	0.2584	0.3450	0.4312
Rate/Square	6.18	9.23	12.32	15.4

7 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3000	0.4481	0.5981	0.7476
7.5	0.2800	0.4182	0.5582	0.6978
8	0.2625	0.3921	0.5234	0.6542
9	0.2334	0.3485	0.4652	0.5815
10	0.2100	0.3137	0.4187	0.5234
12	0.1750	0.2614	0.3489	0.4361
Rate/Square	6.18	9.23	12.32	15.4

7 Pica 3 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3072	0.4589	0.6125	0.7656
7.5	0.2868	0.4283	0.5716	0.7146
8	0.2688	0.4015	0.5359	0.6699
9	0.2390	0.3569	0.4764	0.5955
10	0.2151	0.3212	0.4287	0.5359
12	0.1792	0.2677	0.3573	0.4466
Rate/Square	6.18	9.23	12.32	15.4

7 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3178	0.4747	0.6336	0.7920
7.5	0.2966	0.4430	0.5914	0.7392
8	0.2781	0.4154	0.5544	0.6930
9	0.2472	0.3692	0.4928	0.6160
10	0.2225	0.3323	0.4435	0.5544
12	0.1854	0.2769	0.3696	0.4620
Rate/Square	6.18	9.23	12.32	15.4

9 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3814	0.5696	0.7603	0.9504
7.5	0.3560	0.5316	0.7096	0.8870
8	0.3337	0.4984	0.6653	0.8316
9	0.2966	0.4430	0.5914	0.7392
10	0.2670	0.3987	0.5322	0.6653
12	0.2225	0.3323	0.4435	0.5544
Rate/Square	6.18	9.23	12.32	15.4

9 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3954	0.5905	0.7882	0.9852
7.5	0.3690	0.5511	0.7357	0.9196
8	0.3460	0.5167	0.6897	0.8621
9	0.3075	0.4593	0.6130	0.7663
10	0.2768	0.4134	0.5517	0.6897
12	0.2306	0.3445	0.4598	0.5747
Rate/Square	6.18	9.23	12.32	15.4

9 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3992	0.5962	0.7958	0.9948
7.5	0.3726	0.5565	0.7427	0.9284
8	0.3493	0.5217	0.6963	0.8704
9	0.3105	0.4637	0.6190	0.7737
10	0.2794	0.4173	0.5571	0.6963
12	0.2329	0.3478	0.4642	0.5803
Rate/Square	6.18	9.23	12.32	15.4

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9 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4026	0.6013	0.8026	1.0032
7.5	0.3757	0.5612	0.7491	0.9363
8	0.3523	0.5261	0.7022	0.8778
9	0.3131	0.4677	0.6242	0.7803
10	0.2818	0.4209	0.5618	0.7022
12	0.2348	0.3507	0.4682	0.5852
Rate/Square	6.18	9.23	12.32	15.4

9 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4132	0.6171	0.8237	1.0296
7.5	0.3856	0.5760	0.7688	0.9610
8	0.3615	0.5400	0.7207	0.9009
9	0.3214	0.4800	0.6406	0.8008
10	0.2892	0.4320	0.5766	0.7207
12	0.2410	0.3600	0.4805	0.6006
Rate/Square	6.18	9.23	12.32	15.4

9 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4166	0.6222	0.8304	1.0380
7.5	0.3888	0.5807	0.7751	0.9688
8	0.3645	0.5444	0.7266	0.9083
9	0.3240	0.4839	0.6459	0.8074
10	0.2916	0.4355	0.5813	0.7266
12	0.2430	0.3629	0.4844	0.6055
Rate/Square	6.18	9.23	12.32	15.4

10 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4238	0.6329	0.8448	1.0560
7.5	0.3955	0.5907	0.7885	0.9856
8	0.3708	0.5538	0.7392	0.9240
9	0.3296	0.4923	0.6571	0.8213
10	0.2966	0.4430	0.5914	0.7392
12	0.2472	0.3692	0.4928	0.6160
Rate/Square	6.18	9.23	12.32	15.4

10 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4272	0.6380	0.8516	1.0644
7.5	0.3987	0.5954	0.7948	0.9935
8	0.3738	0.5582	0.7451	0.9314
9	0.3322	0.4962	0.6623	0.8279
10	0.2990	0.4466	0.5961	0.7451
12	0.2492	0.3722	0.4967	0.6209
Rate/Square	6.18	9.23	12.32	15.4

10 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4450	0.6646	0.8870	1.1088
7.5	0.4153	0.6203	0.8279	1.0349
8	0.3893	0.5815	0.7762	0.9702
9	0.3461	0.5169	0.6899	0.8624
10	0.3115	0.4652	0.6209	0.7762
12	0.2596	0.3877	0.5174	0.6468
Rate/Square	6.18	9.23	12.32	15.4

10 Pica 11 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4628	0.6911	0.9225	1.1532
7.5	0.4319	0.6451	0.8610	1.0763
8	0.4049	0.6047	0.8072	1.0090
9	0.3599	0.5376	0.7175	0.8969
10	0.3239	0.4838	0.6458	0.8072
12	0.2699	0.4032	0.5381	0.6727
Rate/Square	6.18	9.23	12.32	15.4

11 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4661	0.6962	0.9293	1.1616
7.5	0.4351	0.6498	0.8673	1.0842
8	0.4079	0.6092	0.8131	1.0164
9	0.3626	0.5415	0.7228	0.9035
10	0.3263	0.4873	0.6505	0.8131
12	0.2719	0.4061	0.5421	0.6776
Rate/Square	6.18	9.23	12.32	15.4

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11 Pica 3 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4767	0.7120	0.9504	1.1880
7.5	0.4450	0.6646	0.8870	1.1088
8	0.4172	0.6230	0.8316	1.0395
9	0.3708	0.5538	0.7392	0.9240
10	0.3337	0.4984	0.6653	0.8316
12	0.2781	0.4154	0.5544	0.6930
Rate/Square	6.18	9.23	12.32	15.4

11 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4945	0.7386	0.9859	1.2324
7.5	0.4616	0.6894	0.9202	1.1502
8	0.4327	0.6463	0.8626	1.0783
9	0.3846	0.5745	0.7668	0.9585
10	0.3462	0.5170	0.6901	0.8626
12	0.2885	0.4309	0.5751	0.7189
Rate/Square	6.18	9.23	12.32	15.4

12 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5263	0.7861	1.0492	1.3116
7.5	0.4912	0.7337	0.9793	1.2241
8	0.4605	0.6878	0.9181	1.1476
9	0.4094	0.6114	0.8161	1.0201
10	0.3684	0.5503	0.7345	0.9181
12	0.3070	0.4585	0.6121	0.7651
Rate/Square	6.18	9.23	12.32	15.4

13 Pica 2 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5581	0.8335	1.1126	1.3908
7.5	0.5209	0.7780	1.0384	1.2980
8	0.4883	0.7294	0.9735	1.2169
9	0.4341	0.6483	0.8654	1.0817
10	0.3907	0.5835	0.7788	0.9735
12	0.3256	0.4862	0.6490	0.8113
Rate/Square	6.18	9.23	12.32	15.4

13 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5721	0.8544	1.1405	1.4256
7.5	0.5340	0.7975	1.0644	1.3306
8	0.5006	0.7476	0.9979	1.2474
9	0.4450	0.6646	0.8870	1.1088
10	0.4005	0.5981	0.7983	0.9979
12	0.3337	0.4984	0.6653	0.8316
Rate/Square	6.18	9.23	12.32	15.4

13 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5755	0.8595	1.1472	1.4340
7.5	0.5371	0.8022	1.0708	1.3384
8	0.5035	0.7521	1.0038	1.2548
9	0.4476	0.6685	0.8923	1.1154
10	0.4028	0.6016	0.8031	1.0038
12	0.3357	0.5014	0.6692	0.8365
Rate/Square	6.18	9.23	12.32	15.4

14 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5967	0.8911	1.1895	1.4868
7.5	0.5569	0.8317	1.1102	1.3877
8	0.5221	0.7798	1.0408	1.3010
9	0.4641	0.6931	0.9251	1.1564
10	0.4177	0.6238	0.8326	1.0408
12	0.3481	0.5198	0.6939	0.8673
Rate/Square	6.18	9.23	12.32	15.4

14 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.6179	0.9228	1.2317	1.5396
7.5	0.5767	0.8613	1.1496	1.4370
8	0.5406	0.8074	1.0778	1.3472
9	0.4806	0.7177	0.9580	1.1975
10	0.4325	0.6460	0.8622	1.0778
12	0.3604	0.5383	0.7185	0.8981
Rate/Square	6.18	9.23	12.32	15.4

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15 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.6496	0.9703	1.2951	1.6188
7.5	0.6063	0.9056	1.2087	1.5109
8	0.5684	0.8490	1.1332	1.4165
9	0.5053	0.7546	1.0073	1.2591
10	0.4547	0.6792	0.9066	1.1332
12	0.3790	0.5660	0.7555	0.9443
Rate/Square	6.18	9.23	12.32	15.4

17 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.7488	1.1184	1.4928	1.8660
7.5	0.6989	1.0438	1.3932	1.7416
8	0.6552	0.9786	1.3062	1.6327
9	0.5824	0.8698	1.1610	1.4513
10	0.5242	0.7829	1.0449	1.3062
12	0.4368	0.6524	0.8708	1.0885
Rate/Square	6.18	9.23	12.32	15.4

20 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8615	1.2867	1.7175	2.1468
7.5	0.8041	1.2009	1.6030	2.0037
8	0.7538	1.1259	1.5028	1.8785
9	0.6701	1.0008	1.3358	1.6698
10	0.6031	0.9007	1.2022	1.5028
12	0.5026	0.7506	1.0019	1.2523
Rate/Square	6.18	9.23	12.32	15.4

20 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8653	1.2924	1.7251	2.1564
7.5	0.8077	1.2063	1.6101	2.0126
8	0.7572	1.1309	1.5094	1.8868
9	0.6730	1.0052	1.3417	1.6772
10	0.6057	0.9047	1.2076	1.5094
12	0.5048	0.7539	1.0063	1.2579
Rate/Square	6.18	9.23	12.32	15.4

21 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.9111	1.3608	1.8163	2.2704
7.5	0.8504	1.2700	1.6952	2.1190
8	0.7972	1.1907	1.5893	1.9866
9	0.7086	1.0584	1.4127	1.7659
10	0.6378	0.9525	1.2714	1.5893
12	0.5315	0.7938	1.0595	1.3244
Rate/Square	6.18	9.23	12.32	15.4

22 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.9641	1.4399	1.9219	2.4024
7.5	0.8998	1.3439	1.7938	2.2422
8	0.8436	1.2599	1.6817	2.1021
9	0.7498	1.1199	1.4948	1.8685
10	0.6749	1.0079	1.3453	1.6817
12	0.5624	0.8399	1.1211	1.4014
Rate/Square	6.18	9.23	12.32	15.4

30 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.3065	1.9513	2.6045	3.2556
7.5	1.2194	1.8212	2.4309	3.0386
8	1.1432	1.7074	2.2790	2.8487
9	1.0162	1.5177	2.0257	2.5322
10	0.9145	1.3659	1.8232	2.2790
12	0.7621	1.1382	1.5193	1.8991
Rate/Square	6.18	9.23	12.32	15.4

31 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.3171	1.9671	2.6256	3.2820
7.5	1.2293	1.8360	2.4506	3.0632
8	1.1524	1.7212	2.2974	2.8718
9	1.0244	1.5300	2.0422	2.5527
10	0.9220	1.3770	1.8379	2.2974
12	0.7683	1.1475	1.5316	1.9145
Rate/Square	6.18	9.23	12.32	15.4

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