

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 371

January 2010

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 2009 by counties participating in Public Employees' Retirement Fund.
- 18 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)
- 25 Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 20-42-2-7) (IC 23-14-70-3)
- 29 Last day for township trustees to file annual reports and vouchers with County Auditor. [IC 36-6-4-12(d)]
- 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 2009 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 2010.

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REMINDER OF ORDER OF BUSINESS
(Continued)

February

- 12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- 16 Legal Holiday - Washington's Birthday (IC 1-1-9-1)
- 20 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 2009 Annual Financial Report with State Board of Accounts (IC 5-11-1-4)
Annual assessment period begins, 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All articles from Volumes 326 and earlier of *The County Bulletin* have now been updated and are no longer applicable; thus Volumes 326 and earlier may be deleted from your file.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

The 2010 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 2010 will be 7.65 percent (6.2% of Social Security and 1.45% Medicare).

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

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

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STATEMENT OF WAGES AND COMPENSATION

We remind County Auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19, which states:

“At its second regular meeting each year, the executive shall make an accurate statement of the county’s receipts and expenditures during the preceding calendar year. The statement must include the name of and 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.”

RATES FOR LEGAL ADVERTISING

The rates for legal advertising may change effective January 1, 2010. The General Assembly gave the newspaper or qualified publication the ability to increase rates. 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. However, the basic charges for the first insertion of a public notice in a newspaper or qualified publication may not exceed the lowest classified advertising rate charged to advertisers by the newspaper or qualified publication for comparable use of the same amount of space for other purposes and must include all multiple insertion discounts extended to the newspaper’s other advertisers.” 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 11-15)

ADVERTISING OF CLAIMS

The General Assembly amended IC 6-1.1-15-11, IC 36-2-6-3, and IC 36-2-4.5 so that claims under these codes are no longer required to be published unless it is an allowance made by the court. IC 36-2-6-3 states: “(a) This section does not apply to claims for salaries fixed in a definite amount by ordinance or statute, per diem of jurors, and salaries of officers of a court. (b) The county auditor shall publish all allowances made by courts of the county. Court allowances shall be published at least three (3) days before the issuance of warrants in payment of those allowances. Allowances subject to this section shall be published as prescribed by IC 5-3-1 except that only one (1) publication in two (2) newspapers is required. (c) A county auditor who issues warrants in payment of allowances made by a court of the county, before compliance with subsection (b), commits a Class C infraction. (d) A county auditor shall publish one (1) time in accordance with IC 5-3-1 a notice of all allowances made by a circuit or superior court. The notice must be published within sixty (60) days after the allowances are made and must state their amount, to whom they are made, and for what purpose they are made.” Further explanation and examples of court jurisdiction may be found in the Accounting and Uniform Compliance Guidelines for County Auditor.

CHANGE OF VENUE

The Clerk of the Court from which an action is transferred shall collect from the party seeking a change of venue a fee equal to that for a civil, criminal or other venuable case. The Clerk of the transferring Court shall forward the fee to the Clerk of the Court to which the action is transferred. Such fee should be placed in trust by the Clerk transferring the fee and paid out in favor of the Clerk of the Court where the case is to be venued.

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INVESTMENT CASH MANAGEMENT SYSTEM

IC 5-13-11 allows the county board of finance and county treasurers to contract with a depository for the operation of an investment cash management system. IC 5-13-11-2 states: "(a) The contract must: (1) be in writing; (2) provide for the investment of funds by the depository with the approval of the investing officer; (3) provide that the depository keep those records concerning the investment cash management system that the political subdivision would maintain for audits by the state board of accounts; (4) provide that investments will be made in accordance with this article; (5) not have a term of more than two (2) years; and (6) be awarded under the bidding provisions of IC 5-22. (b) If no designated depository whose principal office or branch is located within the political subdivision will provide an investment cash management service permitted in this chapter, then the contract for an investment cash management service must be awarded as provided in IC 5-13-8-9(c). If the investment cash management service contract is awarded to a financial institution whose principal office or branch is located outside the political subdivision, then the recipient of the contract does not constitute a designated depository of the political subdivision for purposes of investment under IC 5-13-9-3 unless it meets the limitations of IC 5-13-9-4 or IC 5-13-9-5, but does constitute a depository under this article for all other purposes."

IC 5-13-11-2.5 provides for the contract renewal and states: "(a) A contract may be renewed under this chapter if the county board of finance for a county subject to IC 5-13-7-1 or the fiscal body of a political subdivision and the investing officer of the political subdivision agree with the depository to renew the contract under the same terms or better terms as the original contract.(b) The term of a renewed contract may not be longer than the term of the original contract. (c) A contract may be renewed any number of times."

IC 5-13-11-3 provides for service charges and states: "The contract may provide for the depository to assess a service charge for its management of the investment cash management system. The service charge may be paid by direct charge to the deposit or other account or in any other manner mutually agreed upon by the investing officer and the depository."

IC 5-13-11-4 requires a monthly report of transactions and states: "The depository shall furnish the political subdivision with at least one (1) report each month of transactions concerning the investment cash management system."

IC 5-13-11-5 on interest states: "The depository shall credit any interest or other accretion from an investment to the investment account of the political subdivision. The interest or accretion becomes a part of the principal in that account."

COMMUNITY CORRECTIONS PROGRAM GRANTS

All Community Corrections program grants shall be accounted for in separate fund maintained by the County Auditor, who shall act as fiscal officer for the grant. Any project income generated by the program should be placed into a separate fund and not commingled with the grant fund. Per IC 11-12-2-2(f) appropriation is necessary.

Employees of a Community Corrections program are to be considered County employees. All claims are to be submitted to the Board of County Commissioners for approval before payment.

COUNTY USER FEE FUND

The purpose of the fund is to provide funding for various program services. IC 33-37-8-5(b) states: "The County Fund consists of the following fees collected by the Clerk under this article and by the probation department for the juvenile court under IC 31-37-9-9:

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COUNTY USER FEE FUND (Continued)

1. Pretrial Diversion Program fee (IC 33-37-4-1)
- *2. Informal Adjustment Programs fee (IC 33-37-9-9)
3. Marijuana Eradication Program fee (IC 33-37-5-7)
4. Alcohol and Drug Services Program fee (IC 33-37-5-8)
5. Law Enforcement Continuing Education Program fee (IC 33-37-5-8)
6. Deferral Program fee (IC 33-37-4-2)
7. Jury fee (IC 33-37-5-19)
8. The drug court fee (IC 33-37-5-24)
9. The reentry court fee (IC 33-23-14-12)”

*This fee is collected by the probation department and remitted to the County Auditor within thirty days after collection.

All fees collected by the Clerk of the Circuit Court are remitted to the County Auditor along with the Clerk's Monthly Report of Collections. This report contains a one – line total for all user fee collections entitled “County User Fee Fund”. The Clerk of the Circuit Court is not required to separately report each user fee collected to the County Auditor. However, we believe that to properly administer this fund, the clerk should either break out separately the fees on the Report of Collection or provide the auditor a printout showing the breakdown.

Upon receipt of monthly claims submitted on oath to the County Auditor, as secretary of the county council, by a program for which fees have been deposited in the County User Fee Fund, the county council shall appropriate from the County user Fee Fund to that program or fund. It is our audit position that each county has the option to either operate each program as a separate departmental budget within the county user fee fund or transfer the funds to separate funds for each program upon submission of verified claims by the program's director.

However, all claims submitted for Law Enforcement Continuing Education fees by the county sheriff shall be deposited in County Law Enforcement Continuing Education Fund (IC 5-2-8-1).

We encourage each Clerk of the Circuit Court who is using (or will be using) an electronic data processing system for processing receipt transactions to have each user fee identified with a monthly summary copy given to the County Auditor. This will eliminate the requirement of further claim verification by the Clerk of the Circuit Court. Otherwise, claims submitted by program department heads will have to be verified by both the County Auditor and Clerk of the Circuit Court to the individual receipts and cause numbers listed on the claims.

PUBLIC WORKS CONTRACTS-USE OF OWN WORK FORCE

The Public Works Law, IC 36-1-12-3 states: “(a) The board may purchase or lease materials in the manner provided in IC 5-22 and perform any public work, by means of its own workforce, without awarding a contract whenever the cost of that public work project is estimated to be less than one hundred thousand dollars (\$100,000). Before a board may perform any work under this section by means of its own workforce, the political subdivision or agency must have a group of employees on its staff who are capable of performing the construction, maintenance, and repair applicable to that work. For purposes of this subsection, the cost of

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PUBLIC WORKS CONTRACTS-USE OF OWN WORK FORCE (Continued)

a public work project includes the actual cost of materials, labor, equipment, rental, a reasonable rate for use of trucks and heavy equipment owned, and all other expenses incidental to the performance of the project. (b) When the project involves the rental of equipment with an operator furnished by the owner, or the installation or application of materials by the supplier of the materials, the project is considered to be a public work project and subject to this chapter. However, an annual contract may be awarded for equipment rental and materials to be installed or applied during a calendar or fiscal year if the proposed project or projects are described in the bid specifications. (c) A board of aviation commissioners or an airport authority board may purchase or lease materials in the manner provided in IC 5-22 and perform any public work by means of its own workforce and owned or leased equipment, in the construction, maintenance, and repair of any airport roadway, runway, taxiway, or aircraft parking apron whenever the cost of that public work project is estimated to be less than fifty thousand dollars (\$50,000). (d) Municipal and county hospitals must comply with this chapter for all contracts for public work that are financed in whole or in part with cumulative building fund revenue, as provided in section 1(c) of this chapter. However, if the cost of the public work is estimated to be less than fifty thousand dollars (\$50,000), as reflected in the board minutes, the hospital board may have the public work done without receiving bids, by purchasing the materials and performing the work by means of its own workforce and owned or leased equipment. (e) If a public works project involves a structure, an improvement, or a facility under the control of a department (as defined in IC 4-3-19-2(2)), the department may not artificially divide the project to bring any part of the project under this section.”

PUBLIC ACCESS COUNSELOR’S DECISION ON CERTAIN PUBLIC RECORDS

In our county bulletin dated January 2000 we stated that: “County treasures should not release anything regarding Innkeepers Tax that can be identifiable to a certain taxpayer. For example, you could say the county collected \$500,000 in Innkeepers Tax for the year but not identify each individual taxpayer and what they paid. If you only have one (1) taxpayer then you should not even give the total collected as it would obviously be the amount the one (1) taxpayer paid.” Through a 2009 informal advisory 09-INF-13, the Public Access Counselor at that time, Heather Willis Neal concurred.

Any questions you have regarding public records and disclosing information please contact the Public Access Counselor, Andrew Kossack at 317-234-0906.

COMMON CONSTRUCTION WAGE ACT

The Indiana Department of Labor is in charge of administering the Common Construction Wage Act which establishes criteria for establishing the wage rates to be paid to construction workers on Indiana’s public works. The Department of Labor has provided a synopsis of this Act which may be found at www.in.gov/dol/files/Guide_to_CCW_5-30-08.pdf

QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE

Question #1: Just what is the role of the auditor when it comes to correction of errors (Form 133s)? Are we signing it just to show we received it and are applying it? Are they to go before the PTABOA?

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)

Answer #1: Under IC 6-1.1-15-12 the auditor corrects errors for the following reasons when the auditor finds the error exists: 1. Description of the real property is in error; 2. The assessment is against the wrong person; 3. The taxes were charged more than once in the same year; 4. There was a mathematic error in calculating the taxes; or 5. There was an error carrying delinquent taxes forward. If the error is: 6. The taxes are illegal; 7. There was a mathematic error in the assessment; or 8. The taxpayer did not receive a deduction or exemption because of a state or county error, two of the following three officials must agree the correction is proper: 1. County assessor, 2. County auditor, or 3. Township assessor, if any. The PTABOA will be involved in an appeal if the assessor does not agree to the correction for reasons 6 through 8.

Question #2: If SBOA corrected our county's electronic annual report (CAR), how can we get the updated version when the audit is complete?

Answer #2: We may request your approval to make adjusting entries when compiling the financial statements. However, we don't enter these adjusting entries into the CAR. We enter them in the working papers and the final financial statements are entered into the report format.

Question #3: Our county highway is purchasing 3 new trucks. The county council agreed to loan them the \$412,000 from the CEDIT fund. They have 3 or 4 years to repay it. Can they do this? I thought funds had to be paid back by the end of the year.

Answer #3: IC 36-1-8-4 allows for temporary loans between funds by the county council. These loans must be repaid by the end of the budget year or be extended not more than 6 months beyond year end if an emergency is declared.

Question #4: Since the annual report is not due in January, did they remember to change the date for the auditor to report to the commissioners at a public meeting for parts 1 and 5?

Answer #4: IC 36-2-2-19 still requires the part 1 to be presented by the board of county commissioners at its second regular meeting of the year and publish it in accordance with IC 5-3-1.

Question #5: Our treasurer bid our cash management funds. Bank A's bid was X% interest rate plus service fees. Bank B's bid was X% interest rate with no service fees. Bank A's interest rate was slightly higher than Bank B. Our treasurer went to Bank A after bids were opened and asked them to waive the service fees. They agreed and naturally they were awarded the bid. I said he couldn't legally do that and he said it was okay because they didn't change the interest rate. I said they changed their bid. He said they didn't.

Answer #5: IC 5-13-11-2 requires bidding procedures of IC 5-22 be used to award an investment cash management contract. IC 5-22-7-11 states in part a purchasing agency may not permit changes in bid prices or other provisions of bids prejudicial to the interest of the government or fair competition. We would consider service charges to be part of the bid price as it affects the net earnings provided by the service.

Question #6: Sheriff's commissary fund detail report to county council? Yearly? Is there a code?

Answer #6: It is a semi-annual report to council and may be found under IC 36-8-10-21.

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)

- Question #7:** Are there special rules in place during election time, for working children 14-18 years old whereby special work permits are not issued by the state for them to work on Election Day? Our clerk has been doing this and we have paid the claims. Recently someone brought this to my attention. I want to make sure we are doing it right and I think she does to. Perhaps Clerks and Auditors need a memo to clarify working children.
- Answer #7:** Contact election division. There is a program dealing with children working elections and he details.
- Question #8:** Could there be some instruction on the annual report? We really struggled this year. We need to know how to classify the revenue classifications (intergovernmental, charges for services, operating revenue, etc.). We also don't know how to classify funds (special revenue, capital projects, etc.).
- Answer #8:** We understand the need for training on the CAR. We did train on the revenue accounts, expense accounts, function of government, and funds types in the spring. Look at your back to basics handout. We will try to revisit some of this in the future.
- Question #9:** A taxpayer files A 133, petition for correction of error. The petition does not get processed for an extended period of time. Is the taxpayer restricted under IC 6-1.1-26-1 to a three year limitation on a refund attributed to the correction or should the taxpayer file the 17T at the same time they file the 133 petition?
- Answer #9:** IC 6-1.1-26-1 does only allow refund to be claimed within 3 years. Therefore, we would recommend filing form 17T with the petition.
- Question #10:** Are supplies supposed to be bid?
- Answer #10:** Only if the purchase exceeds \$150,000 and a special purchasing method does not apply.
- Question #11:** What about free items that come with a supply order (candy, tools, cookies, etc.)? Should we accept these gifts? If not, what should we do with them? If we are not to accept these gifts-what about a vendor who brings us gifts at Christmas? Or a vendor who takes us to lunch or dinner?
- Answer #11:** Free items with county purchase or given by a vendor are county property upon receipt. The county may use the gift for county business or dispose of the item. See also, County Bulletin, October 2009, page 10. Lunch and dinner are personal to the employee and are not usually on county time. Therefore, you can go to lunch or dinner with anyone you choose as long as, you do not create a pecuniary interest (conflict of interest) or violate county policy.
- Question #13:** What is the State Board of Accounts opinion of us receiving gifts from supply vendors such as Quill or Office Depot? We receive items such as candy, cookies duffel bags, electronic gadgets, etc. These items are free and come with the supplies we order. These items are given to employees as prizes. This does not seem right to me.
- Answer #13:** See previous.

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)

Question #14: Where should the registration for this conference be paid from? I thought it came out of the Auditor's budget. The Clerk's registration for their meeting was accompanied by a letter that said it was to come out of unappropriated. Please clarify.

Answer #14: The meeting held by the election commission does allow for registration fees. However, for State Board of Accounts there is no such provision in the statute and so should come from appropriated.

Question #15: How does the annual report work for an outgoing Auditor? Does the incoming Auditor have to complete it? Should the outgoing Auditor come back to assist?

Answer #15: The county auditor in office during January and February will be responsible for the CAR. However, the former auditor is the one being audited and reported on. Therefore, the former auditor may want to assist in preparing the CAR.

Question #16: I understand that the council cannot appropriate funds for the recorders perpetuation fund, however if the recorder chooses to hire part-time help out of that fund who sets the compensation rate? Do they have to follow the part-time rate established by the council in the salary ordinance or can the recorder set their own rate?

Answer #16: The recorder would need to comply with the salary ordinance and other ordinances, resolutions, policies and procedures of the county. They could seek an amendment to the ordinance.

Question #17: Is the county bulletin not going to be sent out to the Auditors' office any longer? If not, will the index be made available online as well as the bulletins?

Answer #17: Notice of each bulletin will be e-mailed only. The index will still be included each January. All will be available on the website.

Question #18: 27th pay issue. 2010 payroll schedule adopted by county commissioners has a 27th pay to deal with that issue because we are on a bi-weekly pay schedule and it was based on a calendar year. Problem- Probation officers are on a fiscal year for their pay and in looking at the calendar the 27th pay issue would not affect them for 2010/2011. Should we look at them separately when dividing their annual pay?

Answer #18: Council should be taking the number of pays and the state minimum pay schedule into consideration when adopting probation officer pay in the salary ordinance.

Question #19: Our county has a travel policy and the policy includes that a check is not written in advance for mileage. An elected Judge requested an advance check before a conference and was informed that it wasn't allowed. He wrote his own order for the money and received the check. What is your thought on the order?

Answer #19: We will not hold other officials responsible for an order from a court even when it is different from county policy. When auditing the court we will look to see what authority is their basis just as we would any other official.

Question #20: Interest on payments from state due to payment to county being 35 days late, where would this go?

Answer #20: This would go where the distribution is for or payments from. For instance if grant then would go to grant fund, highway payment it would go into highway fund.

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QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)

Question #21: Based on Dan's note that excise monies could be combined into one fund. Can E911 landline and wireless monies be combined into one fund with provisions for two separate receipt lines for distinction between the two revenues?

Answer #21: No, the law calls for two separate statutes. The two fees may be expended for different types of items, which make it critical to be able to account for properly.

Question #23: Is there a lower limit when you account for a leased asset as a capital lease?

Answer #23: The lower limit would be based on the county's policy for capital assets.

Question #24: Do the probation officers follow county travel policy?

Answer #24: We found no exception for probation officers.

Question #25: Can an exemption be taken for innkeepers' tax?

Answer #25: We are not aware of any authority for exemption from local taxes.

Question #26: What makes up a 2nd class city?

Answer #26: To become a second class city the population must be 35,000 or more and there must be council action. Right now the following are 2nd class cities: Anderson, Bloomington, E. Chicago, Elkhart, Evansville Ft. Wayne Gary South Bend Hammond Kokomo Lafayette. Lawrence, Michigan City, Mishawaka, Muncie , New Albany Richmond South Bend and Terra Haute.

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RATES FOR LEGAL ADVERTISING

Effective January 1, 2010

The following rates, effective January 1, 2010, 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. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 2005.

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	0.2154	0.3219	0.4300	0.5373	7	0.2215	0.3310	0.4421	0.5525
7.5	0.2010	0.3005	0.4013	0.5015	7.5	0.2067	0.3089	0.4127	0.5157
8	0.1885	0.2817	0.3763	0.4702	8	0.1938	0.2896	0.3869	0.4834
9	0.1675	0.2504	0.3345	0.4179	9	0.1723	0.2575	0.3439	0.4297
10	0.1508	0.2253	0.3010	0.3761	10	0.1550	0.2317	0.3095	0.3867
12	0.1256	0.1878	0.2508	0.3134	12	0.1292	0.1931	0.2579	0.3223
5.67 Rate/Square	5.54	8.28	11.06	13.82	5.83 Rate/Square	5.54	8.28	11.06	13.82

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	0.2374	0.3549	0.4740	0.5923	7	0.2405	0.3594	0.4801	0.5999
7.5	0.2216	0.3312	0.4424	0.5528	7.5	0.2244	0.3354	0.4481	0.5599
8	0.2078	0.3105	0.4148	0.5183	8	0.2104	0.3145	0.4201	0.5249
9	0.1847	0.2760	0.3687	0.4607	9	0.1870	0.2795	0.3734	0.4666
10	0.1662	0.2484	0.3318	0.4146	10	0.1683	0.2516	0.3360	0.4199
12	0.1385	0.2070	0.2765	0.3455	12	0.1403	0.2096	0.2800	0.3499
6.25 Rate/Square	5.54	8.28	11.06	13.82	6.33 Rate/Square	5.54	8.28	11.06	13.82

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	0.2469	0.3691	0.4930	0.6160	7	0.2500	0.3736	0.4990	0.6236
7.5	0.2305	0.3444	0.4601	0.5749	7.5	0.2333	0.3487	0.4658	0.5820
8	0.2161	0.3229	0.4313	0.5390	8	0.2187	0.3269	0.4366	0.5456
9	0.1921	0.2870	0.3834	0.4791	9	0.1944	0.2906	0.3881	0.4850
10	0.1728	0.2583	0.3451	0.4312	10	0.1750	0.2615	0.3493	0.4365
12	0.1440	0.2153	0.2876	0.3593	12	0.1458	0.2179	0.2911	0.3637
6.5 Rate/Square	5.54	8.28	11.06	13.82	6.58 Rate/Square	5.54	8.28	11.06	13.82

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6 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2564	0.3832	0.5119	0.6397
7.5	0.2393	0.3577	0.4778	0.5970
8	0.2244	0.3353	0.4479	0.5597
9	0.1994	0.2981	0.3982	0.4975
10	0.1795	0.2683	0.3583	0.4478
12	0.1496	0.2236	0.2986	0.3731
6.75 Rate/Square	5.54	8.28	11.06	13.82

7 Pica Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2659	0.3974	0.5309	0.6634
7.5	0.2482	0.3709	0.4955	0.6191
8	0.2327	0.3478	0.4645	0.5804
9	0.2068	0.3091	0.4129	0.5159
10	0.1861	0.2782	0.3716	0.4644
12	0.1551	0.2318	0.3097	0.3870
7 Rate/Square	5.54	8.28	11.06	13.82

7 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2690	0.4020	0.5369	0.6709
7.5	0.2510	0.3752	0.5012	0.6262
8	0.2353	0.3517	0.4698	0.5871
9	0.2092	0.3127	0.4176	0.5218
10	0.1883	0.2814	0.3759	0.4697
12	0.1569	0.2345	0.3132	0.3914
7.08 Rate/Square	5.54	8.28	11.06	13.82

7 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2754	0.4116	0.5498	0.6871
7.5	0.2571	0.3842	0.5132	0.6412
8	0.2410	0.3602	0.4811	0.6012
9	0.2142	0.3202	0.4277	0.5344
10	0.1928	0.2881	0.3849	0.4809
12	0.1607	0.2401	0.3207	0.4008
7.25 Rate/Square	5.54	8.28	11.06	13.82

7 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2849	0.4258	0.5688	0.7107
7.5	0.2659	0.3974	0.5309	0.6634
8	0.2493	0.3726	0.4977	0.6219
9	0.2216	0.3312	0.4424	0.5528
10	0.1994	0.2981	0.3982	0.4975
12	0.1662	0.2484	0.3318	0.4146
7.5 Rate/Square	5.54	8.28	11.06	13.82

9 Pica Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3419	0.5110	0.6826	0.8529
7.5	0.3191	0.4769	0.6371	0.7960
8	0.2992	0.4471	0.5972	0.7463
9	0.2659	0.3974	0.5309	0.6634
10	0.2393	0.3577	0.4778	0.5970
12	0.1994	0.2981	0.3982	0.4975
9 Rate/Square	5.54	8.28	11.06	13.82

9 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3544	0.5297	0.7076	0.8842
7.5	0.3308	0.4944	0.6604	0.8252
8	0.3101	0.4635	0.6191	0.7736
9	0.2757	0.4120	0.5503	0.6877
10	0.2481	0.3708	0.4953	0.6189
12	0.2068	0.3090	0.4128	0.5158
9.33 Rate/Square	5.54	8.28	11.06	13.82

9 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3579	0.5348	0.7144	0.8927
7.5	0.3340	0.4992	0.6668	0.8332
8	0.3131	0.4680	0.6251	0.7811
9	0.2783	0.4160	0.5557	0.6943
10	0.2505	0.3744	0.5001	0.6249
12	0.2087	0.3120	0.4167	0.5207
9.42 Rate/Square	5.54	8.28	11.06	13.82

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9 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3609	0.5394	0.7205	0.9003
7.5	0.3368	0.5034	0.6724	0.8403
8	0.3158	0.4720	0.6304	0.7877
9	0.2807	0.4195	0.5604	0.7002
10	0.2526	0.3776	0.5043	0.6302
12	0.2105	0.3146	0.4203	0.5252
9.5 Rate/Square	5.54	8.28	11.06	13.82

9 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3704	0.5536	0.7394	0.9240
7.5	0.3457	0.5167	0.6901	0.8624
8	0.3241	0.4844	0.6470	0.8085
9	0.2881	0.4306	0.5751	0.7186
10	0.2593	0.3875	0.5176	0.6468
12	0.2161	0.3229	0.4313	0.5390
9.75 Rate/Square	5.54	8.28	11.06	13.82

9 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3734	0.5581	0.7455	0.9315
7.5	0.3485	0.5209	0.6958	0.8694
8	0.3267	0.4884	0.6523	0.8151
9	0.2904	0.4341	0.5798	0.7245
10	0.2614	0.3907	0.5219	0.6521
12	0.2178	0.3256	0.4349	0.5434
9.83 Rate/Square	5.54	8.28	11.06	13.82

10 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3799	0.5678	0.7584	0.9477
7.5	0.3546	0.5299	0.7078	0.8845
8	0.3324	0.4968	0.6636	0.8292
9	0.2955	0.4416	0.5899	0.7371
10	0.2659	0.3974	0.5309	0.6634
12	0.2216	0.3312	0.4424	0.5528
10 Rate/Square	5.54	8.28	11.06	13.82

10 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3829	0.5723	0.7645	0.9552
7.5	0.3574	0.5342	0.7135	0.8916
8	0.3351	0.5008	0.6689	0.8358
9	0.2978	0.4451	0.5946	0.7430
10	0.2680	0.4006	0.5351	0.6687
12	0.2234	0.3338	0.4459	0.5572
10.1 Rate/Square	5.54	8.28	11.06	13.82

10 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3989	0.5962	0.7963	0.9950
7.5	0.3723	0.5564	0.7432	0.9287
8	0.3490	0.5216	0.6968	0.8707
9	0.3102	0.4637	0.6194	0.7739
10	0.2792	0.4173	0.5574	0.6965
12	0.2327	0.3478	0.4645	0.5804
10.5 Rate/Square	5.54	8.28	11.06	13.82

10 Pica 11 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4148	0.6200	0.8282	1.0348
7.5	0.3872	0.5787	0.7730	0.9659
8	0.3630	0.5425	0.7247	0.9055
9	0.3226	0.4822	0.6441	0.8049
10	0.2904	0.4340	0.5797	0.7244
12	0.2420	0.3617	0.4831	0.6037
10.9 Rate/Square	5.54	8.28	11.06	13.82

11 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4179	0.6245	0.8342	1.0424
7.5	0.3900	0.5829	0.7786	0.9729
8	0.3656	0.5465	0.7300	0.9121
9	0.3250	0.4858	0.6489	0.8108
10	0.2925	0.4372	0.5840	0.7297
12	0.2438	0.3643	0.4866	0.6081
11 Rate/Square	5.54	8.28	11.06	13.82

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11 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4274	0.6387	0.8532	1.0661
7.5	0.3989	0.5962	0.7963	0.9950
8	0.3740	0.5589	0.7466	0.9329
9	0.3324	0.4968	0.6636	0.8292
10	0.2992	0.4471	0.5972	0.7463
12	0.2493	0.3726	0.4977	0.6219
Rate/Square	5.54	8.28	11.06	13.82

11 Pica 8 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4433	0.6626	0.8851	1.1059
7.5	0.4138	0.6184	0.8260	1.0322
8	0.3879	0.5798	0.7744	0.9677
9	0.3448	0.5153	0.6884	0.8602
10	0.3103	0.4638	0.6195	0.7741
12	0.2586	0.3865	0.5163	0.6451
Rate/Square	5.54	8.28	11.06	13.82

12 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4718	0.7052	0.9419	1.1770
7.5	0.4404	0.6582	0.8791	1.0985
8	0.4128	0.6170	0.8242	1.0299
9	0.3670	0.5485	0.7326	0.9154
10	0.3303	0.4936	0.6594	0.8239
12	0.2752	0.4114	0.5495	0.6866
Rate/Square	5.54	8.28	11.06	13.82

13 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5003	0.7478	0.9988	1.2481
7.5	0.4670	0.6979	0.9322	1.1649
8	0.4378	0.6543	0.8740	1.0921
9	0.3891	0.5816	0.7769	0.9707
10	0.3502	0.5234	0.6992	0.8736
12	0.2918	0.4362	0.5826	0.7280
Rate/Square	5.54	8.28	11.06	13.82

13 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5128	0.7665	1.0238	1.2793
7.5	0.4787	0.7154	0.9556	1.1940
8	0.4487	0.6707	0.8959	1.1194
9	0.3989	0.5962	0.7963	0.9950
10	0.3590	0.5365	0.7167	0.8955
12	0.2992	0.4471	0.5972	0.7463
Rate/Square	5.54	8.28	11.06	13.82

13 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5159	0.7710	1.0299	1.2869
7.5	0.4815	0.7196	0.9612	1.2011
8	0.4514	0.6747	0.9012	1.1261
9	0.4012	0.5997	0.8010	1.0009
10	0.3611	0.5397	0.7209	0.9008
12	0.3009	0.4498	0.6008	0.7507
Rate/Square	5.54	8.28	11.06	13.82

14 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5349	0.7994	1.0678	1.3343
7.5	0.4992	0.7461	0.9966	1.2453
8	0.4680	0.6995	0.9343	1.1675
9	0.4160	0.6218	0.8305	1.0378
10	0.3744	0.5596	0.7475	0.9340
12	0.3120	0.4663	0.6229	0.7783
Rate/Square	5.54	8.28	11.06	13.82

14 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5539	0.8278	1.1057	1.3817
7.5	0.5169	0.7726	1.0320	1.2896
8	0.4846	0.7243	0.9675	1.2090
9	0.4308	0.6439	0.8600	1.0746
10	0.3877	0.5795	0.7740	0.9672
12	0.3231	0.4829	0.6450	0.8060
Rate/Square	5.54	8.28	11.06	13.82

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15 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5824	0.8704	1.1626	1.4528
7.5	0.5435	0.8124	1.0851	1.3559
8	0.5096	0.7616	1.0173	1.2712
9	0.4530	0.6770	0.9043	1.1299
10	0.4077	0.6093	0.8138	1.0169
12	0.3397	0.5077	0.6782	0.8474
Rate/Square	5.54	8.28	11.06	13.82

17 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.6713	1.0033	1.3401	1.6745
7.5	0.6265	0.9364	1.2508	1.5629
8	0.5874	0.8778	1.1726	1.4652
9	0.5221	0.7803	1.0423	1.3024
10	0.4699	0.7023	0.9381	1.1722
12	0.3916	0.5852	0.7817	0.9768
Rate/Square	5.54	8.28	11.06	13.82

20 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.7723	1.1543	1.5418	1.9266
7.5	0.7208	1.0773	1.4390	1.7981
8	0.6758	1.0100	1.3491	1.6858
9	0.6007	0.8978	1.1992	1.4985
10	0.5406	0.8080	1.0793	1.3486
12	0.4505	0.6733	0.8994	1.1238
Rate/Square	5.54	8.28	11.06	13.82

20 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.7757	1.1594	1.5487	1.9351
7.5	0.7240	1.0821	1.4454	1.8061
8	0.6788	1.0145	1.3551	1.6932
9	0.6033	0.9017	1.2045	1.5051
10	0.5430	0.8116	1.0841	1.3546
12	0.4525	0.6763	0.9034	1.1288
Rate/Square	5.54	8.28	11.06	13.82

21 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8168	1.2207	1.6306	2.0375
7.5	0.7623	1.1393	1.5219	1.9016
8	0.7147	1.0681	1.4267	1.7828
9	0.6353	0.9494	1.2682	1.5847
10	0.5717	0.8545	1.1414	1.4262
12	0.4764	0.7121	0.9512	1.1885
Rate/Square	5.54	8.28	11.06	13.82

22 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8642	1.2917	1.7254	2.1559
7.5	0.8066	1.2056	1.6103	2.0122
8	0.7562	1.1302	1.5097	1.8864
9	0.6722	1.0046	1.3419	1.6768
10	0.6050	0.9042	1.2078	1.5091
12	0.5041	0.7535	1.0065	1.2576
Rate/Square	5.54	8.28	11.06	13.82

30 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.1712	1.7504	2.3381	2.9216
7.5	1.0931	1.6337	2.1823	2.7269
8	1.0248	1.5316	2.0459	2.5564
9	0.9109	1.3615	1.8186	2.2724
10	0.8198	1.2253	1.6367	2.0451
12	0.6832	1.0211	1.3639	1.7043
Rate/Square	5.54	8.28	11.06	13.82

31 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.1807	1.7646	2.3571	2.9453
7.5	1.1020	1.6470	2.2000	2.7490
8	1.0331	1.5441	2.0625	2.5772
9	0.9183	1.3725	1.8333	2.2908
10	0.8265	1.2352	1.6500	2.0617
12	0.6887	1.0294	1.3750	1.7181
Rate/Square	5.54	8.28	11.06	13.82

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