

# THE COUNTY BULLETIN

## And Uniform Compliance Guidelines

### ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 386

January 2013

#### 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 2012 by counties participating in Public Employees' Retirement Fund.
- 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)
- 21 Legal Holiday - Dr. Martin Luther King, Jr. Day. (IC 1-1-9-1)
- 28 Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 20-42-2-7) (IC 23-14-70-3)
- 31 Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees with the State Board of Accounts. (IC 5-11-13-1)
- Last date to file quarterly unemployment compensation report with the Department of Workforce Development.
- Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from county treasurer. (IC 5-13-7-6)
- Last day to provide each employee with a W-2.
- Last day to file quarterly report for the last quarter of 2012 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 2013.
- Last day for township trustees to file annual reports and vouchers with County Auditor. [IC 36-6-4-12(d)]

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**REMINDER OF ORDER OF BUSINESS**  
**(Continued)**

**February**

- 12      Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- 18      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 2012 Annual Financial Report with State Board of Accounts (IC 5-11-1-4)  
  
Annual assessment for all tangible, except mobile homes. (IC 6-1.1-1-2)
- 20      Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue. (IC 6-3-4-8.1)

**THANKS AND BEST WISHES**

To all of those county officials who will be leaving office December 31, 2012. We wish to express our thanks and appreciation for the kindness and cooperation shown to this board, our supervisors and our field staff. We wish you the very best in your future endeavors.

**WELCOME TO NEW OFFICIALS**

To those officials who will be taking office January 1, 2013, we wish to welcome you. Please feel free to contact this office at any time and we will try to help you in any way we can. The telephone numbers for the State Board of Accounts are as follows:

County Supervisors	317-232-2512
Front Desk	317-232-2513

**OBSOLETE VOLUMES**

All articles from Volumes 339 and earlier of *The County Bulletin* have now been updated and are no longer applicable; thus Volumes 339 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**

As of this writing there has not been an extension of the reduced contribution rate of the employee share of Social Security for the 2013 year, which would cause the total of employees and employers share to increase from 13.3% to 15.3%. [6.2% employer (remain same) and 6.2% employee share (increase from 4.2%) of Social Security and 1.45% employer and 1.45% employee share of Medicare(both remain same)].

We further understand that the maximum amount of earnings that will be subject to Social Security contribution increases January 1, 2013 to \$113,700.

Please watch for updates on the rates and 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 total compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1.”

**FEDERAL AND STATE MILEAGE RATES**

The Federal mileage rate will increase from 55.5 cents per mile to 56.5 cents per mile. The state mileage rate remains at 44 cents per mile.

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

All counties must file with the State Examiner, on or before January 31, Form 100-R, a certified Report of Names, Addresses, Duties and Compensation of Public Employees. This report is required by IC 5-11-13. Only the business address of each officer or employee listed is to be included on the form. The form is to be filed on the Gateway in the same manner as the Gateway Annual Financial Report.

**RATES FOR LEGAL ADVERTISING**

A reminder, the rates for legal advertising may change effective January 1, 2013. IC 5-3-1-1(b)(3) states in part as follows: “After December 31, 2009, a newspaper or qualified publication may, effective January 1 of any year, increase the basic charges by not more than two and three-quarters percent (2.75%) more than the basic charges that were in effect during the previous year.” We have revised the rates for the legal advertising to reflect a 2.75% increase and we have enclosed a copy of the tables for your convenience. (Pages 9-12)

**REMOTE DEPOSIT OF CHECKS**

We have had several questions about retention and confidentiality of checks when a unit uses remote deposit. We conferred with the Indiana Commission on Public Records about the retention of these checks and their suggestion will be that retention of the checks remain 3 years, however; based on OCPR policy 06-01 (see <http://www.in.gov/icpr/files/policyelectronic10years.pdf>); the paper can be destroyed after the documents have been scanned and are in the digital repository, so long as the total retention is less than 10 years. We conferred with the Public Access Counselor in regard to confidentiality and he provided that the confidential financial provision, I.C. 5-14-3-4(a)(5), would allow an agency to redact the person’s account and routing number from the check. The social security number would be considered confidential pursuant to IC 5-14-3-4(a)(12).

**YEAR END DUTIES – OUTGOING OFFICIALS**

Outgoing county officials should completely post and balance their records before being turned over to their successors on January 1, 2013.

If there are any securities and undeposited cash in the office on December 31, they should be inventoried and/or counted and the new officer should sign a receipt in triplicate to be attested by the outgoing officer. The outgoing officer and the successor should each receive a copy. Any cash change fund should be returned to the fund from which it was advanced on or before December 31. In the event one of the officers is not available, we suggest a disinterested third party be invited to witness the inventory or cash count and this individual should attest to the receipt.

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**YEAR END DUTIES – OUTGOING OFFICIALS (Continued)**

We also suggest the outgoing officer prepare in triplicate an itemized inventory of equipment in the office at December 31 to be signed by the successor and attested to by the outgoing officer. Disposition of copies should be the same as outline in the preceding paragraph.

As a matter of good business practice, the outgoing officer should prepare and give to the new officer a list of reports that must be filed in January and February of the new year. The outgoing official should offer his assistance in preparing such reports and in reconciling the depository accounts for the end of the year.

Among the reports that may be required to be filed by your unit are Withholding Tax, Social Security, Public Employees' Retirement Fund Contributions, Annual Report, Annual Operational Report of Motor Vehicle Highway Fund, Report of Names, Addresses, Duties, and Compensation of Public Employees, Accounts Payable at December 31, Capital Assets at December 31.

**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE**

**Question #1:** Should deputy coroners who make \$125.00 per call, be paid through payroll or claims?

**Answer #1:** Compensation for county employees is to be through payroll.

**Question #2:** Should board members be paid through payroll or claims?

**Answer #2:** This issue has been raised before and the IRS has brought exception. It does depend on the specific board so you need to go to IRS contractors vs. employees. Go through the check list or contact Raelane Hoff, Federal State and Local Government Specialist with the IRS.

**Question #3:** Which elected official is responsible for the elected official training fund? Fund 1217

**Answer #3:** The county council must make specific appropriations prior to disbursement of the monies for the benefit of any of the elected officials required to obtain training.

**Question #4:** DLGF Instructional Meetings – Is payment to be made from appropriation or un-appropriated?

**Answer #4:** Unappropriated county general funds should be used to reimburse the costs of attendance.

**Question #5:** If deduction forms are scanned and stored electronically, is it necessary to keep a paper copy?

**Answer #5:** The retention for deduction is to destroy 3 years after the sale of property, death, refinance, or other termination of mortgage and after receipt of State Board of Accounts Audit Report and satisfaction of unsettled charges. The Commission on Public Records have two policy statements that pertain to electronic records that we are aware of, OCPD Policy 06-1, Acceptability of Electronic Media in Lieu of Paper for Non-Archival Records with a Retention of 10 years or Less. OCPD Policy 12-10, Indiana Electronic Records Policy. Due to the length of time that these records may need to be maintained, it does not appear that these policies would apply, nor are we aware of any other provision whereby you could destroy the original documentation. We suggest that you contact the Commission on Public Records.

**Question #6:** Can an employee be hired out of the ineligible homestead money?

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)**

**Answer #6:** Personal Services for the auditor's office is an allowable expense from the auditor's ineligible deductions fund.

**Question #7:** What happens if Council refuses to appropriate ineligible homestead money?

**Answer #7:** You will not be allowed to disburse monies from this fund.

**Question #8:** Chart of Accounts – I have a number of funds that have been closed (dormant funds, completed grants). Do I need to give them a new fund number for the chart of accounts or can they stay with their old 3 digit fund number. These funds will be shown on my 2012 annual financial report, but won't be used again.

**Answer #8:** If you are reporting fund balances or activity in 2012 on the new chart of accounts, you will convert them. They will be custom fund numbers in the annual financial report and you will report that the ending balance was zero so that you will not have to report the fund in 2013.

**Question #9:** Court costs for Cities and Towns in a six month period. Only one city prosecutes, do they receive 100% of the court costs for cities and towns? Or is there something we need to do to keep it segregated by who files what violations.

**Answer #9:** Yes, only qualifying city would receive all of the monies in the fund. No, you do not have to segregate the monies.

**Question #10:** Please talk about any requirements for the Auditor's office concerning the anti-nepotism statute pertaining to the DLGF budget orders and the SBOA verification process.

**Answer #10:**

1. Implement a policy.
2. Elected officers must certify by December 31<sup>st</sup> annually to the county executive that they are complying with the policy.
3. The executive must certify that they have implemented a nepotism policy on the 100R form. This documentation must be done by the executive of the county empowering you to indicate their certification on the Gateway 100R for them.

There is a difference between compliance with the county's policy and the implementation of a policy.

**Question #11:** Is there an Indiana Code that says a deed has to have an acreage amount on it? If so what is it?

**Answer #11:** IC 32-21-2-13 states: "The auditor may require a drawing or other reliable evidence of a number of acres; existence or absence of improvements; location of parcel when transferring less than the whole tract." We did not find a statutory requirement for the number of acres to be included in the deed itself regardless of whether a transfer or split/combination is being filed.

**Question #12:** What is the SBOA's stand on the poll workers as employees? Won't the annual personnel reports to have them as employees?

**Answer #12:** Some poll workers are county employees; others may not get that treatment. Follow your accounting procedures that ensure proper IRS withholding and reporting. The Annual Report and 100R should report the information on your records.

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)**

**Question #13:** I have a grant that will require a grant match. The match will come out of the Riverboat Fund. Do I put the match money in the grant fund? Does the women, infants and children grant, a reimbursable grant, require appropriation? I have set up a new WIC fund with the new chart of accounts. My old fund (#269) won't be in use in 2013, do I need to give fund 269 a new number?

**Answer #13:** Yes, you should transfer the match monies to the grant fund. Yes, the reimbursements received from a grant must be appropriated before disbursement. Advance grants do not require appropriation. The old fund #269 will not need a new fund number if there was no activity or balances in the fund during 2012.

**Question #14:** Is there a statute stating mileage claims are to be turned in within a certain amount of time? If not, can the Council adopt an Ordinance? Our Council adopted an ordinance that mileage claims have to be turned in within 30 days of travel. Commissioners don't think the Council can adopt the Ordinance.

**Answer #14:** It's always best if they work together, but when there is a question of one body overstepping the authority of another body it is best that they go to the county attorney.

**Question #15:** If Commissioners set the amount of the per diem, may the sheriff pay a greater amount? Our sheriff has line items in his budget he uses to pay per diem and mileage. The county per diem is \$26.00, his is \$35.00.

**Answer #15:** The county must follow the policies it adopts so the sheriff's per diem should only be different if that different amount is provided for in the county policy or there is a statutory authority such as the called meetings which we discussed.

**Question #16:** Court costs due towns – I request documentation from the towns that they have prosecuted 50% or more of their ordinance violations. None of the towns have responded. Do I just keep that money in the fund until they do respond?

**Answer #16:** Yes, the money is held in the fund until distributed to qualified cities and /or towns.

**Question #17:** If a person is appointed to full fill an Auditor's term and her daughter was already employed in the Auditor's office is she grandfathered in? Will she need to quit in 2 years when/if her mother is elected Auditor?

**Answer #17:** IC 36-1-20.2-2 an employee who is employed by a unit on July 1, 2012 is not subject to this chapter unless the individual has a break in employment. IC 36-1-20.2-11 applies to an individual who is employed by a unit on the date the individual's relative begins serving a term of an elected office of the unit and is not grandfathered in. Unless a policy adopted under section 9 of this chapter provides otherwise, an individual may remain employed by a unit and maintain their position even if it would violate section 10 on direct supervision, so it also depends on what the position is. However, we always recommend that you look to your county's policy and that if you have concerns you contact your county attorney.

**Question #18:** Our prosecutor has decided to stop a local town court from handling traffic violation tickets which triples the work for the Clerk's office having time off for surgeries this year, there is left over wages in her line item budget. Can those extra wages be encumbered to go towards the extra wages needed for 2013?

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)**

**Answer #18:** Appropriations may only be carried forward for a contract that has not been fully paid, purchase order issued on or before December 31, proceeds of a bond issue appropriated and unexpended, and appropriated funds for wages that are unexpended at year end revert and would need to be re-appropriated, except wages earned in 2012 paid in 2013.

**Question #19:** Could we have a session on budgets at the spring conference. Those who already know it can go shopping or take a nap, but some of us would love to have a course on the start to finish process. Explain who has to submit through Auditor. Binding/nonbinding, what forms should balance or add up so we can proof our submissions through Gateway.

**Answer #19:** Will recommend this topic at the meeting we will attend December 6 with the Auditor of State, DLGF and County Auditor's Association officers. Napping and shopping will not be options when you are attending training on county time.

**Question #20:** We have a county health insurance fund. We quietus our health premiums paid by the county and by the employees into this fund. When we receive expenses for health care costs, they are paid from this fund. Should the expenses in this fund be appropriated?

**Answer #20:** Yes, there is no exception for health insurance premiums from the requirement to have a proper appropriation.

**Question #21:** Our soil and water department told us at their conference they were told that the county should be running their stipends through our payroll system and take taxes out. Is this something we are really required to do or can we continue to process through claims and issue a 1099?

**Answer #21:** IC 14-32-4-18 states an employee of the district is considered to be an employee of the county except an employee of a district whose position is funded entirely from sources outside the county. IC 36-2-7-2 states the compensation fixed for county officers and employees under title 36 is in full for all government services and in lieu of all: fees; per diems; penalties; costs; interest; forfeitures; percentages; commissions; allowances; mileage; and other remuneration which shall be paid into the county general fund except allowable mileage, sheriff meals and tax warrants, county assessor reassessment per diems. Therefore, the county should pay this soil and water employee what is in the salary ordinance as an employee. Other stipends for this person's work should be paid into county general fund.

**Question #22:** I have several funds that revert to County General at year end. Do I need to appropriate a fictitious amount prior to year end in order to not get written up for an overdrawn appropriation?

**Answer #22:** This should not be a position that you find yourself in to begin with. Remember to expend money you must have both the permission to spend through appropriation and cash in the fund. IC 36-2-9-13 states in part "The auditor shall keep a separate account for each item of appropriation made by the county fiscal body and in each warrant he draws on the county treasury he shall specifically indicate which item of appropriation the warrant is drawn against. The auditor may not permit an item of appropriation to be overdrawn or to be drawn on for a purpose other than the specific purpose for which it was made...." IC 5-11-10-1.6(d) states, the fiscal officer shall issue warrants for claims that meet all the requirements of this section. The fiscal officer does not incur personal liability for disbursements if processed in accordance with this section and for which funds are appropriated and available.

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**QUESTIONS AND ANSWERS FROM COUNTY AUDITORS FALL CONFERENCE (Continued)**

**Question #23:** Tammy said if you determine it has been over six months and a homeowner has not notified the county of the change, a new tax bill will be sent with a ten percent penalty. Please clarify! It was my opinion it was put on for prior years(10p11, 9p10 & 8pg) NOT 11p12.

**Answer #23:** IC 6-1.1-12-37(f) requires an individual that has a standard deduction but is no longer eligible for the deduction because they have changed their use of the property to notify the county auditor by certified statement, within 60 days after the change. I misspoke when I stated the time period to report is 6 months. It is 60 days.

**Question #24:** Chart of Accounts – If a county has a fund in their old chart of accounts that will not be used in the future, but there is a balance in the fund. Will a custom number need to be set up in their new chart of accounts? What about for historic purposes, if a County had a cumulative fund in 2012 that was done away with...etc. Will these need a fund number set up in their new chart, even though the fund balance is zero?

**Answer #24:** Yes, it is reported until you close the fund. The year that the balance goes to zero is the last year you will report the fund on your books and the annual financial report.

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**RATES FOR LEGAL ADVERTISING**

Effective January 1, 2013

The following rates, effective January 1, 2013, 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	0.2337	0.3491	0.4662	0.5828	7	0.2403	0.3590	0.4793	0.5993
7.5	0.2181	0.3259	0.4351	0.5440	7.5	0.2242	0.3351	0.4474	0.5593
8	0.2045	0.3055	0.4079	0.5100	8	0.2102	0.3141	0.4194	0.5244
9	0.1817	0.2716	0.3626	0.4533	9	0.1869	0.2792	0.3728	0.4661
10	0.1636	0.2444	0.3263	0.4080	10	0.1682	0.2513	0.3355	0.4195
12	0.1363	0.2037	0.2719	0.3400	12	0.1402	0.2094	0.2796	0.3496
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

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	0.2576	0.3849	0.5139	0.6424	7	0.2609	0.3898	0.5204	0.6507
7.5	0.2404	0.3592	0.4796	0.5996	7.5	0.2435	0.3638	0.4857	0.6073
8	0.2254	0.3368	0.4496	0.5621	8	0.2283	0.3411	0.4554	0.5693
9	0.2003	0.2993	0.3997	0.4997	9	0.2029	0.3032	0.4048	0.5061
10	0.1803	0.2694	0.3597	0.4497	10	0.1826	0.2728	0.3643	0.4555
12	0.1503	0.2245	0.2998	0.3748	12	0.1522	0.2274	0.3036	0.3795
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

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	0.2679	0.4003	0.5344	0.6681	7	0.2712	0.4052	0.5410	0.6763
7.5	0.2500	0.3736	0.4988	0.6236	7.5	0.2531	0.3782	0.5049	0.6313
8	0.2344	0.3502	0.4676	0.5846	8	0.2373	0.3545	0.4734	0.5918
9	0.2083	0.3113	0.4157	0.5197	9	0.2109	0.3151	0.4208	0.5260
10	0.1875	0.2802	0.3741	0.4677	10	0.1898	0.2836	0.3787	0.4734
12	0.1563	0.2335	0.3117	0.3897	12	0.1582	0.2364	0.3156	0.3945
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

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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	0.2782	0.4156	0.5550	0.6938	7	0.2885	0.4310	0.5755	0.7195
7.5	0.2596	0.3879	0.5180	0.6476	7.5	0.2692	0.4023	0.5372	0.6716
8	0.2434	0.3637	0.4856	0.6071	8	0.2524	0.3772	0.5036	0.6296
9	0.2164	0.3233	0.4316	0.5396	9	0.2244	0.3353	0.4476	0.5596
10	0.1947	0.2910	0.3885	0.4857	10	0.2019	0.3017	0.4029	0.5037
12	0.1623	0.2425	0.3237	0.4047	12	0.1683	0.2514	0.3357	0.4197
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

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	0.2918	0.4360	0.5821	0.7277	7	0.2988	0.4464	0.5961	0.7452
7.5	0.2723	0.4069	0.5433	0.6792	7.5	0.2789	0.4167	0.5563	0.6955
8	0.2553	0.3815	0.5093	0.6368	8	0.2614	0.3906	0.5216	0.6521
9	0.2269	0.3391	0.4527	0.5660	9	0.2324	0.3472	0.4636	0.5796
10	0.2042	0.3052	0.4075	0.5094	10	0.2091	0.3125	0.4173	0.5217
12	0.1702	0.2543	0.3396	0.4245	12	0.1743	0.2604	0.3477	0.4347
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

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	0.3091	0.4618	0.6166	0.7709	7	0.3709	0.5542	0.7400	0.9251
7.5	0.2885	0.4310	0.5755	0.7195	7.5	0.3462	0.5172	0.6906	0.8634
8	0.2705	0.4041	0.5396	0.6746	8	0.3245	0.4849	0.6475	0.8095
9	0.2404	0.3592	0.4796	0.5996	9	0.2885	0.4310	0.5755	0.7195
10	0.2164	0.3233	0.4316	0.5396	10	0.2596	0.3879	0.5180	0.6476
12	0.1803	0.2694	0.3597	0.4497	12	0.2164	0.3233	0.4316	0.5396
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

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	0.3845	0.5745	0.7671	0.9590	7	0.3882	0.5801	0.7745	0.9683
7.5	0.3589	0.5362	0.7159	0.8951	7.5	0.3623	0.5414	0.7229	0.9037
8	0.3364	0.5027	0.6712	0.8391	8	0.3397	0.5075	0.6777	0.8472
9	0.2991	0.4468	0.5966	0.7459	9	0.3019	0.4512	0.6024	0.7531
10	0.2692	0.4022	0.5370	0.6713	10	0.2717	0.4060	0.5421	0.6778
12	0.2243	0.3351	0.4475	0.5594	12	0.2265	0.3384	0.4518	0.5648
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

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9 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3915	0.5850	0.7811	0.9765
7.5	0.3654	0.5460	0.7290	0.9114
8	0.3426	0.5119	0.6834	0.8544
9	0.3045	0.4550	0.6075	0.7595
10	0.2741	0.4095	0.5467	0.6835
12	0.2284	0.3412	0.4556	0.5696
Rate/Square	6.01	8.98	11.99	14.99

9 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4018	0.6004	0.8016	1.0022
7.5	0.3750	0.5604	0.7482	0.9354
8	0.3516	0.5253	0.7014	0.8769
9	0.3125	0.4670	0.6235	0.7795
10	0.2813	0.4203	0.5611	0.7015
12	0.2344	0.3502	0.4676	0.5846
Rate/Square	6.01	8.98	11.99	14.99

9 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4051	0.6053	0.8082	1.0104
7.5	0.3781	0.5649	0.7543	0.9431
8	0.3545	0.5296	0.7072	0.8841
9	0.3151	0.4708	0.6286	0.7859
10	0.2836	0.4237	0.5657	0.7073
12	0.2363	0.3531	0.4714	0.5894
Rate/Square	6.01	8.98	11.99	14.99

10 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4121	0.6158	0.8222	1.0279
7.5	0.3846	0.5747	0.7674	0.9594
8	0.3606	0.5388	0.7194	0.8994
9	0.3205	0.4789	0.6395	0.7995
10	0.2885	0.4310	0.5755	0.7195
12	0.2404	0.3592	0.4796	0.5996
Rate/Square	6.01	8.98	11.99	14.99

10 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4154	0.6207	0.8287	1.0361
7.5	0.3877	0.5793	0.7735	0.9670
8	0.3635	0.5431	0.7252	0.9066
9	0.3231	0.4828	0.6446	0.8059
10	0.2908	0.4345	0.5801	0.7253
12	0.2423	0.3621	0.4834	0.6044
Rate/Square	6.01	8.98	11.99	14.99

10 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4327	0.6466	0.8633	1.0793
7.5	0.4039	0.6035	0.8057	1.0073
8	0.3786	0.5657	0.7554	0.9444
9	0.3366	0.5029	0.6714	0.8394
10	0.3029	0.4526	0.6043	0.7555
12	0.2524	0.3772	0.5036	0.6296
Rate/Square	6.01	8.98	11.99	14.99

10 Pica 11 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4500	0.6724	0.8978	1.1225
7.5	0.4200	0.6276	0.8380	1.0476
8	0.3938	0.5884	0.7856	0.9821
9	0.3500	0.5230	0.6983	0.8730
10	0.3150	0.4707	0.6285	0.7857
12	0.2625	0.3922	0.5237	0.6548
Rate/Square	6.01	8.98	11.99	14.99

11 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4533	0.6773	0.9044	1.1307
7.5	0.4231	0.6322	0.8441	1.0553
8	0.3967	0.5927	0.7913	0.9893
9	0.3526	0.5268	0.7034	0.8794
10	0.3173	0.4741	0.6331	0.7915
12	0.2644	0.3951	0.5276	0.6596
Rate/Square	6.01	8.98	11.99	14.99

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11 Pica 3 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4636	0.6927	0.9249	1.1564
7.5	0.4327	0.6466	0.8633	1.0793
8	0.4057	0.6062	0.8093	1.0118
9	0.3606	0.5388	0.7194	0.8994
10	0.3245	0.4849	0.6475	0.8095
12	0.2705	0.4041	0.5396	0.6746
Rate/Square	6.01	8.98	11.99	14.99

11 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4809	0.7186	0.9595	1.1995
7.5	0.4489	0.6707	0.8955	1.1196
8	0.4208	0.6288	0.8395	1.0496
9	0.3741	0.5589	0.7463	0.9330
10	0.3367	0.5030	0.6716	0.8397
12	0.2805	0.4192	0.5597	0.6997
Rate/Square	6.01	8.98	11.99	14.99

12 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5118	0.7648	1.0211	1.2766
7.5	0.4777	0.7138	0.9531	1.1915
8	0.4479	0.6692	0.8935	1.1171
9	0.3981	0.5948	0.7942	0.9929
10	0.3583	0.5354	0.7148	0.8936
12	0.2986	0.4461	0.5957	0.7447
Rate/Square	6.01	8.98	11.99	14.99

13 Pica 2 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5428	0.8110	1.0828	1.3537
7.5	0.5066	0.7569	1.0106	1.2635
8	0.4749	0.7096	0.9474	1.1845
9	0.4221	0.6308	0.8422	1.0529
10	0.3799	0.5677	0.7580	0.9476
12	0.3166	0.4731	0.6316	0.7897
Rate/Square	6.01	8.98	11.99	14.99

13 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5564	0.8313	1.1099	1.3876
7.5	0.5193	0.7759	1.0359	1.2951
8	0.4868	0.7274	0.9712	1.2142
9	0.4327	0.6466	0.8633	1.0793
10	0.3894	0.5819	0.7770	0.9714
12	0.3245	0.4849	0.6475	0.8095
Rate/Square	6.01	8.98	11.99	14.99

13 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5597	0.8362	1.1165	1.3959
7.5	0.5223	0.7805	1.0421	1.3028
8	0.4897	0.7317	0.9769	1.2214
9	0.4353	0.6504	0.8684	1.0857
10	0.3918	0.5854	0.7816	0.9771
12	0.3265	0.4878	0.6513	0.8143
Rate/Square	6.01	8.98	11.99	14.99

14 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5803	0.8670	1.1576	1.4473
7.5	0.5416	0.8092	1.0804	1.3508
8	0.5077	0.7586	1.0129	1.2664
9	0.4513	0.6743	0.9004	1.1256
10	0.4062	0.6069	0.8103	1.0131
12	0.3385	0.5058	0.6753	0.8442
Rate/Square	6.01	8.98	11.99	14.99

14 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.6009	0.8978	1.1987	1.4987
7.5	0.5608	0.8379	1.1188	1.3987
8	0.5258	0.7856	1.0489	1.3113
9	0.4673	0.6983	0.9323	1.1656
10	0.4206	0.6285	0.8391	1.0491
12	0.3505	0.5237	0.6993	0.8742
Rate/Square	6.01	8.98	11.99	14.99

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15 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.6318	0.9440	1.2604	1.5757
7.5	0.5897	0.8810	1.1764	1.4707
8	0.5528	0.8260	1.1028	1.3788
9	0.4914	0.7342	0.9803	1.2256
10	0.4422	0.6608	0.8823	1.1030
12	0.3685	0.5507	0.7352	0.9192
Rate/Square	6.01	8.98	11.99	14.99

17 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.7282	1.0881	1.4528	1.8163
7.5	0.6797	1.0155	1.3559	1.6952
8	0.6372	0.9521	1.2712	1.5892
9	0.5664	0.8463	1.1299	1.4127
10	0.5097	0.7616	1.0169	1.2714
12	0.4248	0.6347	0.8475	1.0595
Rate/Square	6.01	8.98	11.99	14.99

20 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8378	1.2519	1.6715	2.0897
7.5	0.7820	1.1684	1.5600	1.9504
8	0.7331	1.0954	1.4625	1.8285
9	0.6516	0.9737	1.3000	1.6253
10	0.5865	0.8763	1.1700	1.4628
12	0.4887	0.7303	0.9750	1.2190
Rate/Square	6.01	8.98	11.99	14.99

20 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8415	1.2574	1.6789	2.0989
7.5	0.7854	1.1736	1.5669	1.9590
8	0.7363	1.1002	1.4690	1.8366
9	0.6545	0.9780	1.3058	1.6325
10	0.5891	0.8802	1.1752	1.4693
12	0.4909	0.7335	0.9793	1.2244
Rate/Square	6.01	8.98	11.99	14.99

21 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8860	1.3239	1.7677	2.2100
7.5	0.8270	1.2356	1.6498	2.0626
8	0.7753	1.1584	1.5467	1.9337
9	0.6891	1.0297	1.3749	1.7189
10	0.6202	0.9267	1.2374	1.5470
12	0.5169	0.7723	1.0311	1.2891
Rate/Square	6.01	8.98	11.99	14.99

22 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.9376	1.4009	1.8704	2.3384
7.5	0.8751	1.3075	1.7457	2.1825
8	0.8204	1.2258	1.6366	2.0461
9	0.7292	1.0896	1.4548	1.8188
10	0.6563	0.9806	1.3093	1.6369
12	0.5469	0.8172	1.0911	1.3641
Rate/Square	6.01	8.98	11.99	14.99

30 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.2705	1.8984	2.5348	3.1690
7.5	1.1858	1.7719	2.3658	2.9577
8	1.1117	1.6611	2.2179	2.7729
9	0.9882	1.4766	1.9715	2.4648
10	0.8894	1.3289	1.7743	2.2183
12	0.7412	1.1074	1.4786	1.8486
Rate/Square	6.01	8.98	11.99	14.99

31 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.2809	1.9138	2.5553	3.1947
7.5	1.1955	1.7862	2.3850	2.9817
8	1.1207	1.6746	2.2359	2.7953
9	0.9962	1.4885	1.9875	2.4847
10	0.8966	1.3397	1.7887	2.2363
12	0.7472	1.1164	1.4906	1.8636
Rate/Square	6.01	8.98	11.99	14.99

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