

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 394

January 2015

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)
- 19 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)
- 26 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 2014 with Internal Revenue Service.
- Last day for the county council to meet to organize and elect officers for the year

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)
- 28 Last day for the board of county commissioners to meet to organize.
- 28 Last day for township trustees to file annual reports and vouchers with the County Auditor [IC 6-6-4-12(d)]

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January 2015

REMINDER OF ORDER OF BUSINESS
(Continued)

March

- 1 Last day to file 2014 Annual Financial Report with State Board of Accounts (IC 5-11-1-4)
Annual assessment for all tangible, except mobile homes. (IC 6-1.1-1-2)
- 20 Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue. (IC 6-3-4-8.1)

OBSOLETE VOLUMES

All articles from Volumes 348 and earlier of *The County Bulletin* have now been updated and are no longer applicable; thus Volumes 348 and earlier may be deleted from your file.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 the 2014 contribution rate will remain at 15.3 percent. The tax rate for both employees' and employers' shares for 2014 will be 7.65 percent (6.2% social security and 1.45% Medicare).

We further understand that the maximum amount of earnings that will be subject to Social Security contribution increases January 1, 2014 to \$117,000.

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

STATEMENT OF WAGES AND COMPENSATION

We reminded County Auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19 for requirements.

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 employees. 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.

COUNTY COMMISSIONERS' MEETINGS

The executive (Commissioners) shall hold a regular meeting at least once each month and at other times as needed to conduct all necessary business. Dates of regular meetings shall be established by resolution at the first meeting in February of each year. (IC 36-2-2-6)

ENCUMBERED APPROPRIATIONS

Whenever a valid appropriation has been lawfully encumbered by a contract or by the issuance of a purchase order, the appropriation to the extent of the encumbrance may be carried forward to the succeeding year and made available for payment of the obligation which encumbered it. Only so much of the appropriation as is lawfully encumbered by contract or purchase order may be carried forward; the amount remaining in the appropriation account shall revert at the close of the year.

COUNTY AUDITOR – CLERK OF COUNTY BOARD OF COMMISSIONERS

"The county auditor shall attend all meetings of, and record in writing the official proceedings of, the executive." (IC 36-2-2-11) "If the auditor cannot perform the duties of clerk during a meeting of the county executive, and the auditor does not have a deputy or the auditor's deputy cannot attend the meeting, the executive may deputize a person to perform those duties during the meeting." (IC 36-2-9-7) No provision is made for anyone else to keep the records or proceedings of the commissioners, except as stated in IC 36-2-2-11 and IC 36-2-9-7.

CALULATION OF INTEREST ON JUDGMENTS

IC 24-4.6-1-101 states "Except as otherwise provided by statute, interest on judgments for money whenever rendered shall be from the date of the return of the verdict or finding of the court until satisfaction at:

- (1) the rate agreed upon in the original contract sued upon, which shall not exceed an annual rate of eight percent (8%) even though higher rate of interest may properly have been charged according to the contract prior to judgment; or
- (2) an annual rate of eight percent (8%) if there was no contract by the parties."

County Form 18TJ is the appropriate form to Calculate Interest on Judgments.

MOVING TRAFFIC VIOLATIONS

We have, in the past, become aware of some creative funding ideas for a few County Sheriff and Police Departments. It is our understanding if a cash donation is made to a law enforcement agency, then there will not be any formal court proceedings. These cash donations are being held by the agencies and not accounted for within the financial records of the unit.

We would draw your attention to IC 33-37-4 which sets the court costs which are required to be collected by the Clerk of the Circuit Court. These court costs are split between the State, County, and City and Town. At the county level twenty-seven percent (27%) of all court costs are deposited within the general fund of the local unit to be used within the operating budget of each unit. It would appear by accepting these donations in lieu of charging the court cost required, the local law enforcement agency would be decreasing the amount of revenue available to the unit as a whole.

We know of only two exceptions where the entire costs or a portion of the court costs may be waived, the Pretrial Diversion Fee and the Deferral Program Fee.

MOVING TRAFFIC VIOLATIONS (Continued)

Pretrial Diversion Fee

IC 33-37-4-1(c) states "Instead of the criminal costs fee prescribed by this section... except for the automated record keeping fee (IC 33-37-5-21), the clerk shall collect a pretrial diversion program fee if an agreement between the prosecuting attorney and the accused person entered into under IC 33-39-1-8 requires payment of those fees by the accused person." This statute goes on to define the amount and instructs the clerk to forward these fees to the auditor for deposit in a User Fee Fund for Pretrial Diversion. IC 33-39-1-8 requires the terms of this agreement to be recorded in an instrument signed by the person and the prosecuting attorney and to be filed in the court in which the charge is pending.

Deferral Program Fee

IC 33-37-4-2(e) states "Instead of the infraction or ordinance violation costs fee...the clerk shall collect a deferral program fee if an agreement between a prosecuting attorney...and the person charged with a violation entered into under IC 34-28-5-1 requires payment of those fees by the person charged with the violation." Actions may be deferred under IC 34-28-5-1 (h) if five (5) conditions are met. Number 4..."the defendant in the action agrees to pay court costs of twenty-five dollars (\$25) to the clerk of court if the action involves a moving violation" and Number 5," the agreement is filed in the court in which the action is brought. When a defendant complies with the terms of an agreement filed under this subsection, the prosecuting attorney...shall request the court to dismiss the action. Upon receipt of a request to dismiss an action under this subsection the court shall dismiss the action..."

If your agency or department is settling charges in lieu of the statutory fees, we would draw your attention to the following code citations: IC 9-30-3-11(c) states "The court shall keep a full record of every case in which a person is charged with a traffic offense other than a nonmoving traffic offense..."

IC 9-30-3-11(e) states "Upon failure of a court officer to comply with subsection (c) the officer is liable on the officer's official bond for a civil penalty of one hundred dollars (\$100) accruing to the state, which may be recovered, together with the costs of the suit, in a civil action brought by the attorney general in the name of the state on relation of the attorney general. Each failure by an officer constitutes a separate cause of action."

DEPOSIT OF PUBLIC FUNDS

The Depository Act, IC 5-13-6-1, provides that all public funds paid into the treasury of any political subdivision shall be deposited daily in one or more depositories and the balances maintained in the depositories in the name of the political subdivision by the officer having control of the funds. It is extremely important that the provisions of this Act be strictly followed.

IC 5-13-14-3 provides in part: "A public servant who violates the depository duties in this article is subject to criminal prosecution under IC 35-44.2-2-1. The public servant also is liable upon official bond for any loss or damage that may accrue."

The Depository Act also provides that public funds deposited shall be deposited in the same form in which they were received. (IC 5-13-6-1(c))

ELECTION AND REGISTRATION FUND

IC 3-5-3-2 authorizes the board of commissioners in each county to establish an Election and Registration Fund and annually levy a tax sufficient to meet the average yearly expenditures for elections and registration of voters. This fund, when established, can be used for no other purpose. It is not mandatory, but offers a means whereby the cost of elections and registrations may be spread evenly each year and will not cause the total of county tax rates to be greater in election years than in other years in which no elections are held.

CANCELLATION OF WARRANTS

IC 5-11-10.5-2 provides that all warrants (checks) drawn upon public funds of the county, which are outstanding and unpaid for two or more years as of December 31 of each year, shall be void.

Not later than March 1 of each year, the county treasurer shall prepare a list in triplicate of all warrants or checks that have been outstanding for a period of two or more years as of December 31 of the preceding year. The original copy of such list shall be filed with the county board of finance, the duplicate copy filed with the county auditor and the triplicate copy filed in the office of the county treasurer.

The amounts of such warrants shall be receipted into the fund or funds from which originally drawn by writing an official receipt or receipts therefore. If the fund from which the warrant was drawn is not now in existence or cannot be ascertained, the amount of such warrant shall be receipted into the county general fund. Upon issuing the receipt or receipts the warrants shall then be removed from the treasurer's list of outstanding warrants.

COUNTY HIGHWAY EXPENSES

IC 8-18-8-5 states in part: "...all expenses incurred in the maintenance of county highways shall first be paid out of such funds from the gasoline tax, special fuel tax, and the motor vehicle registration fees that are paid to the counties by the state, ...in addition a county may use funds derived from the:

- (1) County motor vehicle excise surtax
- (2) County wheel tax
- (3) County adjusted gross income tax
- (4) County option income tax
- (5) Riverboat admission tax (IC 4-33-12)
- (6) Riverboat wagering tax (IC 4-33-13)
- (7) Property taxes and miscellaneous revenue deposited in the county general fund

DRAINAGE FUNDS

Exemptions from Appropriations:

Recent research and investigation has resulted in a change to our audit position regarding the need for an appropriation of maintenance and reconstruction funds for drainage projects. Based upon review of IC 36-2-9-14 (d) (4), we are amending our position related to drainage maintenance, drainage construction/reconstruction funds. IC 36-2-9-14 (d) (4) provides an exception, for these funds, to the requirement in IC 36-2-5-2 (b) that funds must be appropriated prior to disbursement.

DRAINAGE FUNDS (Continued)

Chart of Accounts

Each regulated drain or combination of drains that receives an assessment for maintenance should have a sub account within the Drain Maintenance Fund (Fund 2700). The Drain Maintenance Fund is established by IC 36-9-27-44. The Drain Maintenance fund will consist of the money received from annual assessments upon the lands benefited by the periodic maintenance of the drain; penalties received on the collection of delinquent annual assessments for periodic maintenance of the drain and money received from any person as compensation for damages suffered to the drain. If the county surveyor determines that annual maintenance of any drain will be less than \$1,500 that drain is exempt from the requirement that a drain maintenance fund be established. Whenever a drain maintenance fund has not been established the costs for the maintenance of said drain would be paid from the General Drain Improvement fund.

The General Drain Improvement Fund (Fund 1158) is established by IC 36-9-27-73. The General Drain Improvement fund is used to account for the maintenance costs of all drains that do not have a maintenance fund as described above and for the construction or reconstruction of a regulated drain or the removal of obstructions from a regulated drain. The proceeds from the sale of bonds or money received from loans under IC 39-9-27-97.5 would be deposited to the General Drain Improvement fund. In addition this Fund would consist of all funds transferred to the fund on January 1, 1985; costs collected from petitioners in a drainage proceeding; money received from the assessments upon land benefited for construction/reconstruction of a drain; interest and penalties received on collection of delinquent drain assessments and interest on deferred payments; appropriations made from the General Fund or taxes levied by the county fiscal body for drainage purposes; and any money repaid from a Maintenance Fund.

The chart of accounts also includes a Fund 2600 entitled Drain Construction/Reconstruction. This fund was not established by statute, but is included in the chart of accounts as a way to allow counties to separately track drain construction or reconstruction projects. From an accounting perspective, the use of this fund would establish a construction account that would track the receipt of bond or loan proceeds and the construction costs of a particular drain and more easily identify the activities for the construction project. The 2600 fund would also allow the county to establish subaccounts if more than one drain was in a construction/reconstruction phase and separately track each drain's activities. If the county chooses this option, the General Drain Improvement fund (Fund 1158) will still include all of the statutory functions with the exception of the debt proceeds and construction costs. In addition, the assessments collected for repayment of the construction costs would be posted to the Drain construction/Reconstruction Fund (Fund 2600) for all construction not funded by the sale of Bonds. When a construction/reconstruction project is complete, any money remaining in the 2600 fund for that project would be repaid to the General Drain Improvement fund.

When the Drainage Board determines that the final assessment for the construction/reconstruction of a drain cannot conveniently be paid within five years, they must issue bonds to finance the construction/reconstruction. If bonds are issued then the County must establish a Drainage Bond Redemption Fund, which would be in the Debt Service funds (4600 series). The statute for the Bond Redemption fund is IC 36-9-27-97. The assessments paid by landowners (principal, interest and penalty) would be posted to the Drainage Bond Redemption Fund.

We would not take audit exception to either the county's use of the 2600 Fund for Construction/Reconstruction of drains or the county's choice to track all construction/reconstruction activity in the General Drain Improvement Fund (Fund 1158).

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DOCUMENT FEES – COUNTY COURT

A court shall collect a fee of one dollar (\$1) per legal size or letter size page, including a page only partially covered with writing, for preparing a transcript or copy of any record. However, this would not apply to the transmitting of a document by facsimile machine or other electronic device or the preparation or copying a record through the use of enhanced areas under IC 5-14.3 or by a governmental entity using an electronic device. (IC 33-37-5-1)

COURTS – LATE PAYMENT FEES

A court may adopt a local rule to impose a late payment fee on defendants paying court costs, fees, fines and civil penalties after the due dates set by the court for payment of such amounts. The clerk of a court that adopts a local rule imposing a late payment fee shall collect a late payment fee of twenty five dollars (\$25) from the defendant.

The clerk of the court shall distribute monthly to the county auditor one hundred percent (100%) of the late payment fees collected. The county auditor shall deposit fees distributed by a clerk in the county general fund and the clerk's record perpetuation fund if directed so by ordinance of the county council. (IC 33-37-5-22 and IC 33-37-7-1)

CLERK'S RECORD PERPETUATION FUND

IC 33-37-5-2 requires each clerk to establish a clerk's record perpetuation fund. The following shall be deposited in the fund:

1. revenue received by the court clerk for the transmitting of documents by facsimile machine to a person under IC 5-14-3;
2. document storage fees required under IC 33-37-5-20; and
3. the late payment fees imposed under IC 33-37-5-22 that are authorized for deposit in the perpetuation fund under IC 33-37-7-2.
4. the fees required under IC 29-1-7-3.1 for deposit of a will
5. automated record keeping fees deposited in the fund under IC 33-32-7-2(m)

Such fees are to be remitted by the court to the county auditor at the end of each month.

The clerk of the court may use the money in the fund for the preservation of records; the improvement of record keeping systems and equipment, and case management system, the fund would require appropriation.

BANK/CREDIT CARD PAYMENTS TO COUNTY COURTS

The clerk of the court may contract with a bank or credit card vendor for acceptance of bank or credit cards in payment of bail, fines, civil penalties, court fees and costs, or fees for the preparation, duplication, or transmission of documents. However, if there is a vendor transaction charge or discount fee, whether billed to the clerk or charged directly to the clerk's account, the clerk shall collect a credit card service fee equal to the vendor transaction charge or discount fee from the person using the bank or credit card.

The court clerk shall forward credit card service fees collected to the county auditor. These fees may be used without appropriation to pay transaction charges or discount fees charged by the bank or credit card vendor. (IC 33-37-6)

PROCUREMENT CARDS

We have received inquiries concerning the potential use of "procurement cards." We understand some of the intended benefits of procurement cards are to add controls as to where purchases can be made; limit values of each purchase; prevent overspending the budget items; institute parameters on purchases; possibly reducing paperwork; etc.

The State Board of Accounts will not take exception to the use of procurement cards by a governmental unit provided the following criteria are observed:

- (1) The governing board must authorize procurement card use through an ordinance or resolution.
- (2) Issuance and use should be handled by an official or employee designated by the board.
- (3) The purposes for which the procurement card may be used must be specifically stated in the ordinance or resolution.
- (4) When the purpose for which the procurement card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
- (5) The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimates amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
- (6) Procurement cards should be used in conjunction with the accounting system.
- (7) Payment should not be made on the basis of a statement or a procurement card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
- (8) If properly authorized, an annual fee may be paid.
- (9) Procurement cards shall not be used to procure cash advances or at "ATM" machine or as a debit card.
- (10) An audit trail must exist for all transactions including changes made by an "administrator."
- (11) Access to transactions in accordance with the Public Records Law, IC 5-14-3-1 et seq. as appropriate must be assured.
- (12) Procurement card agreements should not contain references to debt.
- (13) Governmental Units need to have available (if applicable) a copy of "SAS 70" audits of a sponsoring bank.

INTEREST RATE on TAX OVERPAYMENTS AND UNDERPAYMENTS

From the Department of Revenue: "Pursuant to IC 6-8.1-10-1, the rate of interest for an underpayment of tax and an excess tax payment is the percentage rounded to the nearest whole number that equals two percentage points above the average investment yield on state general fund money for the states' fiscal year ending June 30, 2014, excluding pension fund investments, as provided by the State Treasurer's office. The rate of interest for an underpayment of tax and an excess tax payment for calendar year 2015 will be 3%."

In addition we have included a historical list of calculated percentages for the past 10 years. This information can be found on the Department of Revenue website.

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HISTORICAL INTEREST RATE LIST

Year	Overpayments	Delinquent Payments
2005	1%	3%
2006	2%	4%
2007 (January 1 to June 30)	3%	5%
2007 (July 1 to December 31)	5%	5%
2008	7%	7%
2009	7%	7%
2010	4%	4%
2011	9%	9%
2012	4%	4%
2012	3%	3%
2014	3%	3%
2015	3%	3%

COUNTY HIGHWAY OPERATIONAL REPORT

This report is to be filed with the State Board of Accounts by June 1. We will have it available on our website at www.in.gov/sboa for you to retrieve, sometime in January.

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ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS

When it is not possible to determine the historical cost of fixed assets owned by a governmental unit, the following procedure should be followed.

Develop an inventory of all fixed assets which are significant for which records of the historical costs are not available. Obtain an estimate of the replacement costs of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimated replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset.

In some cases estimated replacement cost can be obtained from insurance policies; however, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs.

If the replacement cost is estimated to be \$76,000.00 and the asset was constructed about 1930, then the estimated cost of the asset should be reported as \$6,840.00.

$$\$76,000.00 \times .09 = \$6,840.00$$

TABLE OF COST INDEXES
1915 to 2011

<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>
2011	1.00	1985	.48	1961	.13	1937	.07
2010	.97	1984	.46	1960	.13	1936	.06
2009	.95	1983	.44	1959	.13	1935	.06
2008	.96	1982	.43	1958	.13	1934	.06
2007	.92	1981	.40	1957	.13	1933	.06
2006	.90	1980	.37	1956	.12	1932	.06
2005	.87	1979	.32	1955	.12	1931	.07
2004	.84	1978	.29	1954	.12	1930	.07
2003	.82	1977	.27	1953	.12	1929	.08
2002	.80	1976	.25	1952	.12	1928	.08
2001	.79	1975	.24	1951	.12	1927	.08
2000	.77	1974	.22	1950	.11	1926	.08
1999	.74	1973	.20	1949	.11	1925	.08
1998	.73	1972	.19	1948	.11	1924	.08
1997	.71	1971	.18	1947	.10	1923	.08
1996	.70	1970	.17	1946	.09	1922	.08
1995	.68	1969	.16	1945	.08	1921	.08
1994	.66	1968	.16	1944	.08	1920	.09
1993	.64	1967	.15	1943	.08	1919	.08
1992	.62	1966	.14	1942	.07	1918	.07
1991	.61	1965	.14	1941	.07	1917	.06
1990	.58	1964	.14	1940	.06	1916	.05
1989	.55	1963	.14	1939	.06	1915	.05
1988	.53	1962	.13	1938	.06	1914	.05
1987	.51					1913	.04
1986	.49						

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RATES FOR LEGAL ADVERTISING

Effective January 1, 2015

The following rates, effective January 1, 2015, 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	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	1	2	3	4		1	2	3	4
7	0.2469	0.3686	0.4922	0.6151	7	0.2539	0.3790	0.5061	0.6324
7.5	0.2304	0.3440	0.4594	0.5741	7.5	0.2369	0.3537	0.4724	0.5903
8	0.2160	0.3225	0.4307	0.5382	8	0.2221	0.3316	0.4428	0.5534
9	0.1920	0.2867	0.3828	0.4784	9	0.1974	0.2948	0.3936	0.4919
10	0.1728	0.2580	0.3446	0.4306	10	0.1777	0.2653	0.3543	0.4427
12	0.1440	0.2150	0.2871	0.3588	12	0.1481	0.2211	0.2952	0.3689
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

6 Pica 3 Point Column					6 Pica 4 Point Column				
Type Size	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	1	2	3	4		1	2	3	4
7	0.2721	0.4063	0.5426	0.6780	7	0.2756	0.4115	0.5495	0.6867
7.5	0.2540	0.3792	0.5064	0.6328	7.5	0.2573	0.3841	0.5129	0.6409
8	0.2381	0.3555	0.4748	0.5933	8	0.2412	0.3601	0.4808	0.6008
9	0.2117	0.3160	0.4220	0.5273	9	0.2144	0.3200	0.4274	0.5341
10	0.1905	0.2844	0.3798	0.4746	10	0.1929	0.2880	0.3847	0.4807
12	0.1588	0.2370	0.3165	0.3955	12	0.1608	0.2400	0.3206	0.4006
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

6 Pica 6 Point Column					6 Pica 7 Point Column				
Type Size	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	1	2	3	4		1	2	3	4
7	0.2830	0.4225	0.5643	0.7051	7	0.2865	0.4277	0.5712	0.7138
7.5	0.2642	0.3944	0.5267	0.6581	7.5	0.2674	0.3992	0.5331	0.6662
8	0.2477	0.3697	0.4937	0.6170	8	0.2507	0.3743	0.4998	0.6246
9	0.2201	0.3286	0.4389	0.5484	9	0.2228	0.3327	0.4443	0.5552
10	0.1981	0.2958	0.3950	0.4936	10	0.2006	0.2994	0.3999	0.4997
12	0.1651	0.2465	0.3292	0.4113	12	0.1671	0.2495	0.3332	0.4164
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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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	0.2939	0.4388	0.5860	0.7322	7	0.3048	0.4550	0.6077	0.7594
7.5	0.2743	0.4095	0.5469	0.6834	7.5	0.2845	0.4247	0.5672	0.7087
8	0.2572	0.3839	0.5127	0.6407	8	0.2667	0.3982	0.5317	0.6644
9	0.2286	0.3413	0.4558	0.5695	9	0.2371	0.3539	0.4726	0.5906
10	0.2057	0.3072	0.4102	0.5126	10	0.2134	0.3185	0.4254	0.5316
12	0.1715	0.2560	0.3418	0.4271	12	0.1778	0.2654	0.3545	0.4430
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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	0.3083	0.4602	0.6146	0.7680	7	0.3157	0.4713	0.6294	0.7865
7.5	0.2877	0.4296	0.5736	0.7168	7.5	0.2946	0.4399	0.5874	0.7340
8	0.2697	0.4027	0.5378	0.6720	8	0.2762	0.4124	0.5507	0.6882
9	0.2398	0.3580	0.4780	0.5974	9	0.2455	0.3666	0.4895	0.6117
10	0.2158	0.3222	0.4302	0.5376	10	0.2210	0.3299	0.4406	0.5505
12	0.1798	0.2685	0.3585	0.4480	12	0.1842	0.2749	0.3671	0.4588
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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	0.3266	0.4875	0.6511	0.8136	7	0.3919	0.5851	0.7813	0.9763
7.5	0.3048	0.4550	0.6077	0.7594	7.5	0.3658	0.5460	0.7292	0.9112
8	0.2858	0.4266	0.5697	0.7119	8	0.3429	0.5119	0.6836	0.8543
9	0.2540	0.3792	0.5064	0.6328	9	0.3048	0.4550	0.6077	0.7594
10	0.2286	0.3413	0.4558	0.5695	10	0.2743	0.4095	0.5469	0.6834
12	0.1905	0.2844	0.3798	0.4746	12	0.2286	0.3413	0.4558	0.5695
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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	0.4063	0.6065	0.8100	1.0121	7	0.4102	0.6124	0.8178	1.0219
7.5	0.3792	0.5661	0.7560	0.9446	7.5	0.3828	0.5715	0.7632	0.9538
8	0.3555	0.5307	0.7087	0.8856	8	0.3589	0.5358	0.7155	0.8941
9	0.3160	0.4717	0.6300	0.7872	9	0.3190	0.4763	0.6360	0.7948
10	0.2844	0.4246	0.5670	0.7085	10	0.2871	0.4286	0.5724	0.7153
12	0.2370	0.3538	0.4725	0.5904	12	0.2393	0.3572	0.4770	0.5961
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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9 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4137	0.6176	0.8247	1.0306
7.5	0.3861	0.5764	0.7697	0.9619
8	0.3620	0.5404	0.7216	0.9017
9	0.3217	0.4803	0.6414	0.8015
10	0.2896	0.4323	0.5773	0.7214
12	0.2413	0.3602	0.4811	0.6012
Rate/Square	6.35	9.48	12.66	15.82

9 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4245	0.6338	0.8464	1.0577
7.5	0.3962	0.5916	0.7900	0.9872
8	0.3715	0.5546	0.7406	0.9255
9	0.3302	0.4930	0.6583	0.8226
10	0.2972	0.4437	0.5925	0.7404
12	0.2477	0.3697	0.4937	0.6170
Rate/Square	6.35	9.48	12.66	15.82

9 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4280	0.6390	0.8534	1.0664
7.5	0.3995	0.5964	0.7965	0.9953
8	0.3745	0.5591	0.7467	0.9331
9	0.3329	0.4970	0.6637	0.8294
10	0.2996	0.4473	0.5973	0.7465
12	0.2497	0.3728	0.4978	0.6220
Rate/Square	6.35	9.48	12.66	15.82

10 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4354	0.6501	0.8681	1.0848
7.5	0.4064	0.6067	0.8102	1.0125
8	0.3810	0.5688	0.7596	0.9492
9	0.3387	0.5056	0.6752	0.8437
10	0.3048	0.4550	0.6077	0.7594
12	0.2540	0.3792	0.5064	0.6328
Rate/Square	6.35	9.48	12.66	15.82

10 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4389	0.6553	0.8751	1.0935
7.5	0.4097	0.6116	0.8167	1.0206
8	0.3840	0.5734	0.7657	0.9568
9	0.3414	0.5096	0.6806	0.8505
10	0.3072	0.4587	0.6125	0.7654
12	0.2560	0.3822	0.5105	0.6379
Rate/Square	6.35	9.48	12.66	15.82

10 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4572	0.6826	0.9115	1.1390
7.5	0.4267	0.6371	0.8508	1.0631
8	0.4001	0.5972	0.7976	0.9967
9	0.3556	0.5309	0.7090	0.8859
10	0.3200	0.4778	0.6381	0.7973
12	0.2667	0.3982	0.5317	0.6644
Rate/Square	6.35	9.48	12.66	15.82

10 Pica 11 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4755	0.7099	0.9480	1.1846
7.5	0.4438	0.6625	0.8848	1.1056
8	0.4161	0.6211	0.8295	1.0365
9	0.3698	0.5521	0.7373	0.9214
10	0.3328	0.4969	0.6636	0.8292
12	0.2774	0.4141	0.5530	0.6910
Rate/Square	6.35	9.48	12.66	15.82

11 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4790	0.7151	0.9549	1.1933
7.5	0.4470	0.6674	0.8913	1.1137
8	0.4191	0.6257	0.8356	1.0441
9	0.3725	0.5562	0.7427	0.9281
10	0.3353	0.5005	0.6684	0.8353
12	0.2794	0.4171	0.5570	0.6961
Rate/Square	6.35	9.48	12.66	15.82

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11 Pica 3 Point Column					11 Pica 8 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.4899	0.7313	0.9766	1.2204	7	0.5081	0.7586	1.0131	1.2660
7.5	0.4572	0.6826	0.9115	1.1390	7.5	0.4743	0.7080	0.9456	1.1816
8	0.4286	0.6399	0.8546	1.0679	8	0.4446	0.6638	0.8865	1.1077
9	0.3810	0.5688	0.7596	0.9492	9	0.3952	0.5900	0.7880	0.9846
10	0.3429	0.5119	0.6836	0.8543	10	0.3557	0.5310	0.7092	0.8862
12	0.2858	0.4266	0.5697	0.7119	12	0.2964	0.4425	0.5910	0.7385
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

12 Pica 5 Point Column					13 Pica 2 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.5408	0.8074	1.0782	1.3473	7	0.5735	0.8561	1.1433	1.4287
7.5	0.5047	0.7535	1.0063	1.2575	7.5	0.5352	0.7991	1.0671	1.3334
8	0.4732	0.7064	0.9434	1.1789	8	0.5018	0.7491	1.0004	1.2501
9	0.4206	0.6280	0.8386	1.0479	9	0.4460	0.6659	0.8892	1.1112
10	0.3786	0.5652	0.7547	0.9431	10	0.4014	0.5993	0.8003	1.0001
12	0.3155	0.4710	0.6289	0.7859	12	0.3345	0.4994	0.6669	0.8334
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

13 Pica 6 Point Column					13 Pica 7 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.5878	0.8776	1.1720	1.4645	7	0.5913	0.8828	1.1789	1.4732
7.5	0.5486	0.8191	1.0938	1.3668	7.5	0.5519	0.8239	1.1003	1.3749
8	0.5144	0.7679	1.0255	1.2814	8	0.5174	0.7724	1.0315	1.2890
9	0.4572	0.6826	0.9115	1.1390	9	0.4599	0.6866	0.9169	1.1458
10	0.4115	0.6143	0.8204	1.0251	10	0.4139	0.6179	0.8252	1.0312
12	0.3429	0.5119	0.6836	0.8543	12	0.3449	0.5150	0.6877	0.8593
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

14 Pica 1 Point Column					14 Pica 7 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.6131	0.9153	1.2223	1.5274	7	0.6349	0.9478	1.2657	1.5816
7.5	0.5722	0.8543	1.1408	1.4256	7.5	0.5925	0.8846	1.1813	1.4762
8	0.5364	0.8009	1.0695	1.3365	8	0.5555	0.8293	1.1075	1.3839
9	0.4768	0.7119	0.9507	1.1880	9	0.4938	0.7372	0.9844	1.2302
10	0.4292	0.6407	0.8556	1.0692	10	0.4444	0.6634	0.8860	1.1071
12	0.3576	0.5339	0.7130	0.8910	12	0.3703	0.5529	0.7383	0.9226
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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15 Pica 4 Point Column					17 Pica 8 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.6675	0.9965	1.3308	1.6630	7	0.7694	1.1487	1.5340	1.9168
7.5	0.6230	0.9301	1.2421	1.5521	7.5	0.7181	1.0721	1.4317	1.7891
8	0.5841	0.8720	1.1645	1.4551	8	0.6732	1.0051	1.3422	1.6772
9	0.5192	0.7751	1.0351	1.2934	9	0.5984	0.8934	1.1931	1.4909
10	0.4673	0.6976	0.9316	1.1641	10	0.5386	0.8041	1.0738	1.3418
12	0.3894	0.5813	0.7763	0.9701	12	0.4488	0.6700	0.8948	1.1182
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

20 Pica 4 Point Column					20 Pica 5 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.8852	1.3216	1.7649	2.2054	7	0.8891	1.3274	1.7727	2.2152
7.5	0.8262	1.2335	1.6472	2.0584	7.5	0.8299	1.2389	1.6545	2.0675
8	0.7746	1.1564	1.5443	1.9297	8	0.7780	1.1615	1.5511	1.9383
9	0.6885	1.0279	1.3727	1.7153	9	0.6916	1.0324	1.3788	1.7229
10	0.6197	0.9251	1.2354	1.5438	10	0.6224	0.9292	1.2409	1.5506
12	0.5164	0.7709	1.0295	1.2865	12	0.5187	0.7743	1.0341	1.2922
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

21 Pica 6 Point Column					22 Pica 9 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.9362	1.3976	1.8664	2.3323	7	0.9906	1.4789	1.9750	2.4679
7.5	0.8738	1.3044	1.7420	2.1768	7.5	0.9246	1.3803	1.8433	2.3034
8	0.8192	1.2229	1.6331	2.0408	8	0.8668	1.2940	1.7281	2.1594
9	0.7281	1.0870	1.4517	1.8140	9	0.7705	1.1502	1.5361	1.9195
10	0.6553	0.9783	1.3065	1.6326	10	0.6934	1.0352	1.3825	1.7275
12	0.5461	0.8153	1.0888	1.3605	12	0.5779	0.8627	1.1521	1.4396
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

30 Pica 10 Point Column					31 Pica 1 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.3424	2.0041	2.6764	3.3444	7	1.3533	2.0204	2.6981	3.3716
7.5	1.2529	1.8705	2.4980	3.1215	7.5	1.2631	1.8857	2.5182	3.1468
8	1.1746	1.7536	2.3418	2.9264	8	1.1841	1.7678	2.3608	2.9501
9	1.0441	1.5588	2.0816	2.6012	9	1.0526	1.5714	2.0985	2.6223
10	0.9397	1.4029	1.8735	2.3411	10	0.9473	1.4143	1.8887	2.3601
12	0.7831	1.1691	1.5612	1.9509	12	0.7894	1.1786	1.5739	1.9667
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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