THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS

Volume 306, Page 1 **January 1996**

REMINDER OF ORDER OF BUSINESS

January

1 Happy New Year! - Legal Holiday (IC 1-1-9-1)

9 Township boards meet to consider 1995 Annual Reports of township trustees - second Tuesday after the first Monday (IC 36-6-6-9)

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 1995 by counties participating in Public Employees' Retirement Fund.

15 Legal Holiday - Dr. Martin Luther King, Jr. Day (IC 1-1-9-1)

19 Last day for township trustees to file annual reports and vouchers with County Auditor. [IC 36-6-4-12(d)]

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)

29 Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 21-1-1-54) (IC 23-14-29-4)

30 File 1995 Annual Financial Report with State Board of Accounts. (IC 5-11-1-4)

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 Indiana Employment Security Division.

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)

February

12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)

REMINDER OF ORDER OF BUSINESS (Continued)

February - Continued

15 Last date for County Highway Annual Operational Report to be filed with State Board of Accounts and other governmental agencies. (IC 8-17-4.1-7)

19 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 Annual assessment period begins, except mobile homes. (IC 6-1.1-2)

First day for filing applications for property tax exemptions and deductions (for taxes payable in 1997).

4 Township trustees to file reports of condition of the dog fund with County Auditor. (IC 15-5-9-10) (First Monday in March)

9 Last day to file claim for distribution of Excise Tax on Savings and Loan Associations with the Auditor of State. (IC 6-5-11-7)

11 Distribute dog funds to townships reporting unpaid claims. (IC 15-5-9-10) (Second Monday in March)

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)

COUNTY COMMISSIONERS' MEETINGS

The executive (County 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 January of each year. (IC 36-2-2-6)

OBSOLETE VOLUMES

All articles from Volumes 260 and earlier of The County Bulletin have now been updated and are no longer applicable; thus Volumes 260 and earlier may be deleted from your file.

THANKS AND BEST WISHES

To all of those county officials who will be leaving office December 31, 1995, 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 took office January 1, 1996, 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

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 may be carried forward. All appropriations not lawfully encumbered by contract or purchase order 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 he does not have a deputy or his deputy cannot attend the meeting, the executive may deputize a person to perform those duties during the meeting." (IC 36-2-2-11) 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.

AUDIT REQUIREMENTS - FEDERAL FUNDS

We have received inquiries from county officials concerning audit requirements of certain federal agencies.

The State Board of Accounts has the audit responsibility for all counties in the State of Indiana. This audit responsibility includes satisfying the audit requirements of the Office of Management and Budget, Circular A128.

The State Board of Accounts is the only audit agency having the authority to audit funds of a governmental unit (county) in Indiana.

DEPOSITORY PROPOSALS AND CONTRACTS

There are four (4) important dates to be remembered by county treasurers in connection with the organization of the county board of finance and the designation of depositories for the biennial period. These dates are:

First Tuesday in January to January 31 of every year	-	Organization of County Board of Finance (IC 5-13-7-6)
Within five (5) days before the first Monday in November to November 25 in each even numbered year	-	(Within five (5) days before the date fixed for filing proposals) - The President of the County Board of Finance may call a meeting of the duly authorized agents of all local boards of finance and all banks or trust companies within the county for the purpose of considering the designation of those banks and trust companies which desire to become depositories. (IC 5-13-8-5)
Not less than ten (10) days prior to the first Tuesday in November to November 20 in each even numbered year	-	Notice given to depositories inviting them to submit proposals for the deposit of public funds. (IC 5-13-8-3)
First Tuesday in November to November 30 in each even numbered year	-	Meeting of Board of Finance to open and consider all proposals to become depositories. (IC 5-13-8-2)

Your attention is also directed to IC 5-13-4-20 which requires the clerk of the circuit court, the sheriff, the recorder and any other county officers designated by the county board of finance to petition the county board of finance to designate one or more depositories for funds received by the clerk, sheriff, recorder or other county officers. As provided in IC 5-13-4-20, a separate agreement should be entered into for such funds. We suggest you call this matter to the attention of the clerk, sheriff, recorder and other applicable county officers, to insure that the requirements of this act are strictly followed. This does not include support payments made to the clerk of the circuit court under IC 31-1-11.5-13.

DEPOSITORY PROPOSALS AND CONTRACTS - (Continued)

** A supply of the form to be used in submitting proposals will be mailed direct to the banks by the State Board for Depositories. The form is in triplicate and serves as a proposal by the bank and, when properly executed by the board of finance serves as a contract. After acceptance, the original of the form is to be retained in the files of the board of finance, the second copy returned to the banks, and the third copy mailed to the Indiana Board for Depositories, 101 W. Washington Street, Indianapolis, Indiana, 46204.

TOWNSHIP TRUSTEE NOTARIZING DOCUMENTS

IC 33-16-8-1 gives the township trustee the power to perform any act that a notary public may perform in Indiana. Acknowledgements to deeds or other instruments taken by the trustee shall be recorded as if they had been acknowledged before a notary public.

A trustee may not receive a fee for performing a notarial act and shall not perform any act that is prohibited to a notary public.

STATEMENT OF WAGES AND COMPENSATION

As discussed at the fall county auditor's conference, we remind 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 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, 1996. The General Assembly, in amending IC 5-3-1-1, gave the newspaper or qualified publication the ability to increase rates up to five percent (5%), should they choose. Our understanding from Hoosier State Press is that all newspapers are going to increase rates to the maximum. However, it is the newspaper's decision. Your publisher may not increase rates at all or may increase the rates at something less than the maximum. We have revised the rates for the legal advertising to reflect a five percent (5%) increase, and we have enclosed a copy of the tables for your convenience. (Pages 12-15)

SOCIAL SECURITY AND MEDICARE WITHHOLDINGS

The maximum earnings subject to social security tax and medicare tax for 1996 is as follows:

Maximum earnings subject to Social Security	$62,700
Maximum earnings subject to Medicare	No Limit

FICA tax rates will remain at 1995 levels which are:

Social Security Rate	6.20%
Medicare Rate	1.45%

Total Withholding Rate	7.65%

The Internal Revenue Service hot-line for questions on withholding is 800-829-1040.

PROCUREMENT OF SERVICES--ARCHITECTS, ENGINEERS, AND LAND SURVEYORS

IC 5-16-11.1-4 states that when the services of an architect, an engineer, or land surveyor are required, a county may:

1) publish notice in accordance with IC 5-3-1;
2) provide for notice (other than notice in accordance with IC 5-3-1) as it determines is reasonably calculated to inform those performing professional services of a proposed project;
3) provide for notice in accordance with both (1) and (2); or
4) determine not to provide any notice.

If the county provides for notice under (1), (2), or (3) above, each notice must include:

1. The location of the project;
2. A general description of the project;
3. The general criteria to be used in selecting professional services firms for the project;
4. The place were any additional project descriptions or specifications are on file;
5. The hours of business of the county;
6. The last date for accepting statements of qualifications from interested parties.

SOLID WASTE COLLECTION AND DISPOSAL

IC 36-9-30-5 allows counties to contract for the collection or disposal of solid waste. The following types of contracts may be entered into:

SOLID WASTE COLLECTION AND DISPOSAL - (Continued)

1. Contracts with individuals for the exclusive right to collect and dispose of solid waste as defined under IC 36-9-30-4;

2. Contracts with any business or institution for the collection and disposal of industrial, commercial, or institutional solid waste. All fees collected by the county shall be deposited in the treasury of the county for the administration, operation, and maintenance of the solid waste collection and disposal project; and

3. Contracts for the use of privately owned solid waste disposal facilities.

If a contract executed under (1) or (2) yields a gross revenue to a contractor (other than a governmental entity) of at least $25,000 during the time it is in effect, the county must comply with IC 36-1-12-4 in awarding the contract. The county shall require the bidder to submit a financial statement, a statement of experience, the bidder's proposed plans for performance of the contract, and the equipment the bidder has available for the performance of the contract.

A county may contract with private persons that operate facilities that combine significant elements of recycling or production of refuse derived fuel.

PUBLIC NOTICE ADVERTISING

The statute governing the publication of legal notices and annual reports may be found in IC 5-3-1.

If the notice is in relation to a public hearing or meeting, IC 5-3-1-2 requires the notice to be published one (1) time, at least ten (10) days before the date of the hearing or meeting.

If the notice is in relation to an election, the notice shall be published one (1) time, at least ten (10) days before the date of the election.

If the notice is in relation to the sale of bonds, notes, or warrants, the notice shall be published two (2) times, at least one week apart, with the first publication made at least fifteen (15) days before the date of the sale and the second publication made at least three (3) days before the date of the sale.

If the notice is in relation to the receiving of bids, the notice shall be published two (2) times, at least one week apart, with the second publication made at least ten (10) days before the date bids will be received.

PUBLIC NOTICE ADVERTISING - (Continued)

If the event is the establishment of a cumulative or sinking fund, notice of the proposal and of the public hearing that is required to be held shall be published two (2) times, at least one (1) week apart, with the second publication made at least three (3) days before the date of the hearing.

If the event is the submission of a proposal adopted by the county for a cumulative or sinking fund for an approval of the state board of tax commissioners, the notice of the submission shall be published one (1) time. The county shall publish the notice when directed to do so by the state board of tax commissioners.

If the event is the required publication of any ordinance, notice of the passage of the ordinance shall be published one (1) time within thirty (30) days after the passage of the ordinance.

If the event is one about which notice is required to be published after the event, notice shall be published one (1) time within thirty (30) days after the date of the event.

If the event is anything else, the notice shall be published two (2) times, at least one week apart, with the second publication made at least three (3) days before the event.

In case any officer charged with the duty of publishing any notice required by law is unable to procure advertisement at the price fixed by law, or the newspaper refuses to publish the advertisement, it is sufficient for the official to post printed notices in three (3) prominent places in the county, in lieu of such advertisement in a newspaper.

If a notice of budget estimates for a county is published as required in IC 6-1.1-17-3, and the published notice contains an error due to the fault of newspaper, the notice as presented for publication is a valid notice under this chapter.

If a notice of budget estimates for a county is published as required in IC 6-1.1-17-3, and if the notice is not published at least ten (10) days before the date fixed for the public hearing on the budget estimate due to the fault of a newspaper, the notice is a valid notice if it is published one (1) time at least three (3) days before the hearing.

IC 5-3-1-0.4 defines a newspaper for the publication of legal notices and reports as a weekly, semiweekly, tri-weekly, or daily newspaper of general circulation which has been published for a least three (3) consecutive years in the same city or town and entered, authorized and accepted by the United States Postal Service as mailable matter of the second class and which has at least fifty percent (50%) paid subscriptions. IC 5-3-1-4(g) allows a county, at its discretion, to publish public notices in a qualified publication as defined in IC 5-3-1-0.7 to provide supplementary notification to the public. The cost of publishing supplementary notification is a proper expenditure of the county.

SEWER LIENS PAID TO COUNTIES

In a spirit of cooperation and to provide taxpayers with efficient government, when sewer liens are paid or charged off and satisfied, please notify the respective cities or towns so they can release them at the county recorder's office. This is especially important when the county has taken property after two tax sales, because no money is being paid to the cities or towns.

IRS RESPONSE TO COUNTY AUDITORS' QUESTIONS

There were a number of questions asked the IRS representative at the recent county auditors' conference. A few of those questions needed additional research and were not able to be answered at the meeting. The answers to those questions have been included in this bulletin on pages 16 and 17, through correspondence to this office. As mentioned before, any additional questions or uncertainties with these answers along with any questions regarding payroll, withholdings, etc. should be addressed directly to the IRS.

BOARD OF FINANCE - ANNUAL MEETING

IC 5-13-7-6 requires each local board of finance to meet annually after the first Monday and on or before the last day of January. At the annual meeting the board of finance shall elect from the board's membership a president and secretary. The officers hold office until the officer's successors are elected and qualified.

The board of finance shall also receive and review the written report of the investing officer that summarizes the county's investments during the previous year. The report must contain the name of each financial institution, governmental agency or instrumentality or other person with whom the county invested money during the previous calendar year.

BOARD OF FINANCE - ANNUAL MEETING - (Continued)

The board of finance is to review overall investment policy of the county.

The following suggested format is recommended to be completed and given to the Board of Finance:

REPORT OF INVESTMENTS

FOR THE YEAR 19_

FINANCIAL INSTITUTION/GOVERNMENT AGENCY/OTHER	TYPES OF INVESTMENTS CD'S, GOV'T SECURITIES, ETC	AMOUNT INVESTED
		$
		$

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, 1996.

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. One copy should be mailed to the State Board of Accounts with the outgoing officer and his successors each receiving 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 county and this individual should attest to the receipt.

We also suggest the outgoing officer prepare in triplicate an itemized inventory of equipment in the this 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 outlined in the preceding paragraph.

YEAR END DUTIES - OUTGOING OFFICIALS - (Continued)

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, General Fixed Assets at December 31.

THE COUNTY BULLETIN
and Uniform Compliance Guidelines

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RATES for LEGAL ADVERTISING

Effective January 1, 1994

The following rates, effective January 1, 1994, were computed based upon the statutorily authorized 5% maximium increase allowed by P.L. 64-1995. Any percentage increase other than the 5% 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, 1988.

7 Em Column

	Number of Insertions			
Type Size	1	2	3	4
5.5	0.211	0.318	0.423	0.529
6	0.194	0.291	0.388	0.485
6.5	0.179	0.269	0.358	0.448
7	0.166	0.250	0.333	0.416
7.5	0.155	0.233	0.310	0.388
8	0.145	0.218	0.291	0.364
9	0.129	0.194	0.259	0.323
10	0.116	0.175	0.233	0.291
12	0.097	0.146	0.194	0.242
Rate / Square	3.46	5.20	6.93	8.66

7.4 Em Column

	Number of Insertions			
Type Size	1	2	3	4
5.5	0.223	0.336	0.448	0.559
6	0.205	0.308	0.410	0.513
6.5	0.189	0.284	0.379	0.473
7	0.176	0.264	0.352	0.439
7.5	0.164	0.246	0.328	0.410
8	0.154	0.231	0.308	0.385
9	0.137	0.205	0.274	0.342
10	0.123	0.185	0.246	0.308
12	0.102	0.154	0.205	0.256
Rate / Square	3.46	5.20	6.93	8.66

7.83 Em Column

	Number of Insertions			
Type Size	1	2	3	4
5.5	0.236	0.355	0.474	0.592
6	0.217	0.326	0.434	0.542
6.5	0.200	0.301	0.401	0.501
7	0.186	0.279	0.372	0.465
7.5	0.173	0.261	0.347	0.434
8	0.163	0.244	0.326	0.407
9	0.144	0.217	0.289	0.362
10	0.130	0.195	0.260	0.325
12	0.108	0.163	0.217	0.271
Rate / Square	3.46	5.20	6.93	8.66

8 Em Column

	Number of Insertions			
Type Size	1	2	3	4
5.5	0.242	0.363	0.484	0.605
6	0.221	0.333	0.444	0.554
6.5	0.204	0.307	0.409	0.512
7	0.190	0.285	0.380	0.475
7.5	0.177	0.266	0.355	0.443
8	0.166	0.250	0.333	0.416
9	0.148	0.222	0.296	0.369
10	0.133	0.200	0.266	0.333
12	0.111	0.166	0.222	0.277
Rate / Square	3.46	5.20	6.93	8.66

8.2 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.248	0.372	0.496	0.620
6	0.227	0.341	0.455	0.568
6.5	0.210	0.315	0.420	0.524
7	0.195	0.292	0.390	0.487
7.5	0.182	0.273	0.364	0.454
8	0.170	0.256	0.341	0.426
9	0.151	0.227	0.303	0.379
10	0.136	0.205	0.273	0.341
12	0.113	0.171	0.227	0.284
Rate / Square	3.46	5.20	6.93	8.66

8.3 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.251	0.377	0.502	0.627
6	0.230	0.345	0.460	0.575
6.5	0.212	0.319	0.425	0.531
7	0.197	0.296	0.394	0.493
7.5	0.184	0.276	0.368	0.460
8	0.172	0.259	0.345	0.431
9	0.153	0.230	0.307	0.383
10	0.138	0.207	0.276	0.345
12	0.115	0.173	0.230	0.288
Rate / Square	3.46	5.20	6.93	8.66

8.4 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.254	0.381	0.508	0.635
6	0.233	0.349	0.466	0.582
6.5	0.215	0.323	0.430	0.537
7	0.199	0.300	0.399	0.499
7.5	0.186	0.280	0.373	0.466
8	0.174	0.262	0.349	0.436
9	0.155	0.233	0.310	0.388
10	0.140	0.210	0.279	0.349
12	0.116	0.175	0.233	0.291
Rate / Square	3.46	5.20	6.93	8.66

8.5 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.257	0.386	0.514	0.642
6	0.235	0.354	0.471	0.589
6.5	0.217	0.326	0.435	0.544
7	0.202	0.303	0.404	0.505
7.5	0.188	0.283	0.377	0.471
8	0.176	0.265	0.353	0.442
9	0.157	0.236	0.314	0.393
10	0.141	0.212	0.283	0.353
12	0.118	0.177	0.236	0.294
Rate / Square	3.46	5.20	6.93	8.66

8.6 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.260	0.390	0.520	0.650
6	0.238	0.358	0.477	0.596
6.5	0.220	0.330	0.440	0.550
7	0.204	0.307	0.409	0.511
7.5	0.190	0.286	0.381	0.477
8	0.179	0.268	0.358	0.447
9	0.159	0.239	0.318	0.397
10	0.143	0.215	0.286	0.357
12	0.119	0.179	0.238	0.298
Rate / Square	3.46	5.20	6.93	8.66

8.75 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.264	0.397	0.529	0.661
6	0.242	0.364	0.485	0.606
6.5	0.224	0.336	0.448	0.560
7	0.208	0.312	0.416	0.520
7.5	0.194	0.291	0.388	0.485
8	0.182	0.273	0.364	0.455
9	0.161	0.243	0.323	0.404
10	0.145	0.218	0.291	0.364
12	0.121	0.182	0.243	0.303
Rate / Square	3.46	5.20	6.93	8.66

8.8 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.266	0.399	0.532	0.665
6	0.244	0.366	0.488	0.610
6.5	0.225	0.338	0.450	0.563
7	0.209	0.314	0.418	0.523
7.5	0.195	0.293	0.390	0.488
8	0.183	0.275	0.366	0.457
9	0.162	0.244	0.325	0.406
10	0.146	0.220	0.293	0.366
12	0.122	0.183	0.244	0.305
Rate / Square	3.46	5.20	6.93	8.66

8.9 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.269	0.404	0.538	0.673
6	0.246	0.370	0.493	0.617
6.5	0.227	0.342	0.455	0.569
7	0.211	0.317	0.423	0.529
7.5	0.197	0.296	0.395	0.493
8	0.185	0.278	0.370	0.462
9	0.164	0.247	0.329	0.411
10	0.148	0.222	0.296	0.370
12	0.123	0.185	0.247	0.308
Rate / Square	3.46	5.20	6.93	8.66

9 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.272	0.408	0.544	0.680
6	0.249	0.374	0.499	0.624
6.5	0.230	0.346	0.461	0.576
7	0.214	0.321	0.428	0.534
7.5	0.199	0.300	0.399	0.499
8	0.187	0.281	0.374	0.468
9	0.166	0.250	0.333	0.416
10	0.149	0.225	0.299	0.374
12	0.125	0.187	0.249	0.312
Rate / Square	3.46	5.20	6.93	8.66

9.3 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.281	0.422	0.562	0.703
6	0.257	0.387	0.516	0.644
6.5	0.238	0.357	0.476	0.595
7	0.221	0.332	0.442	0.552
7.5	0.206	0.310	0.412	0.515
8	0.193	0.290	0.387	0.483
9	0.172	0.258	0.344	0.430
10	0.154	0.232	0.309	0.387
12	0.129	0.193	0.258	0.322
Rate / Square	3.46	5.20	6.93	8.66

9.5 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.287	0.431	0.575	0.718
6	0.263	0.395	0.527	0.658
6.5	0.243	0.365	0.486	0.608
7	0.225	0.339	0.451	0.564
7.5	0.210	0.316	0.421	0.527
8	0.197	0.296	0.395	0.494
9	0.175	0.263	0.351	0.439
10	0.158	0.237	0.316	0.395
12	0.131	0.198	0.263	0.329
Rate / Square	3.46	5.20	6.93	8.66

9.6 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.290	0.436	0.581	0.726
6	0.266	0.399	0.532	0.665
6.5	0.245	0.369	0.491	0.614
7	0.228	0.342	0.456	0.570
7.5	0.213	0.319	0.426	0.532
8	0.199	0.300	0.399	0.499
9	0.177	0.266	0.355	0.443
10	0.159	0.240	0.319	0.399
12	0.133	0.200	0.266	0.333
Rate / Square	3.46	5.20	6.93	8.66

9.9 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.299	0.449	0.599	0.748
6	0.274	0.412	0.549	0.686
6.5	0.253	0.380	0.507	0.633
7	0.235	0.353	0.470	0.588
7.5	0.219	0.329	0.439	0.549
8	0.206	0.309	0.412	0.514
9	0.183	0.275	0.366	0.457
10	0.164	0.247	0.329	0.412
12	0.137	0.206	0.274	0.343
Rate / Square	3.46	5.20	6.93	8.66

10 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.302	0.454	0.605	0.756
6	0.277	0.416	0.554	0.693
6.5	0.256	0.384	0.512	0.640
7	0.237	0.357	0.475	0.594
7.5	0.221	0.333	0.444	0.554
8	0.208	0.312	0.416	0.520
9	0.185	0.277	0.370	0.462
10	0.166	0.250	0.333	0.416
12	0.138	0.208	0.277	0.346
Rate / Square	3.46	5.20	6.93	8.66

10.5 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.317	0.477	0.635	0.794
6	0.291	0.437	0.582	0.727
6.5	0.268	0.403	0.537	0.671
7	0.249	0.374	0.499	0.624
7.5	0.233	0.349	0.466	0.582
8	0.218	0.328	0.437	0.546
9	0.194	0.291	0.388	0.485
10	0.174	0.262	0.349	0.436
12	0.145	0.218	0.291	0.364
Rate / Square	3.46	5.20	6.93	8.66

11 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.332	0.499	0.665	0.831
6	0.304	0.458	0.610	0.762
6.5	0.281	0.422	0.563	0.703
7	0.261	0.392	0.523	0.653
7.5	0.244	0.366	0.488	0.610
8	0.228	0.343	0.457	0.572
9	0.203	0.305	0.407	0.508
10	0.183	0.275	0.366	0.457
12	0.152	0.229	0.305	0.381
Rate / Square	3.46	5.20	6.93	8.66

11.25 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.340	0.511	0.680	0.850
6	0.311	0.468	0.624	0.779
6.5	0.287	0.432	0.576	0.719
7	0.267	0.401	0.535	0.668
7.5	0.249	0.374	0.499	0.624
8	0.234	0.351	0.468	0.585
9	0.208	0.312	0.416	0.520
10	0.187	0.281	0.374	0.468
12	0.156	0.234	0.312	0.390
Rate / Square	3.46	5.20	6.93	8.66

11.5 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.347	0.522	0.696	0.869
6	0.318	0.478	0.638	0.797
6.5	0.294	0.442	0.589	0.735
7	0.273	0.410	0.546	0.683
7.5	0.255	0.383	0.510	0.637
8	0.239	0.359	0.478	0.598
9	0.212	0.319	0.425	0.531
10	0.191	0.287	0.383	0.478
12	0.159	0.239	0.319	0.398
Rate / Square	3.46	5.20	6.93	8.66

12 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.362	0.545	0.726	0.907
6	0.332	0.499	0.665	0.831
6.5	0.307	0.461	0.614	0.767
7	0.285	0.428	0.570	0.713
7.5	0.266	0.399	0.532	0.665
8	0.249	0.374	0.499	0.624
9	0.221	0.333	0.444	0.554
10	0.199	0.300	0.399	0.499
12	0.166	0.250	0.333	0.416
Rate / Square	3.46	5.20	6.93	8.66

12.2 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.368	0.554	0.738	0.922
6	0.338	0.508	0.676	0.845
6.5	0.312	0.468	0.624	0.780
7	0.289	0.435	0.580	0.724
7.5	0.270	0.406	0.541	0.676
8	0.253	0.381	0.507	0.634
9	0.225	0.338	0.451	0.563
10	0.203	0.305	0.406	0.507
12	0.169	0.254	0.338	0.423
Rate / Square	3.46	5.20	6.93	8.66

12.4 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.374	0.563	0.750	0.937
6	0.343	0.516	0.687	0.859
6.5	0.317	0.476	0.635	0.793
7	0.294	0.442	0.589	0.736
7.5	0.275	0.413	0.550	0.687
8	0.257	0.387	0.516	0.644
9	0.229	0.344	0.458	0.573
10	0.206	0.310	0.412	0.515
12	0.172	0.258	0.344	0.430
Rate / Square	3.46	5.20	6.93	8.66

12.41 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.375	0.563	0.751	0.938
6	0.344	0.516	0.688	0.860
6.5	0.317	0.477	0.635	0.794
7	0.294	0.443	0.590	0.737
7.5	0.275	0.413	0.550	0.688
8	0.258	0.387	0.516	0.645
9	0.229	0.344	0.459	0.573
10	0.206	0.310	0.413	0.516
12	0.172	0.258	0.344	0.430
Rate / Square	3.46	5.20	6.93	8.66

12.5 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.377	0.567	0.756	0.945
6	0.346	0.520	0.693	0.866
6.5	0.319	0.480	0.640	0.799
7	0.297	0.446	0.594	0.742
7.5	0.277	0.416	0.554	0.693
8	0.260	0.390	0.520	0.650
9	0.231	0.347	0.462	0.577
10	0.208	0.312	0.416	0.520
12	0.173	0.260	0.347	0.433
Rate / Square	3.46	5.20	6.93	8.66

13 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.393	0.590	0.786	0.983
6	0.360	0.541	0.721	0.901
6.5	0.332	0.499	0.665	0.831
7	0.308	0.464	0.618	0.772
7.5	0.288	0.433	0.577	0.721
8	0.270	0.406	0.541	0.675
9	0.240	0.361	0.480	0.600
10	0.216	0.324	0.432	0.540
12	0.180	0.270	0.360	0.450
Rate / Square	3.46	5.20	6.93	8.66

13.5 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.408	0.613	0.816	1.020
6	0.374	0.562	0.748	0.935
6.5	0.345	0.518	0.691	0.863
7	0.320	0.481	0.642	0.802
7.5	0.299	0.449	0.599	0.748
8	0.280	0.421	0.561	0.701
9	0.249	0.374	0.499	0.624
10	0.224	0.337	0.449	0.561
12	0.187	0.281	0.374	0.468
Rate / Square	3.46	5.20	6.93	8.66

14 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.423	0.635	0.847	1.058
6	0.388	0.582	0.776	0.970
6.5	0.358	0.538	0.716	0.895
7	0.332	0.499	0.665	0.831
7.5	0.310	0.466	0.621	0.776
8	0.291	0.437	0.582	0.727
9	0.258	0.388	0.517	0.647
10	0.233	0.349	0.466	0.582
12	0.194	0.291	0.388	0.485
Rate / Square	3.46	5.20	6.93	8.66

14.5 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.438	0.658	0.877	1.096
6	0.401	0.603	0.804	1.005
6.5	0.370	0.557	0.742	0.927
7	0.344	0.517	0.689	0.861
7.5	0.321	0.483	0.643	0.804
8	0.301	0.452	0.603	0.753
9	0.268	0.402	0.536	0.670
10	0.241	0.362	0.482	0.603
12	0.201	0.302	0.402	0.502
Rate / Square	3.46	5.20	6.93	8.66

15 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.453	0.681	0.907	1.134
6	0.415	0.624	0.832	1.039
6.5	0.383	0.576	0.768	0.959
7	0.356	0.535	0.713	0.891
7.5	0.332	0.499	0.665	0.831
8	0.311	0.468	0.624	0.779
9	0.277	0.416	0.554	0.693
10	0.249	0.374	0.499	0.624
12	0.208	0.312	0.416	0.520
Rate / Square	3.46	5.20	6.93	8.66

16.5 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.498	0.749	0.998	1.247
6	0.457	0.686	0.915	1.143
6.5	0.422	0.634	0.844	1.055
7	0.391	0.588	0.784	0.980
7.5	0.365	0.549	0.732	0.914
8	0.343	0.515	0.686	0.857
9	0.304	0.458	0.610	0.762
10	0.274	0.412	0.549	0.686
12	0.228	0.343	0.457	0.572
Rate / Square	3.46	5.20	6.93	8.66

17 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.513	0.771	1.028	1.285
6	0.471	0.707	0.942	1.178
6.5	0.434	0.653	0.870	1.087
7	0.403	0.606	0.808	1.010
7.5	0.376	0.566	0.754	0.942
8	0.353	0.530	0.707	0.883
9	0.314	0.471	0.628	0.785
10	0.282	0.424	0.565	0.707
12	0.235	0.354	0.471	0.589
Rate / Square	3.46	5.20	6.93	8.66

18 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.544	0.817	1.089	1.360
6	0.498	0.749	0.998	1.247
6.5	0.460	0.691	0.921	1.151
7	0.427	0.642	0.855	1.069
7.5	0.399	0.599	0.798	0.998
8	0.374	0.562	0.748	0.935
9	0.332	0.499	0.665	0.831
10	0.299	0.449	0.599	0.748
12	0.249	0.374	0.499	0.624
Rate / Square	3.46	5.20	6.93	8.66

20 Em Column

Type Size	Number of Insertions 1	2	3	4
5.5	0.604	0.908	1.210	1.512
6	0.554	0.832	1.109	1.386
6.5	0.511	0.768	1.024	1.279
7	0.475	0.713	0.950	1.188
7.5	0.443	0.666	0.887	1.108
8	0.415	0.624	0.832	1.039
9	0.369	0.555	0.739	0.924
10	0.332	0.499	0.665	0.831
12	0.277	0.416	0.554	0.693
Rate / Square	3.46	5.20	6.93	8.66