Paul D. Joyce, CPA
State Examiner

COUNTY BULLETIN

ISSUED BY THE STATE BOARD OF ACCOUNTS

December 2025

REMINDER OF ORDER OF BUSINESS

January

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

"Assessment Date" for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-2-1.5)

19 Legal Holiday – Dr. Martin Luther King, Jr. Day (IC1-1-9-1)

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)

27 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 2025 with Internal Revenue Service.

Last day for the county council to meet to organize and elect officers for the year. (IC 36-2-3-7)

February

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

16 Legal Holiday - Washington's Birthday (IC 1-1-9-1)

REMINDER OF ORDER OF BUSINESS
(Continued)

17 Last day that township boards meet to consider 2025 Annual Reports of township trustees – third Tuesday after the first Monday (IC 36-6-6-9)

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)

27 Last day for township trustees to file annual reports and vouchers with county auditor. (IC 36-6-4-12(d))

March

1 Last day to file 2025 Annual Financial Report on Gateway. (IC 5-11-1-4)

Last day to file Food and Beverage Tax Annual Report on Gateway. (IC 6-1.1-30-18)

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)

SOCIAL SECURITY TAX BASE CHANGES JANUARY 1

The 2026 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 2026 will be 7.65 percent (6.2% of Social Security and 1.45% Medicare).

The maximum amount of earnings that will be subject to Social Security contribution will increase to $184,500.

If you have any questions regarding this matter, please contact the Internal Revenue Service at 1-800-829-1040. Additional details are available in the 2026 Cost of Living Adjustment Fact Sheet: https://www.ssa.gov/news/en/cola/factsheets/2026.html.

STATE MILEAGE RATES

The state mileage rate remains at 49 cents per mile. For more details and the latest mileage updates, please visit the Indiana Department of Administration's (IDOA) website under Travel Reimbursement Rates: https://www.in.gov/idoa/procurement/travel-services/travel-reimbursement-rates/.

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."

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.

In 2022 a change in statute (IC 36-1-30) added the reporting of donated money used to fund salaries by January 31 each year to the State Examiner. This reporting requirement is included as part of the 100R reporting. A drop down box was added to the right of each individual reported to either select "yes" for donated monies were used or "no" donated monies were not used.

RATES FOR LEGAL ADVERTISING

A reminder, the rates for legal advertising may change effective January 1, 2026. IC 5-3-1-1(b)(4) states in part as follows: "After December 31, 2016, a newspaper, locality 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 13-23)

COUNTY HIGHWAY OPERATIONAL REPORT

The Highway Annual Operational Report (AOR) has been revised. Per Indiana Code 8-17-4.1-5, effective July 1, 2025, the AOR is required to be filed by all counties, and all cities and towns with populations of at least 5,000. The AOR will provide financial information needed by the Indiana Department of Transportation for federal reporting, as well as provide the General Assembly, our communities, and citizens with useful information about the funding being used to support highway and street operations. The AOR is required by Indiana Code 8-17-4.1-7 to be filed by June 1st of each year.

The AOR is an Excel spreadsheet that, upon completion, will be uploaded into the Local Technical Assistance Program at Purdue University's (LTAP) data management system (DMS). The AOR form can be downloaded from our website: https://www.in.gov/sboa/files/2024-Annual-Operational-Report.xlsx. You are to only use the revised form; previous versions will not be supported or accepted by the LTAP DMS.

Instructions for completing and filing the AOR are included in the Excel file on the very first tab labeled "Instructions". The instructions are categorized by section of the report – each tab on the spreadsheet represents a different section. Included on the instructions tab are definitions of various reporting categories, like construction, reconstruction, and preservation; unallocated; maintenance, etc. We recommend you read the instructions before starting to complete any section in order to help with any situations you may encounter.

Additional information and instructions regarding the AOR can be found on the Counties webpage under the Highway Annual Operation Report section located here: https://www.in.gov/sboa/political-subdivisions/counties/#Highway_Annual_Operational_Report.

JAIL BOOKING FEES

A jail booking fee is a onetime fee established by local ordnance and collected by the sheriff. The intent of the fee is to offset the cost of processing a person into the jail. We have heard that some counties are charging every person processed into jail even if there has been no court decision to convict them. In 2008, the legislature enacted 36-2-13-17.4 which states that "A sheriff or an employee of a jail may not charge an individual a fee for the individual to be incarcerated or held in a jail unless the individual has been convicted of a crime for which the individual was incarcerated or held in jail. " It is our audit position that the only time a booking fee may be charged is after the person has been convicted. A fee assessed to every person processed into jail is not allowed. The jail booking fee would need to be established by an ordinance under Home Rule and should be collected by the Sheriff's department.

In some counties, there have been attempts to add the jail booking fee to the fees collected under the pretrial diversion program and our audit position is that no additional court fees should be charged that are not specifically authorized by statute.

INTERNAL CONTROL STANDARDS

Standards

Indiana Code 5-11-1-27(e) provides that through the compliance guidelines authorized under IC 5-11-1-24 the State Board of Accounts (SBOA) shall define the acceptable minimum level of internal control standards for internal control systems of political subdivisions, including the following: (1) Control Environment. (2) Risk Assessment. (3) Control Activities. (4) Information and Communication. (5) Monitoring.

In response, the SBOA developed the Uniform Internal Control Standards for Indiana Political Subdivisions manual, which contains the acceptable minimum level of internal control standards. Here is a link to the manual: https://www.in.gov/sboa/files/UniformInternalControlStandards.pdf. The Generally Accepted Government Auditing Standards (the "Yellow Book) prohibits the SBOA from prescribing the actual internal control procedures to be used by a political subdivision. However, the manual provides examples and case studies to demonstrate implementation strategies.

Internal Control Policy and Required Certifications

After June 30, 2016, IC 5-11-1-27(g) provides that the legislative body of each political subdivision must adopt the minimum internal control standards as defined by SBOA. Additionally, the legislative body must ensure that personnel receive training concerning the internal control standards and procedures adopted by the political subdivision.

At the time of submission of the Annual Financial Report (AFR) through Gateway, the fiscal officer must certify that the minimum internal control standards have been adopted and that personnel who are not otherwise on leave status have received training regarding these standards and procedures. Instructions for filing will be found as part of the AFR submission.

Apart from the required certification to be filed by the fiscal officer in Gateway during the submission of the AFR, a certification for each elected official, appointee, and employee that meets the definition of personnel in IC 5-11-1-27(c), should be signed as evidence for their individual training. Here is a link to the certification form: https://www.in.gov/sboa/files/IC_Certification.pdf. The certification can also be found on the Counties webpage under the Internal Control Standards section and in the Appendix found in the Uniform Internal Control Standards for Indiana Political Subdivisions manual. These certifications are to be maintained by the political subdivision on-site.

INTERNAL CONTROL STANDARDS (Continued)

Training

Indiana Code 5-11-1-27(f) provides that the SBOA develop or designate approved personnel training materials concerning internal controls. The SBOA has developed and is providing the following training materials on internal controls:

- Uniform Internal Control Standards for Indiana Political Subdivisions manual
- Live presentations by the SBOA at the annual called meetings and conferences around the state
- The Internal Control Training Video on our YouTube channel: https://youtu.be/KY8TUe6jX88

Additional training materials can be found on our website on the Counties webpage under the Internal Control Standards section.

REDEVELOPMENT COMMISSION FUNDS

Tax Increment Financing (TIF) is a method of financing redevelopment projects by allocating the property tax revenue from an increased assessed value within a designated TIF District to the use of that district. The Redevelopment Commissions are established by the county executive and Indiana Code 36-7-14 governs redevelopment commissions. The redevelopment commissions are subject to oversight by the legislative body of the commissions' annual budget. The commission is also subject to audit by the State Board of Accounts, public meeting laws and public records laws. (IC-36-7-14-3). In July 2014, the statute changed making the fiscal officer of the unit establishing the redevelopment commission as the treasurer for the redevelopment commission.

The fiscal officer for the unit should include the redevelopment commission funds on the unit's funds ledger, pursuant to IC 36-7-14-8(b). For Counties, the county auditor should maintain the records for the redevelopment commission funds and the county treasurer should deposit and invest the funds. Internal controls over the redevelopment funds should be maintained in the same manner as with all other funds.

IC 36-7-14-29 states that "All payments from any of the funds established by this chapter shall be made by warrants drawn by the proper officers of the unit upon vouchers of the redevelopment commission signed by the president or vice president and the secretary or executive secretary." Claims would be approved by the Redevelopment Commission, but in all other ways the claims process must be followed by the unit. IC 36-7-14-8(c) states that "The treasurer of the redevelopment commission may disburse funds of the redevelopment commission only after the redevelopment commission allows and approves the disbursement. However, the redevelopment commission may, by rule or resolution, authorize the treasurer to make certain types of disbursements before the redevelopment commission's allowance and approval at its next regular meeting."

If a county has established a redevelopment commission, the commission funds should be included on the funds ledger and the custody of the accounts turned over to the county treasurer. IC 36-7-14-13 provides that by April 15 of each year, the redevelopment commission or its designee must file a report with the executive and fiscal body of the county that sets out the activities for the prior year. A copy of this report must be filed with the Department of Local Government Finance. Also note that in 2023 IC 36-7-14-12.7 also requires the Redevelopment Commission to file a spending plan for the subsequent year by December 1 with the Department of Local Government, the county executive and county fiscal body.

PROCESSING NON-SUFFICIENT FUNDS CHECKS – SOFTWARE PROCESSES

In 2015, the procedures for processing non-sufficient funds checks (NSF) checks were reviewed for several of the counties. We received the procedures from five counties that have four different software vendors: Low Associates, Thompson-Reuters, Guts, and Hamilton County's Proper Tax system. The uniform guidelines prescribe a manual system for the processing of NSF checks, see the September 2025 County Bulletin article titled "Processing Non-Sufficient Funds Checks". Counties now have software to handle their tax billing and collections and the purpose of the review was to determine if the alternative procedures could be approved in place of the prescribed manual procedures.

The Uniform Compliance Guidelines (UCGs) establish procedures that comply with the segregation of duties between the county auditor and the county treasurer. Placing the charge on the tax duplicates is the responsibility of the County Auditor. The County Treasurer bills and collects the tax payments. The uniform guidelines for NSF checks maintains this segregation by having only the auditor recharge tax duplicates for taxes, and charge for the fees and bank charges when the county is notified that a check that was deposited is return ed due to non-sufficient funds. The Treasurer receives the information from the bank and carries the amount as a reconciling item on the cash book.

In reviewing the automated system, it was found that the software allows the Treasurer to electronically reverse the payment which restores the tax due to the tax duplicate as if the payment had not been made. The history for the parcel number will show the reversal due to the NSF check. Each of the systems has different ways of tracking and documenting this reversal. Each office has established different procedures for tracking and processing the NSF payments. Even for the two counties reviewed that had the same software, the procedures were different between the counties. The complexity of the procedures and varying approaches to the process make it extremely difficult to approve a system based on automated features. The policies and procedures would need to be audited on site as they actually working within the county.

State Board of Accounts prescribes the forms to be used and the manner that those forms are to be used. We allow alternative forms to be approved as long as the information provided is sufficient to audit. See the Chapter 1 of the UCGs for approval of forms. We do not approve systems. It is the same for processing NSF checks. The UCGs outline the prescribed forms and the procedures for processing NSF checks. We will review the internal controls over the processing of the collection of taxes including the processing of NSF checks and if we find deficiencies in the internal controls over those processes we will notify you of any deficiencies.

It is very important that controls are in place to ensure that the payment is adequately documented and the record of that payment is retained. There must be an adequate audit trail for all transactions. It is also important to document the NSF payment and reversal of the payment properly. If the taxpayer can present a valid receipt for payment and the records do not show the NSF payment and reversal of the receipt, an employee could incorrectly conclude that the original receipt was not posted correctly. Under the manual process, the tax is recharged to show that the tax amount is still not paid and the date of the recharge is after the date of the receipt issued ensuring that the transaction history is well documented. There are other issues to consider such as, is it possible for one person is to be able to receive post, deposit and reconcile as well as post reversals of receipts and is there sufficient oversight of the process within the treasurer's office and between the treasurer and auditor.

You will need to review the controls established in your county over the processing of NSF checks and ensure that adequate controls are in place to address any risks to the collection and proper posting of tax collections.

2025 ANNUAL FINANCIAL REPORT UPDATES

As we begin year-end duties and prepare for completion of the 2025 Annual Financial Report (AFR), we want to highlight a few important updates you will notice throughout the report. In the Unit Questions section, questions 12–20 will be automatically prefilled with “Not Applicable.” These items have been inactivated for this year’s reporting, which means the Transfer Schedule, Interfund Loan Schedule, and Tax Abatement Schedule will not be required for the 2025 AFR.

If you encounter any issues or have additional questions regarding the AFR, please contact the Directors for assistance.

MVH PAYROLL EXPENSES

Motor Vehicle Highway (MVH) funds are allocated to local units of government to support highway infrastructure. These funds are divided into two categories—MVH Restricted and MVH Unrestricted—each governed by specific statutory requirements.

MVH Restricted funds are governed by Indiana Code 8-14-1-5(c), which requires that at least 50% of MVH distributions be deposited into a restricted fund. These funds must be used exclusively for the construction, reconstruction, and preservation of highways. This means that expenditures such as paving, bridge repair, and major road improvements qualify, while routine maintenance activities—like pothole patching, mowing, or snow removal—do not.

On the other hand, MVH Unrestricted funds offer more flexibility. These funds may be used for a broader range of highway-related expenses, including everything restricted funds can be used for in addition to maintenance of roads, administrative costs, and equipment purchases. While these uses are less narrowly defined than those of the restricted fund, they must still align with the overarching purpose of MVH funding: to support the operation and upkeep of public roads.

Payroll is a big part of the expenses from MVH revenue from both the restricted and unrestricted funds. While Restricted MVH funds can only be used for the direct expenses of payroll involving construction, reconstruction, and preservation the Unrestricted MVH funds can pay payroll used for the restricted purposes along with administration payroll costs. Because most highway projects usually involve payroll costs from both MVH restricted and unrestricted funds, management must determine the most efficient and effective way to allocate the costs between the two. Depending on the sophistication of the county’s software system there are a two options:

1. Each payroll is allocated between the unrestricted and restricted funds.

2. Each payroll is paid 100% from the unrestricted funds and then once a month a calculation is prepared to move the restricted expenses from unrestricted to restricted.

Either option management choose should have supporting documentation of how the allocation was made, including the construction, reconstruction, and/or preservation projects occurring.

During audit the expenditures from these funds will be reviewed to determiner compliance with the statutory requirements. For payroll, supporting documentation will be reviewed to determine the restricted fund only paid for payroll expenses directly related to construction, reconstruction, and preservation of roads. If you have any questions regarding the allocation of MVH expenses, please feel free to reach out to the Directors for further guidance.

INTEREST RATES

From the Department of Revenue, Departmental Notice #3 issued in October 2025 effective January 1, 2026. "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 state's fiscal year ending June 30, 2025, 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 2026 will be 7%"

In addition, we have included a historical list of calculated percentages for the last 10 years. This information can be found on the Department of Revenue website (www.in.gov/dor)

Historical Interest Rate List

Year	Overpayments	Delinquent Payments
2017	3%	3%
2018	3%	3%
2019	3%	3%
2020	4%	4%
2021	4%	4%
2022	3%	3%
2023	2%	2%
2024	4%	4%
2025	6%	6%
2026	7%	7%

ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS

When it is not possible to determine the historical cost of capital assets owned by a governmental unit, the following procedure should be followed. Obtain an estimate of the replacement costs of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimate 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 $3,800.00 ($76000 x .05).

TABLE OF COST INDEXES
1917 to 2024

Year	Index	Year	Index	Year	Index	Year	Index
2024	1.00	**1997**	0.51	**1970**	0.12	**1943**	0.05
2023	0.97	**1996**	0.50	**1969**	0.12	**1942**	0.05
2022	0.93	**1995**	0.48	**1968**	0.11	**1941**	0.05
2021	0.86	**1994**	0.47	**1967**	0.11	**1940**	0.04
2020	0.82	**1993**	0.46	**1966**	0.10	**1939**	0.04
2019	0.81	**1992**	0.45	**1965**	0.10	**1938**	0.04
2018	0.80	**1991**	0.43	**1964**	0.10	**1937**	0.04
2017	0.78	**1990**	0.42	**1963**	0.10	**1936**	0.04
2016	0.77	**1989**	0.40	**1962**	0.10	**1935**	0.04
2015	0.76	**1988**	0.38	**1961**	0.09	**1934**	0.04
2014	0.75	**1987**	0.36	**1960**	0.09	**1933**	0.04
2013	0.74	**1986**	0.35	**1959**	0.09	**1932**	0.04
2012	0.73	**1985**	0.34	**1958**	0.09	**1931**	0.05
2011	0.72	**1984**	0.33	**1957**	0.09	**1930**	0.05
2010	0.70	**1983**	0.32	**1956**	0.09	**1929**	0.05
2009	0.68	**1982**	0.31	**1955**	0.08	**1928**	0.05
2008	0.69	**1981**	0.29	**1954**	0.08	**1927**	0.05
2007	0.66	**1980**	0.26	**1953**	0.08	**1926**	0.06
2006	0.64	**1979**	0.23	**1952**	0.08	**1925**	0.06
2005	0.62	**1978**	0.21	**1951**	0.08	**1924**	0.05
2004	0.60	**1977**	0.19	**1950**	0.08	**1923**	0.05
2003	0.59	**1976**	0.18	**1949**	0.07	**1922**	0.05
2002	0.57	**1975**	0.17	**1948**	0.08	**1921**	0.06
2001	0.56	**1974**	0.16	**1947**	0.07	**1920**	0.06
2000	0.55	**1973**	0.14	**1946**	0.06	**1919**	0.05
1999	0.53	**1972**	0.13	**1945**	0.06	**1918**	0.05
1998	0.52	**1971**	0.13	**1944**	0.06	**1917**	0.04

2025 AUDITORS FALL CONFERENCE QUESTION & ANSWER

Question 1: Why are the weed liens not being recorded? Is there a particular reason these liens aren't being recorded with the Recorder's Office, or is that step handled differently for this type of lien?

Answer 1: IC 36-7-10.1-4 does not require a weed lien to be recorded.

Question 2: Can liens be submitted to the Auditor's Office at any time, or is there a specific reason they are accumulated and submitted in batches? I'm wondering if this is due to internal processes.

Answer 2: It depends, Sewer liens should be submitted ASAP to provide the owner the ability to pay the charges and get the lien released.

Question 3: Abatements in the future? - if a company file today for abatement would that exemption be available to them? The current abatement still be available with the way the changing going on with the exemptions?

Answer 3: The agreement should have the applicable dates.

Question 4: Does Inn Keeper taxes have to go straight to support tourism in the county?

Answer 4: Yes, see IC 6—18-4(c) which states: "Money in a convention, visitor, and tourism promotion fund, or money transferred from such a fund under subsection (b), may be expended only to promote and encourage conventions, visitors, and tourism within the county. Expenditures under this subsection may include, but are not limited to, expenditures for advertising, promotional activities, trade shows, special events, and recreation."

Question 5: In regards to dormant funds - if the Auditor cannot determine (through Commissioner ordinances or through financial software) where those funds originated, what is the proper process for closing those funds and where should those funds be moved to?

Answer 5: First, determine if the fund is still receiving revenue, if so then the commissioners could amend (create a new) ordinance to update the use. If no revenue is going into the fund then it can be closed out to general fund. If it is a donation fund (especially restricted) or a statutory fund it needs to be used and cannot be considered dormant.

Question 6: Who is responsible for reporting Food & Beverage to Gateway once each unit receives money from council. If it's the Auditor how do we know what city and towns use those funds for?

Answer 6: See Food & Beverage Tax Reporting presentation: https://www.in.gov/sboa/files/Hofherr_Food-and-Beverage-Tax-Reporting_2025-Fall-Auditors.pdf

Question 7: What should we do with our Salary Ordinance, should it be recorded? Should it be posted on our website? We have always guarded it, giving it out only if requested. What should we be doing with it?

2025 AUDITORS FALL CONFERENCE QUESTION & ANSWER (Continued)

Answer 7: I am unaware on any requirements for it to be posted although it is a public document. Every year the 100R is submitted with employees' salaries and it is publicly available, so not sure why the ordinance would need to be guarded.

Question 8: Is it correct that Fund 4905 Governors Drug Free Indiana was changed under Gov. Mitch Daniels and any remaining funds can be transferred to Fund 1148 Drug Free Community?

Answer 8: It appears that this was the same program just different name. We wouldn't take audit exception to closing out 4905 to 1148.

Question 9: If the Prosecutors are employees of the County and must maintain time sheets, does the Auditor have the authority to audit those time sheets? Or do we need to wait until the SBOA does their annual Audit and make that an audit inquiry?

Answer 9: The Auditor only needs to audit the payroll claim submitted.

Question 10: Are Auditors required to supply access to financial software to either Commissioners or Council Members or can we just supply reports as requested?

If an elected official, such as a commissioner, misuses information from the financial system for political reasons and misrepresents the facts related to any specific vendor, what responsibility does the Auditor have to control the information or correct it?

Answer 10: The Commissioners and the Council should not have access that would allow them to make changes within the financial system, that would be an internal control issue. They could however have read only access.

Question 11: With the Election around the corner, highlights of any changes coming up? Election workers paid through the claims vs payroll and who keep track of it? What if the same worker who works in the May then in Nov is over the $600 - do the Nov funds go through payroll?

Answer 11: No changes we are aware of at this time. Whether an election worker is paid through payroll or a claim depends on how much is estimated they will receive for the year. See Election Payroll Flowchart: https://www.in.gov/sboa/files/Election-Payroll-Flowchart_v2.pdf

Question 12: Can you do a brief explanation on how to look up Indiana Code citations?

Answer 12: Go to the following website: https://iga.in.gov/laws/2025/ic/titles/1. Search the IC you are looking for, example: IC 32-2-9 for the County Auditor.

2025 AUDITORS FALL CONFERENCE QUESTION & ANSWER (Continued)

Question 13: Can you explain how we are supposed to budget for between HWY Un-Restricted and HWY Restricted.

Answer 13: MVH is only one fund with two sub funds (Unrestricted and Restricted). There are two options:

1. Budget as one fund with one set of budgeted line items. Then move the appropriation needed to the sub-funds. This can be an ongoing process throughout the year, and no approval is needed unless you are moving from one classification to another (Ex. Personal Services to Supplies) OR
2. Budget the sub funds separately from the start. The appropriation can still be moved, and no approval is needed unless you are moving from one classification to another (Ex. Personal Services to Supplies)

RATES FOR LEGAL ADVERTISING

Effective January 1, 2026

The following rates, effective January 1, 2026, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(4). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. A newspaper, locality 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.

6 Pica — 3 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.3664	0.5477	0.7311	0.9146
7.5	0.3420	0.5112	0.6824	0.8536
8	0.3206	0.4793	0.6398	0.8003
9	0.2850	0.4260	0.5687	0.7113
10	0.2565	0.3834	0.5118	0.6402
12	0.2138	0.3195	0.4265	0.5335
Rate/Square	8.55	12.78	17.06	21.34

6 Pica — 4 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.3711	0.5547	0.7405	0.9263
7.5	0.3464	0.5177	0.6911	0.8645
8	0.3247	0.4854	0.6479	0.8105
9	0.2886	0.4315	0.5759	0.7204
10	0.2598	0.3883	0.5184	0.6484
12	0.2165	0.3236	0.4320	0.5403
Rate/Square	8.55	12.78	17.06	21.34

6 Pica — 7 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.3858	0.5766	0.7697	0.9629
7.5	0.3601	0.5382	0.7184	0.8987
8	0.3376	0.5046	0.6735	0.8425
9	0.3000	0.4485	0.5987	0.7489
10	0.2700	0.4036	0.5388	0.6740
12	0.2250	0.3364	0.4490	0.5617
Rate/Square	8.55	12.78	17.06	21.34

6 Pica — 9 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.3957	0.5915	0.7896	0.9877
7.5	0.3694	0.5521	0.7370	0.9219
8	0.3463	0.5176	0.6909	0.8643
9	0.3078	0.4601	0.6142	0.7682
10	0.2770	0.4141	0.5527	0.6914
12	0.2309	0.3451	0.4606	0.5762
Rate/Square	8.55	12.78	17.06	21.34

6 Pica — 10 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4004	0.5985	0.7990	0.9994
7.5	0.3737	0.5586	0.7457	0.9328
8	0.3504	0.5237	0.6991	0.8745
9	0.3114	0.4655	0.6214	0.7773
10	0.2803	0.4190	0.5593	0.6996
12	0.2336	0.3491	0.4661	0.5830
Rate/Square	8.55	12.78	17.06	21.34

6 Pica — 11 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4057	0.6064	0.8095	1.0126
7.5	0.3787	0.5660	0.7556	0.9451
8	0.3550	0.5306	0.7083	0.8860
9	0.3156	0.4717	0.6296	0.7876
10	0.2840	0.4245	0.5667	0.7088
12	0.2367	0.3538	0.4722	0.5907
Rate/Square	8.55	12.78	17.06	21.34

7 Pica 0 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4104	0.6134	0.8189	1.0243
7.5	0.3830	0.5725	0.7643	0.9560
8	0.3591	0.5368	0.7165	0.8963
9	0.3192	0.4771	0.6369	0.7967
10	0.2873	0.4294	0.5732	0.7170
12	0.2394	0.3578	0.4777	0.5975
Rate/Square	8.55	12.78	17.06	21.34

7 Pica 2 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4204	0.6283	0.8388	1.0492
7.5	0.3923	0.5864	0.7828	0.9792
8	0.3678	0.5498	0.7339	0.9180
9	0.3270	0.4887	0.6524	0.8160
10	0.2943	0.4398	0.5871	0.7344
12	0.2452	0.3665	0.4893	0.6120
Rate/Square	8.55	12.78	17.06	21.34

7 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4397	0.6573	0.8774	1.0975
7.5	0.4104	0.6134	0.8189	1.0243
8	0.3848	0.5751	0.7677	0.9603
9	0.3420	0.5112	0.6824	0.8536
10	0.3078	0.4601	0.6142	0.7682
12	0.2565	0.3834	0.5118	0.6402
Rate/Square	8.55	12.78	17.06	21.34

7 Pica 10 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4591	0.6862	0.9160	1.1458
7.5	0.4285	0.6404	0.8549	1.0694
8	0.4017	0.6004	0.8015	1.0026
9	0.3570	0.5337	0.7124	0.8912
10	0.3213	0.4803	0.6412	0.8020
12	0.2678	0.4003	0.5343	0.6684
Rate/Square	8.55	12.78	17.06	21.34

8 Pica 3 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4837	0.7230	0.9651	1.2072
7.5	0.4514	0.6748	0.9008	1.1268
8	0.4232	0.6326	0.8445	1.0563
9	0.3762	0.5623	0.7506	0.9390
10	0.3386	0.5061	0.6756	0.8451
12	0.2822	0.4217	0.5630	0.7042
Rate/Square	8.55	12.78	17.06	21.34

8 Pica 5 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4937	0.7379	0.9850	1.2321
7.5	0.4607	0.6887	0.9193	1.1500
8	0.4319	0.6456	0.8619	1.0781
9	0.3840	0.5739	0.7661	0.9583
10	0.3456	0.5165	0.6895	0.8625
12	0.2880	0.4304	0.5746	0.7187
Rate/Square	8.55	12.78	17.06	21.34

8 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4983	0.7449	0.9944	1.2438
7.5	0.4651	0.6952	0.9281	1.1609
8	0.4361	0.6518	0.8701	1.0883
9	0.3876	0.5794	0.7734	0.9674
10	0.3488	0.5214	0.6960	0.8707
12	0.2907	0.4345	0.5800	0.7256
Rate/Square	8.55	12.78	17.06	21.34

9 Pica 0 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5277	0.7887	1.0528	1.3170
7.5	0.4925	0.7361	0.9827	1.2292
8	0.4617	0.6901	0.9212	1.1524
9	0.4104	0.6134	0.8189	1.0243
10	0.3694	0.5521	0.7370	0.9219
12	0.3078	0.4601	0.6142	0.7682
Rate/Square	8.55	12.78	17.06	21.34

9 Pica 2 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5376	0.8036	1.0727	1.3419
7.5	0.5018	0.7500	1.0012	1.2524
8	0.4704	0.7032	0.9386	1.1741
9	0.4182	0.6250	0.8343	1.0437
10	0.3763	0.5625	0.7509	0.9393
12	0.3136	0.4688	0.6258	0.7828
Rate/Square	8.55	12.78	17.06	21.34

9 Pica 4 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5470	0.8176	1.0915	1.3653
7.5	0.5105	0.7631	1.0187	1.2743
8	0.4786	0.7154	0.9550	1.1946
9	0.4254	0.6359	0.8489	1.0619
10	0.3829	0.5723	0.7640	0.9557
12	0.3191	0.4769	0.6367	0.7964
Rate/Square	8.55	12.78	17.06	21.34

9 Pica 5 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5523	0.8255	1.1020	1.3784
7.5	0.5155	0.7705	1.0285	1.2865
8	0.4832	0.7223	0.9642	1.2061
9	0.4296	0.6421	0.8571	1.0721
10	0.3866	0.5779	0.7714	0.9649
12	0.3222	0.4816	0.6428	0.8041
Rate/Square	8.55	12.78	17.06	21.34

9 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5570	0.8325	1.1113	1.3901
7.5	0.5198	0.7770	1.0372	1.2975
8	0.4874	0.7285	0.9724	1.2164
9	0.4332	0.6475	0.8644	1.0812
10	0.3899	0.5828	0.7779	0.9731
12	0.3249	0.4856	0.6483	0.8109
Rate/Square	8.55	12.78	17.06	21.34

9 Pica 8 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5669	0.8474	1.1312	1.4150
7.5	0.5291	0.7909	1.0558	1.3207
8	0.4961	0.7415	0.9898	1.2381
9	0.4410	0.6591	0.8798	1.1006
10	0.3969	0.5932	0.7919	0.9905
12	0.3307	0.4943	0.6599	0.8254
Rate/Square	8.55	12.78	17.06	21.34

9 Pica 9 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5716	0.8544	1.1406	1.4267
7.5	0.5335	0.7975	1.0645	1.3316
8	0.5002	0.7476	0.9980	1.2484
9	0.4446	0.6646	0.8871	1.1097
10	0.4001	0.5981	0.7984	0.9987
12	0.3335	0.4984	0.6653	0.8323
Rate/Square	8.55	12.78	17.06	21.34

9 Pica 10 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5763	0.8614	1.1499	1.4384
7.5	0.5379	0.8040	1.0733	1.3425
8	0.5043	0.7538	1.0062	1.2586
9	0.4482	0.6700	0.8944	1.1188
10	0.4034	0.6030	0.8050	1.0069
12	0.3362	0.5025	0.6708	0.8391
Rate/Square	8.55	12.78	17.06	21.34

9 Pica 11 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5816	0.8693	1.1605	1.4516
7.5	0.5428	0.8114	1.0831	1.3548
8	0.5089	0.7607	1.0154	1.2702
9	0.4524	0.6761	0.9026	1.1290
10	0.4071	0.6085	0.8123	1.0161
12	0.3393	0.5071	0.6769	0.8468
Rate/Square	8.55	12.78	17.06	21.34

10 Pica 0 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5863	0.8763	1.1698	1.4633
7.5	0.5472	0.8179	1.0918	1.3658
8	0.5130	0.7668	1.0236	1.2804
9	0.4560	0.6816	0.9099	1.1381
10	0.4104	0.6134	0.8189	1.0243
12	0.3420	0.5112	0.6824	0.8536
Rate/Square	8.55	12.78	17.06	21.34

10 Pica 5 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.6109	0.9131	1.2190	1.5248
7.5	0.5702	0.8523	1.1377	1.4231
8	0.5345	0.7990	1.0666	1.3342
9	0.4752	0.7102	0.9481	1.1859
10	0.4276	0.6392	0.8533	1.0673
12	0.3564	0.5327	0.7111	0.8895
Rate/Square	8.55	12.78	17.06	21.34

10 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.6156	0.9202	1.2283	1.5365
7.5	0.5746	0.8588	1.1464	1.4340
8	0.5387	0.8051	1.0748	1.3444
9	0.4788	0.7157	0.9554	1.1950
10	0.4309	0.6441	0.8598	1.0755
12	0.3591	0.5368	0.7165	0.8963
Rate/Square	8.55	12.78	17.06	21.34

11 Pica 0 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.6449	0.9640	1.2868	1.6096
7.5	0.6019	0.8997	1.2010	1.5023
8	0.5643	0.8435	1.1260	1.4084
9	0.5016	0.7498	1.0009	1.2519
10	0.4514	0.6748	0.9008	1.1268
12	0.3762	0.5623	0.7506	0.9390
Rate/Square	8.55	12.78	17.06	21.34

11 Pica 3 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.6596	0.9859	1.3161	1.6462
7.5	0.6156	0.9202	1.2283	1.5365
8	0.5771	0.8627	1.1516	1.4405
9	0.5130	0.7668	1.0236	1.2804
10	0.4617	0.6901	0.9212	1.1524
12	0.3848	0.5751	0.7677	0.9603
Rate/Square	8.55	12.78	17.06	21.34

11 Pica 7 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.6789	1.0148	1.3547	1.6945
7.5	0.6337	0.9472	1.2644	1.5816
8	0.5941	0.8880	1.1853	1.4827
9	0.5280	0.7893	1.0536	1.3180
10	0.4752	0.7104	0.9483	1.1862
12	0.3960	0.5920	0.7902	0.9885
Rate/Square	8.55	12.78	17.06	21.34

12 Pica 5 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.7282	1.0884	1.4529	1.8174
7.5	0.6796	1.0159	1.3561	1.6963
8	0.6371	0.9524	1.2713	1.5903
9	0.5664	0.8465	1.1301	1.4136
10	0.5097	0.7619	1.0170	1.2722
12	0.4248	0.6349	0.8475	1.0602
Rate/Square	8.55	12.78	17.06	21.34

12 Pica 9 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.7475	1.1173	1.4915	1.8657
7.5	0.6977	1.0428	1.3921	1.7413
8	0.6541	0.9777	1.3051	1.6325
9	0.5814	0.8690	1.1601	1.4511
10	0.5233	0.7821	1.0441	1.3060
12	0.4361	0.6518	0.8701	1.0883
Rate/Square	8.55	12.78	17.06	21.34

13 Pica 0 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.7622	1.1392	1.5208	1.9023
7.5	0.7114	1.0633	1.4194	1.7755
8	0.6669	0.9968	1.3307	1.6645
9	0.5928	0.8861	1.1828	1.4796
10	0.5335	0.7975	1.0645	1.3316
12	0.4446	0.6646	0.8871	1.1097
Rate/Square	8.55	12.78	17.06	21.34

13 Pica 2 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.7721	1.1541	1.5407	1.9272
7.5	0.7207	1.0772	1.4380	1.7987
8	0.6756	1.0099	1.3481	1.6863
9	0.6006	0.8977	1.1983	1.4989
10	0.5405	0.8079	1.0785	1.3490
12	0.4504	0.6733	0.8987	1.1242
Rate/Square	8.55	12.78	17.06	21.34

14 Pica 2 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.8308	1.2418	1.6576	2.0735
7.5	0.7754	1.1590	1.5471	1.9353
8	0.7269	1.0866	1.4504	1.8143
9	0.6462	0.9658	1.2893	1.6127
10	0.5815	0.8692	1.1604	1.4515
12	0.4846	0.7244	0.9670	1.2096
Rate/Square	8.55	12.78	17.06	21.34

14 Pica 5 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.8454	1.2637	1.6869	2.1101
7.5	0.7891	1.1794	1.5744	1.9694
8	0.7397	1.1057	1.4760	1.8463
9	0.6576	0.9829	1.3120	1.6412
10	0.5918	0.8846	1.1808	1.4771
12	0.4932	0.7372	0.9840	1.2309
Rate/Square	8.55	12.78	17.06	21.34

14 Pica 7 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.8548	1.2777	1.7056	2.1335
7.5	0.7978	1.1925	1.5919	1.9913
8	0.7480	1.1180	1.4924	1.8668
9	0.6648	0.9938	1.3266	1.6594
10	0.5984	0.8944	1.1939	1.4935
12	0.4986	0.7453	0.9949	1.2445
Rate/Square	8.55	12.78	17.06	21.34

14 Pica 9 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.8648	1.2926	1.7255	2.1584
7.5	0.8071	1.2064	1.6105	2.0145
8	0.7567	1.1310	1.5098	1.8886
9	0.6726	1.0054	1.3421	1.6787
10	0.6053	0.9048	1.2078	1.5109
12	0.5045	0.7540	1.0065	1.2591
Rate/Square	8.55	12.78	17.06	21.34

15 Pica 0 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.8794	1.3145	1.7547	2.1950
7.5	0.8208	1.2269	1.6378	2.0486
8	0.7695	1.1502	1.5354	1.9206
9	0.6840	1.0224	1.3648	1.7072
10	0.6156	0.9202	1.2283	1.5365
12	0.5130	0.7668	1.0236	1.2804
Rate/Square	8.55	12.78	17.06	21.34

15 Pica 9 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.9234	1.3802	1.8425	2.3047
7.5	0.8618	1.2882	1.7196	2.1511
8	0.8080	1.2077	1.6122	2.0166
9	0.7182	1.0735	1.4330	1.7926
10	0.6464	0.9662	1.2897	1.6133
12	0.5387	0.8051	1.0748	1.3444
Rate/Square	8.55	12.78	17.06	21.34

16 Pica 5 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.9627	1.4390	1.9209	2.4028
7.5	0.8985	1.3430	1.7928	2.2426
8	0.8423	1.2591	1.6808	2.1024
9	0.7488	1.1192	1.4940	1.8688
10	0.6739	1.0073	1.3446	1.6819
12	0.5616	0.8394	1.1205	1.4016
Rate/Square	8.55	12.78	17.06	21.34

17 Pica 3 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.0113	1.5117	2.0180	2.5242
7.5	0.9439	1.4109	1.8834	2.3559
8	0.8849	1.3227	1.7657	2.2087
9	0.7866	1.1758	1.5695	1.9633
10	0.7079	1.0582	1.4126	1.7670
12	0.5900	0.8818	1.1771	1.4725
Rate/Square	8.55	12.78	17.06	21.34

18 Pica 9 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.0993	1.6431	2.1934	2.7437
7.5	1.0260	1.5336	2.0472	2.5608
8	0.9619	1.4378	1.9193	2.4008
9	0.8550	1.2780	1.7060	2.1340
10	0.7695	1.1502	1.5354	1.9206
12	0.6413	0.9585	1.2795	1.6005
Rate/Square	8.55	12.78	17.06	21.34

19 Pica 0 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.1139	1.6651	2.2227	2.7803
7.5	1.0397	1.5540	2.0745	2.5949
8	0.9747	1.4569	1.9448	2.4328
9	0.8664	1.2950	1.7287	2.1625
10	0.7798	1.1655	1.5559	1.9462
12	0.6498	0.9713	1.2966	1.6218
Rate/Square	8.55	12.78	17.06	21.34

19 Pica 4 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.1333	1.6940	2.2613	2.8286
7.5	1.0577	1.5810	2.1105	2.6400
8	0.9916	1.4822	1.9786	2.4750
9	0.8814	1.3175	1.7588	2.2000
10	0.7933	1.1858	1.5829	1.9800
12	0.6611	0.9881	1.3191	1.6500
Rate/Square	8.55	12.78	17.06	21.34

19 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.1433	1.7089	2.2812	2.8535
7.5	1.0670	1.5949	2.1291	2.6632
8	1.0004	1.4953	1.9960	2.4968
9	0.8892	1.3291	1.7742	2.2194
10	0.8003	1.1962	1.5968	1.9974
12	0.6669	0.9968	1.3307	1.6645
Rate/Square	8.55	12.78	17.06	21.34

19 Pica 9 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.1579	1.7308	2.3104	2.8900
7.5	1.0807	1.6154	2.1564	2.6974
8	1.0132	1.5144	2.0216	2.5288
9	0.9006	1.3462	1.7970	2.2478
10	0.8105	1.2115	1.6173	2.0230
12	0.6755	1.0096	1.3477	1.6859
Rate/Square	8.55	12.78	17.06	21.34

19 Pica 10 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.1626	1.7378	2.3198	2.9018
7.5	1.0851	1.6219	2.1651	2.7083
8	1.0173	1.5206	2.0298	2.5390
9	0.9042	1.3516	1.8043	2.2569
10	0.8138	1.2165	1.6238	2.0312
12	0.6782	1.0137	1.3532	1.6927
Rate/Square	8.55	12.78	17.06	21.34

19 Pica 11 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.1679	1.7457	2.3303	2.9149
7.5	1.0900	1.6293	2.1749	2.7206
8	1.0219	1.5275	2.0390	2.5506
9	0.9084	1.3577	1.8125	2.2672
10	0.8175	1.2220	1.6312	2.0404
12	0.6813	1.0183	1.3593	1.7004
Rate/Square	8.55	12.78	17.06	21.34

20 Pica 3 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.1872	1.7746	2.3689	2.9632
7.5	1.1081	1.6563	2.2110	2.7657
8	1.0388	1.5528	2.0728	2.5928
9	0.9234	1.3802	1.8425	2.3047
10	0.8311	1.2422	1.6582	2.0742
12	0.6926	1.0352	1.3819	1.7285
Rate/Square	8.55	12.78	17.06	21.34

20 Pica 4 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.1919	1.7816	2.3783	2.9749
7.5	1.1125	1.6628	2.2197	2.7766
8	1.0429	1.5589	2.0810	2.6031
9	0.9270	1.3857	1.8498	2.3138
10	0.8343	1.2471	1.6648	2.0824
12	0.6953	1.0393	1.3873	1.7354
Rate/Square	8.55	12.78	17.06	21.34

20 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.2019	1.7965	2.3981	2.9998
7.5	1.1218	1.6767	2.2383	2.7998
8	1.0517	1.5719	2.0984	2.6248
9	0.9348	1.3973	1.8652	2.3332
10	0.8413	1.2576	1.6787	2.0999
12	0.7011	1.0480	1.3989	1.7499
Rate/Square	8.55	12.78	17.06	21.34

21 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.2605	1.8841	2.5151	3.1461
7.5	1.1765	1.7585	2.3475	2.9364
8	1.1030	1.6486	2.2007	2.7529
9	0.9804	1.4654	1.9562	2.4470
10	0.8824	1.3189	1.7606	2.2023
12	0.7353	1.0991	1.4672	1.8352
Rate/Square	8.55	12.78	17.06	21.34

21 Pica 7 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.2652	1.8911	2.5245	3.1578
7.5	1.1809	1.7651	2.3562	2.9473
8	1.1071	1.6548	2.2089	2.7631
9	0.9840	1.4709	1.9635	2.4561
10	0.8856	1.3238	1.7671	2.2105
12	0.7380	1.1032	1.4726	1.8421
Rate/Square	8.55	12.78	17.06	21.34

22 Pica 0 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.2898	1.9280	2.5736	3.2193
7.5	1.2038	1.7994	2.4020	3.0047
8	1.1286	1.6870	2.2519	2.8169
9	1.0032	1.4995	2.0017	2.5039
10	0.9029	1.3496	1.8015	2.2535
12	0.7524	1.1246	1.5013	1.8779
Rate/Square	8.55	12.78	17.06	21.34

22 Pica 1 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.2945	1.9350	2.5830	3.2310
7.5	1.2082	1.8060	2.4108	3.0156
8	1.1327	1.6931	2.2601	2.8271
9	1.0068	1.5050	2.0090	2.5130
10	0.9062	1.3545	1.8081	2.2617
12	0.7551	1.1287	1.5067	1.8847
Rate/Square	8.55	12.78	17.06	21.34

22 Pica 10 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.3385	2.0007	2.6707	3.3407
7.5	1.2493	1.8673	2.4927	3.1180
8	1.1712	1.7506	2.3369	2.9232
9	1.0410	1.5561	2.0772	2.5984
10	0.9369	1.4005	1.8695	2.3385
12	0.7808	1.1671	1.5579	1.9488
Rate/Square	8.55	12.78	17.06	21.34

23 Pica 0 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.3485	2.0156	2.6906	3.3656
7.5	1.2586	1.8812	2.5112	3.1412
8	1.1799	1.7636	2.3543	2.9449
9	1.0488	1.5677	2.0927	2.6177
10	0.9439	1.4109	1.8834	2.3559
12	0.7866	1.1758	1.5695	1.9633
Rate/Square	8.55	12.78	17.06	21.34

23 Pica 3 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.3631	2.0375	2.7199	3.4022
7.5	1.2722	1.9017	2.5385	3.1754
8	1.1927	1.7828	2.3799	2.9769
9	1.0602	1.5847	2.1154	2.6462
10	0.9542	1.4262	1.9039	2.3815
12	0.7952	1.1885	1.5866	1.9846
Rate/Square	8.55	12.78	17.06	21.34

24 Pica 0 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.4071	2.1032	2.8076	3.5120
7.5	1.3133	1.9630	2.6204	3.2778
8	1.2312	1.8403	2.4566	3.0730
9	1.0944	1.6358	2.1837	2.7315
10	0.9850	1.4723	1.9653	2.4584
12	0.8208	1.2269	1.6378	2.0486
Rate/Square	8.55	12.78	17.06	21.34

25 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.4950	2.2347	2.9831	3.7315
7.5	1.3954	2.0857	2.7842	3.4827
8	1.3082	1.9553	2.6102	3.2650
9	1.1628	1.7381	2.3202	2.9022
10	1.0465	1.5643	2.0881	2.6120
12	0.8721	1.3036	1.7401	2.1767
Rate/Square	8.55	12.78	17.06	21.34

26 Pica 0 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.5243	2.2785	3.0416	3.8046
7.5	1.4227	2.1266	2.8388	3.5510
8	1.3338	1.9937	2.6614	3.3290
9	1.1856	1.7722	2.3657	2.9591
10	1.0670	1.5949	2.1291	2.6632
12	0.8892	1.3291	1.7742	2.2194
Rate/Square	8.55	12.78	17.06	21.34

26 Pica 3 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.5390	2.3004	3.0708	3.8412
7.5	1.4364	2.1470	2.8661	3.5851
8	1.3466	2.0129	2.6870	3.3611
9	1.1970	1.7892	2.3884	2.9876
10	1.0773	1.6103	2.1496	2.6888
12	0.8978	1.3419	1.7913	2.2407
Rate/Square	8.55	12.78	17.06	21.34

29 Pica 3 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.7149	2.5633	3.4217	4.2802
7.5	1.6006	2.3924	3.1936	3.9948
8	1.5005	2.2429	2.9940	3.7452
9	1.3338	1.9937	2.6614	3.3290
10	1.2004	1.7943	2.3952	2.9961
12	1.0004	1.4953	1.9960	2.4968
Rate/Square	8.55	12.78	17.06	21.34

29 Pica 4 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.7196	2.5703	3.4311	4.2919
7.5	1.6049	2.3990	3.2024	4.0058
8	1.5046	2.2490	3.0022	3.7554
9	1.3374	1.9991	2.6686	3.3381
10	1.2037	1.7992	2.4018	3.0043
12	1.0031	1.4993	2.0015	2.5036
Rate/Square	8.55	12.78	17.06	21.34

29 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.7295	2.5852	3.4510	4.3168
7.5	1.6142	2.4129	3.2209	4.0290
8	1.5134	2.2621	3.0196	3.7772
9	1.3452	2.0107	2.6841	3.3575
10	1.2107	1.8096	2.4157	3.0217
12	1.0089	1.5080	2.0131	2.5181
Rate/Square	8.55	12.78	17.06	21.34

29 Pica 7 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.7342	2.5922	3.4604	4.3285
7.5	1.6186	2.4194	3.2297	4.0399
8	1.5175	2.2682	3.0278	3.7874
9	1.3488	2.0162	2.6914	3.3666
10	1.2140	1.8146	2.4222	3.0299
12	1.0116	1.5121	2.0185	2.5249
Rate/Square	8.55	12.78	17.06	21.34

29 Pica 8 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.7395	2.6001	3.4709	4.3417
7.5	1.6235	2.4268	3.2395	4.0522
8	1.5221	2.2751	3.0370	3.7989
9	1.3530	2.0223	2.6996	3.3768
10	1.2177	1.8201	2.4296	3.0392
12	1.0147	1.5167	2.0247	2.5326
Rate/Square	8.55	12.78	17.06	21.34

30 Pica 0 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.7589	2.6290	3.5095	4.3899
7.5	1.6416	2.4538	3.2755	4.0973
8	1.5390	2.3004	3.0708	3.8412
9	1.3680	2.0448	2.7296	3.4144
10	1.2312	1.8403	2.4566	3.0730
12	1.0260	1.5336	2.0472	2.5608
Rate/Square	8.55	12.78	17.06	21.34

30 Pica 1 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.7635	2.6360	3.5188	4.4016
7.5	1.6460	2.4603	3.2843	4.1082
8	1.5431	2.3065	3.0790	3.8514
9	1.3716	2.0503	2.7369	3.4235
10	1.2345	1.8452	2.4632	3.0812
12	1.0287	1.5377	2.0527	2.5676
Rate/Square	8.55	12.78	17.06	21.34

30 Pica 3 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.7735	2.6509	3.5387	4.4265
7.5	1.6553	2.4742	3.3028	4.1314
8	1.5518	2.3196	3.0964	3.8732
9	1.3794	2.0618	2.7523	3.4429
10	1.2415	1.8557	2.4771	3.0986
12	1.0346	1.5464	2.0643	2.5821
Rate/Square	8.55	12.78	17.06	21.34

30 Pica 9 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.8028	2.6948	3.5972	4.4997
7.5	1.6826	2.5151	3.3574	4.1997
8	1.5775	2.3579	3.1476	3.9372
9	1.4022	2.0959	2.7978	3.4998
10	1.2620	1.8863	2.5181	3.1498
12	1.0517	1.5719	2.0984	2.6248
Rate/Square	8.55	12.78	17.06	21.34

30 Pica	10 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.8075	2.7018	3.6066	4.5114
7.5	1.6870	2.5216	3.3661	4.2106
8	1.5816	2.3640	3.1558	3.9475
9	1.4058	2.1014	2.8051	3.5089
10	1.2653	1.8912	2.5246	3.1580
12	1.0544	1.5760	2.1038	2.6316
Rate/Square	8.55	12.78	17.06	21.34

31 Pica	0 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.8175	2.7167	3.6265	4.5363
7.5	1.6963	2.5356	3.3847	4.2339
8	1.5903	2.3771	3.1732	3.9692
9	1.4136	2.1130	2.8206	3.5282
10	1.2722	1.9017	2.5385	3.1754
12	1.0602	1.5847	2.1154	2.6462
Rate/Square	8.55	12.78	17.06	21.34

31 Pica	2 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.8275	2.7316	3.6464	4.5612
7.5	1.7056	2.5495	3.4033	4.2571
8	1.5990	2.3901	3.1906	3.9910
9	1.4214	2.1245	2.8361	3.5476
10	1.2792	1.9121	2.5524	3.1928
12	1.0660	1.5934	2.1270	2.6607
Rate/Square	8.55	12.78	17.06	21.34

31 Pica	3 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.8321	2.7386	3.6557	4.5729
7.5	1.7100	2.5560	3.4120	4.2680
8	1.6031	2.3963	3.1988	4.0013
9	1.4250	2.1300	2.8433	3.5567
10	1.2825	1.9170	2.5590	3.2010
12	1.0688	1.5975	2.1325	2.6675
Rate/Square	8.55	12.78	17.06	21.34

33 Pica	0 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.9347	2.8919	3.8604	4.8289
7.5	1.8058	2.6991	3.6031	4.5070
8	1.6929	2.5304	3.3779	4.2253
9	1.5048	2.2493	3.0026	3.7558
10	1.3543	2.0244	2.7023	3.3803
12	1.1286	1.6870	2.2519	2.8169
Rate/Square	8.55	12.78	17.06	21.34

34 Pica	1 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.9981	2.9866	3.9868	4.9870
7.5	1.8649	2.7875	3.7210	4.6545
8	1.7483	2.6133	3.4884	4.3636
9	1.5540	2.3229	3.1008	3.8788
10	1.3986	2.0906	2.7907	3.4909
12	1.1655	1.7422	2.3256	2.9091
Rate/Square	8.55	12.78	17.06	21.34

35 Pica	0 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	2.0520	3.0672	4.0944	5.1216
7.5	1.9152	2.8627	3.8214	4.7802
8	1.7955	2.6838	3.5826	4.4814
9	1.5960	2.3856	3.1845	3.9835
10	1.4364	2.1470	2.8661	3.5851
12	1.1970	1.7892	2.3884	2.9876
Rate/Square	8.55	12.78	17.06	21.34

35 Pica	8 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	2.0913	3.1259	4.1728	5.2196
7.5	1.9519	2.9175	3.8946	4.8717
8	1.8299	2.7352	3.6512	4.5672
9	1.6266	2.4313	3.2455	4.0597
10	1.4639	2.1881	2.9209	3.6537
12	1.2199	1.8235	2.4341	3.0448
Rate/Square	8.55	12.78	17.06	21.34

39 Pica	0 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	2.2865	3.4177	4.5623	5.7069
7.5	2.1341	3.1899	4.2582	5.3265
8	2.0007	2.9905	3.9920	4.9936
9	1.7784	2.6582	3.5485	4.4387
10	1.6006	2.3924	3.1936	3.9948
12	1.3338	1.9937	2.6614	3.3290
Rate/Square	8.55	12.78	17.06	21.34

39 Pica	5 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	2.3111	3.4545	4.6115	5.7684
7.5	2.1571	3.2242	4.3040	5.3838
8	2.0222	3.0227	4.0350	5.0473
9	1.7976	2.6869	3.5867	4.4865
10	1.6178	2.4182	3.2280	4.0379
12	1.3482	2.0152	2.6900	3.3649
Rate/Square	8.55	12.78	17.06	21.34