

# THE COUNTY BULLETIN

## ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 444

December 2024

### 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)

20 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 2022 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)

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

18 Last day that township boards meet to consider 2024 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)

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

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

#### **March**

- 1      Last day to file 2024 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 2025 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 2025 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 \$176,100.

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

#### **STATE MILEAGE RATES**

The state mileage rate remains at 49 cents per mile.

#### **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.

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

A change in statute added IC 36-1-30 in 2022 which requires the reporting of donated money used to fund salaries by January 31 each year to the State Examiner. This reporting will be included as part of the 100R reporting. A drop down box has been 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, 2025. 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 16-26)

### **COUNTY COMMISSIONERS' MEETING**

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.

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### **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.

### **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 IC 35-44.2-2-1. The public servant also is liable upon the public servant's official bond for any loss or damage that accrues."

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. (IC 5-11-10.5-3)

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### **CANCELLATION OF WARRANTS (Continued)**

The amounts of such warrants shall be received 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 received 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: "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 vehicle excise tax;
- (2) county wheel tax;
- (3) local income tax ([IC 6-3.6](#));
- (4) riverboat admission tax ([IC 4-33-12](#));
- (5) riverboat wagering tax ([IC 4-33-13](#)); or
- (6) property taxes and miscellaneous revenue deposited in the county general fund."

### **DRAINAGE FUNDS**

#### **Exemptions from Appropriations:**

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.

#### **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

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### **DRAINAGE FUNDS (Continued)**

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).

### **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)

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### **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 33-37-7-2)

### **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 clerk for transmitting documents by facsimile machine to a person under [IC 5-14-3](#).
- (2) Document storage fees required under section 20 of this chapter.
- (3) The late payment fees imposed under section 22 of this chapter that are authorized for deposit in the clerk's record 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) Fees for preparing a transcript or copy of any record under section 1 of this chapter.
- (6) Two dollars (\$2) for each marriage certificate issued by the clerk under [IC 33-32-5-1](#).
- (7) The amount retained as an administrative fee under [IC 33-37-12-3](#).

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 33-37-6-3)

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### **INTEREST RATES**

From the Department of Revenue, Departmental Notice #3 issued in November 2024 effective January 1, 2025. "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, 2024, 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 2025 will be 4%"

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](http://www.in.gov/dor))

### **Historical Interest Rate List**

Year	Overpayments	Delinquent Payments
2015	3%	3%
2016	2%	2%
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%

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## 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 ( $\$76000 \times .05$ ).

TABLE OF COST INDEXES  
1916 to 2023

Year	Index	Year	Index	Year	Index	Year	Index
2023	1.00	1996	0.51	1969	0.12	1942	0.05
2022	0.96	1995	0.50	1968	0.11	1941	0.05
2021	0.89	1994	0.49	1967	0.11	1940	0.05
2020	0.85	1993	0.47	1966	0.11	1939	0.04
2019	0.84	1992	0.46	1965	0.10	1938	0.05
2018	0.82	1991	0.45	1964	0.10	1937	0.05
2017	0.80	1990	0.43	1963	0.10	1936	0.04
2016	0.79	1989	0.41	1962	0.10	1935	0.04
2015	0.78	1988	0.39	1961	0.10	1934	0.04
2014	0.78	1987	0.37	1960	0.10	1933	0.04
2013	0.76	1986	0.36	1959	0.10	1932	0.04
2012	0.75	1985	0.35	1958	0.09	1931	0.05
2011	0.74	1984	0.34	1957	0.09	1930	0.05
2010	0.72	1983	0.33	1956	0.09	1929	0.06
2009	0.70	1982	0.32	1955	0.09	1928	0.06
2008	0.71	1981	0.30	1954	0.09	1927	0.06
2007	0.68	1980	0.27	1953	0.09	1926	0.06
2006	0.66	1979	0.24	1952	0.09	1925	0.06
2005	0.64	1978	0.21	1951	0.09	1924	0.06
2004	0.62	1977	0.20	1950	0.08	1923	0.06
2003	0.60	1976	0.19	1949	0.08	1922	0.05
2002	0.59	1975	0.18	1948	0.08	1921	0.06
2001	0.58	1974	0.16	1947	0.07	1920	0.07
2000	0.56	1973	0.14	1946	0.06	1919	0.06
1999	0.55	1972	0.14	1945	0.06	1918	0.05
1998	0.54	1971	0.13	1944	0.06	1917	0.04
1997	0.53	1970	0.13	1943	0.06	1916	0.03

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

**Question 1:** What budget series should be used to pay for capital items costing less than the County's threshold for capitalization (\$5,000), for example a desk costing \$4,500....should all capital items, even those not necessarily capitalized, be paid from a 4 series, or is a 2 series (supplies or minor equipment) acceptable? Should the capital outlay 4 series only be used for those items being capitalized?

**Answer 1:** Yes, all capital purchases should be classified as capital outlay, even if the purchase is below the capitalization threshold. A capital purchase would be an item that will be used over a year or longer like a desk or computer server. Supplies are items that are used up in the year, such as paper, envelopes, pens or pencils, etc.

**Question 2:** At what point does sboa address or refer the results of audit to the local prosecuting attorney for investigation?

**Answer 2:** This is a decision made by the SBOA Board or the Special Investigations unit and would be case specific.

**Question 3:** If all ARP funds are allocated for projects by the end of 2024, but a project later is determined to come in under budget before the final expenditure date of 2026, can we reallocate the remaining funds to another project?

**Answer 3:** Yes. Take a look at the Department of Treasury's FAQ's located at:  
<https://home.treasury.gov/system/files/136/SLFRF-Final-Rule-FAQ.pdf> Q&A 17.19

**Question 4:** Can you reject a Deed for unpaid taxes?

**Answer 4:** No, a deed acknowledges a transfer of property that has already occurred. It should be accepted and recorded in your transfer book. The unpaid taxes are a lien on the property that follows the property, not the original owner, so the county still has the ability to collect unpaid taxes.

**Question 5:** Can we accept a Warranty Deed with an existing contract buyer on the property if there is no release of contract or quit claim deeding their interest to the owners?

**Answer 5:** Yes, a Warrant Deed is a document that transfers the title of real property from one party to another. If you suspect that the warranty deed is not valid, you should seek guidance from the county attorney.

**Question 6:** When the commissioners budget funds to other entities in the EDIT funds; what are we required to have to pay the claims? Example: budgets \$10,000 to the Museum.

**Answer 6:** It depends. If the county is paying for the economic development, then the claim would include the usual supporting documentation. If the county is giving the lump sum to an entity, then there needs to be an agreement in place outlining what the county is giving and for what purpose.

**Question 7:** If you have dedicated all of the ARPA money to lost revenue do you still have to have signed contracts by the end of the year? We have committed the remainder of our money for renovations to the courthouse.

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

**Answer 7:** It will still have to be obligated, whether that is a contract, agreement, invoice depends on the use of the funds.

**Question 8:** Is it appropriate for the council to go to a department and decide how their money for that department can be spent and what type of transfers and additional appropriations they need? They also go to this department and do their budget for them each year.

**Answer 8:** Not sure we have enough details here to answer this properly. But...the council is responsible for setting the budget for the whole county. Whether the council helps individual departments would be a local decision.

**Question 9:** This is not a question, but will the Commissioners and Council ever have to do continuing education hours like other departments?

**Answer 9:** This would have to be a legislative change to make this a requirement. There is training made available to both groups every year though.

**Question 10:** Who would make the county policy for the Recorder not charging to record our county documents, i.e. minutes, ordinance, budgets, etc.?

**Answer 10:** During an audit we would not take exception to the commissioners passing an ordinance or the recorder creating their own policy. If you are looking for the legal determination, then you would need to consult with the county attorney.

**Question 11:** We have a Public Defender board that hires the Public Defenders. Who would need to sign the contract? The Public Defender Board or the Commissioners?

**Answer 11:** IC 36-2-28 and 2.9 govern county contracts – commissioners are the executive body.

**Question 12:** If our health department budgeted \$100,000.00 in their new health initiative, fund 1161, to help fund a program run by a different department (EMS for Community Paramedic), how would the best way to move those funds from 1161 to fund this program be?

**Answer 12:** The funds would not be moved and should be spent from 1161. The county may want to consider separate budget lines for the program.

**Question 13:** Can a Multi-Unit Residential developments (with 4+ unit buildings) get captured in a residential TIF?

**Answer 13:** See the statutes below

IC 36-7-14-0.5:

(f) "Residential housing" means housing or workforce housing that consists of single family dwelling units sufficient to secure quality housing in reasonable proximity to employment. The term includes condominiums and townhouses located within an economic development target area that is designated under IC 6-1.1-12.1-7.

(g) "Residential housing development program" means a residential housing

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

development program for the:

- (1) construction of new residential housing; or
- (2) renovation of existing residential housing;

established by a commission under section 53 of this chapter.

(h) "Workforce housing" means housing that is affordable for households with earned income that is sufficient to secure quality housing in reasonable proximity to employment.

We don't see any restrictions. The focus is on single family dwellings, but if a multi-unit was part of the geographical area of the TIF, it is possible. We are not sure where rehab of the multi-unit building would be allowed? But that is probably an attorney question. IC 36-7-14-53 to 57

**Question 14:** Can Public Defenders get PERF without being on the County payroll?

**Answer 14:** This would be a great Question for INPRS and would depend on whether the individual is paid as an independent contractor or an employee.

**Question 15:** If a city or town doesn't request money from the city and town court cost fund, can we transfer that money to the general fund?

**Answer 15:** No, the money should remain in the fund, until it is claimed in the future by a city or town.

**Question 16:** Can an elected official make any of their employees exempt? Are chief deputies exempt like auditor's?

**Answer 16:** This is an FLSA requirement as to whether an employee is exempt or non-exempt, so the employee would have to meet the minimum requirements to be exempt from overtime. Same would go for the deputies, they would have to meet the minimum requirements per FLSA.

**Question 17:** Can the Recorder give themselves a raise from their perpetuation fund? Does the council have to vote on that?

**Answer 17:** Council approves salaries for all elected officials including bonuses and raises.

**Question 18:** Are sales disclosure forms required regardless of fee status for all transfer documents that come through the Auditor's Office?

**Answer 18:** IC 6-1.1-5.5-3 (b) states:

(b) Subject to subsections (g) and (h), before filing a conveyance document with the county auditor under IC 6-1.1-5-4, all the parties to the conveyance must do the following:

- (1) **Complete and sign a sales disclosure form** as prescribed by the department of local government finance under section 5 of this chapter. All the parties may sign one (1) form, or if all the parties do not agree on the information to be included on the completed form, each party may sign and file a separate form. For conveyance transactions involving more than two (2) parties, one (1) transferor and one (1) transferee signing the sales disclosure form is sufficient.

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

(2) Before filing a sales disclosure form with the county auditor, submit the sales disclosure form to the county assessor. The county assessor must review the accuracy and completeness of each sales disclosure form submitted immediately upon receipt of the form and, if the form is accurate and complete, stamp or otherwise approve the form as eligible for filing with the county auditor and return the form to the appropriate party for filing with the county auditor. If multiple forms are filed in a short period, the county assessor shall process the forms as quickly as possible. For purposes of this subdivision, a sales disclosure form is considered to be accurate and complete if:

- (A) the county assessor does not have substantial evidence when the form is reviewed under this subdivision that information in the form is inaccurate; and
- (B) both of the following conditions are satisfied:
  - (i) The form contains the information required by section 5(a)(1) through 5(a)(16) of this chapter as that section applies to the conveyance transaction, subject to the obligation of a party to furnish or correct that information in the manner required by and subject to the penalty provisions of section 12 of this chapter. The form may not be rejected for failure to contain information other than that required by section 5(a)(1) through 5(a)(16) of this chapter.
  - (ii) The form is submitted to the county assessor in a format usable to the county assessor.

- (3) File the sales disclosure form with the county auditor.
- (4) After December 31, 2023, a county assessor or county auditor may not refuse to accept a sales disclosure form for filing because the sales disclosure form is an electronic document.

**Question 19:** At what point does the inequities or findings in the municipal audit reports affect the elected official's ability to continue to independently manage without formalized oversite similar to the Gary housing authority from HUD, or the oversite of the Gary community school corporation

**Answer 19:** When a unit becomes distressed multiple agencies come together to discuss the fiscal wellbeing of the unit.

**Question 20:** When an Auditor leaves office, but stays with the County, should they have access to computer files they produced as Auditor?

**Answer 20:** It depends...Is the former auditor still working in the auditors office where they need access? If so, then yes, if not then no.

**Question 21:** The Auditor does not want to pay late fees and wanted the documentation to provide to the commissioners/council.

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

**Answer 21:** Accounting and Uniform Compliance Manual – Chapter 1:

#### **Penalties, Interest, and Other Charges**

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the unit. Any penalties, interest, or other charges paid by the unit may be the personal obligation of the responsible official or employee.

**Question 22:** The Probation Department had suspended an employee with pay. The Auditor is wondering how long the "suspended with pay" will last. And if that includes benefits and pension?

**Answer 22:** This would be determined by the county policy.

**Question 23:** 1) Credit card convenience fees, 3%, can the county pay for that  
2) Park department wants to use digital receipts for camping fees. Can he do that? Can he purchase software that can do this?  
3) County jail project is complete in 2024. When does the county put the asset on their fixed asset list. It is a financing arrangement, and the jail will be the county's in 20 years.

**Answer 23:** 1. Yes – operating expense of using a credit card  
2. This would be a county decision  
3. This asset should be added to the capital asset listing

**Question 24:** If we use MVH Restricted funds for our match for a Community Crossings grant, are we allowed to transfer the money from Fund 1173 into the Community Crossings grant fund? Or should we spend the match directly out of Fund 1173?

**Answer 24:** The matching may be moved from the MVHR to the community crossing grant as the match. This is the only movement of money allowed for the MVHR fund.

**Question 25:** Is it allowable for the county to pay for a judge's dues to the Indiana Bar Association, or should the judges pay the dues themselves?

**Answer 25:** Possibly, depending on whether the county has a policy allowing.

**Question 26:** What is the process if an elected official taking office in 2025 wants to waive their pay?

**Answer 26:** The statute for a Town allows a Town official to waive compensation and provides the procedures for this waiver. IC 36-5-3-6. There is no such statute within County statutes.

You might ask your county attorney to provide guidance.

**Question 27:** A taxpayer brought in an uncashed check issued out of the tax sale surplus fund from 2010. The taxpayer is requesting that the county re-issue the check now. Can the auditor's office re-issue it?

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

**Answer 27:** The check was void after December 2012 and should have been repaid to the Tax Sale Surplus fund per IC 5-11-10.5-2. The taxpayer should have claimed that tax sale surplus amount within 3 years or the surplus is moved to the General fund per IC 6-1.1-24-6.4. This would have been done in 2013. The county should not have to reissue the check, however, if there is a reason that the county wants to reissue the check, seek guidance from your county attorney.

#### **IC 5-11-10.5-2 Outstanding unpaid warrants or checks void**

Sec. 2. All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void. No individual, bank, trust company, building and loan association, or any other financial institution may honor, cash, or accept for payment or deposit any such warrant or check which may be presented for payment and which has been issued and outstanding for a period of two (2) or more years as of the last day of December of any year.

IC 6-1.1-24-6.4(d) Unless the redemption period specified under IC 6-1.1-25 has been extended under federal bankruptcy law, an amount deposited in the tax sale surplus fund shall be transferred by the county auditor to the county general fund and may not be disbursed under subsection (c) if it is claimed more than three (3) years after the date of its receipt.

**Question 28:** Can the Recorders' Records Fund be used to supplement the elected recorder's salary? Does it need an appropriation? Does it require a salary ordinance?

**Answer 28:** The recorders perpetuation fund can only be used for the statutory purpose of preservation of recording and the recording keeping system. This could include payroll directly related to the statutory purpose. If the payroll doesn't directly tie to the purpose, then the Recorder would need to submit a sworn statement to the council declaring an excess in the fund and asking for a specific amount to be used for operating expenses. The council would have to approve through an ordinance the use of the specified amount for operating expenses. This must be done by 12/31 for use in the next calendar year and must be done yearly.

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## RATES FOR LEGAL ADVERTISING

Effective January 1, 2025

The following rates, effective January 1, 2025, 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				6 Pica				4 Point Column			
Type Size	Number of Insertions				Type Size	Number of Insertions					Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4	1		2	3	4	
7	0.3566	0.5331	0.7114	0.8901	7	0.3611	0.5400	0.7205	0.9015	8	0.3594	0.5374	0.7171	0.8973	
7.5	0.3328	0.4976	0.6640	0.8308	7.5	0.3371	0.5040	0.6725	0.8414	8	0.3160	0.4725	0.6305	0.7888	
8	0.3120	0.4665	0.6225	0.7789	9	0.2809	0.4200	0.5604	0.7012	10	0.2528	0.3780	0.5044	0.6311	
9	0.2773	0.4147	0.5533	0.6923	10	0.2528	0.3780	0.5044	0.6311	11	0.2303	0.3443	0.4595	0.5749	
10	0.2496	0.3732	0.4980	0.6231	11	0.2107	0.3150	0.4203	0.5259	12	0.2080	0.3110	0.4150	0.5193	
12	0.2080	0.3110	0.4150	0.5193	Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77	

6 Pica				7 Point Column				6 Pica				9 Point Column			
Type Size	Number of Insertions				Type Size	Number of Insertions					Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4	1		2	3	4	
7	0.3754	0.5613	0.7490	0.9371	7	0.3851	0.5758	0.7683	0.9614	8	0.3594	0.5374	0.7171	0.8973	
7.5	0.3504	0.5239	0.6991	0.8747	7.5	0.3570	0.5038	0.6723	0.8412	9	0.2995	0.4478	0.5976	0.7477	
8	0.3285	0.4911	0.6554	0.8200	10	0.2696	0.4031	0.5378	0.6729	11	0.2246	0.3359	0.4482	0.5608	
9	0.2920	0.4366	0.5825	0.7289	12	0.2190	0.3274	0.4369	0.5467	Rate/Square	8.32	12.44	16.60	20.77	
10	0.2628	0.3929	0.5243	0.6560	Rate/Square	8.32	12.44	16.60	20.77	12	0.2107	0.3150	0.4203	0.5259	
12	0.2190	0.3274	0.4369	0.5467	Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77	

6 Pica				10 Point Column				6 Pica				11 Point Column			
Type Size	Number of Insertions				Type Size	Number of Insertions					Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4	1		2	3	4	
7	0.3897	0.5826	0.7774	0.9727	7	0.3948	0.5903	0.7877	0.9856	8	0.3637	0.5438	0.7256	0.9079	
7.5	0.3410	0.5098	0.6803	0.8512	7.5	0.3454	0.5165	0.6892	0.8624	9	0.3031	0.4531	0.6047	0.7566	
8	0.2728	0.4078	0.5442	0.6809	10	0.2764	0.4132	0.5514	0.6899	11	0.2273	0.3399	0.4535	0.5674	
9	0.2273	0.3399	0.4535	0.5674	Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77	
10	0.2107	0.3150	0.4203	0.5259	Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77	
12	0.2080	0.3110	0.4150	0.5193	Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77	

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7 Pica 0 Point Column				7 Pica 2 Point Column					
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.3994	0.5971	0.7968	0.9970	7	0.4091	0.6116	0.8162	1.0212
7.5	0.3727	0.5573	0.7437	0.9305	7.5	0.3818	0.5708	0.7617	0.9531
8	0.3494	0.5225	0.6972	0.8723	8	0.3579	0.5352	0.7141	0.8935
9	0.3106	0.4644	0.6197	0.7754	9	0.3182	0.4757	0.6348	0.7942
10	0.2796	0.4180	0.5578	0.6979	10	0.2863	0.4281	0.5713	0.7148
12	0.2330	0.3483	0.4648	0.5816	12	0.2386	0.3568	0.4761	0.5957
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

7 Pica 6 Point Column				7 Pica 10 Point Column					
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.4279	0.6398	0.8537	1.0682	7	0.4467	0.6679	0.8913	1.1152
7.5	0.3994	0.5971	0.7968	0.9970	7.5	0.4169	0.6234	0.8319	1.0408
8	0.3744	0.5598	0.7470	0.9347	8	0.3909	0.5844	0.7799	0.9758
9	0.3328	0.4976	0.6640	0.8308	9	0.3474	0.5195	0.6932	0.8674
10	0.2995	0.4478	0.5976	0.7477	10	0.3127	0.4675	0.6239	0.7806
12	0.2496	0.3732	0.4980	0.6231	12	0.2606	0.3896	0.5199	0.6505
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

8 Pica 3 Point Column				8 Pica 5 Point Column					
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.4707	0.7037	0.9391	1.1750	7	0.4804	0.7183	0.9584	1.1992
7.5	0.4393	0.6568	0.8765	1.0967	7.5	0.4483	0.6704	0.8945	1.1193
8	0.4118	0.6158	0.8217	1.0281	8	0.4203	0.6285	0.8386	1.0493
9	0.3661	0.5474	0.7304	0.9139	9	0.3736	0.5586	0.7455	0.9327
10	0.3295	0.4926	0.6574	0.8225	10	0.3363	0.5028	0.6709	0.8394
12	0.2746	0.4105	0.5478	0.6854	12	0.2802	0.4190	0.5591	0.6995
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

8 Pica 6 Point Column				9 Pica 0 Point Column					
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.4849	0.7251	0.9675	1.2106	7	0.5135	0.7677	1.0245	1.2818
7.5	0.4526	0.6767	0.9030	1.1299	7.5	0.4792	0.7165	0.9562	1.1964
8	0.4243	0.6344	0.8466	1.0593	8	0.4493	0.6718	0.8964	1.1216
9	0.3772	0.5639	0.7525	0.9416	9	0.3994	0.5971	0.7968	0.9970
10	0.3395	0.5076	0.6773	0.8474	10	0.3594	0.5374	0.7171	0.8973
12	0.2829	0.4230	0.5644	0.7062	12	0.2995	0.4478	0.5976	0.7477
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

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9 Pica		2 Point Column		9 Pica		4 Point Column	
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Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.5232	0.7822	1.0438	1.3060	7	0.5323	0.7959	1.0620	1.3288
7.5	0.4883	0.7301	0.9742	1.2189	7.5	0.4968	0.7428	0.9912	1.2402
8	0.4578	0.6844	0.9133	1.1428	8	0.4658	0.6964	0.9293	1.1627
9	0.4069	0.6084	0.8119	1.0158	9	0.4140	0.6190	0.8260	1.0335
10	0.3662	0.5476	0.7307	0.9142	10	0.3726	0.5571	0.7434	0.9302
12	0.3052	0.4563	0.6089	0.7618	12	0.3105	0.4643	0.6195	0.7751
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

9 Pica		5 Point Column		9 Pica		6 Point Column	
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Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.5374	0.8036	1.0723	1.3416	7	0.5420	0.8104	1.0814	1.3530
7.5	0.5016	0.7500	1.0008	1.2522	7.5	0.5059	0.7564	1.0093	1.2628
8	0.4702	0.7031	0.9382	1.1739	8	0.4742	0.7091	0.9462	1.1839
9	0.4180	0.6250	0.8340	1.0435	9	0.4215	0.6303	0.8411	1.0523
10	0.3762	0.5625	0.7506	0.9391	10	0.3794	0.5673	0.7570	0.9471
12	0.3135	0.4687	0.6255	0.7826	12	0.3162	0.4727	0.6308	0.7893
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

9 Pica		8 Point Column		9 Pica		9 Point Column	
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Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.5517	0.8249	1.1007	1.3772	7	0.5563	0.8317	1.1098	1.3886
7.5	0.5149	0.7699	1.0273	1.2854	7.5	0.5192	0.7763	1.0358	1.2960
8	0.4827	0.7218	0.9631	1.2051	8	0.4867	0.7277	0.9711	1.2150
9	0.4291	0.6416	0.8561	1.0712	9	0.4326	0.6469	0.8632	1.0800
10	0.3862	0.5774	0.7705	0.9641	10	0.3894	0.5822	0.7769	0.9720
12	0.3218	0.4812	0.6421	0.8034	12	0.3245	0.4852	0.6474	0.8100
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

9 Pica		10 Point Column		9 Pica		11 Point Column	
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Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.5608	0.8385	1.1189	1.4000	7	0.5660	0.8462	1.1292	1.4128
7.5	0.5234	0.7826	1.0443	1.3067	7.5	0.5282	0.7898	1.0539	1.3186
8	0.4907	0.7337	0.9791	1.2250	8	0.4952	0.7404	0.9880	1.2362
9	0.4362	0.6522	0.8703	1.0889	9	0.4402	0.6582	0.8783	1.0989
10	0.3926	0.5870	0.7833	0.9800	10	0.3962	0.5923	0.7904	0.9890
12	0.3271	0.4891	0.6527	0.8167	12	0.3301	0.4936	0.6587	0.8242
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

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10 Pica		0 Point Column				10 Pica		5 Point Column			
Type Size		Number of Insertions				Type Size		Number of Insertions			
		1	2	3	4			1	2	3	4
7	0.5705	0.8530	1.1383	1.4242		7	0.5945	0.8889	1.1861	1.4840	
7.5	0.5325	0.7962	1.0624	1.3293		7.5	0.5548	0.8296	1.1070	1.3851	
8	0.4992	0.7464	0.9960	1.2462		8	0.5202	0.7777	1.0378	1.2985	
9	0.4437	0.6635	0.8853	1.1077		9	0.4624	0.6913	0.9225	1.1543	
10	0.3994	0.5971	0.7968	0.9970		10	0.4161	0.6222	0.8303	1.0388	
12	0.3328	0.4976	0.6640	0.8308		12	0.3468	0.5185	0.6919	0.8657	
Rate/Square	8.32	12.44	16.60	20.77		Rate/Square	8.32	12.44	16.60	20.77	
10 Pica		6 Point Column				11 Pica		0 Point Column			
Type Size		Number of Insertions				Type Size		Number of Insertions			
		1	2	3	4			1	2	3	4
7	0.5990	0.8957	1.1952	1.4954		7	0.6276	0.9383	1.2521	1.5667	
7.5	0.5591	0.8360	1.1155	1.3957		7.5	0.5857	0.8758	1.1686	1.4622	
8	0.5242	0.7837	1.0458	1.3085		8	0.5491	0.8210	1.0956	1.3708	
9	0.4659	0.6966	0.9296	1.1631		9	0.4881	0.7298	0.9739	1.2185	
10	0.4193	0.6270	0.8366	1.0468		10	0.4393	0.6568	0.8765	1.0967	
12	0.3494	0.5225	0.6972	0.8723		12	0.3661	0.5474	0.7304	0.9139	
Rate/Square	8.32	12.44	16.60	20.77		Rate/Square	8.32	12.44	16.60	20.77	
11 Pica		3 Point Column				11 Pica		7 Point Column			
Type Size		Number of Insertions				Type Size		Number of Insertions			
		1	2	3	4			1	2	3	4
7	0.6418	0.9597	1.2806	1.6023		7	0.6607	0.9878	1.3181	1.6493	
7.5	0.5990	0.8957	1.1952	1.4954		7.5	0.6166	0.9220	1.2303	1.5393	
8	0.5616	0.8397	1.1205	1.4020		8	0.5781	0.8643	1.1534	1.4431	
9	0.4992	0.7464	0.9960	1.2462		9	0.5138	0.7683	1.0252	1.2828	
10	0.4493	0.6718	0.8964	1.1216		10	0.4625	0.6915	0.9227	1.1545	
12	0.3744	0.5598	0.7470	0.9347		12	0.3854	0.5762	0.7689	0.9621	
Rate/Square	8.32	12.44	16.60	20.77		Rate/Square	8.32	12.44	16.60	20.77	
12 Pica		5 Point Column				12 Pica		9 Point Column			
Type Size		Number of Insertions				Type Size		Number of Insertions			
		1	2	3	4			1	2	3	4
7	0.7086	1.0595	1.4138	1.7689		7	0.7274	1.0876	1.4513	1.8159	
7.5	0.6613	0.9888	1.3195	1.6510		7.5	0.6789	1.0151	1.3546	1.6948	
8	0.6200	0.9270	1.2370	1.5478		8	0.6365	0.9517	1.2699	1.5889	
9	0.5511	0.8240	1.0996	1.3758		9	0.5658	0.8459	1.1288	1.4124	
10	0.4960	0.7416	0.9896	1.2382		10	0.5092	0.7613	1.0159	1.2711	
12	0.4133	0.6180	0.8247	1.0319		12	0.4243	0.6344	0.8466	1.0593	
Rate/Square	8.32	12.44	16.60	20.77		Rate/Square	8.32	12.44	16.60	20.77	

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13 Pica 0 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	0.7417	1.1089	1.4798	1.8515	7	0.7514	1.1234	1.4991	1.8757
7.5	0.6922	1.0350	1.3811	1.7281	7.5	0.7013	1.0485	1.3992	1.7507
8	0.6490	0.9703	1.2948	1.6201	8	0.6574	0.9830	1.3117	1.6412
9	0.5769	0.8625	1.1509	1.4401	9	0.5844	0.8738	1.1660	1.4589
10	0.5192	0.7763	1.0358	1.2960	10	0.5260	0.7864	1.0494	1.3130
12	0.4326	0.6469	0.8632	1.0800	12	0.4383	0.6553	0.8745	1.0942
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77
14 Pica 2 Point Column				14 Pica 5 Point Column					
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.8084	1.2087	1.6130	2.0181	7	0.8227	1.2301	1.6414	2.0537
7.5	0.7545	1.1282	1.5054	1.8836	7.5	0.7678	1.1481	1.5320	1.9168
8	0.7074	1.0576	1.4113	1.7659	8	0.7198	1.0763	1.4362	1.7970
9	0.6288	0.9401	1.2545	1.5697	9	0.6399	0.9567	1.2767	1.5974
10	0.5659	0.8461	1.1291	1.4127	10	0.5759	0.8610	1.1490	1.4376
12	0.4716	0.7051	0.9409	1.1772	12	0.4799	0.7175	0.9575	1.1980
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77
14 Pica 7 Point Column				14 Pica 9 Point Column					
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.8318	1.2437	1.6596	2.0765	7	0.8415	1.2582	1.6790	2.1007
7.5	0.7764	1.1608	1.5490	1.9381	7.5	0.7854	1.1743	1.5670	1.9607
8	0.7278	1.0883	1.4522	1.8170	8	0.7363	1.1009	1.4691	1.8381
9	0.6470	0.9673	1.2908	1.6151	9	0.6545	0.9786	1.3059	1.6339
10	0.5823	0.8706	1.1617	1.4536	10	0.5891	0.8808	1.1753	1.4705
12	0.4852	0.7255	0.9681	1.2113	12	0.4909	0.7340	0.9794	1.2254
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77
15 Pica 0 Point Column				15 Pica 9 Point Column					
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.8558	1.2795	1.7074	2.1363	7	0.8986	1.3435	1.7928	2.2432
7.5	0.7987	1.1942	1.5936	1.9939	7.5	0.8387	1.2540	1.6733	2.0936
8	0.7488	1.1196	1.4940	1.8693	8	0.7862	1.1756	1.5687	1.9628
9	0.6656	0.9952	1.3280	1.6616	9	0.6989	1.0450	1.3944	1.7447
10	0.5990	0.8957	1.1952	1.4954	10	0.6290	0.9405	1.2550	1.5702
12	0.4992	0.7464	0.9960	1.2462	12	0.5242	0.7837	1.0458	1.3085
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

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16 Pica 5 Point Column				17 Pica 3 Point Column					
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.9368	1.4007	1.8691	2.3386	7	0.9841	1.4715	1.9635	2.4568
7.5	0.8743	1.3073	1.7445	2.1827	7.5	0.9185	1.3734	1.8326	2.2930
8	0.8197	1.2256	1.6354	2.0463	8	0.8611	1.2875	1.7181	2.1497
9	0.7286	1.0894	1.4537	1.8189	9	0.7654	1.1445	1.5272	1.9108
10	0.6557	0.9805	1.3083	1.6370	10	0.6889	1.0300	1.3745	1.7198
12	0.5465	0.8171	1.0903	1.3642	12	0.5741	0.8584	1.1454	1.4331
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77
18 Pica 9 Point Column				19 Pica 0 Point Column					
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.0697	1.5994	2.1343	2.6704	7	1.0840	1.6208	2.1627	2.7060
7.5	0.9984	1.4928	1.9920	2.4924	7.5	1.0117	1.5127	2.0186	2.5256
8	0.9360	1.3995	1.8675	2.3366	8	0.9485	1.4182	1.8924	2.3678
9	0.8320	1.2440	1.6600	2.0770	9	0.8431	1.2606	1.6821	2.1047
10	0.7488	1.1196	1.4940	1.8693	10	0.7588	1.1345	1.5139	1.8942
12	0.6240	0.9330	1.2450	1.5578	12	0.6323	0.9454	1.2616	1.5785
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77
19 Pica 4 Point Column				19 Pica 6 Point Column					
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.1028	1.6489	2.2003	2.7530	7	1.1125	1.6634	2.2197	2.7772
7.5	1.0293	1.5390	2.0536	2.5695	7.5	1.0383	1.5525	2.0717	2.5921
8	0.9650	1.4428	1.9253	2.4089	8	0.9734	1.4555	1.9422	2.4301
9	0.8577	1.2825	1.7113	2.1412	9	0.8653	1.2938	1.7264	2.1601
10	0.7720	1.1542	1.5402	1.9271	10	0.7788	1.1644	1.5538	1.9441
12	0.6433	0.9619	1.2835	1.6059	12	0.6490	0.9703	1.2948	1.6201
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77
19 Pica 9 Point Column				19 Pica 10 Point Column					
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.1268	1.6847	2.2481	2.8129	7	1.1313	1.6916	2.2572	2.8242
7.5	1.0516	1.5724	2.0982	2.6253	7.5	1.0559	1.5788	2.1067	2.6360
8	0.9859	1.4741	1.9671	2.4612	8	0.9899	1.4801	1.9751	2.4712
9	0.8764	1.3103	1.7485	2.1878	9	0.8799	1.3157	1.7556	2.1966
10	0.7887	1.1793	1.5737	1.9690	10	0.7919	1.1841	1.5801	1.9770
12	0.6573	0.9828	1.3114	1.6408	12	0.6599	0.9867	1.3167	1.6475
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

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19 Pica 11 Point Column				20 Pica 3 Point Column			
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Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.1365	1.6992	2.2675	2.8371	7	1.1553	1.7274	2.3050	2.8841
7.5	1.0607	1.5860	2.1163	2.6479	7.5	1.0783	1.6122	2.1514	2.6918
8	0.9944	1.4868	1.9840	2.4824	8	1.0109	1.5115	2.0169	2.5236
9	0.8839	1.3216	1.7636	2.2066	9	0.8986	1.3435	1.7928	2.2432
10	0.7955	1.1895	1.5872	1.9859	10	0.8087	1.2092	1.6135	2.0188
12	0.6629	0.9912	1.3227	1.6550	12	0.6739	1.0076	1.3446	1.6824
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

20 Pica 4 Point Column				20 Pica 6 Point Column			
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Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.1599	1.7342	2.3141	2.8955	7	1.1696	1.7487	2.3335	2.9197
7.5	1.0825	1.6186	2.1599	2.7024	7.5	1.0916	1.6321	2.1779	2.7250
8	1.0149	1.5174	2.0249	2.5335	8	1.0234	1.5301	2.0418	2.5547
9	0.9021	1.3488	1.7999	2.2520	9	0.9097	1.3601	1.8149	2.2709
10	0.8119	1.2139	1.6199	2.0268	10	0.8187	1.2241	1.6334	2.0438
12	0.6766	1.0116	1.3499	1.6890	12	0.6822	1.0201	1.3612	1.7031
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

21 Pica 6 Point Column				21 Pica 7 Point Column			
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Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.2266	1.8340	2.4473	3.0621	7	1.2312	1.8408	2.4564	3.0735
7.5	1.1448	1.7117	2.2842	2.8580	7.5	1.1491	1.7181	2.2927	2.8686
8	1.0733	1.6048	2.1414	2.6793	8	1.0773	1.6107	2.1494	2.6893
9	0.9540	1.4265	1.9035	2.3816	9	0.9576	1.4318	1.9105	2.3905
10	0.8586	1.2838	1.7131	2.1435	10	0.8618	1.2886	1.7195	2.1514
12	0.7155	1.0698	1.4276	1.7862	12	0.7182	1.0738	1.4329	1.7929
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

22 Pica 0 Point Column				22 Pica 1 Point Column			
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Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.2551	1.8767	2.5042	3.1333	7	1.2597	1.8835	2.5133	3.1447
7.5	1.1715	1.7516	2.3373	2.9244	7.5	1.1757	1.7579	2.3458	2.9351
8	1.0982	1.6421	2.1912	2.7416	8	1.1022	1.6481	2.1992	2.7516
9	0.9762	1.4596	1.9477	2.4370	9	0.9798	1.4649	1.9548	2.4459
10	0.8786	1.3137	1.7530	2.1933	10	0.8818	1.3184	1.7593	2.2013
12	0.7322	1.0947	1.4608	1.8278	12	0.7348	1.0987	1.4661	1.8344
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

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22 Pica		10 Point Column		23 Pica		0 Point Column	
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Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.3025	1.9475	2.5987	3.2515	7	1.3122	1.9620	2.6181	3.2757
7.5	1.2157	1.8176	2.4255	3.0347	7.5	1.2247	1.8312	2.4435	3.0573
8	1.1397	1.7040	2.2739	2.8451	8	1.1482	1.7167	2.2908	2.8663
9	1.0130	1.5147	2.0212	2.5290	9	1.0206	1.5260	2.0363	2.5478
10	0.9117	1.3632	1.8191	2.2761	10	0.9185	1.3734	1.8326	2.2930
12	0.7598	1.1360	1.5159	1.8967	12	0.7654	1.1445	1.5272	1.9108
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

23 Pica		3 Point Column		24 Pica		0 Point Column	
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Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.3264	1.9833	2.6465	3.3113	7	1.3692	2.0473	2.7319	3.4181
7.5	1.2380	1.8511	2.4701	3.0906	7.5	1.2780	1.9108	2.5498	3.1903
8	1.1606	1.7354	2.3157	2.8974	8	1.1981	1.7914	2.3904	2.9909
9	1.0317	1.5426	2.0584	2.5755	9	1.0650	1.5923	2.1248	2.6586
10	0.9285	1.3883	1.8526	2.3179	10	0.9585	1.4331	1.9123	2.3927
12	0.7738	1.1569	1.5438	1.9316	12	0.7987	1.1942	1.5936	1.9939
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

25 Pica		6 Point Column		26 Pica		0 Point Column	
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Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.4548	2.1752	2.9026	3.6318	7	1.4833	2.2179	2.9595	3.7030
7.5	1.3578	2.0302	2.7091	3.3897	7.5	1.3844	2.0700	2.7622	3.4561
8	1.2730	1.9033	2.5398	3.1778	8	1.2979	1.9406	2.5896	3.2401
9	1.1315	1.6918	2.2576	2.8247	9	1.1537	1.7250	2.3019	2.8801
10	1.0184	1.5227	2.0318	2.5422	10	1.0383	1.5525	2.0717	2.5921
12	0.8486	1.2689	1.6932	2.1185	12	0.8653	1.2938	1.7264	2.1601
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

26 Pica		3 Point Column		29 Pica		3 Point Column	
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Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.4976	2.2392	2.9880	3.7386	7	1.6688	2.4951	3.3295	4.1659
7.5	1.3978	2.0899	2.7888	3.4894	7.5	1.5575	2.3288	3.1075	3.8881
8	1.3104	1.9593	2.6145	3.2713	8	1.4602	2.1832	2.9133	3.6451
9	1.1648	1.7416	2.3240	2.9078	9	1.2979	1.9406	2.5896	3.2401
10	1.0483	1.5674	2.0916	2.6170	10	1.1681	1.7466	2.3306	2.9161
12	0.8736	1.3062	1.7430	2.1809	12	0.9734	1.4555	1.9422	2.4301
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

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29 Pica 4 Point Column				29 Pica 6 Point Column					
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.6733	2.5019	3.3386	4.1773	7	1.6830	2.5164	3.3579	4.2015
7.5	1.5618	2.3351	3.1160	3.8988	7.5	1.5708	2.3487	3.1341	3.9214
8	1.4642	2.1892	2.9213	3.6551	8	1.4726	2.2019	2.9382	3.6763
9	1.3015	1.9459	2.5967	3.2490	9	1.3090	1.9572	2.6117	3.2678
10	1.1713	1.7514	2.3370	2.9241	10	1.1781	1.7615	2.3506	2.9410
12	0.9761	1.4595	1.9475	2.4367	12	0.9818	1.4679	1.9588	2.4509
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

29 Pica		7 Point Column				29 Pica		8 Point Column			
Type Size		Number of Insertions				Type Size		Number of Insertions			
		1	2	3	4			1	2	3	4
7	1.6876	2.5233	3.3670	4.2129		7	1.6927	2.5309	3.3773	4.2257	
7.5	1.5751	2.3550	3.1426	3.9320		7.5	1.5799	2.3622	3.1521	3.9440	
8	1.4766	2.2079	2.9462	3.6863		8	1.4811	2.2146	2.9551	3.6975	
9	1.3126	1.9625	2.6188	3.2767		9	1.3166	1.9685	2.6268	3.2866	
10	1.1813	1.7663	2.3569	2.9490		10	1.1849	1.7717	2.3641	2.9580	
12	0.9844	1.4719	1.9641	2.4575		12	0.9874	1.4764	1.9701	2.4650	
Rate/Square	8.32	12.44	16.60	20.77		Rate/Square	8.32	12.44	16.60	20.77	

30 Pica		0 Point Column		30 Pica		1 Point Column			
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.7115	2.5591	3.4149	4.2727	7	1.7161	2.5659	3.4240	4.2841
7.5	1.5974	2.3885	3.1872	3.9878	7.5	1.6017	2.3948	3.1957	3.9985
8	1.4976	2.2392	2.9880	3.7386	8	1.5016	2.2452	2.9960	3.7486
9	1.3312	1.9904	2.6560	3.3232	9	1.3347	1.9957	2.6631	3.3321
10	1.1981	1.7914	2.3904	2.9909	10	1.2013	1.7961	2.3968	2.9989
12	0.9984	1.4928	1.9920	2.4924	12	1.0011	1.4968	1.9973	2.4990
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

30 Pica		3 Point Column		30 Pica		9 Point Column			
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.7258	2.5804	3.4433	4.3083	7	1.7543	2.6231	3.5002	4.3795
7.5	1.6108	2.4084	3.2138	4.0211	7.5	1.6374	2.4482	3.2669	4.0875
8	1.5101	2.2579	3.0129	3.7698	8	1.5350	2.2952	3.0627	3.8321
9	1.3423	2.0070	2.6781	3.3509	9	1.3645	2.0402	2.7224	3.4063
10	1.2081	1.8063	2.4103	3.0158	10	1.2280	1.8361	2.4502	3.0657
12	1.0067	1.5052	2.0086	2.5132	12	1.0234	1.5301	2.0418	2.5547
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

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30 Pica 10 Point Column				31 Pica 0 Point Column					
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.7589	2.6299	3.5093	4.3909	7	1.7686	2.6444	3.5287	4.4151
7.5	1.6416	2.4546	3.2754	4.0982	7.5	1.6507	2.4681	3.2934	4.1208
8	1.5390	2.3012	3.0707	3.8420	8	1.5475	2.3138	3.0876	3.8632
9	1.3680	2.0455	2.7295	3.4151	9	1.3756	2.0567	2.7445	3.4340
10	1.2312	1.8409	2.4565	3.0736	10	1.2380	1.8511	2.4701	3.0906
12	1.0260	1.5341	2.0471	2.5614	12	1.0317	1.5426	2.0584	2.5755
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77
31 Pica 2 Point Column				31 Pica 3 Point Column					
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.7783	2.6589	3.5480	4.4393	7	1.7829	2.6657	3.5571	4.4507
7.5	1.6597	2.4816	3.3115	4.1434	7.5	1.6640	2.4880	3.3200	4.1540
8	1.5560	2.3265	3.1045	3.8844	8	1.5600	2.3325	3.1125	3.8944
9	1.3831	2.0680	2.7596	3.4528	9	1.3867	2.0733	2.7667	3.4617
10	1.2448	1.8612	2.4836	3.1075	10	1.2480	1.8660	2.4900	3.1155
12	1.0373	1.5510	2.0697	2.5896	12	1.0400	1.5550	2.0750	2.5963
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77
33 Pica 0 Point Column				34 Pica 1 Point Column					
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.8827	2.8150	3.7563	4.7000	7	1.9443	2.9071	3.8793	4.8538
7.5	1.7572	2.6273	3.5059	4.3866	7.5	1.8147	2.7133	3.6207	4.5302
8	1.6474	2.4631	3.2868	4.1125	8	1.7013	2.5437	3.3944	4.2470
9	1.4643	2.1894	2.9216	3.6555	9	1.5122	2.2611	3.0172	3.7752
10	1.3179	1.9705	2.6294	3.2900	10	1.3610	2.0350	2.7155	3.3976
12	1.0982	1.6421	2.1912	2.7416	12	1.1342	1.6958	2.2629	2.8314
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77
35 Pica 0 Point Column				35 Pica 8 Point Column					
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.9968	2.9856	3.9840	4.9848	7	2.0350	3.0428	4.0603	5.0802
7.5	1.8637	2.7866	3.7184	4.6525	7.5	1.8994	2.8399	3.7896	4.7415
8	1.7472	2.6124	3.4860	4.3617	8	1.7806	2.6624	3.5527	4.4452
9	1.5531	2.3221	3.0987	3.8771	9	1.5828	2.3666	3.1580	3.9513
10	1.3978	2.0899	2.7888	3.4894	10	1.4245	2.1299	2.8422	3.5562
12	1.1648	1.7416	2.3240	2.9078	12	1.1871	1.7749	2.3685	2.9635
Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77

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39 Pica				0 Point Column				39 Pica				5 Point Column			
Type Size	Number of Insertions				Type Size	Number of Insertions					Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4	7		2.2490	3.3626	4.4871	5.6143
7	2.2250	3.3268	4.4393	5.5545	7.5	2.0990	3.1385	4.1880	5.2400	7.5	2.0990	3.1385	4.1880	5.2400	
7.5	2.0767	3.1050	4.1434	5.1842	8	1.9678	2.9423	3.9262	4.9125	8	1.9678	2.9423	3.9262	4.9125	
8	1.9469	2.9110	3.8844	4.8602	9	1.7492	2.6154	3.4900	4.3667	9	1.7492	2.6154	3.4900	4.3667	
9	1.7306	2.5875	3.4528	4.3202	10	1.5743	2.3538	3.1410	3.9300	10	1.5743	2.3538	3.1410	3.9300	
10	1.5575	2.3288	3.1075	3.8881	12	1.3119	1.9615	2.6175	3.2750	12	1.3119	1.9615	2.6175	3.2750	
12	1.2979	1.9406	2.5896	3.2401	Rate/Square	8.32	12.44	16.60	20.77	Rate/Square	8.32	12.44	16.60	20.77	