CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS

YEAR-END DUTIES

The following is a listing of duties and reports that occur each year end. All of the articles have been published in this issue.

STATE BOARD OF ACCOUNTS
INTERNET ADDRESSES

Homepage: www.in.gov/sboa
Todd Caldwell: tcaldwell@sboa.in.gov
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FEDERAL AND STATE MILEAGE RATES

The Federal business mileage rate is available at www.irs.gov. The State mileage rate is 38 cents per mile as of the date of this publication.

CANCELLATION OF WARRANTS – OLD OUTSTANDING CHECKS

Pursuant to IC 5-11-10.5, all checks outstanding and unpaid for a period of two years as of December 31 of each year are void.

Not later than March 1 of each year, the clerk-treasurer shall prepare, or cause to be prepared, a list in duplicate of all checks outstanding for two or more years as of December 31 last preceding. The original copy shall be filed with the city or town council and the duplicate copy maintained by the clerk-treasurer of the city or town. The clerk-treasurer shall enter the amounts so listed as a receipt to the fund or funds upon which they were originally drawn and remove the checks from the list of outstanding checks. If the fund from which the check was originally drawn is not in existence or cannot be ascertained, the amount of the outstanding check shall be receipted into the general fund of the city or town.

The list prepared must include:

1. the date of issue of each warrant or check;
2. the fund upon which the warrant or check was originally drawn;
3. the name of the payee;
4. the amount of each warrant or check issued; and
5. the total amount represented by the warrants or checks listed for each fund.

ENCUMBERED APPROPRIATIONS – BALANCE AVAILABLE

With the opening of a new budget year and a new set of ledgers, it is advantageous to review the unpaid purchase orders and contracts which remain on the ledgers as "encumbered."

Unpaid purchase orders and those items under contract are to be added for each appropriation account and the total carried to the new 2018 corresponding account. The actual unpaid amount of the purchase orders or contracts should be totaled and shown as a separate amount on the appropriation ledger sheet for 2018, with proper explanation, and added to the 2018 appropriation for the same purpose. By properly carrying out this procedure, the 2018 budget will not be expected to stand any expense not anticipated in making the budget.

We suggest the proper officials of the city or town make a listing of these encumbered items and make it part of the minutes in the last business meeting of the year. The Department of Local Government Finance should be sent a copy of the listing.

Keep in mind the appropriations encumbered and carried forward can be used for no other purpose other than the purchase order or the contract for which they were appropriated.

DORMANT FUND BALANCES-TRANSFERS AUTHORIZED

IC 36-1-8-5 gives the city and town council the authority to order the transfer to the general fund or rainy day fund any unused and unencumbered balance in any fund raised by a general or special tax levy, the purposes of which have been fulfilled. This action may be taken by a city or town council at any public meeting.

IC 36-1-8-5 states in part:

"(a) This section applies to all funds raised by a general or special tax levy on all the taxable property of a political subdivision.

(b) Whenever the purposes of a tax levy have been fulfilled and an unused and unencumbered balance remains in the fund, the fiscal body of the political subdivision shall order the balance of that fund to be transferred as follows, unless a statute provides that it be transferred otherwise….

    (2) Funds of a municipality, to the general fund or rainy day fund of the municipality."

FIRE PROTECTION CONTRACTS WITH VOLUNTEER FIRE COMPANIES

IC 36-8-12-3 authorizes cities and towns to enter into agreements with one or more volunteer fire companies that maintain adequate firefighting service for the use and operation of firefighting apparatus and equipment owned by the volunteer fire company, including the service of operators of the apparatus and equipment.

IC 36-8-12-4 states the contract must provide an amount determined by negotiation between the municipality and volunteer fire company. The consideration must include the amounts the unit is required to pay under IC 36-8-12 for insurance premiums and clothing, automobile, and other allowances.

If the contractual agreement is properly drawn, the problem of the governmental unit reporting clothing and auto allowances to the Internal Revenue Service and the Indiana Department of Revenue may be eliminated. Since the contractual payments are lump sum to the volunteer fire company, the volunteer fire company assumes the responsibility for making the payments of allowances to the volunteer firefighters and for reporting of such payments.

Year end is a good time to review existing contracts for fire protection. If renewals or changes in contracts are necessary, such renewals or changes should be made under the guidance of the city or town attorney. All agreements for fire protection should be in writing and the agreements must be preserved as any other public documents. There is no statutory authority to make contractual payments to volunteer fire companies unless an agreement has been entered into.

CERTIFIED REPORT OF NAMES, ADDRESSES, DUTIES, AND COMPENSATION OF PUBLIC EMPLOYEES

All cities and towns 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.

Such report must indicate whether the city or town offers a health plan, a pension, and other benefits to full-time and part-time employees. In addition, as a part of the report, each city or town must upload a copy of the policies adopted under IC 36-1-20.2 (Nepotism) and IC 36-1-21 (Contracting). If your city or town has already uploaded a Nepotism Policy and a Contracting Policy, those policies will roll forward to your current submission. You will not be required to upload the policies again.

The report is to be filed electronically on the Gateway portal with the State Board of Accounts.

Fiscal Officers are no longer required to mail a signed hardcopy of the Attestation Statement to the State Board of Accounts. The Attestation Statement submitted electronically with the 100R is sufficient.

The Department of Local Government Finance may not approve a city or town's budget or any additional appropriations for the ensuing calendar year unless such report is filed and the Nepotism and Contracting policies have been implemented.

CERTIFICATION OF NAMES AND ADDRESSES TO COUNTY TREASURER

IC 6-1.1-22-14 states that on or before June 1 and December 1 of each year, the disbursing officer of each political subdivision shall certify the name and address of each person who has money due the person from the political subdivision to the county treasurer of each county in which the political subdivision is located. Upon the receipt of this information, the county treasurer shall search the records to ascertain if any person so certified is delinquent in the payment of property taxes.

IC 6-1.1-22-15 states that if the county treasurer finds that a person whose name is certified to him under 6-1.1-22-14 is delinquent in the payment of taxes, he shall certify the name of that person and the amount of delinquency to the official of the political subdivision who is to make payment to the person. The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer.

ANNUAL FINANCIAL REPORT

IC 5-3-1-3 provides that each city controller or city and town clerk-treasurer shall have published an annual report of the receipts and expenditures of such city or town within 60 days after the close of each calendar year.

IC 5-11-1-4 requires such reports to be filed electronically on the Gateway portal with the State Board of Accounts no later than sixty (60) days after the close of the year.

Fiscal Officers are no longer required to mail a signed hardcopy of the Attestation Statement of the State Board of Accounts. The Attestation Statement submitted electronically with the 100R is sufficient.

The Cash and Investments Combined Statement of the annual report is to be published one time in two newspapers unless there is only one newspaper in the city or town, in which case publication in the one newspaper is sufficient. If no newspaper is published in the city or town, then publication is to be made in a newspaper published in the county in which the city or town is located and that circulates within the city or town.

The Cash and Investments Combined statement to be advertised is located in the Annual Report Outputs section under Advertising Outputs.

The Department of Local Government Finance may not approve the budget or a supplemental appropriation of a city or town until the city or town files an annual report for the preceding calendar year.

PUBLICATION OF ANNUAL REPORT IN PAMPHLET FORM SECOND CLASS CITIES

IC 36-4-10-5(b)(5) requires the city fiscal officer of a second class city to "submit under oath to the city legislative body a report of the accounts of the city published in pamphlet form and showing revenues, receipts, expenditures, and the sources of revenues." Please note that this statute does not apply to Towns or Third Class Cities.

CITY CLERKS, CITY AND TOWN CLERK-TREASURERS-APPOINTMENT OF OFFICE PERSONNEL

IC 36-4-11-4, (City Clerks), IC 36-4-10-7, (City Clerk-Treasurers) and IC 36-5-6-7 (Town Clerk-Treasurers) authorize the Clerk or Clerk-Treasurer to appoint the number of deputies and employees needed for the effective operation of the office with the approval of the city or town council. This would require an independent action by the council, either by resolution or ordinance.

After the city or town council has authorized the number of deputies or employees, the clerk or clerk-treasurer may then make such appointments and fix the effective date thereof. The statutes further provide the deputies and employees appointed serve at the pleasure of the clerk or clerk-treasurer.

CLERK-TREASURER-APPOINTMENT OF UTILITY BILLING AND COLLECTION PERSONNEL

IC 36-4-10-7 and IC 36-5-6-7 state that if a city or town owns a utility and the clerk-treasurer is directly responsible for the billing and collection of that utility's rates and charges, the clerk-treasurer shall appoint those employees who are also responsible for that billing and collection. These employees serve at the clerk-treasurer's pleasure.

If the utility's governing body has taken the utility bookkeeping functions (billing, collecting, etc.) from the clerk-treasurer, it is our general audit position that the clerk-treasurer becomes responsible once the funds are received by the clerk-treasurer's office. Prior to that, it is our general audit position that utility employees are held responsible.

CITY CONTROLLER – APPOINTMENT OF DEPUTY

IC 36-4-11-5 states: "The city legislative body may, by ordinance, authorize the city fiscal officer to appoint a deputy. The fiscal officer is responsible for the official acts of the fiscal officer's deputy." This statute refers to city controllers in second class cities only.

PUBLIC RECORDS – RETENTION SCHEDULES

The website address for the Indiana Archives and Records Administration (IARA) is www.in.gov/iara.

The IARA website contains approved retention schedules for city and town financial records. Also published on the website is the Guide to Preservation and Destruction of Local Public Records.

Any records not listed on the retention schedules may be destroyed *only* with permission of your county commission on public records and the Indiana Archives and Records Administration.

Please contact IARA for questions regarding record retention at www.in.gov/iara or (317) 232-3380.

NEW HIRE REPORTING REQUIREMENTS

The following is an excerpt from information provided on the Indiana Department of Workforce Development's website which can be found at www.in-newhire.com.

"Federal and State law requires employers to report newly hired and re-hired employees in Indiana to the Indiana New Hire Reporting Center. Please use this site to provide you with information about reporting new hires including reporting online and other reporting options!

In an effort to deliver a more efficient and cost-effective New Hire Reporting Program, the Indiana Department of Workforce Development is redesigning its New Hire website. The enhanced website features many upgrades, including an Employer Registry, automated reporting confirmations, and multiple options for reporting electronically.

Our web address has changed to www.IN-Newhire.com. Any previous web address you may have used will only be redirected to this address for a short period of time, so we suggest updating your bookmarks/favorites to reflect the new address.

Our FTP Host Name has also changed for employers who send files via FTP or SFTP. Click on File Transfer for more information. Also, please note that our mailing address has changed. Click on Contact Us for more information.

The new look and upgrades to the system have been developed with you in mind. To take advantage of fast and user-friendly reporting methods, please register by selecting the Register button on this page. Or if already registered, Login and update your employer and contact information today.

The Indiana Department of Workforce Development asks all employers to utilize this web-based New Hire Reporting Center to save costs, go green, and improve our ability to communicate with you on a regular basis. To learn about the multiple electronic reporting options offered by the Indiana New Hire Reporting Center, please visit the Reporting Fundamentals page. We will continue to make improvements and welcome any feedback you may have. Please contact us with your comments and suggestions at 866-879-0198 or contact@IN-Newhire.com."

LEASE - PURCHASE AGREEMENTS

In purchasing equipment from budgeted funds, the purchasing agent for a city or town has the right to enter into a rental with option to purchase agreement if the rental charge is fair and reasonable.

Before such an agreement can be legally entered into, there must be a sufficient appropriation balance available for payment of the current year's rental charge. This agreement should not obligate the city or town for payment of rental beyond the current year's appropriation. Provision may be made in the agreement for renewal for succeeding years by rental payments subject to appropriations being available therefore.

If the original gross cost of the equipment (without consideration of any trade-in) exceeds one hundred fifty thousand dollars ($150,000) the purchasing agent must advertise for bids and award a contract with reasonable promptness by written notice to the lowest responsible and responsive bidder in compliance with the Public Purchases Law (IC 5-22).

If the original gross cost of the equipment (without consideration of any trade-in) is at least fifty thousand dollars ($50,000) and not more than one hundred fifty thousand dollars ($150,000), the purchasing agent must invite quotes from at least three (3) persons known to deal in the equipment to be purchased under a lease with option to purchase agreement.

Only by awarding a contract pursuant to IC 5-22 would the city or town have authority to purchase the equipment at a later date. A lease-purchase agreement will often contain an option to purchase at the end of the lease term for nominal consideration or no additional consideration.

The specifications for the equipment must be recognized standard specifications to allow competitive bidding and should provide for the bidder to quote the total purchase cost, the rental charge to be made, and the percentage of the amount of the rental charge that will be credited toward the purchase cost should the city or town exercise the option to purchase. Any interest or carrying charges must be made a part of the original bid price without specific reference made thereto.

Compliance with the above requirements will allow the purchasing agency to exercise the option to purchase at any time a sufficient appropriation for the equipment is available.

Remember, as mentioned above, whether or not the equipment should be bid is based on the original cost of the equipment and is not based on cost less trade-in or on the annual lease rental payment amount.

CHILD SUPPORT WITHHOLDINGS

IC 31-16-15-16 requires employers that employ more than fifty (50) employees and that withhold child support from more than one (1) obligor to make payments to the State Central Collection Unit through electronic funds transfer or through electronic or internet access made available by the state central collection unit.

Additional information is available on the Indiana State Central Collection Unit website at www.insccu.com.

APPROPRIATION ORDINANCES – FAILURE TO PASS

IC 6-1.1-17-5 provides that a town council must fix the budget tax rates and tax levy no later than November 1 each year.

IC 36-4-7-11 provides that a city legislative body must fix the budget tax rates and tax levy before November 2 of each.

If the budget, tax rate, and tax levy of the city or town are not fixed by the date required, the most recent annual appropriations and annual tax levy are continued for the ensuing budget year.

Questions concerning the appropriation ordinances should be directed to the Department of Local Government Finance at 317-232-3777 or 888-739-9826.

OFFICIALS' RESPONSIBILITY FOR DISBURSING PUBLIC FUNDS

One of the most common inquiries received by the department concerns the obligation of a fiscal officer in the matter of drawing a warrant for claims approved.

The official surety bond requires faithful performance of duty. Every claim should be evaluated for compliance with state statute. If there is uncertainty on the correctness or legality of a claim, the bonded official should proceed with caution and, if needed, seek the advice of the city or town attorney. In those situations, documentation should be maintained. The following statutes, among others, provide guidance on the correctness and legality of claims:

Cities: IC 36-4-8-4 and IC 5-11-10

Towns: IC 36-5-4-2; IC 36-5-4-3; IC 36-5-4-4; IC 36-5-4-6; and IC 5-11-10

CONTRACTS FOR COLLECTION OR DISPOSAL OF SOLID WASTE

A city or town may:

(1) Contract with persons for the collection or disposal of solid waste. The contract may provide that persons contracted with have the exclusive right to collect or dispose of solid waste under IC 36-9-30-4.

(2) Contract with any business or institution for the collection and disposal of industrial, commercial, or institutional sold waste. All fees collected by the city or town shall be deposited in the treasury of the city or town for the administration, operation, and maintenance of the solid waste collection and disposal project.

(3) Contract for the use of privately owned solid waste disposal facilities.

If a contract executed under (1) or (2) will yield a gross revenue to a contractor (other than a governmental entity) of at least twenty-five thousand dollars ($25,000) during the time it is in effect, then the city or town must comply with IC 36-1-12-4 in awarding the contract. The city or town shall require the bidder to submit a financial statement, a statement of experience, the bidder's proposed plan or plans for performing the contract, and the equipment that the bidder has available for the performance of the contract. The statement shall be submitted on forms prescribed by the State Board of Accounts. However, the requirements in IC 36-1-12-4(b)(6) do not apply. A city of town may contract with private persons that operate facilities that combine significant elements of recycling or production of refuse derived fuel.
[IC 36-9-30-5]

REPEALED - USE OF MOTOR VEHICLE HIGHWAY FUNDS FOR LAW ENFORCEMENT PURPOSES

Effective July 1, 2017, cities and towns may no longer use Motor Vehicle Highway Funds for law enforcement purposes. P.L. 218-2017. Section 64.

AUDIT PREPARATION

When we arrive to conduct an audit, oftentimes officials have to spend time gathering information, records, and other documentation per our requests. Year-end is a good time to consider preparing some of those items in advance of our arrival so they can easily be produced when we arrive – saving time for you and the examiners.

Here are some thing you can get ready at year-end that should help your engagement get off to a good start:

- Minutes of Council and other Board meetings
- Bank reconcilements complete and bank information (statements, etc.)
- Claims in order with supporting documentation available
- Copies of new ordinances, resolutions, or significant contracts from the year
- Written policies and procedures (internal controls, accrued leave, travel, etc.)
- Financial reports filed with other state or federal agencies
- Grant awards and agreements (federal and state)

INDEX TO BULLETINS

Enclosed with this issue is an index to the following issues of the Cities and Towns Bulletin:

2008 – March, June, September, December
2009 – March, June, September, December
2010 – March, June, September, December
2011 – March, June, September, December
2012 – March, June, September, December
2013 – March, June, September, December
2014 – March, June, September, December
2015 – March, June, September, December
2016 – March, June, September, December
2017 – March, June, September, December

The articles appearing in the year 2007 and prior issues have been revised and reprinted in later issues. Also, articles revised in later issues that are obsolete have been omitted from the index. Please discard all issues prior to March 2008.
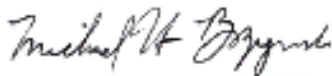
HAPPY HOLIDAYS

We would like to take this opportunity to look back on the many warm associations that we have been blessed with. The outstanding cooperation and help that we are extended by city and town officials is truly appreciated.

From each of us and our staff to each of you and your staff, we send our best wishes for the holidays and our sincere wishes for a prosperous and Happy New Year.

Paul D. Joyce, CPA
State Examiner

Michael H. Bozymski, CPA
Deputy State Examiner

Tammy R. White, CPA
Deputy State Examiner

RATES FOR LEGAL ADVERTISING
Effective January 1, 2018

The following rates, effective January 1, 2018, 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 - Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2831	0.4234	0.5649	0.7064
7.5	0.2642	0.3951	0.5272	0.6593
8	0.2477	0.3704	0.4943	0.6181
9	0.2202	0.3293	0.4394	0.5494
10	0.1981	0.2964	0.3954	0.4945
12	0.1651	0.2470	0.3295	0.4121
Rate/Square	6.88	10.29	13.73	17.17

6 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2949	0.4410	0.5884	0.7359
7.5	0.2752	0.4116	0.5492	0.6868
8	0.2580	0.3859	0.5149	0.6439
9	0.2293	0.3430	0.4577	0.5723
10	0.2064	0.3087	0.4119	0.5151
12	0.1720	0.2573	0.3433	0.4293
Rate/Square	6.88	10.29	13.73	17.17

6 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2986	0.4466	0.5960	0.7453
7.5	0.2787	0.4169	0.5562	0.6956
8	0.2613	0.3908	0.5215	0.6521
9	0.2323	0.3474	0.4635	0.5797
10	0.2090	0.3127	0.4172	0.5217
12	0.1742	0.2605	0.3476	0.4347
Rate/Square	6.88	10.29	13.73	17.17

6 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3029	0.4530	0.6044	0.7559
7.5	0.2827	0.4228	0.5641	0.7055
8	0.2650	0.3964	0.5289	0.6614
9	0.2356	0.3523	0.4701	0.5879
10	0.2120	0.3171	0.4231	0.5291
12	0.1767	0.2642	0.3526	0.4409
Rate/Square	6.88	10.29	13.73	17.17

6 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3104	0.4643	0.6195	0.7747
7.5	0.2897	0.4333	0.5782	0.7231
8	0.2716	0.4062	0.5421	0.6779
9	0.2414	0.3611	0.4818	0.6026
10	0.2173	0.3250	0.4336	0.5423
12	0.1811	0.2708	0.3614	0.4519
Rate/Square	6.88	10.29	13.73	17.17

6 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3184	0.4763	0.6355	0.7947
7.5	0.2972	0.4445	0.5931	0.7417
8	0.2786	0.4167	0.5561	0.6954
9	0.2477	0.3704	0.4943	0.6181
10	0.2229	0.3334	0.4449	0.5563
12	0.1858	0.2778	0.3707	0.4636
Rate/Square	6.88	10.29	13.73	17.17

6 Pica	10 Point Column				
		Number of Insertions			
Type Size	1	2	3	4	
7	0.3222	0.4819	0.6430	0.8041	
7.5	0.3007	0.4498	0.6002	0.7505	
8	0.2819	0.4217	0.5627	0.7036	
9	0.2506	0.3748	0.5001	0.6254	
10	0.2256	0.3373	0.4501	0.5629	
12	0.1880	0.2811	0.3751	0.4691	
Rate/Square	6.88	10.29	13.73	17.17	

6 Pica	11 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	0.3265	0.4883	0.6515	0.8147
7.5	0.3047	0.4557	0.6081	0.7604
8	0.2857	0.4272	0.5701	0.7129
9	0.2539	0.3798	0.5067	0.6337
10	0.2285	0.3418	0.4561	0.5703
12	0.1904	0.2848	0.3800	0.4753
Rate/Square	6.88	10.29	13.73	17.17

7 Pica	- Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	0.3302	0.4939	0.6590	0.8242
7.5	0.3082	0.4610	0.6151	0.7692
8	0.2890	0.4322	0.5767	0.7211
9	0.2569	0.3842	0.5126	0.6410
10	0.2312	0.3457	0.4613	0.5769
12	0.1926	0.2881	0.3844	0.4808
Rate/Square	6.88	10.29	13.73	17.17

7 Pica	2 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	0.3383	0.5059	0.6750	0.8442
7.5	0.3157	0.4722	0.6300	0.7879
8	0.2960	0.4427	0.5907	0.7387
9	0.2631	0.3935	0.5250	0.6566
10	0.2368	0.3541	0.4725	0.5909
12	0.1973	0.2951	0.3938	0.4924
Rate/Square	6.88	10.29	13.73	17.17

7 Pica	4 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	0.3458	0.5172	0.6901	0.8630
7.5	0.3228	0.4827	0.6441	0.8055
8	0.3026	0.4526	0.6038	0.7551
9	0.2690	0.4023	0.5368	0.6712
10	0.2421	0.3620	0.4831	0.6041
12	0.2017	0.3017	0.4026	0.5034
Rate/Square	6.88	10.29	13.73	17.17

7 Pica	5 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	0.3501	0.5236	0.6986	0.8736
7.5	0.3267	0.4887	0.6520	0.8154
8	0.3063	0.4581	0.6113	0.7644
9	0.2723	0.4072	0.5433	0.6795
10	0.2450	0.3665	0.4890	0.6115
12	0.2042	0.3054	0.4075	0.5096
Rate/Square	6.88	10.29	13.73	17.17

7 Pica	6 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	0.3538	0.5292	0.7061	0.8830
7.5	0.3302	0.4939	0.6590	0.8242
8	0.3096	0.4631	0.6179	0.7727
9	0.2752	0.4116	0.5492	0.6868
10	0.2477	0.3704	0.4943	0.6181
12	0.2064	0.3087	0.4119	0.5151
Rate/Square	6.88	10.29	13.73	17.17

7 Pica	8 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	0.3618	0.5412	0.7221	0.9030
7.5	0.3377	0.5051	0.6740	0.8428
8	0.3166	0.4735	0.6319	0.7902
9	0.2814	0.4209	0.5616	0.7024
10	0.2533	0.3788	0.5055	0.6321
12	0.2111	0.3157	0.4212	0.5268
Rate/Square	6.88	10.29	13.73	17.17

8 Pica		3 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	0.3892	0.5821	0.7767	0.9713
7.5	0.3633	0.5433	0.7249	0.9066
8	0.3406	0.5094	0.6796	0.8499
9	0.3027	0.4528	0.6041	0.7555
10	0.2724	0.4075	0.5437	0.6799
12	0.2270	0.3396	0.4531	0.5666
Rate/Square	6.88	10.29	13.73	17.17

8 Pica		4 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	0.3930	0.5878	0.7843	0.9808
7.5	0.3668	0.5486	0.7320	0.9154
8	0.3439	0.5143	0.6862	0.8582
9	0.3057	0.4572	0.6100	0.7628
10	0.2751	0.4114	0.5490	0.6865
12	0.2292	0.3429	0.4575	0.5721
Rate/Square	6.88	10.29	13.73	17.17

8 Pica		11 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	0.4208	0.6294	0.8398	1.0502
7.5	0.3928	0.5874	0.7838	0.9802
8	0.3682	0.5507	0.7348	0.9189
9	0.3273	0.4895	0.6532	0.8168
10	0.2946	0.4406	0.5879	0.7352
12	0.2455	0.3671	0.4899	0.6126
Rate/Square	6.88	10.29	13.73	17.17

9 Pica		0 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	0.4246	0.6350	0.8473	1.0596
7.5	0.3963	0.5927	0.7908	0.9890
8	0.3715	0.5557	0.7414	0.9272
9	0.3302	0.4939	0.6590	0.8242
10	0.2972	0.4445	0.5931	0.7417
12	0.2477	0.3704	0.4943	0.6181
Rate/Square	6.88	10.29	13.73	17.17

9 Pica		1 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	0.4284	0.6407	0.8549	1.0691
7.5	0.3998	0.5980	0.7979	0.9978
8	0.3748	0.5606	0.7480	0.9354
9	0.3332	0.4983	0.6649	0.8315
10	0.2999	0.4485	0.5984	0.7483
12	0.2499	0.3737	0.4987	0.6236
Rate/Square	6.88	10.29	13.73	17.17

9 Pica		2 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	0.4326	0.6470	0.8633	1.0796
7.5	0.4038	0.6039	0.8058	1.0077
8	0.3785	0.5662	0.7554	0.9447
9	0.3365	0.5032	0.6715	0.8397
10	0.3028	0.4529	0.6043	0.7558
12	0.2524	0.3774	0.5036	0.6298
Rate/Square	6.88	10.29	13.73	17.17

9 Pica		3 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	0.4364	0.6527	0.8709	1.0891
7.5	0.4073	0.6092	0.8128	1.0165
8	0.3818	0.5711	0.7620	0.9529
9	0.3394	0.5076	0.6773	0.8471
10	0.3055	0.4569	0.6096	0.7623
12	0.2546	0.3807	0.5080	0.6353
Rate/Square	6.88	10.29	13.73	17.17

9 Pica		4 Point Column		
		Number of Insertions		
Type Size	1	2	3	4
7	0.4402	0.6583	0.8784	1.0985
7.5	0.4108	0.6144	0.8198	1.0253
8	0.3851	0.5760	0.7686	0.9612
9	0.3423	0.5120	0.6832	0.8544
10	0.3081	0.4608	0.6149	0.7689
12	0.2568	0.3840	0.5124	0.6408
Rate/Square	6.88	10.29	13.73	17.17

9 Pica   5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4444	0.6647	0.8869	1.1091
7.5	0.4148	0.6204	0.8278	1.0351
8	0.3889	0.5816	0.7760	0.9704
9	0.3457	0.5170	0.6898	0.8626
10	0.3111	0.4653	0.6208	0.7764
12	0.2592	0.3877	0.5173	0.6470
Rate/Square	6.88	10.29	13.73	17.17

9 Pica   6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4482	0.6703	0.8944	1.1185
7.5	0.4183	0.6256	0.8348	1.0439
8	0.3922	0.5865	0.7826	0.9787
9	0.3486	0.5214	0.6957	0.8699
10	0.3137	0.4692	0.6261	0.7830
12	0.2614	0.3910	0.5217	0.6525
Rate/Square	6.88	10.29	13.73	17.17

9 Pica   9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4600	0.6880	0.9179	1.1479
7.5	0.4293	0.6421	0.8568	1.0714
8	0.4025	0.6020	0.8032	1.0044
9	0.3578	0.5351	0.7140	0.8928
10	0.3220	0.4816	0.6426	0.8036
12	0.2683	0.4013	0.5355	0.6696
Rate/Square	6.88	10.29	13.73	17.17

9 Pica   10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4638	0.6936	0.9255	1.1574
7.5	0.4328	0.6474	0.8638	1.0802
8	0.4058	0.6069	0.8098	1.0127
9	0.3607	0.5395	0.7198	0.9002
10	0.3246	0.4855	0.6478	0.8101
12	0.2705	0.4046	0.5399	0.6751
Rate/Square	6.88	10.29	13.73	17.17

9 Pica   11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4680	0.7000	0.9340	1.1680
7.5	0.4368	0.6533	0.8717	1.0901
8	0.4095	0.6125	0.8172	1.0220
9	0.3640	0.5444	0.7264	0.9084
10	0.3276	0.4900	0.6538	0.8176
12	0.2730	0.4083	0.5448	0.6813
Rate/Square	6.88	10.29	13.73	17.17

10 Pica   0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4718	0.7056	0.9415	1.1774
7.5	0.4403	0.6586	0.8787	1.0989
8	0.4128	0.6174	0.8238	1.0302
9	0.3669	0.5488	0.7323	0.9157
10	0.3302	0.4939	0.6590	0.8242
12	0.2752	0.4116	0.5492	0.6868
Rate/Square	6.88	10.29	13.73	17.17

10 Pica   1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4755	0.7112	0.9490	1.1868
7.5	0.4438	0.6638	0.8857	1.1077
8	0.4161	0.6223	0.8304	1.0384
9	0.3699	0.5532	0.7381	0.9231
10	0.3329	0.4979	0.6643	0.8308
12	0.2774	0.4149	0.5536	0.6923
Rate/Square	6.88	10.29	13.73	17.17

10 Pica   2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.48	0.718	0.957	1.197
7.5	0.448	0.67	0.894	1.118
8	0.42	0.628	0.838	1.048
9	0.373	0.558	0.745	0.931
10	0.336	0.502	0.67	0.838
12	0.28	0.419	0.559	0.698
Rate/Square	6.88	10.29	13.73	17.17

10 Pica 6 Point Column	Number of Insertions			
Type Size	1	2	3	4
7	0.4954	0.7409	0.9886	1.2362
7.5	0.4623	0.6915	0.9227	1.1538
8	0.4334	0.6483	0.8650	1.0817
9	0.3853	0.5762	0.7689	0.9615
10	0.3468	0.5186	0.6920	0.8654
12	0.2890	0.4322	0.5767	0.7211
Rate/Square	6.88	10.29	13.73	17.17

11 Pica 0 Point Column	Number of Insertions			
Type Size	1	2	3	4
7	0.519	0.776	1.036	1.295
7.5	0.484	0.724	0.967	1.209
8	0.454	0.679	0.906	1.133
9	0.4036	0.604	0.805	1.007
10	0.363	0.543	0.725	0.907
12	0.303	0.453	0.604	0.7555
Rate/Square	6.88	10.29	13.73	17.17

11 Pica 3 Point Column	Number of Insertions			
Type Size	1	2	3	4
7	0.5307	0.7938	1.0592	1.3245
7.5	0.4954	0.7409	0.9886	1.2362
8	0.4644	0.6946	0.9268	1.1590
9	0.4128	0.6174	0.8238	1.0302
10	0.3715	0.5557	0.7414	0.9272
12	0.3096	0.4631	0.6179	0.7727
Rate/Square	6.88	10.29	13.73	17.17

11 Pica 7 Point Column	Number of Insertions			
Type Size	1	2	3	4
7	0.546	0.817	1.09	1.3634
7.5	0.51	0.763	1.0176	1.273
8	0.478	0.715	0.954	1.193
9	0.425	0.636	0.8480	1.06
10	0.382	0.572	0.763	0.954
12	0.319	0.477	0.636	0.795
Rate/Square	6.88	10.29	13.73	17.17

12 Pica - Point Column	Number of Insertions			
Type Size	1	2	3	4
7	0.5661	0.8467	1.1298	1.4128
7.5	0.5284	0.7903	1.0545	1.3187
8	0.4954	0.7409	0.9886	1.2362
9	0.4403	0.6586	0.8787	1.0989
10	0.3963	0.5927	0.7908	0.9890
12	0.3302	0.4939	0.6590	0.8242
Rate/Square	6.88	10.29	13.73	17.17

12 Pica 4 Point Column	Number of Insertions			
Type Size	1	2	3	4
7	0.582	0.87	1.161	1.452
7.5	0.543	0.812	1.0835	1.355
8	0.509	0.761	1.016	1.27
9	0.452	0.677	0.9029	1.129
10	0.407	0.609	0.813	1.016
12	0.339	0.508	0.677	0.847
Rate/Square	6.88	10.29	13.73	17.17

12 Pica 5 Point Column	Number of Insertions			
Type Size	1	2	3	4
7	0.5859	0.8764	1.1693	1.4623
7.5	0.5469	0.8179	1.0914	1.3648
8	0.5127	0.7668	1.0232	1.2795
9	0.4557	0.6816	0.9095	1.1373
10	0.4102	0.6134	0.8185	1.0236
12	0.3418	0.5112	0.6821	0.8530
Rate/Square	6.88	10.29	13.73	17.17

12 Pica 6 Point Column	Number of Insertions			
Type Size	1	2	3	4
7	0.5897	0.8820	1.1769	1.4717
7.5	0.5504	0.8232	1.0984	1.3736
8	0.5160	0.7718	1.0298	1.2878
9	0.4587	0.6860	0.9153	1.1447
10	0.4128	0.6174	0.8238	1.0302
12	0.3440	0.5145	0.6865	0.8585
Rate/Square	6.88	10.29	13.73	17.17

12 Pica	9 Point Column		

Type Size	Number of Insertions			
	1	2	3	4
7	0.6015	0.8996	1.2004	1.5011
7.5	0.5614	0.8397	1.1204	1.4011
8	0.5263	0.7872	1.0503	1.3135
9	0.4678	0.6997	0.9336	1.1676
10	0.4211	0.6297	0.8403	1.0508
12	0.3509	0.5248	0.7002	0.8757
Rate/Square	6.88	10.29	13.73	17.17

15 Pica	5 Point Column		

Type Size	Number of Insertions			
	1	2	3	4
7	0.727	1.088	1.452	1.816
7.5	0.679	1.015	1.355	1.694
8	0.637	0.952	1.27	1.5886
9	0.5658	0.846	1.129	1.412
10	0.509	0.762	1.016	1.271
12	0.424	0.635	0.8469	1.059
Rate/Square	6.88	10.29	13.73	17.17