

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2014

PAGE 1

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.

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FEDERAL AND STATE MILEAGE RATES

Beginning on January 1, 2015, the Federal mileage rate is 57.5 cents per mile. The State mileage rate is 44 cents per mile as of the date of this publication.

SOCIAL SECURITY TAX BASE CHANGES JANUARY 1

For 2015, an employer pays 6.20% Social Security Tax on the first \$118,500 of an employee's wages plus 1.45% Medicare tax on the employee's total wages (no ceiling). For 2015, an employee pays 6.20% Social Security tax on the first \$118,500 of wages plus 1.45% Medicare tax on the first \$200,000 of wages plus 2.35% Medicare tax on all wages in excess of \$200,000.

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

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 shall be declared cancelled.

Not later than March 1 of each year, the controller, or 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 controller or clerk-treasurer of the city or town. The controller or 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.

ENCUMBERED APPROPRIATIONS – BALANCE AVAILABLE

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

Those items under purchase order or contract are to be added for each appropriation account and the total carried to the new 2015 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 2015, with proper explanation, and added to the 2015 appropriation for the same purpose. By properly carrying out this procedure, the 2015 budget will not be expected to withstand 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 their minutes in their last business meeting of the year.

DORMANT FUND BALANCES - TRANSFERS AUTHORIZED

IC 36-1-8-5 gives city and town councils authority to order the transfer of any unused and unencumbered balance in any fund raised by a general or special tax levy, the purposes of which have been fulfilled, to the general fund or rainy day fund. 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...”

ANNUAL OPERATIONAL REPORT - LOCAL ROAD AND STREET OPERATIONS

Indiana Code 8-17-4.1 requires an operational report to be prepared by all cities and towns having a population of 20,000 or more with road and street responsibilities. The report shall list all receipts and disbursements related to the municipality's road and street system made from any of the municipal funds.

A copy shall be filed with the State Board of Accounts, the governing body of the municipality, the Indiana Local Technical Assistance Program, and the Planning Division of the State Department of Transportation by June 1 of the year next following the operational report year. The report shall also be made available to the public and press.

The annual operational report shall be prepared and filed on City and Town Form Number 225. A copy of the report can be obtained on our website at www.in.gov/sboa by clicking on “Electronic Forms.”

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, an added benefit gained is the elimination of the problem of the governmental unit reporting clothing and auto allowances to the Internal Revenue Service and the Indiana Department of Revenue. 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.

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).

The report is to be filed electronically on the Gateway portal with the State Board of Accounts. The Attestation Statement must be signed by the official and mailed within five days of submission on Gateway.

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. (Our emphasis)

ANNUAL 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.

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.

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. The Attestation Statement must be signed by the official and mailed within five days of submission on Gateway.

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.

PUBLICATION OF PENAL ORDINANCES

Except in case of an emergency requiring immediate implementation of an ordinance, a city and town ordinance providing penalty or forfeiture for a violation, which ordinance is not published in book or pamphlet form, as a part of a municipal code pursuant to IC 36-4-6-14(c) or IC 36-5-2-10(b), must be published in a newspaper as required by IC 5-3-1. To restate, if the ordinance is published in book or pamphlet form as a part of a municipal code, it need not be published in a newspaper.

PRECIOUS METAL DEALER REGISTRATION FEES

IC 24-4-19-13(c) requires a precious metal dealer to submit a registration to a law enforcement agency one (1) time every twelve (12) months for each permanent place of business owned or leased by the precious metal dealer in Indiana as follows:

1. If the permanent place of business is located in a municipality that maintains a law enforcement agency, the registration shall be submitted to the law enforcement agency of the municipality.
2. If the permanent place of business is not located in a municipality that maintains a law enforcement agency, the registration shall be submitted to the sheriff of the county in which the permanent place of business is located.

A registration submitted to a law enforcement agency must include the name of the precious metal dealer, the address of the permanent place of business, any other information required by the law enforcement agency, and a registration fee of fifty dollars (\$50). However, if a precious metal dealer registers more than one (1) permanent place of business with the same law enforcement agency, the precious metal dealer must pay a registration fee of fifty dollars (\$50) to register all the permanent places of business with the law enforcement agency.

All registration fees are to be deposited in the general fund.

COUNTY ECONOMIC DEVELOPMENT INCOME TAX (CEDIT) - TRANSFERS

IC 6-3.5-7-12.7 allows the executive of a city or town to transfer to:

1. its general fund; or
2. any other fund of the city or town that the executive serves;

money that has been deposited in the economic development income tax fund established by the city or town. The executive shall adjust the city's or town's capital improvement plan to reflect the transfer. After appropriation of the money by the fiscal body of the city or town in a budget or supplemental budget (as required by law), the money transferred may be used for the purposes of the fund to which the money is transferred. Such transfer may be made at any time.

A city or town may not transfer money if the amount transferred would impair the city's or town's ability to satisfy any debts, liabilities, or obligations for which county economic development income taxes are pledged or otherwise encumbered, including transfers required by IC 36-7.5-4-2.

CREDIT CARDS

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

1. The governing board must authorize credit card use through an ordinance or resolution, which has been approved in the minutes.
2. Issuance and use should be handled by an official or employee designated by the board.
3. The purposes for which the credit card may be used must be specifically stated in the ordinance or resolution.
4. When the purpose for which the credit card has been issued has been accomplished, the card should be returned to the custody of the responsible person.
5. The designated responsible official or employee should maintain an accounting system or log which would include the names of individuals requesting usage of the cards, their position, estimated amounts to be charged, fund and account numbers to be charged, date the card is issued and returned, etc.
6. Credit cards should not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
7. Payment should not be made on the basis of the statement or a credit card slip only. Procedures for payments should be no different than for any other claim. Supporting documents such as paid bills and receipts must be available. Additionally, any interest or penalty incurred due to the late filing or furnishing of documentation by an officer or employee should be the responsibility of that officer or employee.
8. If properly authorized, an annual fee may be paid.
9. If a vendor charges a convenience fee for use of the card, such fee may be paid to the vendor.

DUNS NUMBER REQUIREMENTS

All federal grant applicants must have a Dun and Bradstreet "DUNS" number (DATA UNIVERSAL NUMBERING SYSTEM) to apply for or renew grants or submit plans under mandatory grant programs. The DUNS number will be required regardless of whether the applicant is submitting a paper application or electronically filing through the new e-grants web portal: www.grants.gov. The identifier will be used for tracking purposes, and to validate address and point of contact information. A universal identifier also eliminates the need for separate identification numbers in different federal agencies.

A DUNS number can be obtained by calling Dun and Bradstreet's toll free number at 1-866-705-5711 or 1-800-234-3867. A number may also be obtained on-line at www.dnb.com.

RAINY DAY FUND - SUPPLEMENTAL CAGIT, COIT AND CEDIT DISTRIBUTIONS

IC 6-3.5-1.1-21.1, IC 6-3.5-6-17.3 and IC 6-3.5-7-17.3 state that if the State Budget Agency determines that an excess of the amounts required to make distributions of CAGIT, COIT or CEDIT exists, such excess shall be distributed in a supplemental distribution in January of the ensuing budget year. Any supplemental distributions received shall be deposited in the city or town's rainy day fund.

APPROPRIATION OF INSURANCE CLAIM PROCEEDS

The fiscal officer a political subdivision may appropriate funds received from an insurance company if:

1. the funds are received as a result of damage to property of the political subdivision; and
2. the funds are appropriated for the purpose of repairing or replacing the damaged property.

However, the funds must be expended to repair or replace the property within the twelve month period after they are received. (IC 6-1.1-18-7)

COMPUTING SALARIES FOR PARTIAL PAY PERIODS

A city or town employee on a monthly salary, whose employment with such city or town begins or terminates in the middle of a month, should be paid only for that part of such month that he has worked. If such employee's work was terminated at the end of the day on January 15, 2015, for example, we believe that he should receive 15/31 of his regular monthly salary for the month of January.

The same procedure should be used for a semimonthly, biweekly, and weekly salaries.

ASSIGNMENT OF WAGES – WAGE DEDUCTIONS

IC 22-2-6-1 provides any direction given by an employee to his employer to make a deduction from wages, shall constitute an assignment such wages subject to the provisions of the act. The term "employer" includes the State of Indiana and any political subdivision thereof. IC 22-2-6-2 outlines the procedures which must be followed and purposes for which deductible assignments may be made.

STATE DISTRIBUTIONS

The following is a listing of the state distributions which most cities and towns receive along with the applicable state fund number, account name, frequency of distribution, and city and town fund to which such distribution should be receipted:

<u>State Fund Number</u>	<u>Account Name</u>	<u>Distribution</u>	<u>City or Town Fund</u>
30112	Motor Vehicle Highway	Monthly	Motor Vehicle Highway
50530	Local Road and Street	Monthly	Local Road and Street
48020	A B C Excise (Permit Fees)	Semiannual	General
14980	A B C Gallonage	Quarterly	General
38330	Cigarette Tax - General	Semiannual	General
38340	Cigarette Tax - CCI	Semiannual	Cumulative Capital Imp.
41940	Accelerated MVH #1	Monthly	Motor Vehicle Highway
41960	Accelerated MVH #2	Monthly	Motor Vehicle Highway

Any questions should be directed to the Settlement Director of the Auditor of State's office at (317) 232-3309.

APPROPRIATION REQUIREMENTS CITY - TOWN FUNDS

Fund	Requires Approval		I/C Reference
	DLGF	City/Town Council	
Alcohol and Drug Services	If Tax \$	Yes	12-23-14
Aviation	If Tax \$	Yes	8-22-5
Barrett Law	No	No	36-9-36
Bond and Interest Redemption	Yes	Yes	5-1-15
Cemetery	If Tax \$	Yes	23-14-65
City/Town User Fee	No	No (6)	33-37-8
Clerk's Record Perpetuation	No	Yes	33-37-5
Cumulative Capital Improvement – Cig. Tax	No	Yes	6-7-1-31.1
Cumulative Bridge Fund	Yes	Yes	8-16-3
Cumulative Building Fund – Airports	Yes	Yes	8-22-3
Cumulative Building Fund – Levees	Yes	Yes	14-27-5-11
Cumulative Firefighting Building, Equipment, Police Radio Fund	Yes	Yes	36-8-14
Cumulative Transportation Fund – Buses	Yes	Yes	39-9-4
Cumulative Building Funds	Yes	Yes	36-9-16
Cumulative Capital Improvement Fund	Yes	Yes	36-9-16
Cumulative Street Fund	If Tax \$	Yes	36-9-16.5
General Improvement Fund	Yes	Yes	36-9-17
Cumulative Building Fund – Sewers	Yes	Yes	36-9-26
Cumulative Drainage Fund	Yes	Yes	36-9-27
Cumulative Building Fund – Parks	Yes	Yes	36-10-3
Cumulative Sinking and Building Fund – Parks	Yes	Yes	36-10-4
Cumulative Capital Development	Yes	Yes	36-9-15.5
Deferral Program	No	Yes	34-28-5-1
Donation	No	No (4)	OAG No.68-1961
Economic Development/Redevelopment	If Tax\$ (1)	Yes (1)	36-7-14
Economic Development Income Tax (EDIT)	No	Yes	6-3.5-7
Electronic Map Generation	No	Yes	5-14-3
EMS	If Tax \$	Yes	16-31-5
Enhanced Access	No	Yes	5-14-3
Federal/State Grants	(5)	(5)	
General	Yes	Yes	6-1.1-18
Health	If Tax \$	Yes	16-20-4
Landfill	If Tax \$	Yes	36-9-30
Local Law Enforcement Continuing Education	No	Yes	5-2-8
Local Road and Street	Yes	Yes	8-14-2
Motor Vehicle Highway	Yes	Yes	8-14-1
Park Nonreverting Capital	No	Yes	36-10-3
Park Nonreverting Operating	No	Yes or Park Bd	36-10-3
Park and Recreation	If Tax \$	Yes	36-10-3-10
Parking Meter	If Tax \$	Yes	36-9-11
Probation	If Tax \$	Yes	35-38-2
Rainy Day	Yes	Yes	36-1-8-5.1
Riverboat	No	Yes	36-1-8-9
Self Insurance	If Tax \$ (2)	Yes (3)	36-1-8
Unsafe Building	No	Yes	36-7-9-14

- (1) If funded 100% by TIF distribution – No
- (2) If funded 100% by General Fund transfers – No
- (3) See local ordinance for appropriation requirements.
- (4) If the donations are unrestricted, then Yes.
- (5) If reimbursement type grant or if accounted for in general fund – Yes. If draw down type grant accounted for in a separate grant fund – No.
- (6) If used as a clearing account or agency fund.

INTEREST ON DELINQUENT ACCOUNTS

Since existing statutes (and past court decisions) require that funds and appropriations must be available prior to entering into a contract, there is no reason why contractual payments should not be made in a timely fashion unless there is a dispute regarding the services rendered or materials delivered.

Please review your city or town’s purchasing and subsequent claim payment procedures to ensure you are not going to be in a position where you may incur late payment charges.

INDEX TO BULLETINS

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

- 2005 – March, June, September, December
- 2006 – March, June, September, December
- 2007 – March, June, September, December
- 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

The articles appearing in the year 2004 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 2005.

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

Paul D. Joyce, CPA
State Examiner

Michael H. Bozyski

Michael H. Bozyski, CPA
Deputy State Examiner

Tammy R. White

Tammy R. White, CPA
Deputy State Examiner

RATES FOR LEGAL ADVERTISING

Effective January 1, 2015

The following rates, effective January 1, 2015, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(3). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. After December 31, 2009 a newspaper or qualified publication may, effective January 1 of any year increase the basic charges by not more than 2.75% more than the basic charges that were in effect during the previous year.

5 Pica 8 Point Column					5 Pica 10 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2469	0.3686	0.4922	0.6151	7	0.2539	0.3790	0.5061	0.6324
7.5	0.2304	0.3440	0.4594	0.5741	7.5	0.2369	0.3537	0.4724	0.5903
8	0.2160	0.3225	0.4307	0.5382	8	0.2221	0.3316	0.4428	0.5534
9	0.1920	0.2867	0.3828	0.4784	9	0.1974	0.2948	0.3936	0.4919
10	0.1728	0.2580	0.3446	0.4306	10	0.1777	0.2653	0.3543	0.4427
12	0.1440	0.2150	0.2871	0.3588	12	0.1481	0.2211	0.2952	0.3689
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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

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

6 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2939	0.4388	0.5860	0.7322
7.5	0.2743	0.4095	0.5469	0.6834
8	0.2572	0.3839	0.5127	0.6407
9	0.2286	0.3413	0.4558	0.5695
10	0.2057	0.3072	0.4102	0.5126
12	0.1715	0.2560	0.3418	0.4271
Rate/Square	6.35	9.48	12.66	15.82

7 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3048	0.4550	0.6077	0.7594
7.5	0.2845	0.4247	0.5672	0.7087
8	0.2667	0.3982	0.5317	0.6644
9	0.2371	0.3539	0.4726	0.5906
10	0.2134	0.3185	0.4254	0.5316
12	0.1778	0.2654	0.3545	0.4430
Rate/Square	6.35	9.48	12.66	15.82

7 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3083	0.4602	0.6146	0.7680
7.5	0.2877	0.4296	0.5736	0.7168
8	0.2697	0.4027	0.5378	0.6720
9	0.2398	0.3580	0.4780	0.5974
10	0.2158	0.3222	0.4302	0.5376
12	0.1798	0.2685	0.3585	0.4480
Rate/Square	6.35	9.48	12.66	15.82

7 Pica 3 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3157	0.4713	0.6294	0.7865
7.5	0.2946	0.4399	0.5874	0.7340
8	0.2762	0.4124	0.5507	0.6882
9	0.2455	0.3666	0.4895	0.6117
10	0.2210	0.3299	0.4406	0.5505
12	0.1842	0.2749	0.3671	0.4588
Rate/Square	6.35	9.48	12.66	15.82

7 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3266	0.4875	0.6511	0.8136
7.5	0.3048	0.4550	0.6077	0.7594
8	0.2858	0.4266	0.5697	0.7119
9	0.2540	0.3792	0.5064	0.6328
10	0.2286	0.3413	0.4558	0.5695
12	0.1905	0.2844	0.3798	0.4746
Rate/Square	6.35	9.48	12.66	15.82

9 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3919	0.5851	0.7813	0.9763
7.5	0.3658	0.5460	0.7292	0.9112
8	0.3429	0.5119	0.6836	0.8543
9	0.3048	0.4550	0.6077	0.7594
10	0.2743	0.4095	0.5469	0.6834
12	0.2286	0.3413	0.4558	0.5695
Rate/Square	6.35	9.48	12.66	15.82

9 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4063	0.6065	0.8100	1.0121
7.5	0.3792	0.5661	0.7560	0.9446
8	0.3555	0.5307	0.7087	0.8856
9	0.3160	0.4717	0.6300	0.7872
10	0.2844	0.4246	0.5670	0.7085
12	0.2370	0.3538	0.4725	0.5904
Rate/Square	6.35	9.48	12.66	15.82

9 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4102	0.6124	0.8178	1.0219
7.5	0.3828	0.5715	0.7632	0.9538
8	0.3589	0.5358	0.7155	0.8941
9	0.3190	0.4763	0.6360	0.7948
10	0.2871	0.4286	0.5724	0.7153
12	0.2393	0.3572	0.4770	0.5961
Rate/Square	6.35	9.48	12.66	15.82

9 Pica 6 Point Column

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

9 Pica 9 Point Column

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

9 Pica 10 Point Column

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

10 Pica Column

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

10 Pica 1 Point Column

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

10 Pica 6 Point Column

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

10 Pica 11 Point Column

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

11 Pica Column

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

11 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4899	0.7313	0.9766	1.2204
7.5	0.4572	0.6826	0.9115	1.1390
8	0.4286	0.6399	0.8546	1.0679
9	0.3810	0.5688	0.7596	0.9492
10	0.3429	0.5119	0.6836	0.8543
12	0.2858	0.4266	0.5697	0.7119
Rate/Square	6.35	9.48	12.66	15.82

11 Pica 8 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5081	0.7586	1.0131	1.2660
7.5	0.4743	0.7080	0.9456	1.1816
8	0.4446	0.6638	0.8865	1.1077
9	0.3952	0.5900	0.7880	0.9846
10	0.3557	0.5310	0.7092	0.8862
12	0.2964	0.4425	0.5910	0.7385
Rate/Square	6.35	9.48	12.66	15.82

12 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5408	0.8074	1.0782	1.3473
7.5	0.5047	0.7535	1.0063	1.2575
8	0.4732	0.7064	0.9434	1.1789
9	0.4206	0.6280	0.8386	1.0479
10	0.3786	0.5652	0.7547	0.9431
12	0.3155	0.4710	0.6289	0.7859
Rate/Square	6.35	9.48	12.66	15.82

13 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5735	0.8561	1.1433	1.4287
7.5	0.5352	0.7991	1.0671	1.3334
8	0.5018	0.7491	1.0004	1.2501
9	0.4460	0.6659	0.8892	1.1112
10	0.4014	0.5993	0.8003	1.0001
12	0.3345	0.4994	0.6669	0.8334
Rate/Square	6.35	9.48	12.66	15.82

13 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5878	0.8776	1.1720	1.4645
7.5	0.5486	0.8191	1.0938	1.3668
8	0.5144	0.7679	1.0255	1.2814
9	0.4572	0.6826	0.9115	1.1390
10	0.4115	0.6143	0.8204	1.0251
12	0.3429	0.5119	0.6836	0.8543
Rate/Square	6.35	9.48	12.66	15.82

13 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5913	0.8828	1.1789	1.4732
7.5	0.5519	0.8239	1.1003	1.3749
8	0.5174	0.7724	1.0315	1.2890
9	0.4599	0.6866	0.9169	1.1458
10	0.4139	0.6179	0.8252	1.0312
12	0.3449	0.5150	0.6877	0.8593
Rate/Square	6.35	9.48	12.66	15.82

14 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.6131	0.9153	1.2223	1.5274
7.5	0.5722	0.8543	1.1408	1.4256
8	0.5364	0.8009	1.0695	1.3365
9	0.4768	0.7119	0.9507	1.1880
10	0.4292	0.6407	0.8556	1.0692
12	0.3576	0.5339	0.7130	0.8910
Rate/Square	6.35	9.48	12.66	15.82

14 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.6349	0.9478	1.2657	1.5816
7.5	0.5925	0.8846	1.1813	1.4762
8	0.5555	0.8293	1.1075	1.3839
9	0.4938	0.7372	0.9844	1.2302
10	0.4444	0.6634	0.8860	1.1071
12	0.3703	0.5529	0.7383	0.9226
Rate/Square	6.35	9.48	12.66	15.82

15 Pica 4 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.6675	0.9965	1.3308	1.6630
7.5	0.6230	0.9301	1.2421	1.5521
8	0.5841	0.8720	1.1645	1.4551
9	0.5192	0.7751	1.0351	1.2934
10	0.4673	0.6976	0.9316	1.1641
12	0.3894	0.5813	0.7763	0.9701
Rate/Square	6.35	9.48	12.66	15.82

17 Pica 8 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.7694	1.1487	1.5340	1.9168
7.5	0.7181	1.0721	1.4317	1.7891
8	0.6732	1.0051	1.3422	1.6772
9	0.5984	0.8934	1.1931	1.4909
10	0.5386	0.8041	1.0738	1.3418
12	0.4488	0.6700	0.8948	1.1182
Rate/Square	6.35	9.48	12.66	15.82

20 Pica 4 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.8852	1.3216	1.7649	2.2054
7.5	0.8262	1.2335	1.6472	2.0584
8	0.7746	1.1564	1.5443	1.9297
9	0.6885	1.0279	1.3727	1.7153
10	0.6197	0.9251	1.2354	1.5438
12	0.5164	0.7709	1.0295	1.2865
Rate/Square	6.35	9.48	12.66	15.82

20 Pica 5 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.8891	1.3274	1.7727	2.2152
7.5	0.8299	1.2389	1.6545	2.0675
8	0.7780	1.1615	1.5511	1.9383
9	0.6916	1.0324	1.3788	1.7229
10	0.6224	0.9292	1.2409	1.5506
12	0.5187	0.7743	1.0341	1.2922
Rate/Square	6.35	9.48	12.66	15.82

21 Pica 6 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.9362	1.3976	1.8664	2.3323
7.5	0.8738	1.3044	1.7420	2.1768
8	0.8192	1.2229	1.6331	2.0408
9	0.7281	1.0870	1.4517	1.8140
10	0.6553	0.9783	1.3065	1.6326
12	0.5461	0.8153	1.0888	1.3605
Rate/Square	6.35	9.48	12.66	15.82

22 Pica 9 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.9906	1.4789	1.9750	2.4679
7.5	0.9246	1.3803	1.8433	2.3034
8	0.8668	1.2940	1.7281	2.1594
9	0.7705	1.1502	1.5361	1.9195
10	0.6934	1.0352	1.3825	1.7275
12	0.5779	0.8627	1.1521	1.4396
Rate/Square	6.35	9.48	12.66	15.82

30 Pica 10 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	1.3424	2.0041	2.6764	3.3444
7.5	1.2529	1.8705	2.4980	3.1215
8	1.1746	1.7536	2.3418	2.9264
9	1.0441	1.5588	2.0816	2.6012
10	0.9397	1.4029	1.8735	2.3411
12	0.7831	1.1691	1.5612	1.9509
Rate/Square	6.35	9.48	12.66	15.82

31 Pica 1 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	1.3533	2.0204	2.6981	3.3716
7.5	1.2631	1.8857	2.5182	3.1468
8	1.1841	1.7678	2.3608	2.9501
9	1.0526	1.5714	2.0985	2.6223
10	0.9473	1.4143	1.8887	2.3601
12	0.7894	1.1786	1.5739	1.9667
Rate/Square	6.35	9.48	12.66	15.82

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