

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2019

PAGE 1

IN THIS ISSUE

SBOA Contact Information..... 1

Articles

SBOA YouTube Channel.....	1-2
Newly Elected Official Training Videos.....	2
State-Called Meeting for Newly Elected Officials.....	2
Outgoing Officials – Year End Duties.....	2-3
Year-end Duties.....	3-6
Certified Report of Names, Addresses, Duties, and Compensation of Public Employees.....	6-8
Annual Financial Report.....	8-9
Timely Filing of Required Reports.....	9-10
Publication of Annual Report in Pamphlet Form – Second Class Cities.....	10
Federal and State Mileage Rates.....	10
Monthly Bank Reconciliation.....	10
Final Action on Budgets.....	11
Levy Excess Fund.....	11
Pension Note Disclosure.....	11
Heavy Equipment Rental Excise Tax.....	11
Weed Cutting Assessments.....	12-13
Ordinance Violations on Private Property.....	13-15
Index to Bulletins.....	15
Happy Holidays.....	15
Legal Advertising Rates.....	16-23

STATE BOARD OF ACCOUNTS CONTACT INFORMATION

SBOA Homepage: www.in.gov/sboa

(for information specific to a city or town, select Political Subdivisions and then select city or town as applicable)

Directors of Audit Services for Cities and Towns: **Todd Caldwell and Susan Gordon**

Email Address: cities.towns@sboa.in.gov

Telephone Number: (317) 232-2513

Gateway Help Desk: gateway@sboa.in.gov

SBOA Communications: communications@sboa.in.gov

SBOA YOUTUBE CHANNEL

The State Board of Accounts has a YouTube Channel where we plan to release short and relevant training videos to supplement our trainings. When a video is released you will receive an email from communications@sboa.in.gov. You are also able to subscribe to our channel to receive updates via YouTube notifications.

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2019

PAGE 2

YOUTUBE CHANNEL continued

To access the SBOA YouTube Channel, there is a link under the Presentations and Training Materials sections of the SBOA website. *(From the SBOA homepage, select Political Subdivisions > Cities or Towns, and then scroll down to Presentations and Training Materials.)* You may also click on this link to view other training videos –

<https://www.youtube.com/channel/UC62Ozm0wY81GZHipK2UjLA> .

NEWLY ELECTED OFFICIAL TRAINING VIDEOS

To assist newly elected officials with their transition into office on January 1, 2020, we have produced a series of training videos providing information that will be useful not only after they take office, but in the interim as well. These videos are short (5-15 minutes generally) and will give the newly elected officials some insight on items of importance as they start their term. These videos can be viewed anytime by anyone, but our intent is for newly elected officials to watch them prior to taking office so they might have a better idea of things they need to do or consider as soon as they take office.

There are 13 videos in all, covering topics such as getting started in office, public official bonds, access to Gateway, monthly and annual uploads in Gateway, Uniform Compliance Guidelines, policies, items related to what the State Board of Accounts is and what we do, and (of course) internal controls. After the Form 100-R and Annual Financial Report (AFR) go “live” in December, we will be adding more videos covering those topics.

To view the videos, go to www.in.gov/sboa and on the left side of the home page, click “Political Subdivisions” and navigate to either the ‘*Cities*’ page or the ‘*Towns*’ page and look in the section titled “Hot Topics”. There are links to each video here **plus** handout material that goes with each video. If you prefer typing the links in a search engine, you can use the following:

Cities – <https://www.in.gov/sboa/4453.htm>

Towns - <https://www.in.gov/sboa/4446.htm>

Another way to view the videos is to go to YouTube.com, search “State Board of Accounts”, and subscribe to our channel. Once there, they will see a playlist for “Newly Elected Officials Cities and Towns”. Each of the 13 videos are listed in order. The handout materials are not currently available on the YouTube site, but if there is a way to include them and we are able to do so, we will inform everyone.

STATE-CALLED MEETING FOR NEWLY ELECTED OFFICIALS

Under the provisions of IC 5-11-14, the SBOA will be holding a State-called meeting for newly elected city and town officials on January 21, 2020 at the Westin Indianapolis. A memorandum with the agenda and details will be released soon. We look forward to seeing you there.

OUTGOING OFFICIALS - YEAR END DUTIES

As some officials approach the end of their term in office, we thank you for your service to your communities and its citizens. Below are some items to consider prior to year end.

Outgoing Clerk-Treasurers and Controllers should completely post and balance their records before turning them over to their successors in office on January 1.

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2019

PAGE 3

OUTGOING OFFICIALS - YEAR END DUTIES continued

If there are any investments or undeposited cash in the office on December 31st the new Clerk-Treasurer should sign a receipt therefore to be attested to by the outgoing officer. Both the outgoing Clerk-Treasurer and the successor in office should each receive a copy. Any cash change fund should be returned to the fund from which it was advanced on or before December 31st.

It is also suggested that the outgoing officer prepare in triplicate an itemized list of equipment in the office on December 31st to be signed by his successor and attested to by the outgoing Clerk-Treasurer. Disposition of the copies should be the same as outlined in the preceding paragraph.

The outgoing Clerk-Treasurer should also refer to the new officer the reports that must be prepared in January and offer assistance in preparing the reports, and in reconciling the depository accounts at the close of the year. Among the reports to be prepared are Withholding Taxes (Federal and State), Social Security, Utility Receipts Tax, Sales Tax (if any), Annual Financial Report to be filed on the Gateway, annual and monthly uploads of various item to Gateway, Utility Reports to be filed with the Indiana Utility Regulatory Commission and Form 100-R, Certified Report of Names, Addresses, Duties and Compensation of Public Employees.

If it is necessary for the outgoing official to assist the incoming official after December 31, it is permissible for the outgoing official to be compensated assuming (a) a position and salary has been established in the salary ordinance; (b) an appropriation is available for the position; and (c) funds are available. Instead of becoming an employee, an outgoing official could contract with the city or town for transition services. Such a contract would (a) have to be in writing and state the rate of pay, duration of the contract, and detailed services provided; (b) be paid from an available appropriation; and (c) be paid from available monies.

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.

Monthly and Annual Engagement Uploads

Annual Operational Report of Local Road and Street Operations

Audit Preparation

Federal and State Mileage Rates

Cancellation of Warrants – Old Outstanding Checks

Certification of Names and Addresses to County Treasurer

Nepotism Annual Certification

Contracting with a Unit Annual Certification

Encumbered Appropriations – Balance Available

Dormant Fund Balances – Transfers Authorized

Fire Protection Contracts With Volunteer Fire Companies

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2019

PAGE 4

Internal Control Considerations

MONTHLY AND ANNUAL ENGAGEMENT UPLOADS

In keeping with State Examiner Directive 2018-1, the following files and governmental unit information are required to be uploaded annually:

- Year-end bank statement
- Year-end outstanding check list
- Year-end investment statements
- Detail of receipts for the year
- Detail of disbursements for the year
- Current year salary ordinance
- Annual vendor history report

Annual files are due to be uploaded on Gateway no later than February 29, 2020.

SBOA personnel have developed a user guide for the Upload App located at: <https://gateway.ifionline.org/userguides/engagementguide>. If, after consulting the user guide, you still have questions, please contact the helpdesk at gateway@sboa.in.gov.

Exceptions to certain requirements set forth in this Directive, such as for manual records, units audited by private CPA firms, and other exceptions, are discussed in the user guide. Contact information for questions and other help, including a "Frequently Asked Questions" section, is also available on the user guide.

More information is available on the SBOA website by clicking the Political Subdivisions link on the left hand menu and then by selecting the appropriate unit type. Then scroll down and select the Gateway section and the Gateway Upload Application link.

Also, SBOA has separate youtube videos on how to navigate the Monthly and Annual Upload application for both the monthly upload process and the annual upload process. Please see the articles entitled *SBOA YouTube Channel* and *Newly Elected Official Training Videos* in this Bulletin for more information.

ANNUAL OPERATIONAL REPORT OF LOCAL ROAD AND STREET OPERATIONS

Indiana Code 8-17-4.1 requires an operational report shall be prepared by all cities and towns having a population of 15,000 or more with road and street responsibilities. **Please note the statutory change in population threshold**; previously the reports were only required for populations of 20,000 or more. The report shall be prepared on forms prescribed by the State Board of Accounts and must disclose all information considered necessary to reflect the financial condition and operations of the department.

The annual operational report will be electronically filed with the Indiana State Board of Accounts through an online data management system developed and maintained by LTAP. The report is also to be filed with the governing body of the municipality and should be available to the public and media.

The annual operational report shall be prepared and filed on City and Town Form Number 225, entitled Highway (Local Road and Street) Annual Report. Form 225 has been revised significantly in order to be integrated into LTAP's data management system. A copy of the form can be obtained on our website at www.in.gov/sboa by clicking on "Political Subdivision", then either "Cities" or "Towns", then "Highway Annual Operational Report".

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2019

PAGE 5

ANNUAL OPERATIONAL REPORT OF LOCAL ROAD AND STREET OPERATIONS continued

Written instructions and videos are available in this section to aid you in the preparation and filing of this report. **Due to the revisions of the form, please do not use last year's report and simply update the data – you will need to download the revised form to use for reporting. Older versions of the form will not be accepted.**

INDOT issued a memo dated November 1, 2016, encouraging all local entities (even those not required to by Indiana Code 8-17-4.1) to file the appropriate information annually with INDOT's Financial Management Unit. Specific questions regarding the INDOT memo can be addressed to financialmanagementunit@indot.in.gov

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 items 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 reconciliations 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)

For more information on preparing for an audit, please see the SBOA video entitled "How to Prepare for an Audit." This video may be accessed on our website or through the SBOA YouTube Channel.

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.

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2019

PAGE 6

CANCELLATION OF WARRANTS – OLD OUTSTANDING CHECKS continued

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.

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.

NEPOTISM ANNUAL CERTIFICATION

Indiana Code 36-1-20.2-16: "Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer has not violated this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year." [emphasis added]

CONTRACTING WITH A UNIT ANNUAL CERTIFICATION

Indiana Code 36-1-21-6: "Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer is in compliance with this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year." [emphasis added]

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 2020 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 2020, with proper explanation, and added to the 2020 appropriation for the same purpose. By properly carrying out this procedure, the 2020 budget will not be expected to stand any expense not anticipated in making the budget.

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2019

PAGE 7

ENCUMBERED APPROPRIATIONS – BALANCE AVAILABLE continued

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 will request this information from each unit. The information will be used to validate the current year financial worksheet during following year's budget cycle.

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.”

Please see the September 2015 Cities and Towns Bulletin, page 4 for more information about transfers to the Rainy Day fund.

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.

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2019

PAGE 8

FIRE PROTECTION CONTRACTS WITH VOLUNTEER FIRE COMPANIES - Continued

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.

INTERNAL CONTROL CONSIDERATIONS

At the end of the year, it is a good idea to evaluate the effectiveness of the internal controls of your city or town and determine whether changes are necessary to provide reasonable assurance that the objectives of your city or town are met. We also recommend documenting internal control procedures and reviewing for evidence of procedures being performed as intended. Please note that IC 5-11-1-27 requires all "personnel," as defined in the statute, to be trained on internal controls. Please make sure that all "personnel," including newly hired employees in 2019, have viewed the SBOA approved training video. The SBOA approved training is required only one time, but we do always recommend additional training on internal controls as determined by your city or town.

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.

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.

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2019

PAGE 9

ANNUAL FINANCIAL REPORT-continued

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 AFR 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.

TIMELY FILING OF REQUIRED REPORTS

The Certified Report of Names, Addresses, Duties and Compensation of Public Employees (100R) and Annual Financial Report (AFR)

Pursuant to IC 5-11-13-1, all governmental units in the state must file the certified personnel report (Form 100R) in January of each year with the State Board of Accounts. Also, pursuant to IC 5-11-1-4, all local governmental units in the state must file an Annual Financial Report (AFR) not later than 60 days after the close of each fiscal year. The Indiana Gateway for Government Units (Gateway) system was created to collect both of these reports.

Due to the importance of these reports, the State Examiner has established the following procedures for reports not filed timely:

If either the 100R or the AFR are not filed by the statutory due date, the State Board of Accounts will subpoena the fiscal officer to appear in our Indianapolis office with the information necessary to complete the 100R or AFR, as applicable. This subpoena will be served either by certified mail or through personal service by a representative of the Office of the Attorney General (OAG).

If the fiscal officer does not appear or does not submit the 100R or AFR in response to the subpoena, the State Examiner will send a notification to the OAG requesting the OAG to compel the fiscal officer to appear in court to answer as to his or her failure to file the report. The State Examiner may also send notification of the officer's failure to comply with the law to the local prosecuting attorney.

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2019

PAGE 10

TIMELY FILING OF REQUIRED REPORTS - Continued

Indiana Code 5-11-1-10 addresses the penalty for not filing a required report and not following the directions of the State Examiner:

A public officer who:

1. fails to make, verify, and file with the state examiner any report required by this chapter;
2. fails to follow the directions of the state examiner in keeping the accounts of the officer's office;
3. refuses the state examiner, deputy examiner, field examiner, or private examiner access to the books, accounts, papers, documents, cash drawer, or cash of the officer's office; or
4. interferes with an examiner in the discharge of the examiner's official duties; commits a Class B infraction and forfeits office.

If you need submission rights or have any questions regarding the use of Gateway, please contact our help desk at gateway@sboa.in.gov. Also, please feel free to contact our Directors of Audit Services if you are having difficulty completing your 100R or AFR. Contact information is available on our website at www.in.gov/sboa.

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.

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.

MONTHLY BANK RECONCILEMENTS

Indiana Code 5-13-6-1(e) states that all local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of local officers, with the balance statements provided by the respective depositories.

In addition to compliance with statute, monthly bank reconcilements provide internal controls to achieve the safeguarding of public assets. We have received numerous reports that bank routing and account information is being used to create false checks that are clearing bank accounts and stealing public funds. If the unauthorized payments from the account are brought to the attention of the bank in a timely manner, the bank will replace the amount that was stolen. However, if you are not reconciling monthly, you would not be aware of these fraudulent transactions and the delay in reporting these fraudulent transaction to the bank may make it more difficult to get the bank to restore the funds to the bank account. Review the bank statement monthly and verify that all of your recorded deposits are credited to your account and all withdrawals from the account are transactions that trace to checks prepared by your office or electronic funds transfers that you have authorized. By doing this, you would

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2019

PAGE 11

catch any bank errors in a timely manner. In addition you would be able to identify any fraudulent activity as early as possible.

FINAL ACTION ON BUDGETS

If any reduction is made by the Department of Local Government Finance in the city or town's budget and tax levy, the appropriating body should comply with the section of the budget law found in IC 6- 1.1-18-4 which is quoted below:

"Appropriations not to exceed budget – Except as otherwise provided in this chapter, the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

LEVY EXCESS FUND

Each year the Department of Local government Finance will certify to each city and town figures which show one hundred two percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred two percent (100%) of the levy, the excess shall be receipted to a levy excess fund. However, if the amount is less than one hundred dollar (\$100), no transfer is required. Please see Indiana Code 6-1.1-18.5-17 for more information.

Detailed instructions on setting up a levy excess fund are contained in the "Accounting and Uniform Compliance Guidelines Manual for Cities and Towns" beginning on page 22 of Chapter 7.

PENSION NOTE DISCLOSURE

The Public Employees' Retirement System (PERF) Hybrid plan has two components, the defined benefit plan and the member's annuity savings account. The member's annuity savings component has been redefined as a "defined contribution" plan effective January 1, 2018. This change in definition will require a change in the disclosure in the notes to the financial statements for pensions. The defined contribution plan must be disclosed in a separate paragraph from the defined benefit plan component. In the past, these plans were presented together.

For the Enhanced Regulatory financial statements for 2019, this information will be shown in the pension note disclosure, however, in reviewing and approving the financial statements and notes to the financial statements, you will need to review that the defined benefit component has been separately identified. On the SBOA website at www.in.gov/sboa under 2019 Gateway-Annual Financial Report (AFR) Changes there are example reports. These reports provide an example of how the note disclosure for the defined benefit component should be reported. If any of your employees are enrolled in the My Choice plan rather than the PERF Hybrid plan, this will also need to be disclosed as a defined contribution plan.

HEAVY EQUIPEMNT RENTAL EXCISE TAX

Indiana Code 6-6-15-7 contains information regarding distributions and apportionment of the heavy equipment rental excise tax. Specifically subsections (f) through (h) discuss the accounting for this tax by municipalities and other taxing units.

"(a) All revenues collected from the heavy equipment rental excise tax must be deposited in a

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2019

PAGE 12

special account of the state general fund called the heavy equipment rental excise tax account.

(b) On or before April 30 and October 30 of each year, all amounts held in the heavy equipment rental excise tax account must be distributed to counties as provided by this section.

HEAVY EQUIPEMNT RENTAL EXCISE TAX - continued

(c) The amount to be distributed to a county treasurer under this section equals the part of the total heavy equipment rental excise taxes being distributed that were initially imposed and collected from within that county treasurer's county. The department shall notify each county auditor of the amount of taxes to be distributed to the county treasurer. At the same time each distribution is made to a county treasurer, the department shall certify to the county auditor the taxing districts within the county where heavy equipment rental excise taxes were collected and the amount of the county distribution that was collected with respect to each taxing district.

(d) A county treasurer shall deposit heavy equipment rental excise tax distributions in a separate account for settlement at the same time as property taxes are accounted for and settled in June and December of each year.

(e) The county auditor shall apportion and the county treasurer shall distribute the heavy equipment rental excise taxes among the taxing units of the county in the same manner that property taxes are apportioned and distributed with respect to property located in the taxing district where the heavy equipment rental excise tax is sourced by the department under section 6(b) of this chapter.

(f) Before January 1, 2020, the heavy equipment rental excise taxes distributed to a taxing unit must be deposited in the taxing unit's levy excess fund under IC 6-1.1-18.5-17, or in the case of a school corporation, the school corporation's levy excess fund under IC 20-44-3.

(g) After December 31, 2019, the heavy equipment rental excise taxes distributed to a taxing unit must be allocated among the taxing unit's funds in the same proportion that the taxing unit's property tax collections are allocated among those funds.

(h) After December 31, 2019, taxing units of a county may request and receive advances of heavy equipment rental excise tax revenues in the manner provided under IC 5-13-6-3. (i) All distributions from the heavy equipment rental excise tax account must be made by warrants issued by the auditor of state to the treasurer of state ordering those distributions to the appropriate county treasurer."

WEED CUTTING ASSESSMENTS

The legislative body of a municipality may by ordinance require the owners of real property located within the municipality to cut and remove weeds and other rank vegetation growing on the property. The term "weeds and other rank vegetation" does not include agricultural crops, such as hay and pasture.

An ordinance adopted must specify the following:

- (1) The department of the municipality responsible for the administration of the ordinance.
- (2) The definitions of weeds and rank vegetation.
- (3) The height at which weeds or rank vegetation becomes a violation of the ordinance, specifying the appropriate heights for various types of weeds and rank vegetation.
- (4) The procedure for issuing notice to the owner of real property of a violation of the Ordinance, including any procedures for issuing a continuous abatement notice under

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2019

PAGE 13

subsection IC 36-7-10.1-3(d).

- (5) The procedure under which the municipality, or its contractors, may enter real property to abate a violation of the ordinance of the owner fails to abate the violation.
WEED CUTTING ASSESSMENTS - continued
- (6) The procedure for issuing a bill to the owner of real property for the costs incurred by the municipality in abating the violation, including administrative costs and removal costs. The cost of sending notice under subsection (c) is an administrative cost that may be billed to the owner under this subdivision.
- (7) The procedure for appealing a notice of violation or a bill issued under the ordinance. [IC 36-7-10.1-3]

Methods of Collection are discussed in IC 36-7-10.1-4, as follows:

(a) Except as provided in subsection (b), if the owner of real property fails to pay a bill issued under section 3 of this chapter within the time specified in the ordinance, the department specified in the ordinance shall certify to the county auditor the amount of the bill, plus any additional administrative costs incurred in the certification. The auditor shall place the total amount certified on the tax duplicate for the property affected, and the total amount, including any accrued interest, shall be collected as delinquent taxes are collected and shall be disbursed to the general fund of the municipality or county.

(b) If the owner of real property fails to pay a bill issued under section 3 of this chapter within the time specified in the ordinance, the municipality or county may bring an action in an appropriate court to collect the amount of the bill, plus any additional costs incurred in the collection, including court costs and reasonable attorney's fees. If the municipality or county obtains a judgment under this subsection, the municipality or county may obtain a lien in the amount of the judgment on any real or personal property of the owner.

Notwithstanding IC 36-7-10.1-4, the municipality may provide that the amounts collected shall be disbursed to the general fund of the department specified to enforce the ordinance.
[IC 36-7-10.1-5]

ORDINANCE VIOLATIONS ON PRIVATE PROPERTY – REMOVAL COSTS

IC 36-1-6-2 states, as follows:

(a) If a condition violating an ordinance of a municipal corporation exists on real property, employees or contractors of a municipal corporation may enter onto that property and take appropriate action to bring the property into compliance with the ordinance. However, before action to bring compliance may be taken, all persons holding a substantial interest in the property must be given a reasonable opportunity of at least ten (10) days but not more than sixty (60) days to bring the property into compliance. Continuous enforcement orders (as defined in [IC 36-7-9-2](#)) can be enforced and liens may be assessed without the need for additional notice. If the municipal corporation takes action to bring compliance, the expenses incurred by the municipal corporation to bring compliance constitute a lien against the property. The lien attaches when notice of the lien is recorded in the office of the county recorder in which the property is located. The lien is superior to all other liens except liens for taxes, in an amount that does not exceed:

- (1) ten thousand dollars (\$10,000) for real property that:

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2019

PAGE 14

(A) contains one (1) or more occupied or unoccupied single or double family dwellings or the appurtenances or additions to those dwellings; or

ORDINANCE VIOLATIONS ON PRIVATE PROPERTY – REMOVAL COSTS-continued

(B) is unimproved; or

(2) twenty thousand dollars (\$20,000) for all other real property not described in subdivision (1).

(b) The municipal corporation may issue a bill to the owner of the real property for the costs incurred by the municipal corporation in bringing the property into compliance with the ordinance, including administrative costs and removal costs.

(c) A bill issued under subsection (b) is delinquent if the owner of the real property fails to pay the bill within thirty (30) days after the date of the issuance of the bill.

(d) Whenever a municipal corporation determines it necessary, the officer charged with the collection of fees and penalties for the municipal corporation shall prepare:

(1) a list of delinquent fees and penalties that are enforceable under this section, including:

(A) the name or names of the owner or owners of each lot or parcel of real property on which fees are delinquent;

(B) a description of the premises, as shown on the records of the county auditor; and

(C) the amount of the delinquent fees and the penalty; or

(2) an instrument for each lot or parcel of real property on which the fees are delinquent.

(e) The officer shall record a copy of each list or each instrument with the county recorder, who shall charge a fee for recording the list or instrument under the fee schedule established in [IC 36-2-7-10](#).

(f) The amount of a lien shall be placed on the tax duplicate by the auditor. The total amount, including any accrued interest, shall be collected in the same manner as delinquent taxes are collected and shall be disbursed to the general fund of the municipal corporation.

(g) A fee is not enforceable as a lien against a subsequent owner of property unless the lien for the fee was recorded with the county recorder before conveyance to the subsequent owner. If the property is conveyed before the lien is recorded, the municipal corporation shall notify the person who owned the property at the time the fee became payable. The notice must inform the person that payment, including penalty fees for delinquencies, is due not later than fifteen (15) days after the date of the notice. If payment is not received within one hundred eighty (180) days after the date of the notice, the amount due may be considered a bad debt loss.

(h) The municipal corporation shall release:

(1) liens filed with the county recorder after the recorded date of conveyance of the property; and

(2) delinquent fees incurred by the seller;

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

DECEMBER 2019

PAGE 15

upon receipt of a written demand from the purchaser or a representative of the title insurance company or the title insurance company's agent that issued a title insurance policy to the purchaser. The demand

ORDINANCE VIOLATIONS ON PRIVATE PROPERTY – REMOVAL COSTS-continued

must state that the delinquent fees were not incurred by the purchaser as a user, lessee, or previous owner and that the purchaser has not been paid by the seller for the delinquent fees.

(i) The county auditor shall remove the fees, penalties, and service charges that were not recorded before a recorded conveyance to a subsequent owner upon receipt of a copy of the written demand under subsection (h).

INDEX TO BULLETINS

An index to the following issues of the Cities and Towns Bulletin will be available at www.in.gov/sboa:

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
2018 – March, June, September, December
2019 – March, June, September, December

The articles appearing in the year 2009 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 2010.

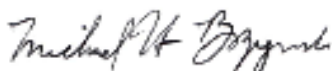
HAPPY HOLIDAYS

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. Bozyski, CPA
Deputy State Examiner



Tammy R. White, CPA
Deputy State Examiner

RATES FOR LEGAL ADVERTISING
Effective January 1, 2020

The following rates, effective January 1, 2020, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(4). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. A newspaper, locality newspaper, or qualified publication may, effective January 1 of any year increase the basic charges by not more than 2.75% more than the basic charges that were in effect during the previous year.

6 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3111	0.4654	0.6214	0.7770	
7.5	0.2904	0.4344	0.5800	0.7252	
8	0.2723	0.4073	0.5438	0.6799	
9	0.2420	0.3620	0.4833	0.6043	
10	0.2178	0.3258	0.4350	0.5439	
12	0.1815	0.2715	0.3625	0.4533	
Rate/Square	7.26	10.86	14.50	18.13	

6 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3151	0.4714	0.6294	0.7869	
7.5	0.2941	0.4400	0.5874	0.7345	
8	0.2757	0.4125	0.5507	0.6886	
9	0.2451	0.3666	0.4895	0.6121	
10	0.2206	0.3300	0.4406	0.5509	
12	0.1838	0.2750	0.3671	0.4591	
Rate/Square	7.26	10.86	14.50	18.13	

6 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3276	0.4900	0.6542	0.8180	
7.5	0.3057	0.4573	0.6106	0.7635	
8	0.2866	0.4288	0.5725	0.7158	
9	0.2548	0.3811	0.5089	0.6362	
10	0.2293	0.3430	0.4580	0.5726	
12	0.1911	0.2858	0.3816	0.4772	
Rate/Square	7.26	10.86	14.50	18.13	

6 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3360	0.5027	0.6711	0.8392	
7.5	0.3136	0.4692	0.6264	0.7832	
8	0.2940	0.4398	0.5873	0.7343	
9	0.2614	0.3910	0.5220	0.6527	
10	0.2352	0.3519	0.4698	0.5874	
12	0.1960	0.2932	0.3915	0.4895	
Rate/Square	7.26	10.86	14.50	18.13	

6 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3400	0.5086	0.6791	0.8491	
7.5	0.3173	0.4747	0.6338	0.7925	
8	0.2975	0.4450	0.5942	0.7430	
9	0.2645	0.3956	0.5282	0.6604	
10	0.2380	0.3560	0.4754	0.5944	
12	0.1983	0.2967	0.3961	0.4953	
Rate/Square	7.26	10.86	14.50	18.13	

6 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3445	0.5153	0.6880	0.8603	
7.5	0.3215	0.4810	0.6422	0.8029	
8	0.3014	0.4509	0.6020	0.7528	
9	0.2679	0.4008	0.5351	0.6691	
10	0.2411	0.3607	0.4816	0.6022	
12	0.2010	0.3006	0.4014	0.5018	
Rate/Square	7.26	10.86	14.50	18.13	

7 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3485	0.5213	0.6960	0.8702	
7.5	0.3252	0.4865	0.6496	0.8122	
8	0.3049	0.4561	0.6090	0.7615	
9	0.2710	0.4054	0.5413	0.6769	
10	0.2439	0.3649	0.4872	0.6092	
12	0.2033	0.3041	0.4060	0.5076	
Rate/Square	7.26	10.86	14.50	18.13	

7 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3734	0.5585	0.7457	0.9324	
7.5	0.3485	0.5213	0.6960	0.8702	
8	0.3267	0.4887	0.6525	0.8159	
9	0.2904	0.4344	0.5800	0.7252	
10	0.2614	0.3910	0.5220	0.6527	
12	0.2178	0.3258	0.4350	0.5439	
Rate/Square	7.26	10.86	14.50	18.13	

8 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4107	0.6144	0.8203	1.0256
7.5	0.3833	0.5734	0.7656	0.9573
8	0.3594	0.5376	0.7178	0.8974
9	0.3194	0.4778	0.6380	0.7977
10	0.2875	0.4301	0.5742	0.7179
12	0.2396	0.3584	0.4785	0.5983
Rate/Square	7.26	10.86	14.50	18.13

8 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4192	0.6270	0.8372	1.0468
7.5	0.3912	0.5852	0.7814	0.9770
8	0.3668	0.5486	0.7325	0.9159
9	0.3260	0.4877	0.6511	0.8142
10	0.2934	0.4389	0.5860	0.7327
12	0.2445	0.3658	0.4884	0.6106
Rate/Square	7.26	10.86	14.50	18.13

8 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4232	0.6330	0.8451	1.0567
7.5	0.3949	0.5908	0.7888	0.9863
8	0.3703	0.5539	0.7395	0.9246
9	0.3291	0.4923	0.6573	0.8219
10	0.2962	0.4431	0.5916	0.7397
12	0.2468	0.3692	0.4930	0.6164
Rate/Square	7.26	10.86	14.50	18.13

9 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4480	0.6702	0.8949	1.1189
7.5	0.4182	0.6255	0.8352	1.0443
8	0.3920	0.5864	0.7830	0.9790
9	0.3485	0.5213	0.6960	0.8702
10	0.3136	0.4692	0.6264	0.7832
12	0.2614	0.3910	0.5220	0.6527
Rate/Square	7.26	10.86	14.50	18.13

9 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4565	0.6829	0.9118	1.1400
7.5	0.4261	0.6374	0.8510	1.0640
8	0.3994	0.5975	0.7978	0.9975
9	0.3551	0.5311	0.7091	0.8867
10	0.3196	0.4780	0.6382	0.7980
12	0.2663	0.3983	0.5319	0.6650
Rate/Square	7.26	10.86	14.50	18.13

9 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4645	0.6948	0.9277	1.1599
7.5	0.4335	0.6485	0.8658	1.0826
8	0.4064	0.6079	0.8117	1.0149
9	0.3613	0.5404	0.7215	0.9021
10	0.3251	0.4864	0.6494	0.8119
12	0.2709	0.4053	0.5411	0.6766
Rate/Square	7.26	10.86	14.50	18.13

9 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4690	0.7015	0.9366	1.1711
7.5	0.4377	0.6547	0.8742	1.0930
8	0.4103	0.6138	0.8195	1.0247
9	0.3647	0.5456	0.7285	0.9109
10	0.3283	0.4910	0.6556	0.8198
12	0.2736	0.4092	0.5464	0.6831
Rate/Square	7.26	10.86	14.50	18.13

9 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4729	0.7075	0.9446	1.1810
7.5	0.4414	0.6603	0.8816	1.1023
8	0.4138	0.6190	0.8265	1.0334
9	0.3678	0.5502	0.7347	0.9186
10	0.3311	0.4952	0.6612	0.8267
12	0.2759	0.4127	0.5510	0.6889
Rate/Square	7.26	10.86	14.50	18.13

9 Pica 8 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4814	0.7201	0.9615	1.2022
7.5	0.4493	0.6721	0.8974	1.1220
8	0.4212	0.6301	0.8413	1.0519
9	0.3744	0.5601	0.7478	0.9350
10	0.3370	0.5041	0.6730	0.8415
12	0.2808	0.4201	0.5609	0.7013
Rate/Square	7.26	10.86	14.50	18.13

9 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4854	0.7261	0.9694	1.2121
7.5	0.4530	0.6777	0.9048	1.1313
8	0.4247	0.6353	0.8483	1.0606
9	0.3775	0.5647	0.7540	0.9428
10	0.3398	0.5082	0.6786	0.8485
12	0.2831	0.4235	0.5655	0.7071
Rate/Square	7.26	10.86	14.50	18.13

9 Pica	10 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.4894	0.7320	0.9774	1.2221
7.5	0.4567	0.6832	0.9122	1.1406
8	0.4282	0.6405	0.8552	1.0693
9	0.3806	0.5694	0.7602	0.9505
10	0.3426	0.5124	0.6842	0.8554
12	0.2855	0.4270	0.5701	0.7129
Rate/Square	7.26	10.86	14.50	18.13

9 Pica	11 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.4938	0.7387	0.9863	1.2333
7.5	0.4609	0.6895	0.9206	1.1510
8	0.4321	0.6464	0.8630	1.0791
9	0.3841	0.5746	0.7671	0.9592
10	0.3457	0.5171	0.6904	0.8633
12	0.2881	0.4309	0.5754	0.7194
Rate/Square	7.26	10.86	14.50	18.13

10 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.4978	0.7447	0.9943	1.2432
7.5	0.4646	0.6950	0.9280	1.1603
8	0.4356	0.6516	0.8700	1.0878
9	0.3872	0.5792	0.7733	0.9669
10	0.3485	0.5213	0.6960	0.8702
12	0.2904	0.4344	0.5800	0.7252
Rate/Square	7.26	10.86	14.50	18.13

10 Pica	5 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.5187	0.7760	1.0360	1.2954
7.5	0.4842	0.7242	0.9670	1.2091
8	0.4539	0.6790	0.9065	1.1335
9	0.4035	0.6035	0.8058	1.0075
10	0.3631	0.5432	0.7252	0.9068
12	0.3026	0.4526	0.6044	0.7557
Rate/Square	7.26	10.86	14.50	18.13

11 Pica	3 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.5601	0.8378	1.1186	1.3986
7.5	0.5227	0.7819	1.0440	1.3054
8	0.4901	0.7331	0.9788	1.2238
9	0.4356	0.6516	0.8700	1.0878
10	0.3920	0.5864	0.7830	0.9790
12	0.3267	0.4887	0.6525	0.8159
Rate/Square	7.26	10.86	14.50	18.13

11 Pica	7 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.5765	0.8623	1.1514	1.4396
7.5	0.5381	0.8049	1.0746	1.3437
8	0.5044	0.7546	1.0075	1.2597
9	0.4484	0.6707	0.8955	1.1197
10	0.4035	0.6036	0.8060	1.0077
12	0.3363	0.5030	0.6716	0.8398
Rate/Square	7.26	10.86	14.50	18.13

12 Pica	5 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.6183	0.9249	1.2349	1.5441
7.5	0.5771	0.8632	1.1526	1.4411
8	0.5410	0.8093	1.0805	1.3510
9	0.4809	0.7194	0.9605	1.2009
10	0.4328	0.6474	0.8644	1.0808
12	0.3607	0.5395	0.7204	0.9007
Rate/Square	7.26	10.86	14.50	18.13

12 Pica	9 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.6347	0.9495	1.2677	1.5851
7.5	0.5924	0.8862	1.1832	1.4794
8	0.5554	0.8308	1.1093	1.3869
9	0.4937	0.7385	0.9860	1.2328
10	0.4443	0.6646	0.8874	1.1096
12	0.3703	0.5539	0.7395	0.9246
Rate/Square	7.26	10.86	14.50	18.13

13 Pica	2 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.6556	0.9808	1.3095	1.6373
7.5	0.6119	0.9154	1.2222	1.5281
8	0.5737	0.8582	1.1458	1.4326
9	0.5099	0.7628	1.0185	1.2735
10	0.4589	0.6865	0.9166	1.1461
12	0.3825	0.5721	0.7639	0.9551
Rate/Square	7.26	10.86	14.50	18.13

14 Pica	2 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.7054	1.0552	1.4089	1.7616
7.5	0.6584	0.9849	1.3150	1.6442
8	0.6172	0.9233	1.2328	1.5414
9	0.5487	0.8207	1.0958	1.3701
10	0.4938	0.7387	0.9862	1.2331
12	0.4115	0.6155	0.8219	1.0276
Rate/Square	7.26	10.86	14.50	18.13

14 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.7258	1.0858	1.4497	1.8126
7.5	0.6774	1.0134	1.3530	1.6917
8	0.6351	0.9500	1.2685	1.5860
9	0.5645	0.8445	1.1275	1.4098
10	0.5081	0.7600	1.0148	1.2688
12	0.4234	0.6334	0.8456	1.0573
Rate/Square	7.26	10.86	14.50	18.13

14 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.7343	1.0984	1.4666	1.8337
7.5	0.6853	1.0252	1.3688	1.7115
8	0.6425	0.9611	1.2833	1.6045
9	0.5711	0.8543	1.1407	1.4262
10	0.5140	0.7689	1.0266	1.2836
12	0.4283	0.6407	0.8555	1.0697
Rate/Square	7.26	10.86	14.50	18.13

15 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.7467	1.1170	1.4914	1.8648
7.5	0.6970	1.0426	1.3920	1.7405
8	0.6534	0.9774	1.3050	1.6317
9	0.5808	0.8688	1.1600	1.4504
10	0.5227	0.7819	1.0440	1.3054
12	0.4356	0.6516	0.8700	1.0878
Rate/Square	7.26	10.86	14.50	18.13

15 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.7841	1.1729	1.5660	1.9580
7.5	0.7318	1.0947	1.4616	1.8275
8	0.6861	1.0263	1.3703	1.7133
9	0.6098	0.9122	1.2180	1.5229
10	0.5489	0.8210	1.0962	1.3706
12	0.4574	0.6842	0.9135	1.1422
Rate/Square	7.26	10.86	14.50	18.13

17 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.8588	1.2846	1.7151	2.1445
7.5	0.8015	1.1989	1.6008	2.0016
8	0.7514	1.1240	1.5008	1.8765
9	0.6679	0.9991	1.3340	1.6680
10	0.6011	0.8992	1.2006	1.5012
12	0.5009	0.7493	1.0005	1.2510
Rate/Square	7.26	10.86	14.50	18.13

19 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9459	1.4149	1.8891	2.3621
7.5	0.8828	1.3206	1.7632	2.2046
8	0.8276	1.2380	1.6530	2.0668
9	0.7357	1.1005	1.4693	1.8372
10	0.6621	0.9904	1.3224	1.6535
12	0.5518	0.8254	1.1020	1.3779
Rate/Square	7.26	10.86	14.50	18.13

19 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9623	1.4395	1.9220	2.4031
7.5	0.8981	1.3435	1.7938	2.2429
8	0.8420	1.2595	1.6817	2.1027
9	0.7485	1.1196	1.4949	1.8691
10	0.6736	1.0076	1.3454	1.6822
12	0.5613	0.8397	1.1211	1.4018
Rate/Square	7.26	10.86	14.50	18.13

19 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9708	1.4521	1.9389	2.4242
7.5	0.9060	1.3553	1.8096	2.2626
8	0.8494	1.2706	1.6965	2.1212
9	0.7550	1.1294	1.5080	1.8855
10	0.6795	1.0165	1.3572	1.6970
12	0.5663	0.8471	1.1310	1.4141
Rate/Square	7.26	10.86	14.50	18.13

19 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9832	1.4708	1.9637	2.4553
7.5	0.9177	1.3727	1.8328	2.2916
8	0.8603	1.2869	1.7183	2.1484
9	0.7647	1.1439	1.5273	1.9097
10	0.6882	1.0295	1.3746	1.7187
12	0.5735	0.8579	1.1455	1.4323
Rate/Square	7.26	10.86	14.50	18.13

19 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9872	1.4767	1.9717	2.4653
7.5	0.9214	1.3783	1.8402	2.3009
8	0.8638	1.2921	1.7252	2.1571
9	0.7678	1.1486	1.5335	1.9174
10	0.6910	1.0337	1.3802	1.7257
12	0.5759	0.8614	1.1501	1.4381
Rate/Square	7.26	10.86	14.50	18.13

19 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9917	1.4834	1.9806	2.4765	
7.5	0.9256	1.3845	1.8486	2.3114	
8	0.8677	1.2980	1.7330	2.1669	
9	0.7713	1.1538	1.5405	1.9261	
10	0.6942	1.0384	1.3864	1.7335	
12	0.5785	0.8653	1.1554	1.4446	
Rate/Square	7.26	10.86	14.50	18.13	

20 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0081	1.5080	2.0134	2.5175	
7.5	0.9409	1.4075	1.8792	2.3496	
8	0.8821	1.3195	1.7618	2.2028	
9	0.7841	1.1729	1.5660	1.9580	
10	0.7057	1.0556	1.4094	1.7622	
12	0.5881	0.8797	1.1745	1.4685	
Rate/Square	7.26	10.86	14.50	18.13	

20 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0121	1.5139	2.0214	2.5274	
7.5	0.9446	1.4130	1.8866	2.3589	
8	0.8856	1.3247	1.7687	2.2115	
9	0.7872	1.1775	1.5722	1.9658	
10	0.7085	1.0598	1.4150	1.7692	
12	0.5904	0.8831	1.1791	1.4743	
Rate/Square	7.26	10.86	14.50	18.13	

20 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0205	1.5266	2.0383	2.5486	
7.5	0.9525	1.4248	1.9024	2.3787	
8	0.8930	1.3358	1.7835	2.2300	
9	0.7938	1.1874	1.5853	1.9822	
10	0.7144	1.0686	1.4268	1.7840	
12	0.5953	0.8905	1.1890	1.4867	
Rate/Square	7.26	10.86	14.50	18.13	

21 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0703	1.6011	2.1377	2.6729	
7.5	0.9990	1.4943	1.9952	2.4947	
8	0.9365	1.4009	1.8705	2.3388	
9	0.8325	1.2453	1.6627	2.0789	
10	0.7492	1.1208	1.4964	1.8710	
12	0.6244	0.9340	1.2470	1.5592	
Rate/Square	7.26	10.86	14.50	18.13	

21 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0743	1.6070	2.1457	2.6828	
7.5	1.0027	1.4999	2.0026	2.5040	
8	0.9400	1.4062	1.8775	2.3475	
9	0.8356	1.2499	1.6689	2.0866	
10	0.7520	1.1249	1.5020	1.8780	
12	0.6267	0.9374	1.2516	1.5650	
Rate/Square	7.26	10.86	14.50	18.13	

22 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0952	1.6383	2.1874	2.7350	
7.5	1.0222	1.5291	2.0416	2.5527	
8	0.9583	1.4335	1.9140	2.3932	
9	0.8518	1.2742	1.7013	2.1273	
10	0.7667	1.1468	1.5312	1.9145	
12	0.6389	0.9557	1.2760	1.5954	
Rate/Square	7.26	10.86	14.50	18.13	

22 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0992	1.6443	2.1954	2.7450	
7.5	1.0259	1.5346	2.0490	2.5620	
8	0.9618	1.4387	1.9210	2.4019	
9	0.8549	1.2789	1.7075	2.1350	
10	0.7694	1.1510	1.5368	1.9215	
12	0.6412	0.9592	1.2806	1.6012	
Rate/Square	7.26	10.86	14.50	18.13	

22 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1365	1.7001	2.2700	2.8382	
7.5	1.0608	1.5868	2.1186	2.6490	
8	0.9945	1.4876	1.9862	2.4834	
9	0.8840	1.3223	1.7655	2.2075	
10	0.7956	1.1901	1.5890	1.9868	
12	0.6630	0.9917	1.3241	1.6556	
Rate/Square	7.26	10.86	14.50	18.13	

13 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6472	0.9681	1.2926	1.6162	
7.5	0.6040	0.9036	1.2064	1.5084	
8	0.5663	0.8471	1.1310	1.4141	
9	0.5034	0.7530	1.0053	1.2570	
10	0.4530	0.6777	0.9048	1.1313	
12	0.3775	0.5647	0.7540	0.9428	
Rate/Square	7.26	10.86	14.50	18.13	

23 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1575	1.7314	2.3117	2.8904
7.5	1.0803	1.6160	2.1576	2.6977
8	1.0128	1.5150	2.0228	2.5291
9	0.9002	1.3466	1.7980	2.2481
10	0.8102	1.2120	1.6182	2.0233
12	0.6752	1.0100	1.3485	1.6861
Rate/Square	7.26	10.86	14.50	18.13

24 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1948	1.7872	2.3863	2.9837
7.5	1.1151	1.6681	2.2272	2.7848
8	1.0454	1.5638	2.0880	2.6107
9	0.9293	1.3901	1.8560	2.3206
10	0.8364	1.2511	1.6704	2.0886
12	0.6970	1.0426	1.3920	1.7405
Rate/Square	7.26	10.86	14.50	18.13

25 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.2695	1.8989	2.5354	3.1702
7.5	1.1848	1.7724	2.3664	2.9588
8	1.1108	1.6616	2.2185	2.7739
9	0.9874	1.4770	1.9720	2.4657
10	0.8886	1.3293	1.7748	2.2191
12	0.7405	1.1077	1.4790	1.8493
Rate/Square	7.26	10.86	14.50	18.13

26 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.2944	1.9362	2.5851	3.2323
7.5	1.2081	1.8071	2.4128	3.0168
8	1.1326	1.6942	2.2620	2.8283
9	1.0067	1.5059	2.0107	2.5140
10	0.9060	1.3553	1.8096	2.2626
12	0.7550	1.1294	1.5080	1.8855
Rate/Square	7.26	10.86	14.50	18.13

26 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.3068	1.9548	2.6100	3.2634
7.5	1.2197	1.8245	2.4360	3.0458
8	1.1435	1.7105	2.2838	2.8555
9	1.0164	1.5204	2.0300	2.5382
10	0.9148	1.3684	1.8270	2.2844
12	0.7623	1.1403	1.5225	1.9037
Rate/Square	7.26	10.86	14.50	18.13

29 0 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.4561	2.1782	2.9083	3.6364
7.5	1.3591	2.0330	2.7144	3.3939
8	1.2741	1.9059	2.5448	3.1818
9	1.1326	1.6942	2.2620	2.8283
10	1.0193	1.5247	2.0358	2.5455
12	0.8494	1.2706	1.6965	2.1212
Rate/Square	7.26	10.86	14.50	18.13

29 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.4601	2.1842	2.9162	3.6463
7.5	1.3628	2.0386	2.7218	3.4032
8	1.2776	1.9111	2.5517	3.1905
9	1.1357	1.6988	2.2682	2.8360
10	1.0221	1.5289	2.0414	2.5524
12	0.8517	1.2741	1.7011	2.1270
Rate/Square	7.26	10.86	14.50	18.13

29 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.4686	2.1968	2.9331	3.6674
7.5	1.3707	2.0504	2.7376	3.4229
8	1.2850	1.9222	2.5665	3.2090
9	1.1422	1.7086	2.2813	2.8525
10	1.0280	1.5378	2.0532	2.5672
12	0.8567	1.2815	1.7110	2.1393
Rate/Square	7.26	10.86	14.50	18.13

29 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.4726	2.2028	2.9411	3.6774
7.5	1.3744	2.0559	2.7450	3.4322
8	1.2885	1.9274	2.5735	3.2177
9	1.1453	1.7133	2.2875	2.8602
10	1.0308	1.5419	2.0588	2.5742
12	0.8590	1.2850	1.7156	2.1451
Rate/Square	7.26	10.86	14.50	18.13

29 Pica 8 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.4771	2.2095	2.9500	3.6886
7.5	1.3786	2.0622	2.7534	3.4427
8	1.2924	1.9333	2.5813	3.2275
9	1.1488	1.7185	2.2945	2.8689
10	1.0339	1.5466	2.0650	2.5820
12	0.8616	1.2889	1.7209	2.1517
Rate/Square	7.26	10.86	14.50	18.13

30 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.4935	2.2341	2.9829	3.7296
7.5	1.3939	2.0851	2.7840	3.4810
8	1.3068	1.9548	2.6100	3.2634
9	1.1616	1.7376	2.3200	2.9008
10	1.0454	1.5638	2.0880	2.6107
12	0.8712	1.3032	1.7400	2.1756
Rate/Square	7.26	10.86	14.50	18.13

30 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5059	2.2527	3.0077	3.7607
7.5	1.4055	2.1025	2.8072	3.5100
8	1.3177	1.9711	2.6318	3.2906
9	1.1713	1.7521	2.3393	2.9250
10	1.0542	1.5769	2.1054	2.6325
12	0.8785	1.3141	1.7545	2.1937
Rate/Square	7.26	10.86	14.50	18.13

30 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5308	2.2899	3.0574	3.8228
7.5	1.4288	2.1372	2.8536	3.5680
8	1.3395	2.0037	2.6753	3.3450
9	1.1906	1.7810	2.3780	2.9733
10	1.0716	1.6029	2.1402	2.6760
12	0.8930	1.3358	1.7835	2.2300
Rate/Square	7.26	10.86	14.50	18.13

30 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5348	2.2959	3.0654	3.8328
7.5	1.4325	2.1428	2.8610	3.5773
8	1.3430	2.0089	2.6822	3.3537
9	1.1937	1.7857	2.3842	2.9811
10	1.0744	1.6071	2.1458	2.6829
12	0.8953	1.3393	1.7881	2.2358
Rate/Square	7.26	10.86	14.50	18.13

31 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5433	2.3085	3.0823	3.8539
7.5	1.4404	2.1546	2.8768	3.5970
8	1.3504	2.0200	2.6970	3.3722
9	1.2003	1.7955	2.3973	2.9975
10	1.0803	1.6160	2.1576	2.6977
12	0.9002	1.3466	1.7980	2.2481
Rate/Square	7.26	10.86	14.50	18.13

31 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5517	2.3212	3.0992	3.8751
7.5	1.4483	2.1664	2.8926	3.6167
8	1.3578	2.0310	2.7118	3.3907
9	1.2069	1.8054	2.4105	3.0139
10	1.0862	1.6248	2.1694	2.7125
12	0.9052	1.3540	1.8079	2.2604
Rate/Square	7.26	10.86	14.50	18.13

31 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.5557	2.3271	3.1071	3.8850
7.5	1.4520	2.1720	2.9000	3.6260
8	1.3613	2.0363	2.7188	3.3994
9	1.2100	1.8100	2.4167	3.0217
10	1.0890	1.6290	2.1750	2.7195
12	0.9075	1.3575	1.8125	2.2663
Rate/Square	7.26	10.86	14.50	18.13

33 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.6428	2.4575	3.2811	4.1026
7.5	1.5333	2.2936	3.0624	3.8291
8	1.4375	2.1503	2.8710	3.5897
9	1.2778	1.9114	2.5520	3.1909
10	1.1500	1.7202	2.2968	2.8718
12	0.9583	1.4335	1.9140	2.3932
Rate/Square	7.26	10.86	14.50	18.13

34 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.6966	2.5379	3.3885	4.2368
7.5	1.5835	2.3687	3.1626	3.9544
8	1.4845	2.2207	2.9650	3.7072
9	1.3196	1.9739	2.6355	3.2953
10	1.1876	1.7765	2.3720	2.9658
12	0.9897	1.4804	1.9766	2.4715
Rate/Square	7.26	10.86	14.50	18.13

35 Pica 8 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.7758	2.6563	3.5466	4.4345
7.5	1.6574	2.4792	3.3102	4.1389
8	1.5538	2.3243	3.1033	3.8802
9	1.3811	2.0660	2.7585	3.4491
10	1.2430	1.8594	2.4826	3.1041
12	1.0359	1.5495	2.0689	2.5868
Rate/Square	7.26	10.86	14.50	18.13

39 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.9415	2.9043	3.8777	4.8485
7.5	1.8121	2.7107	3.6192	4.5252
8	1.6988	2.5412	3.3930	4.2424
9	1.5101	2.2589	3.0160	3.7710
10	1.3591	2.0330	2.7144	3.3939
12	1.1326	1.6942	2.2620	2.8283
Rate/Square	7.26	10.86	14.50	18.13

39 Pica	5 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.9624	2.9356	3.9195	4.9007
7.5	1.8316	2.7398	3.6582	4.5740
8	1.7171	2.5686	3.4295	4.2881
9	1.5263	2.2832	3.0485	3.8117
10	1.3737	2.0549	2.7436	3.4305
12	1.1448	1.7124	2.2864	2.8587
Rate/Square	7.26	10.86	14.50	18.13