

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

March 2011

JUNE TRAINING SCHOOL

This year's June Training School will be held in Merrillville as part of the Indiana League of Municipal Clerks and Treasurers' Annual Conference during the week of June 5 through June 9, 2011.

The Conference and School will be held at the Radisson Hotel at Star Plaza, 800 E 81st Avenue, Merrillville, Indiana, near the junction of I-65 and US 30.

The State Board of Accounts will be conducting two (2) days of training (June 7 and 8) at the Conference which will be State-called meeting days.

Please mark these dates on your calendar. An explanatory letter along with a tentative agenda will be sent out prior to the meeting.

SOCIAL SECURITY TAX RATE CHANGES

Effective January 1, 2011, the tax rate for the employee's share was reduced from 6.2% to 4.2%. The total rate is now 13.3% (6.2% employer, 4.2% employee, 1.45% for the employer's share of Medicare and 1.45% for the employee's share of Medicare).

APPROVED DEPOSITORY LIST

The Indiana Board for Depositories' website contains the most recent listing of approved depositories. The list can be accessed at <http://www.state.in.us/deposit/>

MUNICIPAL UTILITIES – PAYMENTS IN LIEU OF TAXES

IC 8-1.5-3-8(g) provides the Indiana Utility Regulatory Commission (IURC) shall approve rates and charges which are sufficient to compensate the city or town for the taxes due the city or town which would be paid on the utility property were it privately owned. Such payments are included within the definition for "reasonable and just rates and charges." These rates and charges in lieu of taxes may be transferred to the municipal general fund, if the legislative body so elects.

It is our audit position that municipal utilities not under the jurisdiction of the IURC could also elect to make payments in lieu of taxes under IC 8-1.5-3.8.

IC 36-9-23-25(d)(9) permits municipal wastewater utilities to make payments in lieu of taxes to a city or town.

TOWNS - METROPOLITAN POLICE FORCE

IC 36-8-9 is entitled "Town Board of Metropolitan Police Commissioners" and contains procedures whereby a town council can eliminate the office of town marshal and establish a Board of Metropolitan Police Commissioners. The Board may establish a police force similar in makeup and operation to a city police department.

WASTEWATER (SEWAGE) UTILITY - OPERATION BY UTILITY SERVICE BOARD

IC 36-9-23-3 states that the operation of a municipally owned sewage works shall be supervised by the municipal works board. However, the statute further authorizes the common council or the town council to transfer the powers and duties of the works board to (1) a sanitary board established by IC 36-9-23-4 or (2) the utility service board, if the municipality has such a board operating one or more municipally owned utilities.

WASTEWATER (SEWAGE) UTILITY - DELINQUENT ACCOUNTS - DISCONTINUING WATER SERVICE

IC 8-1.5-3-4 authorizes the governing body of a municipally owned water utility to discontinue water service to any customer or to any property owner for nonpayment of sewer or sewage disposal plant service charges if unpaid for at least thirty (30) days. Certain notice procedures must be followed prior to discontinuing such service. Notice must be mailed not less than ten (10) days before water service is to be discontinued and addressed to the water consumer or the property owner at his last known address. Similar provisions are found at IC 36-9-25-11.5 for those municipally owned wastewater utilities operating under IC 36-9-25.

PRO TEMPORE JUDGES – CITY AND TOWN COURTS

Trial Rule 63, which deals with the disability and unavailability of a judge, allows for a judge pro tempore that was appointed locally to be paid twenty-five dollars (\$25) for each day or part thereof actually served in a city or town court. A judge pro tempore is to be paid from the city or town general fund, without appropriation, upon allowance by the city or town council.

TUITION REIMBURSEMENT

Under the provisions of the Home Rule statute contained in IC 36-1-3 it appears that a city or town could by ordinance authorize tuition reimbursement for qualified training costs directly related to providing city or town services. This assumes sufficient appropriations and funds are available to cover the costs to be reimbursed.

At a minimum, sufficient documentation of course completions and the related tuition cost should be required prior to any reimbursement.

Consideration should be given to the possible tax consequences to the employees and the reporting requirements of the city or town as employer. It will be necessary to contact the Department of Revenue and the Internal Revenue Service to find out their positions regarding these reimbursements. Pursuant to IC 36-8-1-11, the reimbursements would not be included in salaries in computing pension assessments or pension benefits for police officers and firefighters.

CUMULATIVE BUILDING FUND FOR MUNICIPAL BUILDINGS

IC 36-9-16-4 authorizes municipalities to establish a "Cumulative Building Fund." IC 36-9-16-2 lists the purposes for which the fund may be established. The purposes include "to purchase, construct, equip, and maintain buildings for public purposes" and other costs related to constructing and maintaining the buildings. Questions concerning the procedures for establishing such fund should be directed to the Department of Local Government Finance, Indiana Government Center North, Room N-1058, 100 North Senate Avenue, Indianapolis, Indiana, 46204, telephone number (317) 232-3777.

CUMULATIVE CAPITAL IMPROVEMENT FUND

IC 36-9-16-2 further authorizes the establishment of a cumulative capital improvement fund which can be used for the same purposes as the cumulative building fund as well as for the purchase of body armor for active members of a police department and any use permitted under IC 6-7-1-31.1, which includes the following:

- (1) to purchase land, easement, or rights-of-way;
- (2) to purchase buildings;
- (3) to construct or improve city owned property;
- (4) to design, develop, purchase, lease, upgrade, maintain, or repair:
 - (A) computer hardware;
 - (B) computer software;
 - (C) wiring and computer networks; and
 - (D) communications access systems used to connect with computer networks or electronic gateways;
- (5) to pay for the services of full-time or part-time computer maintenance employees;
- (6) to conduct nonrecurring in-service technology training of unit employees;
- (7) to undertake Internet application development;
- (8) to retire general obligation bonds issued by the city or town for one (1) of the purposes stated in subdivision (1), (2), (3), (4), (5), or (6); or
- (9) for any other governmental purpose for which money is appropriated by the fiscal body of the city or town.

In addition, IC 36-9-16-3 lists the following thirteen (13) additional purposes which cumulative capital improvement fund monies could be used for:

- (1) To acquire land or rights-of-way to be used for public ways or sidewalks.
- (2) To construct and maintain public ways or sidewalks.
- (3) To acquire land or rights-of-way for the construction of sanitary or storm sewers, or both.
- (4) To construct and maintain sanitary or storm sewers, or both.
- (5) To acquire, by purchase or lease, or to pay all or part of the purchase price of a utility.
- (6) To purchase or lease land, buildings, or rights-of-way for the use of any utility that is acquired or operated by the unit.
- (7) To purchase or acquire land, with or without buildings, for park or recreation purposes.
- (8) To purchase, lease or pay all or part of the purchase price of motor vehicles for the use of the police or fire department, or both, including ambulances and firefighting vehicles with the necessary equipment, ladders and hoses.
- (9) To retire in whole or in part any general obligation bonds of the unit that were issued for the purpose of acquiring or constructing improvements or properties that would qualify for the use of cumulative capital improvement funds.
- (10) To purchase or lease equipment and other nonconsumable personal property needed by the unit for any public transportation use.
- (11) In a county or a consolidated city, to purchase or lease equipment to be used to illuminate a public way or sidewalk.

CUMULATIVE CAPITAL IMPROVEMENT FUND (Continued)

- (12) The fund may be used for any or the following purposes:
- (A) To purchase, lease, upgrade, maintain, or repair one (1) or more of the following:
 - (i) Computer hardware.
 - (ii) Computer software.
 - (iii) Wiring and computer networks.
 - (iv) Communication access systems used to connect with computer networks or electronic gateways.
 - (B) To pay for the services of full-time or part-time computer maintenance employees.
 - (C) To conduct nonrecurring inservice technology training of unit employees.
- (13) To purchase body armor (as defined in IC 35-47-5-13(a)) for active members of a police department under;
- (A) IC 36-5-7-7;
 - (B) IC 36-8-4-4.5;
 - (C) IC 36-8-9-9; and
 - (D) IC 36-8-10-4.5.

Such fund should not be confused with the cumulative capital improvement fund which is funded by State cigarette tax distributions under IC 6-7-1.

CUMULATIVE CAPITAL DEVELOPMENT FUND

IC 36-9-15.5 allows the legislative body of a municipality to, with the approval of the Department of Local Government Finance (DLGF), establish a cumulative capital development fund to provide money for any purpose for which property taxes may be imposed within the municipality under the authority of:

IC 8-16-3 (Cumulative Bridge Fund)
 IC 8-22-3-25 (Cumulative Building Fund-Airports)
 IC 14-27-6-48 (Cumulative Building Fund-Levees)
 IC 14-33-14 (Cumulative Maintenance Fund-Channel Improvement)
 IC 16-23-1-40 (Cumulative Hospital Building Fund)
 IC 36-8-14 (Cumulative Firefighting Fund)
 IC 36-9-4-48 (Cumulative Transportation Fund-Buses)
 IC 36-9-16-2 (Cumulative Building Fund)
 IC 36-9-16-3 (Cumulative Capital Improvement Fund)
 IC 36-9-16.5 (Cumulative Street Fund)
 IC 36-9-17 (General Improvement Fund)
 IC 36-9-26 (Cumulative Building Fund-Sewers)
 IC 36-9-27-100 (Cumulative Drainage Fund)
 IC 36-10-3-21 (Cumulative Building Fund-Parks) or
 IC 36-10-4-36 (Cumulative Sinking and Building Fund-Parks)

A municipality that decides to establish a cumulative capital development fund must give notice of the proposal to the affected taxpayers and hold a public hearing on the proposal before presenting it to the DLGF for approval.

Notice of the proposal and of the public hearing shall be given by publication in accordance with IC 5-3-1.

After the public hearing held under IC 6-1.1-41 and the submission of the proposal for approval to the DLGF, the DLGF shall require notice of that submission to be given to the taxpayers of the municipality in the manner prescribed by IC 6-1.1-41-5. Fifty (50) or more of the taxpayers in the municipality may file a petition setting forth their objections to the proposed levy with the county auditor not later than thirty (30) days after the publication.

CUMULATIVE CAPITAL DEVELOPMENT FUND (Continued)

The county auditor shall immediately certify a petition filed to the DLGF. The DLGF shall within a reasonable time fix a date for a hearing on the petition. Notice of the hearing shall be given to the county auditor and to the first ten (10) taxpayers whose names appear on the petition by a letter that is signed by the commissioner or deputy commissioner of the DLGF and mailed to the auditor and the taxpayers at their usual place of residence at least five (5) days before the date fixed for the hearing.

After the hearing, the DLGF shall certify its approval, disapproval, or modification of the proposal to the county auditor. A taxpayer who signed a petition filed under IC 6-1.1-41-6 or political subdivision against which a petition under IC 6-1.1-41-6 is filed may petition for judicial review of the final determination of the DLGF. The petition must be filed in the tax court not more than forty-five (45) days after the department certifies its action.

Except as provided in IC 36-9-15.5-6 (c), the municipal fiscal body may provide money for the cumulative capital development fund by levying a tax on the taxable property in the municipality.

The maximum property tax rate that may be imposed for property taxes first due and payable during a particular year in a municipality that is either wholly or partially located in a county in which the county option income tax or the county adjusted gross income tax is in effect on January 1 of that year depends upon the number of years the municipality has previously imposed a tax and is determined under the following table:

<u>NUMBER OF YEARS</u>	<u>TAX RATE PER \$100 OF ASSESSED VALUATION</u>
0	\$0.0167
1	\$0.0333
2 or more	\$0.05

The maximum property tax rate that may be imposed for property taxes first due and payable during a particular year in municipality that is wholly located in a county in which neither the county option income tax nor the county adjusted gross income tax is in effect on January 1 of that year depends upon the number of years the municipality has previously imposed a tax and is determined under the following table:

<u>NUMBER OF YEARS</u>	<u>TAX RATE PER \$100 OF ASSESSED VALUATION</u>
0	\$0.0133
1	\$0.0267
2 or more	\$0.04

Beginning with the first annual tax levy after the DLGF approves the tax rate, the municipal fiscal body may levy the tax annually. A tax levy must be advertised annually in the same manner as other tax levies. Cumulative capital development funds currently in place will continue as long as they are advertised and adopted in the budget.

Fifty (50) or more taxpayers in the municipality may file with the county auditor, not later than noon August 1 of any year, a petition for reduction or rescission of a tax levy. The petition must set forth the taxpayers' objections to the levy and be certified to the DLGF. The same procedure for notice and hearing must be followed that was required for the original levy. After a hearing on the petition, the DLGF may confirm, reduce, or rescind the levy. The action of the DLGF is final and conclusive

CUMULATIVE CAPITAL DEVELOPMENT FUND (Continued)

The money collected shall be held in a special fund to be known as the cumulative capital development fund. Expenditures from the cumulative capital development fund may be made only after an appropriation made in the manner provided by law for making other appropriations. However, in a consolidated city, money may be transferred from the fund to the fund of a department of the consolidated city responsible for carrying out a purpose for which the cumulative capital development fund was created. The department may not expend any money so transferred until an appropriation is made and the department may not expend any money so transferred for operating costs of the department.

Money held in the cumulative capital development fund may be spent for purposes other than the purposes stated in IC 36-9-15.5-2, if the purpose is to protect the public health, welfare, or safety in an emergency situation that demands immediate action or to make a contribution to an authority established under IC 36-7-23. Money may be spent only after the executive of the municipality: (1) issues a declaration that the public health, welfare, or safety is in immediate danger that requires the expenditure of money in the fund; or (2) certifies in the minutes of the municipal legislative body that the contribution is made to the authority for capital development purposes.

RATES FOR LEGAL ADVERTISING

Effective January 1, 2011

The following rates, effective January 1, 2011, 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	0.2212	0.3309	0.4417	0.5521	7	0.2275	0.3402	0.4541	0.5677
7.5	0.2065	0.3088	0.4122	0.5153	7.5	0.2123	0.3175	0.4239	0.5298
8	0.1936	0.2895	0.3865	0.4831	8	0.1990	0.2977	0.3974	0.4967
9	0.1721	0.2573	0.3435	0.4294	9	0.1769	0.2646	0.3532	0.4415
10	0.1549	0.2316	0.3092	0.3865	10	0.1592	0.2381	0.3179	0.3974
12	0.1290	0.1930	0.2576	0.3221	12	0.1327	0.1985	0.2649	0.3311
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

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	0.2439	0.3647	0.4869	0.6086	7	0.2470	0.3694	0.4931	0.6164
7.5	0.2276	0.3404	0.4544	0.5680	7.5	0.2305	0.3448	0.4602	0.5753
8	0.2134	0.3191	0.4260	0.5325	8	0.2161	0.3232	0.4315	0.5393
9	0.1897	0.2837	0.3787	0.4733	9	0.1921	0.2873	0.3835	0.4794
10	0.1707	0.2553	0.3408	0.4260	10	0.1729	0.2586	0.3452	0.4315
12	0.1423	0.2128	0.2840	0.3550	12	0.1441	0.2155	0.2876	0.3595
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

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	0.2536	0.3793	0.5063	0.6329	7	0.2567	0.3840	0.5126	0.6407
7.5	0.2367	0.3540	0.4726	0.5907	7.5	0.2396	0.3584	0.4784	0.5980
8	0.2219	0.3319	0.4430	0.5538	8	0.2246	0.3360	0.4485	0.5606
9	0.1973	0.2950	0.3938	0.4923	9	0.1997	0.2986	0.3987	0.4983
10	0.1775	0.2655	0.3544	0.4430	10	0.1797	0.2688	0.3588	0.4485
12	0.1479	0.2213	0.2954	0.3692	12	0.1498	0.2240	0.2990	0.3737
Rate/Square	5.69	8.51	11.36	14.2	Rate/Square	5.69	8.51	11.36	14.2

6 Pica 9 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.2634	0.3939	0.5258	0.6573
7.5	0.2458	0.3676	0.4908	0.6134
8	0.2304	0.3447	0.4601	0.5751
9	0.2048	0.3064	0.4090	0.5112
10	0.1844	0.2757	0.3681	0.4601
12	0.1536	0.2298	0.3067	0.3834
Rate/Square	5.69	8.51	11.36	14.2

7 Pica Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.2731	0.4085	0.5453	0.6816
7.5	0.2549	0.3812	0.5089	0.6362
8	0.2390	0.3574	0.4771	0.5964
9	0.2124	0.3177	0.4241	0.5301
10	0.1912	0.2859	0.3817	0.4771
12	0.1593	0.2383	0.3181	0.3976
Rate/Square	5.69	8.51	11.36	14.2

7 Pica 1 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.2762	0.4131	0.5515	0.6894
7.5	0.2578	0.3856	0.5147	0.6434
8	0.2417	0.3615	0.4826	0.6032
9	0.2149	0.3213	0.4290	0.5362
10	0.1934	0.2892	0.3861	0.4826
12	0.1611	0.2410	0.3217	0.4021
Rate/Square	5.69	8.51	11.36	14.2

7 Pica 3 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.2829	0.4231	0.5648	0.7059
7.5	0.2640	0.3949	0.5271	0.6589
8	0.2475	0.3702	0.4942	0.6177
9	0.2200	0.3291	0.4393	0.5491
10	0.1980	0.2961	0.3953	0.4942
12	0.1650	0.2468	0.3294	0.4118
Rate/Square	5.69	8.51	11.36	14.2

7 Pica 6 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.2926	0.4377	0.5842	0.7303
7.5	0.2731	0.4085	0.5453	0.6816
8	0.2561	0.3830	0.5112	0.6390
9	0.2276	0.3404	0.4544	0.5680
10	0.2048	0.3064	0.4090	0.5112
12	0.1707	0.2553	0.3408	0.4260
Rate/Square	5.69	8.51	11.36	14.2

9 Pica Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.3512	0.5252	0.7011	0.8763
7.5	0.3277	0.4902	0.6543	0.8179
8	0.3073	0.4595	0.6134	0.7668
9	0.2731	0.4085	0.5453	0.6816
10	0.2458	0.3676	0.4908	0.6134
12	0.2048	0.3064	0.4090	0.5112
Rate/Square	5.69	8.51	11.36	14.2

9 Pica 4 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.3640	0.5444	0.7268	0.9085
7.5	0.3398	0.5081	0.6783	0.8479
8	0.3185	0.4764	0.6359	0.7949
9	0.2831	0.4235	0.5653	0.7066
10	0.2548	0.3811	0.5087	0.6359
12	0.2124	0.3176	0.4240	0.5299
Rate/Square	5.69	8.51	11.36	14.2

9 Pica 5 Point Column				
Type Size	Number of Insertions			
	1	2	3	4
7	0.3675	0.5497	0.7338	0.9172
7.5	0.3430	0.5131	0.6849	0.8561
8	0.3216	0.4810	0.6421	0.8026
9	0.2859	0.4275	0.5707	0.7134
10	0.2573	0.3848	0.5137	0.6421
12	0.2144	0.3207	0.4280	0.5351
Rate/Square	5.69	8.51	11.36	14.2

9 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3707	0.5544	0.7400	0.9250
7.5	0.3460	0.5174	0.6907	0.8634
8	0.3243	0.4851	0.6475	0.8094
9	0.2883	0.4312	0.5756	0.7195
10	0.2595	0.3881	0.5180	0.6475
12	0.2162	0.3234	0.4317	0.5396
Rate/Square	5.69	8.51	11.36	14.2

9 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3804	0.5690	0.7595	0.9494
7.5	0.3551	0.5310	0.7089	0.8861
8	0.3329	0.4978	0.6646	0.8307
9	0.2959	0.4425	0.5907	0.7384
10	0.2663	0.3983	0.5316	0.6646
12	0.2219	0.3319	0.4430	0.5538
Rate/Square	5.69	8.51	11.36	14.2

9 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3835	0.5736	0.7657	0.9572
7.5	0.3580	0.5354	0.7147	0.8934
8	0.3356	0.5019	0.6700	0.8375
9	0.2983	0.4462	0.5956	0.7445
10	0.2685	0.4015	0.5360	0.6700
12	0.2237	0.3346	0.4467	0.5583
Rate/Square	5.69	8.51	11.36	14.2

10 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3902	0.5835	0.7790	0.9737
7.5	0.3642	0.5446	0.7270	0.9088
8	0.3414	0.5106	0.6816	0.8520
9	0.3035	0.4539	0.6059	0.7573
10	0.2731	0.4085	0.5453	0.6816
12	0.2276	0.3404	0.4544	0.5680
Rate/Square	5.69	8.51	11.36	14.2

10 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3933	0.5882	0.7852	0.9815
7.5	0.3671	0.5490	0.7329	0.9161
8	0.3441	0.5147	0.6871	0.8588
9	0.3059	0.4575	0.6107	0.7634
10	0.2753	0.4117	0.5496	0.6871
12	0.2294	0.3431	0.4580	0.5725
Rate/Square	5.69	8.51	11.36	14.2

10 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4097	0.6127	0.8179	1.0224
7.5	0.3824	0.5719	0.7634	0.9542
8	0.3585	0.5361	0.7157	0.8946
9	0.3186	0.4766	0.6362	0.7952
10	0.2868	0.4289	0.5725	0.7157
12	0.2390	0.3574	0.4771	0.5964
Rate/Square	5.69	8.51	11.36	14.2

10 Pica 11 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4261	0.6372	0.8506	1.0633
7.5	0.3977	0.5947	0.7939	0.9924
8	0.3728	0.5576	0.7443	0.9304
9	0.3314	0.4956	0.6616	0.8270
10	0.2982	0.4461	0.5954	0.7443
12	0.2485	0.3717	0.4962	0.6203
Rate/Square	5.69	8.51	11.36	14.2

11 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4292	0.6419	0.8569	1.0711
7.5	0.4006	0.5991	0.7997	0.9997
8	0.3755	0.5617	0.7498	0.9372
9	0.3338	0.4993	0.6665	0.8331
10	0.3004	0.4493	0.5998	0.7498
12	0.2504	0.3744	0.4998	0.6248
Rate/Square	5.69	8.51	11.36	14.2

11 Pica 3 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4389	0.6565	0.8763	1.0954
7.5	0.4097	0.6127	0.8179	1.0224
8	0.3841	0.5744	0.7668	0.9585
9	0.3414	0.5106	0.6816	0.8520
10	0.3073	0.4595	0.6134	0.7668
12	0.2561	0.3830	0.5112	0.6390
Rate/Square	5.69	8.51	11.36	14.2

11 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4553	0.6810	0.9091	1.1363
7.5	0.4250	0.6356	0.8485	1.0606
8	0.3984	0.5959	0.7954	0.9943
9	0.3541	0.5297	0.7070	0.8838
10	0.3187	0.4767	0.6363	0.7954
12	0.2656	0.3972	0.5303	0.6629
Rate/Square	5.69	8.51	11.36	14.2

12 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4846	0.7248	0.9675	1.2094
7.5	0.4523	0.6764	0.9030	1.1287
8	0.4240	0.6342	0.8465	1.0582
9	0.3769	0.5637	0.7525	0.9406
10	0.3392	0.5073	0.6772	0.8465
12	0.2827	0.4228	0.5644	0.7055
Rate/Square	5.69	8.51	11.36	14.2

13 Pica 2 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5139	0.7685	1.0259	1.2824
7.5	0.4796	0.7173	0.9575	1.1969
8	0.4496	0.6725	0.8977	1.1221
9	0.3997	0.5977	0.7979	0.9974
10	0.3597	0.5380	0.7181	0.8977
12	0.2997	0.4483	0.5984	0.7481
Rate/Square	5.69	8.51	11.36	14.2

13 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5267	0.7878	1.0516	1.3145
7.5	0.4916	0.7353	0.9815	1.2269
8	0.4609	0.6893	0.9202	1.1502
9	0.4097	0.6127	0.8179	1.0224
10	0.3687	0.5514	0.7361	0.9202
12	0.3073	0.4595	0.6134	0.7668
Rate/Square	5.69	8.51	11.36	14.2

13 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5299	0.7925	1.0578	1.3223
7.5	0.4945	0.7396	0.9873	1.2342
8	0.4636	0.6934	0.9256	1.1570
9	0.4121	0.6164	0.8228	1.0285
10	0.3709	0.5547	0.7405	0.9256
12	0.3091	0.4623	0.6171	0.7713
Rate/Square	5.69	8.51	11.36	14.2

14 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5494	0.8216	1.0968	1.3710
7.5	0.5127	0.7669	1.0237	1.2796
8	0.4807	0.7189	0.9597	1.1996
9	0.4273	0.6390	0.8531	1.0663
10	0.3846	0.5751	0.7678	0.9597
12	0.3205	0.4793	0.6398	0.7997
Rate/Square	5.69	8.51	11.36	14.2

14 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5689	0.8508	1.1357	1.4197
7.5	0.5309	0.7941	1.0600	1.3250
8	0.4978	0.7445	0.9938	1.2422
9	0.4425	0.6617	0.8834	1.1042
10	0.3982	0.5956	0.7950	0.9938
12	0.3318	0.4963	0.6625	0.8281
Rate/Square	5.69	8.51	11.36	14.2

15 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5981	0.8946	1.1942	1.4927
7.5	0.5583	0.8349	1.1146	1.3932
8	0.5234	0.7827	1.0449	1.3061
9	0.4652	0.6958	0.9288	1.1610
10	0.4187	0.6262	0.8359	1.0449
12	0.3489	0.5218	0.6966	0.8707
Rate/Square	5.69	8.51	11.36	14.2

17 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.6894	1.0311	1.3764	1.7206
7.5	0.6435	0.9624	1.2847	1.6058
8	0.6033	0.9022	1.2044	1.5055
9	0.5362	0.8020	1.0706	1.3382
10	0.4826	0.7218	0.9635	1.2044
12	0.4022	0.6015	0.8029	1.0037
Rate/Square	5.69	8.51	11.36	14.2

20 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.7932	1.1863	1.5836	1.9796
7.5	0.7403	1.1073	1.4781	1.8476
8	0.6941	1.0380	1.3857	1.7321
9	0.6169	0.9227	1.2317	1.5397
10	0.5553	0.8304	1.1086	1.3857
12	0.4627	0.6920	0.9238	1.1547
Rate/Square	5.69	8.51	11.36	14.2

20 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.7967	1.1916	1.5907	1.9883
7.5	0.7436	1.1122	1.4846	1.8558
8	0.6971	1.0426	1.3918	1.7398
9	0.6197	0.9268	1.2372	1.5465
10	0.5577	0.8341	1.1135	1.3918
12	0.4648	0.6951	0.9279	1.1599
Rate/Square	5.69	8.51	11.36	14.2

21 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8389	1.2546	1.6748	2.0935
7.5	0.7829	1.1710	1.5631	1.9539
8	0.7340	1.0978	1.4654	1.8318
9	0.6525	0.9758	1.3026	1.6283
10	0.5872	0.8782	1.1724	1.4654
12	0.4893	0.7319	0.9770	1.2212
Rate/Square	5.69	8.51	11.36	14.2

22 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8876	1.3276	1.7722	2.2152
7.5	0.8285	1.2391	1.6540	2.0675
8	0.7767	1.1616	1.5506	1.9383
9	0.6904	1.0325	1.3783	1.7229
10	0.6213	0.9293	1.2405	1.5506
12	0.5178	0.7744	1.0338	1.2922
Rate/Square	5.69	8.51	11.36	14.2

30 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.2029	1.7991	2.4016	3.0020
7.5	1.1227	1.6791	2.2415	2.8018
8	1.0525	1.5742	2.1014	2.6267
9	0.9356	1.3993	1.8679	2.3349
10	0.8420	1.2593	1.6811	2.1014
12	0.7017	1.0495	1.4009	1.7511
Rate/Square	5.69	8.51	11.36	14.2

31 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.2127	1.8137	2.4210	3.0263
7.5	1.1318	1.6927	2.2596	2.8246
8	1.0611	1.5869	2.1184	2.6480
9	0.9432	1.4106	1.8830	2.3538
10	0.8489	1.2696	1.6947	2.1184
12	0.7074	1.0580	1.4123	1.7653
Rate/Square	5.69	8.51	11.36	14.2