

CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS

December 2011

YEAR END DUTIES

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

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STATE BOARD OF ACCOUNTS INTERNET ADDRESSES

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CANCELLATION OF WARRANTS – OLD OUTSTANDING CHECKS

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

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

FEDERAL AND STATE MILEAGE RATES

It is our understanding that the Federal mileage rate will remain at 55.5 cents per mile. The State mileage rate is 44 cents per mile.

SOCIAL SECURITY TAX BASE CHANGES JANUARY 1

Unless there is a change made by Congress, the 2012 contribution rate will remain at a total of 13.3 percent. (6.2% employer, 4.2% employee, 1.45% for the employer's share of Medicare and 1.45% for the employees share of Medicare.)

We further understand that the maximum amount of earnings that will be subject to Social Security contributions will be \$106,800 effective January 1, 2012, unchanged from 2011.

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

ENCUMBERED APPROPRIATIONS – BALANCE AVAILABLE

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

Those items under purchase order or contract are to be added for each appropriation account and the total carried to the new 2012 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 2012, with proper explanation, and added to the 2012 appropriation for the same purpose. By properly carrying out this procedure, the 2012 budget will not be expected to stand any expense not anticipated in making the budget.

We suggest the proper officials of the city or town make a listing of these encumbered items and make it part of their minutes in their last business meeting of the year.

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

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

- “(a) This section applies to all funds raised by a general or special tax levy on all the taxable property of a political subdivision.
- (b) Whenever the purposes of a tax levy have been fulfilled and an unused and unencumbered balance remains in the fund, the fiscal body of the political subdivision shall order the balance of that fund to be transferred as follows, unless a statute provides that it be transferred otherwise..... (2) Funds of a municipality, to the general fund or rainy day fund of the municipality...”

ANNUAL OPERATIONAL REPORT - LOCAL ROAD AND STREET OPERATIONS

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

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

The annual operational report shall be prepared and filed on City and Town Form No. 225. A copy of the report will be furnished to all affected city and town offices by the State Board of Accounts in January.

FIRE PROTECTION CONTRACTS WITH VOLUNTEER FIRE COMPANIES

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

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

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

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

REPORT OF NAMES, ADDRESSES, DEPUTIES AND COMPENSATION OF PUBLIC EMPLOYEES

All cities and towns must file with the State Examiner, State Board of Accounts, 302 West Washington St., Room E418, Indianapolis, Indiana, 46204, 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. If a computer printout can supply all of the required information, it can be substituted in place of Form 100-R as long as it contains the certificate section on the last page of the form. Only the business address of each officer or employee listed is to be included on the form. An electronic version of the form is available on our website at www.in.gov/sboa.

CERTIFICATION OF NAMES AND ADDRESSES TO COUNTY TREASURER

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

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

ANNUAL REPORT

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

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

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

Instructions will be sent to all municipal fiscal officers.

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.” It appears furnishing a copy of the Annual Report would fulfill the requirements of this statute. Please note that this statute does not apply to Towns or Third Class Cities.

YEAR END DUTIES – OUTGOING OFFICIALS

Outgoing city controllers and city and town clerk-treasurers should completely post and balance their records before turning them over to their successors on January 1, 2012.

If there are any securities and undeposited cash in the office on December 31, they should be inventoried and/or counted and the new controller or clerk-treasurer should sign a receipt in triplicate to be attested by the outgoing officer. One copy should be mailed to the State Board of Accounts with the outgoing controller or clerk-treasurer and his successors each receiving a copy. Any cash change fund should be returned to the fund from which it was advanced on or before December 31. In the event one of the officers is not available, we suggest a disinterested third party be invited to witness the inventory or cash count and this individual should attest to the receipt.

We also suggest the outgoing officer prepare in triplicate an itemized inventory of equipment in the office at December 31 to be signed by the successor and attested to by the outgoing controller or clerk-treasurer. Disposition of copies should be the same as outlined in the preceding paragraph.

As a matter of good business practice, the outgoing controller or clerk-treasurer should prepare and give to the new officer a list of reports that must be filed in January and February of the new year. The outgoing official should offer his/her assistance in preparing such reports and in reconciling the depository accounts for the end of the year.

Among the reports that may be required to be filed by your unit are: Withholding Tax, Social Security, Public Employees’ Retirement Fund Contributions, Utility Receipts Tax, Sales Tax, Annual Report, Utility Report to Utility Regulatory Commission, Annual Report to the Common Council, Annual Operational Report of the Motor Vehicle Highway Fund, Report of Names, Addresses, Duties, and Compensation of Public Employees, Accounts Receivable and Accounts Payable at December 31, and Capital Assets at December 31.

VACATION, SICK, AND OTHER LEAVE

Ordinances Required

Employees of the political subdivisions of the state may be granted a vacation with pay, sick leave, paid holidays, and other similar benefits by ordinance of the legislative body of a city or town or by the controlling board of municipally owned utility, or by the board of directors or regents of a cemetery. Payment of vacation benefits so granted may be made in advance of any vacation taken by such an employee (IC 5-10-6-1).

It is noted the use of “may” provides authority without mandating such fringe benefits.

It is imperative for all cities and towns to have written guidelines and policies concerning fringe benefits, vacation and sick leave. Such policies should be in the form of an ordinance. If your municipality had no such written guidelines and is now, or wishes in the future, to provide fringe benefits to their employees please insist that the proper officials pass an ordinance concerning these fringe benefits. In the absence of an ordinance, in future audits the State Board of Accounts will find it necessary to take an audit exception for any such payments made during the period of the audit.

Furthermore, it is our audit position that if an employee uses leave time, he/she should not be working when such leave time is scheduled. Such employee cannot be compensated twice for the same work period.

City Officers and Employees – Prior Payment of Vacation Leave – Authority

IC 36-4-8-9(a) states: “One (1) to three (3) days before the vacation leave period of a city officer or employee begins, the city may pay him the amount of compensation he will earn while he is on vacation.”

Town Officers and Employees – Prior Payment of Vacation Leave - Authority

IC 36-5-4-7 states: “One (1) to three (3) days before the vacation leave period of a town officer or employee begins, the town may pay him the amount of compensation he will earn while he is on vacation leave.”

ADDITIONAL APPROPRIATIONS

IC 6-1.1-18-5 states as, as follows:

- “(a) If the proper officers of a political subdivision desire to appropriate more money for a particular year than the amount prescribed in the budget for that year as finally determined under this article, they shall give notice of their proposed additional appropriation. The notice shall state the time and place at which a public hearing will be held on the proposal. The notice shall be given once in accordance with I.C. 5-3-1-2(b).
- (b) If the additional appropriation by the political subdivision is made from a fund that receives:
 - (1) distributions from the motor vehicle highway account established under I.C. 8-14-1-1 or the local road and street account established under I.C. 8-14-2-4; or
 - (2) revenue from property taxes levied under I.C. 6-1.1; the political subdivision must report the additional appropriation to the department of local government finance. If the additional appropriation is made from a fund described under this subsection, subsections (f), (g), (h), and (i) apply to the political subdivision.
- (c) However, if the additional appropriation is not made from a fund described under subsection (b), subsections (f), (g), (h), and (i) do not apply to the political subdivision. Subsections (f), (g), (h), and (i) do not apply to an additional appropriation made from the cumulative bridge fund if the appropriation meets the requirements under I.C. 8-16-3-3(c).
- (d) A political subdivision may make an additional appropriation without approval of the department of local government finance if the additional appropriation is made from a fund that is not described under subsection (b). However, the fiscal officer of the political subdivision shall report the additional appropriation to the department of local government finance.

- (e) After the public hearing, the proper officers of the political subdivision shall file a certified copy of their final proposal and any other relevant information to the department of local government finance.
- (f) When the department of local government finance receives a certified copy of a proposal for an additional appropriation under subsection (e), the department shall determine whether sufficient funds are available or will be available for the proposal. The determination shall be made in writing and sent to the political subdivision not more than fifteen (15) days after the department of local government finance receives the proposal.
- (g) In making the determination under subsection (f), the department of local government finance shall limit the amount of the additional appropriation to revenues available, or to be made available, which have not been previously appropriated.
- (h) If the department of local government finance disapproves an additional appropriation under subsection (f), the department of local government finance shall specify the reason for its disapproval on the determination sent to the political subdivision.
- (i) A political subdivision may request a reconsideration of a determination of the department of local government finance under this section by filing a written request for reconsideration. A request for reconsideration must:
 - (1) be filed with the department of local government finance within fifteen (15) days of the receipt of the determination by the political subdivision; and
 - (2) state with reasonable specificity the reason for the request.

The department of local government finance must act on a request for reconsideration within fifteen (15) days of receiving the request.”

From the foregoing, it appears additional appropriations for expenditures from the Motor Vehicle Highway Fund, Local Road and Street Fund and any fund supported by property taxes (levied under IC 6-1.1) should follow the provisions of subsections (a), (d), (e), (f), (g), (h), and (i).

For all other funds, only subsections (a), (d), and (e) must be followed.

Any questions concerning these procedures should be directed to the Department of Local Government Finance, telephone number (317) 232-3773.

ALCOHOL AND DRUG SERVICES PROGRAM

IC 12-23-14 authorizes a court having misdemeanor jurisdiction in a city to establish an alcohol and drug services program either under the court's operation or under private contract. The court shall establish uniform rules for the operation of the program.

An alcohol and drug services program is subject to the regulatory powers of the Indiana Judicial Center. The Board of Directors of the Judicial Conference of Indiana shall adopt rules concerning standards, requirements, and procedures for initial certification, recertification, and decertification of alcohol and drug services programs.

A court may require an eligible individual to pay a fee for a service of a program. If a fee is required, the court shall adopt by court rule a schedule of fees to be assessed for program services. The fee may not exceed four hundred dollars (\$400). All fees shall be deposited in the city user fee fund.

The costs of an alcohol and drug services program shall be paid out of the city general fund and may be supplemented by payment from the city user fee fund upon appropriation made under IC 33-37-8.

PUBLIC RECORDS GO WITH THE OFFICE

Sometimes when an official is replaced by reason of resignation, election, or for other reasons, we find the official's records are withheld until they can be audited or are found to be missing completely.

It is not necessary that the records be audited immediately when an official is replaced. Audits are performed in accordance to statutory requirements and this department's audit assignment program. When an official assumes custody of an office, many of the forms and records are continuous. Each fiscal officer executes a bond that the officer will render faithful accounting. Should the officer relinquish his office, his acts are a matter of record and nothing can be done to change the various transactions that have been previously made.

Regardless of the capacity filled by an official, upon termination of his service, all records and forms are to be surrendered to his successor. For various statutes requiring this transfer, see IC 36-4-10-5(6), City Controller; IC 36-4-10-4(4), City Clerk and City Clerk-Treasurer; and IC 36-5-4-10, Town Clerk-Treasurer. IC 5-15-6-8 states that the penalty for a Public Official who knowingly or intentionally destroys or damages any public record is a Class D felony.

TEMPORARY LOANS – UTILITIES

Since the temporary loan provisions of IC 36-1-8-4 would not apply to funds of a municipally owned utility and there are no statutes authorizing or prohibiting loans from a city or town fund to a municipally owned utility, a home rule ordinance could be adopted authorizing such loans. Such ordinance should list the amount and term of the loan and interest rate, if interest is to be charged.

Please note that recurring cash flow problems experienced by a municipally owned utility could indicate a need for an increase in utility rates. IC 8-1.5-3-8 and IC 36-9-23-25 require the boards over municipally owned utilities and wastewater utilities to set rates in an amount which will ensure sound fiscal condition for the utilities.

RIGHT OF WAY EASEMENTS - RECORDING

Whenever a right-of-way or easement for a state, county, or municipal highway is acquired, an accurate description of all rights-of-way and easements shall be filed in the office of the recorder of the county in which the real property is located. The description shall be recorded in the deed records of the county. The county recorder may not charge a fee for filing and recording the description. (IC 8-23-23-1)

INTEREST ON INVESTMENTS

Interest is to be credited to the political subdivision funds as indicated below:

1. All interest derived from an investment by a political subdivision under the authority granted by IC 5-13-9-3 shall be deposited, except as otherwise provided by law, in the general fund of the political subdivision or in any other fund the governing board designated specifically or by rule, subject to the modifications and limitations in IC 5-13-9-6. [IC 5-13-9-6(a)]
2. Interest from investments of funds of a political subdivision that are traceable to Untied States government funds must be receipted to the fund of which they are a part, if required by federal law or regulation. [IC 5-13-9-6(b)]
3. Interest from investments of funds controlled by court orders must be receipted to that fund unless otherwise designated by the court order. [IC 5-13-9-6(b)]

INTEREST ON INVESTMENTS (Continued)

4. A political subdivision may apply the interest derived from the investment of the proceeds from bonded indebtedness or local tax levies to the appropriate redemption bond interest or sinking fund for the bonded indebtedness. [IC 5-13-9-6(e)]

Note: Regardless of IC 5-13-9-6(e), terms of an existing bond resolution must be followed. The bond resolution should be reviewed and its terms and conditions adhered to without exception.

5. If meter deposits of a municipally owned utility are invested, the interest earned on the investment may be applied to and used in the operation or depreciation fund of the municipally owned utility as determined by its governing body. [IC 5-13-9-6(f)]

Interest on investments should not be added automatically to the investment. Instead, interest on investments should be paid to the governmental unit at each maturity date and posted to the appropriate fund.

"Interest from the investment of public funds may not be paid personally or for the benefit of any public officer." [IC 5-13-9-6(g)]

AUDIT REQUESTS

Current prevailing state statutes (see IC 5-11-1-25) require the State Board of Accounts to examine all cities regardless of size and those towns with populations greater than 5,000 on an annual basis. Towns with a population of 5,000 or less must be examined every two years. This examination responsibility is in addition to all other governmental and not-for-profit entities that we must examine or for which we have oversight responsibilities. Due to this tremendous workload, we physically are unable to immediately respond to requests for special examinations of cities and towns.

It should be noted if any official suspects or has reason to believe funds are missing or are being taken, IC 5-11-1-27 requires all cities and towns to report such occurrence immediately to the State Board of Accounts.

Please report all erroneous or irregular variances, losses, shortages or thefts of city or town funds or property to Charlie Pride or Todd Austin in our office.

The state board of accounts shall:

- (1) determine the amount of funds involved and report the amount to the appropriate government and law enforcement officials;
- (2) determine the internal control weakness that contributed to or caused the condition; and
- (3) make written recommendations to the appropriate legislative body or appropriate official overseeing the internal control system addressing:
 - (A) the method of correcting the condition; and
 - (B) the necessary internal control policies and internal control procedures that must be modified to prevent a recurrence of the condition.

The legislative body or the appropriate official overseeing the internal control system shall immediately implement the policies and procedures recommended by the state board of accounts.

DNR HUNTING VIOLATIONS

IC 14-22-38 lists several penalties for hunting violations which could be heard in a city or town court. The following is a list of such violations.

1. Illegal taking, catching, killing, possession or transportation of an animal except a deer or a wild turkey – Class C Misdemeanor. There is also a requirement the person reimburse the State \$20 for the first violation and \$35 for each subsequent violation for the illegal taking or possession of a wild animal.
2. Illegal taking of a deer or a wild turkey – Class B Misdemeanor. There is also a requirement that the person reimburse the State \$500 for the first offense and \$1,000 for each subsequent violation.
3. Illegal selling or shipping wild animals – Class C Misdemeanor.
4. Failure to wear hunter orange when hunting using a firearm – Class D Infraction.

A city or town court collecting reimbursements to the State under 1 and 2 shall receipt the money into the Register of Trust Funds and remit the money to the Auditor of State semiannually. All fines collected shall also be remitted to the Auditor of State with other State Fines and Forfeitures semiannually.

RIVERBOAT GAMBLING – ADMISSION TAXES

Admission tax money paid to a unit of local government:

(1) must be paid to the fiscal officer of the unit and deposited in the unit's general fund or riverboat fund established under IC 36-1-8-9 or both;

(2) may not be used to reduce the unit's maximum or actual levy under IC 6-1.1-18.5 but may be used at the discretion of the unit to reduce the property taxes of the unit for a particular year;

(3) Except as provided in IC 4-33-12.5 for cities and towns in Lake County, may be used for any legal or corporate purpose of the unit, including the pledge of money to bonds, leases, or other obligations under obligations under IC 5-1-14-4, and

(4) is considered miscellaneous revenue. (IC 4-33-12-6)

BARRETT LAW FUNDS – OFFICIAL BOND

IC 36-9-37-7 provides that the collecting and disbursing officer of Barrett Law funds in a city or town shall give a separate official bond in an amount to be fixed by the city or town council of such city or town pursuant to the provisions of IC 5-4-1-18(c). Said bond shall be filed and recorded in the office of the county recorder, as required by IC 5-4-1-5.1.

Public Law 176, House Enrolled Act 1514, effective July 1, 2009, raised the minimum amount of the official bonds for city controllers, city and town clerk-treasurers, and Barrett Law Fund custodians from \$15,000 to \$30,000.

The amount of coverage must equal \$30,000 for each million dollars of receipts of the officer's office during the last complete fiscal year before the purchase of the bond.

The amount of coverage may not be less than \$30,000 nor more than \$300,000, unless the fiscal body approves a greater amount of coverage. (IC 5-4-1-18)

INDEX TO BULLETINS

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

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2004 – March, June, September, December
2005 – March, June, September, December
2006 – March, June, September, December
2007 – March, June, September, December
2008 – March, June, September, December
2009 – March, June, September, December
2010 – March, June, September, December
2011 – March, June, September, December

The articles appearing in the year 2001 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 2001.

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.

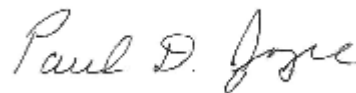
From each of us and our staff to each of you and your staff, we send our best wishes for the holidays and our sincere wishes for a prosperous and Happy New Year.



Bruce Hartman
State Examiner



Michael H. Bozymski
Deputy State Examiner



Paul D. Joyce
Deputy State Examiner

RATES FOR LEGAL ADVERTISING

Effective January 1, 2012

The following rates, effective January 1, 2012, 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	0.2274	0.3398	0.4537	0.5673	7	0.2339	0.3494	0.4665	0.5833
7.5	0.2123	0.3172	0.4235	0.5294	7.5	0.2183	0.3261	0.4354	0.5444
8	0.1990	0.2973	0.3970	0.4964	8	0.2046	0.3057	0.4082	0.5104
9	0.1769	0.2643	0.3529	0.4412	9	0.1819	0.2718	0.3629	0.4537
10	0.1592	0.2379	0.3176	0.3971	10	0.1637	0.2446	0.3266	0.4083
12	0.1327	0.1982	0.2647	0.3309	12	0.1364	0.2038	0.2721	0.3402
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

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	0.2507	0.3746	0.5001	0.6253	7	0.2539	0.3794	0.5065	0.6333
7.5	0.2340	0.3496	0.4668	0.5836	7.5	0.2370	0.3541	0.4728	0.5911
8	0.2194	0.3278	0.4376	0.5471	8	0.2222	0.3319	0.4432	0.5541
9	0.1950	0.2913	0.3890	0.4863	9	0.1975	0.2951	0.3940	0.4926
10	0.1755	0.2622	0.3501	0.4377	10	0.1777	0.2656	0.3546	0.4433
12	0.1463	0.2185	0.2918	0.3648	12	0.1481	0.2213	0.2955	0.3694
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

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	0.2607	0.3896	0.5201	0.6503	7	0.2640	0.3943	0.5266	0.6583
7.5	0.2434	0.3636	0.4855	0.6069	7.5	0.2464	0.3681	0.4914	0.6144
8	0.2282	0.3409	0.4551	0.5690	8	0.2310	0.3451	0.4607	0.5760
9	0.2028	0.3030	0.4046	0.5058	9	0.2053	0.3067	0.4095	0.5120
10	0.1825	0.2727	0.3641	0.4552	10	0.1848	0.2760	0.3686	0.4608
12	0.1521	0.2272	0.3034	0.3793	12	0.1540	0.2300	0.3072	0.3840
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

6 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2708	0.4045	0.5402	0.6753
7.5	0.2527	0.3776	0.5041	0.6303
8	0.2369	0.3540	0.4726	0.5909
9	0.2106	0.3146	0.4201	0.5252
10	0.1895	0.2832	0.3781	0.4727
12	0.1580	0.2360	0.3151	0.3939
Rate/Square	5.85	8.74	11.67	14.59

7 Pica Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2808	0.4195	0.5602	0.7003
7.5	0.2621	0.3916	0.5228	0.6536
8	0.2457	0.3671	0.4901	0.6128
9	0.2184	0.3263	0.4357	0.5447
10	0.1966	0.2937	0.3921	0.4902
12	0.1638	0.2447	0.3268	0.4085
Rate/Square	5.85	8.74	11.67	14.59

7 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2840	0.4243	0.5666	0.7083
7.5	0.2651	0.3960	0.5288	0.6611
8	0.2485	0.3713	0.4957	0.6198
9	0.2209	0.3300	0.4407	0.5509
10	0.1988	0.2970	0.3966	0.4958
12	0.1657	0.2475	0.3305	0.4132
Rate/Square	5.85	8.74	11.67	14.59

7 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.2908	0.4345	0.5802	0.7253
7.5	0.2714	0.4055	0.5415	0.6770
8	0.2545	0.3802	0.5076	0.6347
9	0.2262	0.3379	0.4512	0.5641
10	0.2036	0.3042	0.4061	0.5077
12	0.1697	0.2535	0.3384	0.4231
Rate/Square	5.85	8.74	11.67	14.59

7 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3009	0.4495	0.6002	0.7503
7.5	0.2808	0.4195	0.5602	0.7003
8	0.2633	0.3933	0.5252	0.6566
9	0.2340	0.3496	0.4668	0.5836
10	0.2106	0.3146	0.4201	0.5252
12	0.1755	0.2622	0.3501	0.4377
Rate/Square	5.85	8.74	11.67	14.59

9 Pica Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3610	0.5394	0.7202	0.9004
7.5	0.3370	0.5034	0.6722	0.8404
8	0.3159	0.4720	0.6302	0.7879
9	0.2808	0.4195	0.5602	0.7003
10	0.2527	0.3776	0.5041	0.6303
12	0.2106	0.3146	0.4201	0.5252
Rate/Square	5.85	8.74	11.67	14.59

9 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3743	0.5592	0.7466	0.9334
7.5	0.3493	0.5219	0.6968	0.8712
8	0.3275	0.4893	0.6533	0.8167
9	0.2911	0.4349	0.5807	0.7260
10	0.2620	0.3914	0.5226	0.6534
12	0.2183	0.3262	0.4355	0.5445
Rate/Square	5.85	8.74	11.67	14.59

9 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3779	0.5646	0.7538	0.9424
7.5	0.3527	0.5269	0.7036	0.8796
8	0.3306	0.4940	0.6596	0.8246
9	0.2939	0.4391	0.5863	0.7330
10	0.2645	0.3952	0.5277	0.6597
12	0.2204	0.3293	0.4397	0.5498
Rate/Square	5.85	8.74	11.67	14.59

9 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3811	0.5693	0.7602	0.9504
7.5	0.3557	0.5314	0.7095	0.8871
8	0.3335	0.4982	0.6652	0.8316
9	0.2964	0.4428	0.5913	0.7392
10	0.2668	0.3985	0.5322	0.6653
12	0.2223	0.3321	0.4435	0.5544
Rate/Square	5.85	8.74	11.67	14.59

9 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3911	0.5843	0.7802	0.9754
7.5	0.3650	0.5454	0.7282	0.9104
8	0.3422	0.5113	0.6827	0.8535
9	0.3042	0.4545	0.6068	0.7587
10	0.2738	0.4090	0.5462	0.6828
12	0.2282	0.3409	0.4551	0.5690
Rate/Square	5.85	8.74	11.67	14.59

9 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3943	0.5891	0.7866	0.9834
7.5	0.3680	0.5499	0.7342	0.9179
8	0.3450	0.5155	0.6883	0.8605
9	0.3067	0.4582	0.6118	0.7649
10	0.2760	0.4124	0.5506	0.6884
12	0.2300	0.3437	0.4589	0.5737
Rate/Square	5.85	8.74	11.67	14.59

10 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4011	0.5993	0.8002	1.0005
7.5	0.3744	0.5594	0.7469	0.9338
8	0.3510	0.5244	0.7002	0.8754
9	0.3120	0.4661	0.6224	0.7781
10	0.2808	0.4195	0.5602	0.7003
12	0.2340	0.3496	0.4668	0.5836
Rate/Square	5.85	8.74	11.67	14.59

10 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4044	0.6041	0.8066	1.0085
7.5	0.3774	0.5638	0.7529	0.9412
8	0.3538	0.5286	0.7058	0.8824
9	0.3145	0.4699	0.6274	0.7844
10	0.2830	0.4229	0.5646	0.7059
12	0.2359	0.3524	0.4705	0.5883
Rate/Square	5.85	8.74	11.67	14.59

10 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4212	0.6293	0.8402	1.0505
7.5	0.3931	0.5873	0.7842	0.9804
8	0.3686	0.5506	0.7352	0.9192
9	0.3276	0.4894	0.6535	0.8170
10	0.2948	0.4405	0.5882	0.7353
12	0.2457	0.3671	0.4901	0.6128
Rate/Square	5.85	8.74	11.67	14.59

10 Pica 11 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4380	0.6545	0.8506	1.0925
7.5	0.4088	0.6108	0.7939	1.0197
8	0.3833	0.5726	0.7443	0.9559
9	0.3407	0.5090	0.6616	0.8497
10	0.3066	0.4581	0.5954	0.7647
12	0.2555	0.3818	0.4962	0.6373
Rate/Square	5.85	8.74	11.36	14.59

11 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4413	0.6592	0.8803	1.1005
7.5	0.4118	0.6153	0.8216	1.0271
8	0.3861	0.5768	0.7702	0.9629
9	0.3432	0.5127	0.6846	0.8559
10	0.3089	0.4615	0.6162	0.7704
12	0.2574	0.3846	0.5135	0.6420
Rate/Square	5.85	8.74	11.67	14.59

11 Pica 3 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4513	0.6742	0.9003	1.1255
7.5	0.4212	0.6293	0.8402	1.0505
8	0.3949	0.5900	0.7877	0.9848
9	0.3510	0.5244	0.7002	0.8754
10	0.3159	0.4720	0.6302	0.7879
12	0.2633	0.3933	0.5252	0.6566
Rate/Square	5.85	8.74	11.67	14.59

11 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4681	0.6994	0.9339	1.1675
7.5	0.4369	0.6528	0.8716	1.0897
8	0.4096	0.6120	0.8171	1.0216
9	0.3641	0.5440	0.7263	0.9081
10	0.3277	0.4896	0.6537	0.8173
12	0.2731	0.4080	0.5448	0.6811
Rate/Square	5.85	8.74	11.67	14.59

12 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4982	0.7443	0.9939	1.2426
7.5	0.4650	0.6947	0.9276	1.1597
8	0.4359	0.6513	0.8696	1.0872
9	0.3875	0.5789	0.7730	0.9664
10	0.3488	0.5210	0.6957	0.8698
12	0.2906	0.4342	0.5798	0.7248
Rate/Square	5.85	8.74	11.67	14.59

13 Pica 2 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5283	0.7893	1.0539	1.3176
7.5	0.4931	0.7367	0.9836	1.2298
8	0.4623	0.6906	0.9222	1.1529
9	0.4109	0.6139	0.8197	1.0248
10	0.3698	0.5525	0.7377	0.9223
12	0.3082	0.4604	0.6148	0.7686
Rate/Square	5.85	8.74	11.67	14.59

13 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5415	0.8091	1.0803	1.3506
7.5	0.5054	0.7551	1.0083	1.2606
8	0.4739	0.7079	0.9453	1.1818
9	0.4212	0.6293	0.8402	1.0505
10	0.3791	0.5664	0.7562	0.9454
12	0.3159	0.4720	0.6302	0.7879
Rate/Square	5.85	8.74	11.67	14.59

13 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5448	0.8139	1.0867	1.3586
7.5	0.5084	0.7596	1.0143	1.2680
8	0.4767	0.7121	0.9509	1.1888
9	0.4237	0.6330	0.8452	1.0567
10	0.3813	0.5697	0.7607	0.9510
12	0.3178	0.4748	0.6339	0.7925
Rate/Square	5.85	8.74	11.67	14.59

14 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5648	0.8438	1.1267	1.4086
7.5	0.5272	0.7876	1.0516	1.3147
8	0.4942	0.7384	0.9859	1.2326
9	0.4393	0.6563	0.8763	1.0956
10	0.3954	0.5907	0.7887	0.9861
12	0.3295	0.4922	0.6573	0.8217
Rate/Square	5.85	8.74	11.67	14.59

14 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5849	0.8738	1.1667	1.4587
7.5	0.5459	0.8155	1.0890	1.3614
8	0.5118	0.7646	1.0209	1.2763
9	0.4549	0.6796	0.9075	1.1345
10	0.4094	0.6117	0.8167	1.0211
12	0.3412	0.5097	0.6806	0.8509
Rate/Square	5.85	8.74	11.67	14.59

15 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.6150	0.9187	1.2268	1.5337
7.5	0.5740	0.8575	1.1450	1.4315
8	0.5381	0.8039	1.0734	1.3420
9	0.4783	0.7146	0.9541	1.1929
10	0.4305	0.6431	0.8587	1.0736
12	0.3587	0.5359	0.7156	0.8947
Rate/Square	5.85	8.74	11.67	14.59

17 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.7088	1.0590	1.4140	1.7678
7.5	0.6616	0.9884	1.3197	1.6500
8	0.6202	0.9266	1.2373	1.5468
9	0.5513	0.8237	1.0998	1.3750
10	0.4962	0.7413	0.9898	1.2375
12	0.4135	0.6177	0.8248	1.0312
Rate/Square	5.85	8.74	11.67	14.59

20 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8155	1.2184	1.6269	2.0339
7.5	0.7612	1.1372	1.5184	1.8983
8	0.7136	1.0661	1.4235	1.7797
9	0.6343	0.9476	1.2653	1.5819
10	0.5709	0.8529	1.1388	1.4238
12	0.4757	0.7107	0.9490	1.1865
Rate/Square	5.85	8.74	11.67	14.59

20 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8191	1.2238	1.6341	2.0429
7.5	0.7645	1.1422	1.5251	1.9067
8	0.7167	1.0708	1.4298	1.7876
9	0.6371	0.9518	1.2709	1.5889
10	0.5734	0.8567	1.1438	1.4301
12	0.4778	0.7139	0.9532	1.1917
Rate/Square	5.85	8.74	11.67	14.59

21 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8625	1.2885	1.7205	2.1510
7.5	0.8050	1.2026	1.6058	2.0076
8	0.7547	1.1275	1.5054	1.8821
9	0.6708	1.0022	1.3382	1.6730
10	0.6037	0.9020	1.2043	1.5057
12	0.5031	0.7516	1.0036	1.2547
Rate/Square	5.85	8.74	11.67	14.59

22 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.9126	1.3634	1.8205	2.2760
7.5	0.8518	1.2725	1.6992	2.1243
8	0.7985	1.1930	1.5930	1.9915
9	0.7098	1.0605	1.4160	1.7703
10	0.6388	0.9544	1.2744	1.5932
12	0.5324	0.7953	1.0620	1.3277
Rate/Square	5.85	8.74	11.67	14.59

30 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.2367	1.8477	2.4671	3.0844
7.5	1.1543	1.7245	2.3026	2.8788
8	1.0821	1.6167	2.1587	2.6989
9	0.9619	1.4371	1.9189	2.3990
10	0.8657	1.2934	1.7270	2.1591
12	0.7214	1.0778	1.4391	1.7992
Rate/Square	5.85	8.74	11.67	14.59

31 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.2468	1.8627	2.4871	3.1094
7.5	1.1636	1.7385	2.3213	2.9021
8	1.0909	1.6298	2.1762	2.7207
9	0.9697	1.4487	1.9344	2.4184
10	0.8727	1.3039	1.7410	2.1766
12	0.7273	1.0866	1.4508	1.8138
Rate/Square	5.85	8.74	11.67	14.59

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