CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES

ISSUED BY STATE BOARD OF ACCOUNTS

YEAR END DUTIES

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

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Publication of Annual Report In Pamphlet Form – Second Class Cities	This Issue	5

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 2013 contribution rate will change. The current rate is 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 raise from $110,100 to $113,700 effective January 1, 2013.

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 2013 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 2013, with proper explanation, and added to the 2013 appropriation for the same purpose. By properly carrying out this procedure, the 2013 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.

DORMANT FUND BALANCES - TRANFERS 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 can be obtained on our website at www.in.gov/sboa by clicking on "Electronic Forms."

FIRE PROTECTION CONTRACTS WITH VOLUNTEER FIRE COMPANIES

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

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

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

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

REPORT OF NAMES, ADDRESSES, 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. Only the business address of each officer or employee listed is to be included on the form. The form is to be filed on the Gateway in the same manner as the Gateway Annual Financial Report.

CERTIFICATION OF NAMES AND ADDRESSES TO COUNTY TREASURER

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

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

ANNUAL REPORT

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

The 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 in December.

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.

CERTIFIED TECHNOLOGY PARKS

IC 36-7-32 allows redevelopment commissions to establish certified technology parks in territories within their jurisdictions if approved by the Indiana Economic Development Corporation. Certified technology parks are those areas containing property used primarily for high technology activity or a business incubator.

Each redevelopment commission that establishes a certified technology park shall establish a certified technology park fund to receive:

1. property tax proceeds allocated under IC 36-7-32-17; and

2. money distributed to the redevelopment commission under IC 36-7-32-22.

Money deposited in the certified technology park fund may be used by the redevelopment commission only for one (1) or more of the following purposes:

1. Acquisition, improvement, preparation, demolition, disposal, construction, reconstruction, remediation, rehabilitation, restoration, preservation, maintenance, repair, furnishing, and equipping of public facilities.

2. Operation of public facilities as described in IC 36-7-32-9(2).

3. Payment of the principal of and interest on any obligations that are payable solely or in part from money deposited in the fund and that are incurred by the redevelopment commission for the purpose of financing or refinancing the development of public facilities in the certified technology park.

4. Establishment, augmentation, or restoration of the debt service reserve for obligations described in subdivision (3).

5. Payment of the principal of and interest on bonds issued by the unit to pay for public facilities in or serving the certified technology park.

6. Payment of premiums on the redemption before maturity of bonds described in subdivision (3).

7. Payment of amounts due under leases payable from money deposited in the fund.

8. Reimbursement to the unit for expenditures made by it for public facilities in or serving the certified technology park.

9. Payment of expenses incurred by the redevelopment commission for public facilities that are in the certified technology park or serving the certified technology park.

CERTIFIED TECHNOLOGY PARKS (Continued)

10. For any purpose authorized by an agreement between redevelopment commissions entered into under IC 36-7-32-26.

The certified technology park fund may not be used for operating expenses of the redevelopment commission.

COMMON CONSTRUCTION WAGE RATES

Any firm, individual, partnership, limited liability company, or corporation that is awarded a contract by the state, a political subdivision, or a municipal corporation for the construction of a public work, and any subcontractor of the construction, shall pay for each class of work on the project a scale of wages that may not be less than the common construction wage.

For the purpose of ascertaining what the common construction wage is in the county, the awarding governmental agency, before advertising for the contract, shall set up a committee of five (5) persons as follows:

(1) One (1) person representing labor, to be named by the president of the state federation of labor.
(2) One (1) person representing industry, to be named by the awarding agency.
(3) A third member to be named by the state president of the Associated Builders and Contractors.
(4) One (1) taxpayer who pays the tax that will be the funding source for the project and resides in the county where the project is located. The owner of the project shall make this appointment.
(5) One (1) taxpayer who pays the tax that will be the funding source for the project and resides in the county where the project is located. The legislative body (as defined in IC 36-1-2-9) for the county where the project is located shall make this appointment.

As soon as appointed, the committee shall meet in the county where the project is located and determine in writing the following:

(1) A classification of the labor to be employed in the performance of the contract for the project, divided into the following three (3) classes:
    (A) Skilled labor.
    (B) Semiskilled labor.
    (C) Unskilled labor.
(2) The wage per hour to be paid each of the classes.

The committee is not required to consider information not presented to the committee at the meeting. IC 5-14-1.5 (open door law) applies to a meeting of the committee.

The rate of wages determined by the committee applies to any contract for which the awarding government agency lets not later then three (3) months after the date the committee determines the rate of wages. The committee shall establish wages for all classifications of work that may be employed on projects subject to contracts let by the awarding agency for three (3) months after the date the committee determines the rate of wages. If an awarding agency advertises for a contract that includes classifications that are not listed on the existing wage scale, the awarding agency shall form a new committee to determine the classifications and wages on the contract.

If the awarding government agency lets for a contract later than three (3) months after the committee determines the rate of wages, the awarding government agency shall form a new committee to determine a rate of wages for the contract. The rate of wages determined applies to any contract for which the awarding government agency lets not later than three (3) months after the rate of wages is determined.

The rate of wages determined shall not be less than the common construction wage for each of the three (3) classes of wages that are currently being paid in the county where the project is located.

COMMON CONSTRUCTION WAGE RAGES (Continued)

A determination shall be made and filed with the awarding agency at least two (2) weeks prior to the date fixed for the letting, and a copy of the determination shall be furnished upon request to any person desiring to bid on the contract. The schedule is open to the inspection of the public.

If the committee fails to act and to file a determination at or before the time required, the awarding agency shall make the determination and its finding shall be final.

It shall be a condition of a contract awarded that the successful bidder and all subcontractors shall comply strictly with the determination made.

Notwithstanding any other law, this applies to projects that will be:
(1) owned entirely; or
(2) leased with an option to purchase;
by the state or a political subdivision (as defined in IC 36-1-2-13)

Notwithstanding any other law, the common construction wage law does not apply to projects in which the actual construction costs are less than the following:
(1) For contracts awarded after December 31, 2011, and before January 1, 2013, two hundred fifty thousand dollars ($250,000).
(2) For contracts awarded after December 31, 2012, three hundred fifty thousand dollars ($350,000). (IC 5-16-7-1)

GUARANTEED ENERGY SAVINGS CONTRACTS

The governing body of a city or town may enter into an agreement with a public utility to participate in a utility efficiency program or enter into a guaranteed savings contract with a qualified provider to increase the city or town's billable revenues or reduce the city or town's energy or water consumption, wastewater usage costs, or operating costs if, after review of the report described in IC 36-1-12.5-6, the governing body finds:

(1) in the case of conservation measures other than those that are part of a project related to the alteration of a water or wastewater structure or system, that the amount the governing body would spend on the conservation measures under the contract and that are recommended in the report is not likely to exceed the amount to be saved in energy consumption costs and other operating costs over twenty (20) years from the date of installation if the recommendations in the report were followed;

(2) in the case of conservation measures that are part of a project related to the alteration of a water or wastewater structure or system, that the amount the governing body would spend on the conservation measures under the contract and that are recommended in the report is not likely to exceed the amount of increased billable revenues or the amount to be saved in energy and water consumption costs, wastewater usage costs, and other operating costs over twenty (20) years from the date of installation if the recommendations in the report were followed; and

(3) in the case of a guaranteed savings contract, the qualified provider provides a written guarantee as described in subsection (d)(3).

Before entering into an agreement to participate in a utility efficiency program or a guaranteed savings contract, the governing body must publish notice indicating:

(1) that the governing body is requesting public utilities or qualified providers to propose conservation measures through:
  (A) a utility efficiency program; or
  (B) a guaranteed savings contract; and

GUARANTEED ENERGY SAVINGS CONTRACTS (Continued)

(2) the date, the time, and the place where proposals must be received.

The notice required must:

(1) be published in two (2) newspapers of general circulation in the county where the city or town is located;

(2) be published two (2) times with at least one (1) week between publications and with the second publication made at least thirty (30) days before the date by which proposals must be received; and

(3) meet the requirements of IC 5-3-1-1.

An agreement to participate in a utility efficiency program or guaranteed savings contract must provide that:

(1) in the case of conservation measures other than those that are part of a project related to the alteration of a water or wastewater structure or system, all payments, except obligations upon the termination of the agreement or contract before the agreement or contract expires, may be made to the public utility or qualified provider (whichever applies) in installments, not to exceed the lesser of twenty (20) years or the average life of the conservation measures installed from the date of final installation;

(2) in the case of conservation measures that are part of a project related to the alteration of a water or wastewater structure or system, all payments, except obligations upon the termination of the agreement or contract before the agreement or contract expires, may be made to the public utility or qualified provider (whichever applies) in installments, not to exceed the lesser of twenty (20) years or the average life of the conservation measures installed from the date of final installation;

(3) in the case of guaranteed savings contract:
   (A) the:
      (i) savings in energy and water consumption costs, wastewater usage costs, and other operating costs; and
      (ii) increase in billable revenues;

   due to the conservation measures are guaranteed to cover the costs of the payments for the measures; and
   (B) the qualified provider will reimburse the city or town for the difference between the guaranteed savings and the actual savings; and

(4) payments are subject to annual appropriation by the fiscal body of the city or town and do not constitute an indebtedness of the city or town within the meaning of a constitutional or statutory debt limitation.

An agreement or a contract under IC 36-1-12.5 is subject to IC 5-16-7. (IC 36-1-12.5-5)

HANDLING DEPOSITS FOR CUTTING STREETS AND CURBS

When a city or town requires a cash deposit from utilities, contractors, or individuals for cutting streets and curbs, the following accounting procedure is recommended:

1. Receipt such deposits into a separate fund entitled "Street Cut Deposit Fund" (or similar wording).

2. If the utility, contractor or individual is not required to repair the street or curb, or does not repair same satisfactorily, pay the costs of labor and materials from the street fund in the regular manner from appropriations available therefore.

3. After the repair work is completed satisfactorily, reimburse the street fund for any labor and materials required and refund the balance of the deposit (if any) to the depositor from the "Street Cut Deposit Fund." Claims should be filed to support both transactions; however, no appropriation is required for either type of expenditure from the street cut deposit fund.

4. A record or card file should be kept for each deposit, showing the receipt and any disbursements applicable to such deposit. Utility Form No. 314, *Guarantee Deposit Register*, could be used for such record.

INSPECTION OF CITY AND TOWN RECORDS

Most records of public offices are public property and may be examined by any citizen of the municipality, unless the law specifically provides they be confidential. Any person may inspect and copy the public records of any public agency.

No request may be denied because the person making the request refuses to state the purpose of the request, unless such condition is required by Statute.

A public agency may not deny or interfere with a person's right to inspect or copy public records. The public agency shall either provide the requested copies to the person requesting such copies or allow the person to make copies on the agency's equipment or on his own equipment. (IC 5-14-3-3) The public agency may charge a fee for such copies. If the public record is a duplicate of a computer tape or disc, microfilm, or other similar record, the fee to be charged should be set in accordance with IC 5-14-3-8.

IC 5-14-3-4 contains a listing of those records which are (or could) be held to be confidential. All municipal officials are urged to review this section of the law to ensure that the city or town's policy on such records is in compliance with the Statute.

Questions regarding access to public records should be directed to the State's Public Access Counselor at (800) 228-6013 or pac@icpr.in.gov .

INDEX TO BULLETINS

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

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2009 – March, June, September, December
2010 – March, June, September, December
2011 – March, June, September, December
2012 – March, June, September, December

The articles appearing in the year 2002 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 2002.

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, 2013

The following rates, effective January 1, 2013, 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

Type Size	Number of Insertions 1	2	3	4
7	0.2337	0.3491	0.4662	0.5828
7.5	0.2181	0.3259	0.4351	0.5440
8	0.2045	0.3055	0.4079	0.5100
9	0.1817	0.2716	0.3626	0.4533
10	0.1636	0.2444	0.3263	0.4080
12	0.1363	0.2037	0.2719	0.3400
Rate/Square	6.01	8.98	11.99	14.99

5 Pica 10 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.2403	0.3590	0.4793	0.5993
7.5	0.2242	0.3351	0.4474	0.5593
8	0.2102	0.3141	0.4194	0.5244
9	0.1869	0.2792	0.3728	0.4661
10	0.1682	0.2513	0.3355	0.4195
12	0.1402	0.2094	0.2796	0.3496
Rate/Square	6.01	8.98	11.99	14.99

6 Pica 3 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.2576	0.3849	0.5139	0.6424
7.5	0.2404	0.3592	0.4796	0.5996
8	0.2254	0.3368	0.4496	0.5621
9	0.2003	0.2993	0.3997	0.4997
10	0.1803	0.2694	0.3597	0.4497
12	0.1503	0.2245	0.2998	0.3748
Rate/Square	6.01	8.98	11.99	14.99

6 Pica 4 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.2609	0.3898	0.5204	0.6507
7.5	0.2435	0.3638	0.4857	0.6073
8	0.2283	0.3411	0.4554	0.5693
9	0.2029	0.3032	0.4048	0.5061
10	0.1826	0.2728	0.3643	0.4555
12	0.1522	0.2274	0.3036	0.3795
Rate/Square	6.01	8.98	11.99	14.99

6 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.2679	0.4003	0.5344	0.6681
7.5	0.2500	0.3736	0.4988	0.6236
8	0.2344	0.3502	0.4676	0.5846
9	0.2083	0.3113	0.4157	0.5197
10	0.1875	0.2802	0.3741	0.4677
12	0.1563	0.2335	0.3117	0.3897
Rate/Square	6.01	8.98	11.99	14.99

6 Pica 7 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.2712	0.4052	0.5410	0.6763
7.5	0.2531	0.3782	0.5049	0.6313
8	0.2373	0.3545	0.4734	0.5918
9	0.2109	0.3151	0.4208	0.5260
10	0.1898	0.2836	0.3787	0.4734
12	0.1582	0.2364	0.3156	0.3945
Rate/Square	6.01	8.98	11.99	14.99

6 Pica 9 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.2782	0.4156	0.5550	0.6938
7.5	0.2596	0.3879	0.5180	0.6476
8	0.2434	0.3637	0.4856	0.6071
9	0.2164	0.3233	0.4316	0.5396
10	0.1947	0.2910	0.3885	0.4857
12	0.1623	0.2425	0.3237	0.4047
Rate/Square	6.01	8.98	11.99	14.99

7 Pica Column

Type Size	Number of Insertions 1	2	3	4
7	0.2885	0.4310	0.5755	0.7195
7.5	0.2692	0.4023	0.5372	0.6716
8	0.2524	0.3772	0.5036	0.6296
9	0.2244	0.3353	0.4476	0.5596
10	0.2019	0.3017	0.4029	0.5037
12	0.1683	0.2514	0.3357	0.4197
Rate/Square	6.01	8.98	11.99	14.99

7 Pica 1 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.2918	0.4360	0.5821	0.7277
7.5	0.2723	0.4069	0.5433	0.6792
8	0.2553	0.3815	0.5093	0.6368
9	0.2269	0.3391	0.4527	0.5660
10	0.2042	0.3052	0.4075	0.5094
12	0.1702	0.2543	0.3396	0.4245
Rate/Square	6.01	8.98	11.99	14.99

7 Pica 3 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.2988	0.4464	0.5961	0.7452
7.5	0.2789	0.4167	0.5563	0.6955
8	0.2614	0.3906	0.5216	0.6521
9	0.2324	0.3472	0.4636	0.5796
10	0.2091	0.3125	0.4173	0.5217
12	0.1743	0.2604	0.3477	0.4347
Rate/Square	6.01	8.98	11.99	14.99

7 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.3091	0.4618	0.6166	0.7709
7.5	0.2885	0.4310	0.5755	0.7195
8	0.2705	0.4041	0.5396	0.6746
9	0.2404	0.3592	0.4796	0.5996
10	0.2164	0.3233	0.4316	0.5396
12	0.1803	0.2694	0.3597	0.4497
Rate/Square	6.01	8.98	11.99	14.99

9 Pica Column

Type Size	Number of Insertions 1	2	3	4
7	0.3709	0.5542	0.7400	0.9251
7.5	0.3462	0.5172	0.6906	0.8634
8	0.3245	0.4849	0.6475	0.8095
9	0.2885	0.4310	0.5755	0.7195
10	0.2596	0.3879	0.5180	0.6476
12	0.2164	0.3233	0.4316	0.5396
Rate/Square	6.01	8.98	11.99	14.99

9 Pica 4 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.3845	0.5745	0.7671	0.9590
7.5	0.3589	0.5362	0.7159	0.8951
8	0.3364	0.5027	0.6712	0.8391
9	0.2991	0.4468	0.5966	0.7459
10	0.2692	0.4022	0.5370	0.6713
12	0.2243	0.3351	0.4475	0.5594
Rate/Square	6.01	8.98	11.99	14.99

9 Pica 5 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.3882	0.5801	0.7745	0.9683
7.5	0.3623	0.5414	0.7229	0.9037
8	0.3397	0.5075	0.6777	0.8472
9	0.3019	0.4512	0.6024	0.7531
10	0.2717	0.4060	0.5421	0.6778
12	0.2265	0.3384	0.4518	0.5648
Rate/Square	6.01	8.98	11.99	14.99

9 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.3915	0.5850	0.7811	0.9765
7.5	0.3654	0.5460	0.7290	0.9114
8	0.3426	0.5119	0.6834	0.8544
9	0.3045	0.4550	0.6075	0.7595
10	0.2741	0.4095	0.5467	0.6835
12	0.2284	0.3412	0.4556	0.5696
Rate/Square	6.01	8.98	11.99	14.99

9 Pica 9 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4018	0.6004	0.8016	1.0022
7.5	0.3750	0.5604	0.7482	0.9354
8	0.3516	0.5253	0.7014	0.8769
9	0.3125	0.4670	0.6235	0.7795
10	0.2813	0.4203	0.5611	0.7015
12	0.2344	0.3502	0.4676	0.5846
Rate/Square	6.01	8.98	11.99	14.99

9 Pica 10 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4051	0.6053	0.8082	1.0104
7.5	0.3781	0.5649	0.7543	0.9431
8	0.3545	0.5296	0.7072	0.8841
9	0.3151	0.4708	0.6286	0.7859
10	0.2836	0.4237	0.5657	0.7073
12	0.2363	0.3531	0.4714	0.5894
Rate/Square	6.01	8.98	11.99	14.99

10 Pica Column

Type Size	Number of Insertions 1	2	3	4
7	0.4121	0.6158	0.8222	1.0279
7.5	0.3846	0.5747	0.7674	0.9594
8	0.3606	0.5388	0.7194	0.8994
9	0.3205	0.4789	0.6395	0.7995
10	0.2885	0.4310	0.5755	0.7195
12	0.2404	0.3592	0.4796	0.5996
Rate/Square	6.01	8.98	11.99	14.99

10 Pica 1 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4154	0.6207	0.8287	1.0361
7.5	0.3877	0.5793	0.7735	0.9670
8	0.3635	0.5431	0.7252	0.9066
9	0.3231	0.4828	0.6446	0.8059
10	0.2908	0.4345	0.5801	0.7253
12	0.2423	0.3621	0.4834	0.6044
Rate/Square	6.01	8.98	11.99	14.99

10 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4327	0.6466	0.8633	1.0793
7.5	0.4039	0.6035	0.8057	1.0073
8	0.3786	0.5657	0.7554	0.9444
9	0.3366	0.5029	0.6714	0.8394
10	0.3029	0.4526	0.6043	0.7555
12	0.2524	0.3772	0.5036	0.6296
Rate/Square	6.01	8.98	11.99	14.99

10 Pica 11 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4500	0.6724	0.8978	1.1225
7.5	0.4200	0.6276	0.8380	1.0476
8	0.3938	0.5884	0.7856	0.9821
9	0.3500	0.5230	0.6983	0.8730
10	0.3150	0.4707	0.6285	0.7857
12	0.2625	0.3922	0.5237	0.6548
Rate/Square	6.01	8.98	11.99	14.99

11 Pica Column

Type Size	Number of Insertions 1	2	3	4
7	0.4533	0.6773	0.9044	1.1307
7.5	0.4231	0.6322	0.8441	1.0553
8	0.3967	0.5927	0.7913	0.9893
9	0.3526	0.5268	0.7034	0.8794
10	0.3173	0.4741	0.6331	0.7915
12	0.2644	0.3951	0.5276	0.6596
Rate/Square	6.01	8.98	11.99	14.99

11 Pica 3 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4636	0.6927	0.9249	1.1564
7.5	0.4327	0.6466	0.8633	1.0793
8	0.4057	0.6062	0.8093	1.0118
9	0.3606	0.5388	0.7194	0.8994
10	0.3245	0.4849	0.6475	0.8095
12	0.2705	0.4041	0.5396	0.6746
	6.01	8.98	11.99	14.99
Rate/Square	6.01	8.98	11.99	14.99

11 Pica 8 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4809	0.7186	0.9595	1.1995
7.5	0.4489	0.6707	0.8955	1.1196
8	0.4208	0.6288	0.8395	1.0496
9	0.3741	0.5589	0.7463	0.9330
10	0.3367	0.5030	0.6716	0.8397
12	0.2805	0.4192	0.5597	0.6997
Rate/Square	6.01	8.98	11.99	14.99

12 Pica 5 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5118	0.7648	1.0211	1.2766
7.5	0.4777	0.7138	0.9531	1.1915
8	0.4479	0.6692	0.8935	1.1171
9	0.3981	0.5948	0.7942	0.9929
10	0.3583	0.5354	0.7148	0.8936
12	0.2986	0.4461	0.5957	0.7447
Rate/Square	6.01	8.98	11.99	14.99

13 Pica 2 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5428	0.8110	1.0828	1.3537
7.5	0.5066	0.7569	1.0106	1.2635
8	0.4749	0.7096	0.9474	1.1845
9	0.4221	0.6308	0.8422	1.0529
10	0.3799	0.5677	0.7580	0.9476
12	0.3166	0.4731	0.6316	0.7897
Rate/Square	6.01	8.98	11.99	14.99

13 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5564	0.8313	1.1099	1.3876
7.5	0.5193	0.7759	1.0359	1.2951
8	0.4868	0.7274	0.9712	1.2142
9	0.4327	0.6466	0.8633	1.0793
10	0.3894	0.5819	0.7770	0.9714
12	0.3245	0.4849	0.6475	0.8095
Rate/Square	6.01	8.98	11.99	14.99

13 Pica 7 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5597	0.8362	1.1165	1.3959
7.5	0.5223	0.7805	1.0421	1.3028
8	0.4897	0.7317	0.9769	1.2214
9	0.4353	0.6504	0.8684	1.0857
10	0.3918	0.5854	0.7816	0.9771
12	0.3265	0.4878	0.6513	0.8143
Rate/Square	6.01	8.98	11.99	14.99

14 Pica 1 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5803	0.8670	1.1576	1.4473
7.5	0.5416	0.8092	1.0804	1.3508
8	0.5077	0.7586	1.0129	1.2664
9	0.4513	0.6743	0.9004	1.1256
10	0.4062	0.6069	0.8103	1.0131
12	0.3385	0.5058	0.6753	0.8442
Rate/Square	6.01	8.98	11.99	14.99

14 Pica 7 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.6009	0.8978	1.1987	1.4987
7.5	0.5608	0.8379	1.1188	1.3987
8	0.5258	0.7856	1.0489	1.3113
9	0.4673	0.6983	0.9323	1.1656
10	0.4206	0.6285	0.8391	1.0491
12	0.3505	0.5237	0.6993	0.8742
Rate/Square	6.01	8.98	11.99	14.99

15 Pica 4 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.6318	0.9440	1.2604	1.5757
7.5	0.5897	0.8810	1.1764	1.4707
8	0.5528	0.8260	1.1028	1.3788
9	0.4914	0.7342	0.9803	1.2256
10	0.4422	0.6608	0.8823	1.1030
12	0.3685	0.5507	0.7352	0.9192
Rate/Square	6.01	8.98	11.99	14.99

17 Pica 8 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.7282	1.0881	1.4528	1.8163
7.5	0.6797	1.0155	1.3559	1.6952
8	0.6372	0.9521	1.2712	1.5892
9	0.5664	0.8463	1.1299	1.4127
10	0.5097	0.7616	1.0169	1.2714
12	0.4248	0.6347	0.8475	1.0595
Rate/Square	6.01	8.98	11.99	14.99

20 Pica 4 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.8378	1.2519	1.6715	2.0897
7.5	0.7820	1.1684	1.5600	1.9504
8	0.7331	1.0954	1.4625	1.8285
9	0.6516	0.9737	1.3000	1.6253
10	0.5865	0.8763	1.1700	1.4628
12	0.4887	0.7303	0.9750	1.2190
Rate/Square	6.01	8.98	11.99	14.99

20 Pica 5 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.8415	1.2574	1.6789	2.0989
7.5	0.7854	1.1736	1.5669	1.9590
8	0.7363	1.1002	1.4690	1.8366
9	0.6545	0.9780	1.3058	1.6325
10	0.5891	0.8802	1.1752	1.4693
12	0.4909	0.7335	0.9793	1.2244
Rate/Square	6.01	8.98	11.99	14.99

21 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.8860	1.3239	1.7677	2.2100
7.5	0.8270	1.2356	1.6498	2.0626
8	0.7753	1.1584	1.5467	1.9337
9	0.6891	1.0297	1.3749	1.7189
10	0.6202	0.9267	1.2374	1.5470
12	0.5169	0.7723	1.0311	1.2891
Rate/Square	6.01	8.98	11.99	14.99

22 Pica 9 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.9376	1.4009	1.8704	2.3384
7.5	0.8751	1.3075	1.7457	2.1825
8	0.8204	1.2258	1.6366	2.0461
9	0.7292	1.0896	1.4548	1.8188
10	0.6563	0.9806	1.3093	1.6369
12	0.5469	0.8172	1.0911	1.3641
Rate/Square	6.01	8.98	11.99	14.99

30 Pica 10 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.2705	1.8984	2.5348	3.1690
7.5	1.1858	1.7719	2.3658	2.9577
8	1.1117	1.6611	2.2179	2.7729
9	0.9882	1.4766	1.9715	2.4648
10	0.8894	1.3289	1.7743	2.2183
12	0.7412	1.1074	1.4786	1.8486
Rate/Square	6.01	8.98	11.99	14.99

31 Pica 1 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.2809	1.9138	2.5553	3.1947
7.5	1.1955	1.7862	2.3850	2.9817
8	1.1207	1.6746	2.2359	2.7953
9	0.9962	1.4885	1.9875	2.4847
10	0.8966	1.3397	1.7887	2.2363
12	0.7472	1.1164	1.4906	1.8636
Rate/Square	6.01	8.98	11.99	14.99

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