

**TOWNSHIP BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS**

Volume 320, Page 1

March 2018

ITEMS TO REMEMBER

MARCH

- March 1: Last day to prepare, verify, and file the 2017 Annual Financial Report (AFR). The report must be in the form and content prescribed by the State Examiner and filed electronically via Gateway. [IC 5-11-1-4(a)]
- March 1: Last day to report to the DLGF information and data on your retiree benefits and expenditures. [IC 36-1-8-17.5]
- March 1: Deadline for each political subdivision to submit annual report to the DLGF in Debt Management of any outstanding bonds or leases (as of January 1). IC 5-1-18-9
- March 1: Last possible day for a unit to hold its first public hearing and present appropriate information before adopting an ordinance or resolution to enter into or form a fire protection territory. [IC 36-8-19-6]
- March 20: Last day to publish the abstract of receipts and expenditures required by IC 36-6-4 13. In addition to the abstract, the publishing must state that a complete and detailed annual report and the accompanying vouchers showing the names of persons paid money by the Township have been filed with the County Auditor, and that the Chairman of the Township Board has a copy of the report that is available for inspection by any taxpayer of the Township.
- March 30: Legal Holiday – Good Friday. [IC 1-1-9-1]
- March 31: All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]

APRIL

- April 2: Deadline to adopt an ordinance or resolution creating a fire protection territory to receive a tax levy in 2019. [IC 36-8-19-6]
- April 30: All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]
- Last day to file Employer's Quarterly Federal Tax Return (Form 941) with the Internal Revenue Service for federal and social security taxes.

**TOWNSHIP BULLETIN
and Uniform Compliance Guidelines**

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March 2018

May

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| May | 28: | Legal Holiday – Memorial Day. [IC 1-1-9-1] |
| May | 31: | All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)] |

INVESTING IN SECURITIES

IC 5-13-9-2 authorizes an investment officer to invest in certain securities that are listed in the statute. It also states in subsection (d) that "The investing officers of the political subdivision are the legal custodians of securities under this chapter. They shall accept safekeeping receipts or other reporting for securities from: (1) a duly designated depository as prescribed in this article; or (2) a financial institution located either in or out of Indiana having custody of securities with a combined capital and surplus of at least ten million dollars (\$10,000,000) according to the last statement of condition filed by the financial institution with its government supervisor body." To determine a duly designated depository, you may review the list of depositories on the Treasurer of State's website. The definition of a financial institution may be found in IC 5-13-4-10. Investing in Money Market Funds: IC 5-13-9-2.5 authorizes a political subdivision to invest money in money market mutual funds. Again the statute describes the allowable securities for the portfolio of the money market fund. It also requires in subsection (b) "The investment described in subsection (a) shall be made through depositories designated by the state board of finance as depositories for state deposits under 5-13-9.5."

Some units are investing in securities directly with an investment company that does not meet the definition of a financial institution or a designated depository. Examples of these companies are Morgan Stanley and First Empire Securities, but please be aware that other investment companies exist that would not be designated depositories or financial institutions. The issue we have been seeing, is not the purchase of the securities as long as they are securities allowed by the statute, but rather that the purchase had not been made through a designated depository or statutorily defined financial institution. The investment companies are allowed to work with a political subdivision, however they may not directly sell to the political subdivision or be the custodian of these securities. Some units are correctly working through a designated depository to purchase the securities from the investment companies, however some units are purchasing directly from the investment company. As an example, a unit could purchase a T-Bill from Morgan Stanley, however, the cash for the purchase should be sent to the financial institution and the financial institution would then deliver the cash to Morgan Stanley after Morgan Stanley delivers the T-Bill to the financial institution on behalf of the unit. The financial institution would have custody of the T-Bill.

STATE MATCHING GRANTS

IC 36-1-8-12 states "(a) If a political subdivision other than a school corporation receives state grant money requiring local matching money, the political subdivision shall create a special fund and deposit the grant money and matching money into the special fund. The money in the fund may be used only for the purposes of the grant. (b) If a political subdivision completes the project for which the state grant money was provided and money remains in the fund: (1) the political subdivision shall transfer the state's share of the remaining money to the treasurer of state for deposit in the fund from which the grant was made; and (2) the political subdivision's pro rata share of the remaining money reverts to the political subdivision's general fund."

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TEMPORARY LOANS

IC 36-1-8-4 states in part (a) "The fiscal body of a political subdivision may, by . . . resolution, permit the transfer of a prescribed amount, for a prescribed period, to a fund in need of money for cash flow purposes from another fund of the political subdivision if all these conditions are met: (1) It must be necessary to borrow money to enhance the fund that is in need of money for cash flow purposes. (2) There must be sufficient money on deposit to the credit of the other fund that can be temporarily transferred. (3) Except as provided in subsection (b), the prescribed period must end during the budget year of the year in which the transfer occurs. (4) The amount transferred must be returned to the other fund at the end of the prescribed period. (5) Only revenues derived from the levying and collection of property taxes or special taxes or from operation of the political subdivision may be included in the amount transferred."

STATE BOARD OF ACCOUNTS CALLED MEETINGS

The SBOA called meetings of all Township Trustees for 2018, in accordance with IC 5-11-14-1, were held in January and February. We would like to thank everyone that attended. We would like to thank the Indiana Township Association and the United Township Association for speaking at our meetings and helping us answer questions.

We hope we provided relevant information to your jobs. If you would like to request specific topics to be discussed at the meetings next year, please email schools.townships@sboa.in.gov. We plan to send a survey out to all Trustees for feedback and we would appreciate your responses.

Trustees not attending the 2018 meetings are encouraged and specifically requested to attend similar meetings we plan on calling in 2019. A wide range of topics were discussed both during and between sessions which pertain to your relationship with the State Board of Accounts.

RECORDS TO THE COUNTY AUDITOR

IC 36-6-4-12(d) states: "Within ten (10) days after the legislative body's action under IC 36-6-6-9, the executive shall file a copy of the report and its accompanying vouchers, as adopted by the legislative body, in the county auditor's office. The legislative body may, for the benefit of the township, bring a civil action against the executive if the executive fails to file the report within ten (10) days after the legislative body's action. The legislative body may recover five dollars (\$5) for each day beyond the time limit for filing the report, until the report is filed.

ADVERTISING OF AN ABSTRACT OF THE ANNUAL REPORT

We have been receiving questions regarding if the abstract of the Annual Report still needs to be advertised in the paper. This is still a requirement per IC 36-6-4-13(b) and IC 5-3-1-4 requires, that whenever public notice is required, that notice shall be placed in two newspapers published in the political subdivision. However, if you do not have two newspapers published within your Township, then you only have to advertise in one. If you do not have a newspaper published in your Township, then you would advertise in a newspaper that is published in your County and circulates within your Township. This is required to be advertised before the 20th of March.

RATES FOR LEGAL ADVERTISING

Effective January 1, 2018

The following rates, effective January 1, 2018, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(4). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. A newspaper, locality newspaper, or qualified publication may, effective January 1 of any year increase the basic charges by not more than 2.75% more than the basic charges that were in effect during the previous year.

6 Pica	-	Point Column
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Type Size	Number of Insertions			
	1	2	3	4
7	0.2831	0.4234	0.5649	0.7064
7.5	0.2642	0.3951	0.5272	0.6593
8	0.2477	0.3704	0.4943	0.6181
9	0.2202	0.3293	0.4394	0.5494
10	0.1981	0.2964	0.3954	0.4945
12	0.1651	0.2470	0.3295	0.4121
Rate/Square	6.88	10.29	13.73	17.17

6 Pica	3	Point Column
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Type Size	Number of Insertions			
	1	2	3	4
7	0.2949	0.4410	0.5884	0.7359
7.5	0.2752	0.4116	0.5492	0.6868
8	0.2580	0.3859	0.5149	0.6439
9	0.2293	0.3430	0.4577	0.5723
10	0.2064	0.3087	0.4119	0.5151
12	0.1720	0.2573	0.3433	0.4293
Rate/Square	6.88	10.29	13.73	17.17

6 Pica	4	Point Column
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Type Size	Number of Insertions			
	1	2	3	4
7	0.2986	0.4466	0.5960	0.7453
7.5	0.2787	0.4169	0.5562	0.6956
8	0.2613	0.3908	0.5215	0.6521
9	0.2323	0.3474	0.4635	0.5797
10	0.2090	0.3127	0.4172	0.5217
12	0.1742	0.2605	0.3476	0.4347
Rate/Square	6.88	10.29	13.73	17.17

6 Pica	5	Point Column
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Type Size	Number of Insertions			
	1	2	3	4
7	0.3029	0.4530	0.6044	0.7559
7.5	0.2827	0.4228	0.5641	0.7055
8	0.2650	0.3964	0.5289	0.6614
9	0.2356	0.3523	0.4701	0.5879
10	0.2120	0.3171	0.4231	0.5291
12	0.1767	0.2642	0.3526	0.4409
Rate/Square	6.88	10.29	13.73	17.17

6 Pica	7	Point Column
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Type Size	Number of Insertions			
	1	2	3	4
7	0.3104	0.4643	0.6195	0.7747
7.5	0.2897	0.4333	0.5782	0.7231
8	0.2716	0.4062	0.5421	0.6779
9	0.2414	0.3611	0.4818	0.6026
10	0.2173	0.3250	0.4336	0.5423
12	0.1811	0.2708	0.3614	0.4519
Rate/Square	6.88	10.29	13.73	17.17

6 Pica	9	Point Column
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Type Size	Number of Insertions			
	1	2	3	4
7	0.3184	0.4763	0.6355	0.7947
7.5	0.2972	0.4445	0.5931	0.7417
8	0.2786	0.4167	0.5561	0.6954
9	0.2477	0.3704	0.4943	0.6181
10	0.2229	0.3334	0.4449	0.5563
12	0.1858	0.2778	0.3707	0.4636
Rate/Square	6.88	10.29	13.73	17.17

6 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3222	0.4819	0.6430	0.8041
7.5	0.3007	0.4498	0.6002	0.7505
8	0.2819	0.4217	0.5627	0.7036
9	0.2506	0.3748	0.5001	0.6254
10	0.2256	0.3373	0.4501	0.5629
12	0.1880	0.2811	0.3751	0.4691
Rate/Square	6.88	10.29	13.73	17.17

6 Pica 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3265	0.4883	0.6515	0.8147
7.5	0.3047	0.4557	0.6081	0.7604
8	0.2857	0.4272	0.5701	0.7129
9	0.2539	0.3798	0.5067	0.6337
10	0.2285	0.3418	0.4561	0.5703
12	0.1904	0.2848	0.3800	0.4753
Rate/Square	6.88	10.29	13.73	17.17

7 Pica - Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3302	0.4939	0.6590	0.8242
7.5	0.3082	0.4610	0.6151	0.7692
8	0.2890	0.4322	0.5767	0.7211
9	0.2569	0.3842	0.5126	0.6410
10	0.2312	0.3457	0.4613	0.5769
12	0.1926	0.2881	0.3844	0.4808
Rate/Square	6.88	10.29	13.73	17.17

7 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3383	0.5059	0.6750	0.8442
7.5	0.3157	0.4722	0.6300	0.7879
8	0.2960	0.4427	0.5907	0.7387
9	0.2631	0.3935	0.5250	0.6566
10	0.2368	0.3541	0.4725	0.5909
12	0.1973	0.2951	0.3938	0.4924
Rate/Square	6.88	10.29	13.73	17.17

7 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3458	0.5172	0.6901	0.8630
7.5	0.3228	0.4827	0.6441	0.8055
8	0.3026	0.4526	0.6038	0.7551
9	0.2690	0.4023	0.5368	0.6712
10	0.2421	0.3620	0.4831	0.6041
12	0.2017	0.3017	0.4026	0.5034
Rate/Square	6.88	10.29	13.73	17.17

7 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3501	0.5236	0.6986	0.8736
7.5	0.3267	0.4887	0.6520	0.8154
8	0.3063	0.4581	0.6113	0.7644
9	0.2723	0.4072	0.5433	0.6795
10	0.2450	0.3665	0.4890	0.6115
12	0.2042	0.3054	0.4075	0.5096
Rate/Square	6.88	10.29	13.73	17.17

7 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3538	0.5292	0.7061	0.8830
7.5	0.3302	0.4939	0.6590	0.8242
8	0.3096	0.4631	0.6179	0.7727
9	0.2752	0.4116	0.5492	0.6868
10	0.2477	0.3704	0.4943	0.6181
12	0.2064	0.3087	0.4119	0.5151
Rate/Square	6.88	10.29	13.73	17.17

7 Pica 8 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3618	0.5412	0.7221	0.9030
7.5	0.3377	0.5051	0.6740	0.8428
8	0.3166	0.4735	0.6319	0.7902
9	0.2814	0.4209	0.5616	0.7024
10	0.2533	0.3788	0.5055	0.6321
12	0.2111	0.3157	0.4212	0.5268
Rate/Square	6.88	10.29	13.73	17.17

8 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3892	0.5821	0.7767	0.9713
7.5	0.3633	0.5433	0.7249	0.9066
8	0.3406	0.5094	0.6796	0.8499
9	0.3027	0.4528	0.6041	0.7555
10	0.2724	0.4075	0.5437	0.6799
12	0.2270	0.3396	0.4531	0.5666
Rate/Square	6.88	10.29	13.73	17.17

8 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3930	0.5878	0.7843	0.9808
7.5	0.3668	0.5486	0.7320	0.9154
8	0.3439	0.5143	0.6862	0.8582
9	0.3057	0.4572	0.6100	0.7628
10	0.2751	0.4114	0.5490	0.6865
12	0.2292	0.3429	0.4575	0.5721
Rate/Square	6.88	10.29	13.73	17.17

8 Pica 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4208	0.6294	0.8398	1.0502
7.5	0.3928	0.5874	0.7838	0.9802
8	0.3682	0.5507	0.7348	0.9189
9	0.3273	0.4895	0.6532	0.8168
10	0.2946	0.4406	0.5879	0.7352
12	0.2455	0.3671	0.4899	0.6126
Rate/Square	6.88	10.29	13.73	17.17

9 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4246	0.6350	0.8473	1.0596
7.5	0.3963	0.5927	0.7908	0.9890
8	0.3715	0.5557	0.7414	0.9272
9	0.3302	0.4939	0.6590	0.8242
10	0.2972	0.4445	0.5931	0.7417
12	0.2477	0.3704	0.4943	0.6181
Rate/Square	6.88	10.29	13.73	17.17

9 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4284	0.6407	0.8549	1.0691
7.5	0.3998	0.5980	0.7979	0.9978
8	0.3748	0.5606	0.7480	0.9354
9	0.3332	0.4983	0.6649	0.8315
10	0.2999	0.4485	0.5984	0.7483
12	0.2499	0.3737	0.4987	0.6236
Rate/Square	6.88	10.29	13.73	17.17

9 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4326	0.6470	0.8633	1.0796
7.5	0.4038	0.6039	0.8058	1.0077
8	0.3785	0.5662	0.7554	0.9447
9	0.3365	0.5032	0.6715	0.8397
10	0.3028	0.4529	0.6043	0.7558
12	0.2524	0.3774	0.5036	0.6298
Rate/Square	6.88	10.29	13.73	17.17

9 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4364	0.6527	0.8709	1.0891
7.5	0.4073	0.6092	0.8128	1.0165
8	0.3818	0.5711	0.7620	0.9529
9	0.3394	0.5076	0.6773	0.8471
10	0.3055	0.4569	0.6096	0.7623
12	0.2546	0.3807	0.5080	0.6353
Rate/Square	6.88	10.29	13.73	17.17

9 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4402	0.6583	0.8784	1.0985
7.5	0.4108	0.6144	0.8198	1.0253
8	0.3851	0.5760	0.7686	0.9612
9	0.3423	0.5120	0.6832	0.8544
10	0.3081	0.4608	0.6149	0.7689
12	0.2568	0.3840	0.5124	0.6408
Rate/Square	6.88	10.29	13.73	17.17

9 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4444	0.6647	0.8869	1.1091
7.5	0.4148	0.6204	0.8278	1.0351
8	0.3889	0.5816	0.7760	0.9704
9	0.3457	0.5170	0.6898	0.8626
10	0.3111	0.4653	0.6208	0.7764
12	0.2592	0.3877	0.5173	0.6470
Rate/Square	6.88	10.29	13.73	17.17

9 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4482	0.6703	0.8944	1.1185
7.5	0.4183	0.6256	0.8348	1.0439
8	0.3922	0.5865	0.7826	0.9787
9	0.3486	0.5214	0.6957	0.8699
10	0.3137	0.4692	0.6261	0.7830
12	0.2614	0.3910	0.5217	0.6525
Rate/Square	6.88	10.29	13.73	17.17

9 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4600	0.6880	0.9179	1.1479
7.5	0.4293	0.6421	0.8568	1.0714
8	0.4025	0.6020	0.8032	1.0044
9	0.3578	0.5351	0.7140	0.8928
10	0.3220	0.4816	0.6426	0.8036
12	0.2683	0.4013	0.5355	0.6696
Rate/Square	6.88	10.29	13.73	17.17

9 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4638	0.6936	0.9255	1.1574
7.5	0.4328	0.6474	0.8638	1.0802
8	0.4058	0.6069	0.8098	1.0127
9	0.3607	0.5395	0.7198	0.9002
10	0.3246	0.4855	0.6478	0.8101
12	0.2705	0.4046	0.5399	0.6751
Rate/Square	6.88	10.29	13.73	17.17

9 Pica 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4680	0.7000	0.9340	1.1680
7.5	0.4368	0.6533	0.8717	1.0901
8	0.4095	0.6125	0.8172	1.0220
9	0.3640	0.5444	0.7264	0.9084
10	0.3276	0.4900	0.6538	0.8176
12	0.2730	0.4083	0.5448	0.6813
Rate/Square	6.88	10.29	13.73	17.17

10 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4718	0.7056	0.9415	1.1774
7.5	0.4403	0.6586	0.8787	1.0989
8	0.4128	0.6174	0.8238	1.0302
9	0.3669	0.5488	0.7323	0.9157
10	0.3302	0.4939	0.6590	0.8242
12	0.2752	0.4116	0.5492	0.6868
Rate/Square	6.88	10.29	13.73	17.17

10 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4755	0.7112	0.9490	1.1868
7.5	0.4438	0.6638	0.8857	1.1077
8	0.4161	0.6223	0.8304	1.0384
9	0.3699	0.5532	0.7381	0.9231
10	0.3329	0.4979	0.6643	0.8308
12	0.2774	0.4149	0.5536	0.6923
Rate/Square	6.88	10.29	13.73	17.17

10 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.48	0.718	0.957	1.197
7.5	0.448	0.67	0.894	1.118
8	0.42	0.628	0.838	1.048
9	0.373	0.558	0.745	0.931
10	0.336	0.502	0.67	0.838
12	0.28	0.419	0.559	0.698
Rate/Square	6.88	10.29	13.73	17.17

10 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4954	0.7409	0.9886	1.2362
7.5	0.4623	0.6915	0.9227	1.1538
8	0.4334	0.6483	0.8650	1.0817
9	0.3853	0.5762	0.7689	0.9615
10	0.3468	0.5186	0.6920	0.8654
12	0.2890	0.4322	0.5767	0.7211
Rate/Square	6.88	10.29	13.73	17.17

11 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.519	0.776	1.036	1.295
7.5	0.484	0.724	0.967	1.209
8	0.454	0.679	0.906	1.133
9	0.4036	0.604	0.805	1.007
10	0.363	0.543	0.725	0.907
12	0.303	0.453	0.604	0.7555
Rate/Square	6.88	10.29	13.73	17.17

11 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5307	0.7938	1.0592	1.3245
7.5	0.4954	0.7409	0.9886	1.2362
8	0.4644	0.6946	0.9268	1.1590
9	0.4128	0.6174	0.8238	1.0302
10	0.3715	0.5557	0.7414	0.9272
12	0.3096	0.4631	0.6179	0.7727
Rate/Square	6.88	10.29	13.73	17.17

11 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.546	0.817	1.09	1.3634
7.5	0.51	0.763	1.0176	1.273
8	0.478	0.715	0.954	1.193
9	0.425	0.636	0.8480	1.06
10	0.382	0.572	0.763	0.954
12	0.319	0.477	0.636	0.795
Rate/Square	6.88	10.29	13.73	17.17

12 Pica - Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5661	0.8467	1.1298	1.4128
7.5	0.5284	0.7903	1.0545	1.3187
8	0.4954	0.7409	0.9886	1.2362
9	0.4403	0.6586	0.8787	1.0989
10	0.3963	0.5927	0.7908	0.9890
12	0.3302	0.4939	0.6590	0.8242
Rate/Square	6.88	10.29	13.73	17.17

12 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.582	0.87	1.161	1.452
7.5	0.543	0.812	1.0835	1.355
8	0.509	0.761	1.016	1.27
9	0.452	0.677	0.9029	1.129
10	0.407	0.609	0.813	1.016
12	0.339	0.508	0.677	0.847
Rate/Square	6.88	10.29	13.73	17.17

12 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5859	0.8764	1.1693	1.4623
7.5	0.5469	0.8179	1.0914	1.3648
8	0.5127	0.7668	1.0232	1.2795
9	0.4557	0.6816	0.9095	1.1373
10	0.4102	0.6134	0.8185	1.0236
12	0.3418	0.5112	0.6821	0.8530
Rate/Square	6.88	10.29	13.73	17.17

12 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5897	0.8820	1.1769	1.4717
7.5	0.5504	0.8232	1.0984	1.3736
8	0.5160	0.7718	1.0298	1.2878
9	0.4587	0.6860	0.9153	1.1447
10	0.4128	0.6174	0.8238	1.0302
12	0.3440	0.5145	0.6865	0.8585
Rate/Square	6.88	10.29	13.73	17.17

12 Pica	9 Point Column
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15 Pica	5 Point Column
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Type Size	Number of Insertions			
	1	2	3	4
7	0.6015	0.8996	1.2004	1.5011
7.5	0.5614	0.8397	1.1204	1.4011
8	0.5263	0.7872	1.0503	1.3135
9	0.4678	0.6997	0.9336	1.1676
10	0.4211	0.6297	0.8403	1.0508
12	0.3509	0.5248	0.7002	0.8757
Rate/Square	6.88	10.29	13.73	17.17

Type Size	Number of Insertions			
	1	2	3	4
7	0.727	1.088	1.452	1.816
7.5	0.679	1.015	1.355	1.694
8	0.637	0.952	1.27	1.5886
9	0.5658	0.846	1.129	1.412
10	0.509	0.762	1.016	1.271
12	0.424	0.635	0.8469	1.059
Rate/Square	6.88	10.29	13.73	17.17

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