

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

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November 2009

ITEMS TO REMEMBER

DECEMBER

- December 1: On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the Township shall certify a list of the names and addresses of each person who has money due from the Township to the County Treasurer. [IC 6-1.1-22-14]
- December 25: Legal Holiday - Christmas Day. [IC 1-1-9-1]
- December 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)]

JANUARY

- January 1: Legal Holiday - New Year's Day. [IC 1-1-9-1]
- January 1: Set up the Financial and Appropriation Record for the year 2010, by bringing forward the fund (cash) balances at the close of the year 2009 and entering appropriations as finally adopted and approved.
- January 5: Annual meeting of township board to organize by electing one member as chairman and one member as secretary for the year. (First Tuesday after first Monday in January.) [IC 36-6-6-7]
- January 5-31: Members of the township board are to meet to organize as a township board of finance by electing one member as president and one member as secretary, each for a period of one year. During the annual meeting the investment officer shall make a written report to the investing officer's local board of finance summarizing the township's investments during the previous calendar year. The report must contain the name of each financial institution, government agency or instrumentality, or other person with whom the township invested money during the previous calendar year. The local board of finance shall do the following at the meeting:
- (1) Review the report.
 - (2) Review the overall investment policy of the political subdivision. (After the first Monday and on or before the last day of January.) [IC 5-13-7-6, IC 5-13-7-7]
- January 15: Last day to make pension report and payment for fourth calendar quarter by townships participating in PERF.

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ITEMS TO REMEMBER
(Continued)

- January 18: Legal Holiday - Martin Luther King, Jr.'s Birthday. [IC 1-1-9-2]
- January 19: Last day for the annual meeting of the township board for the purpose of receiving, auditing and approving the Annual Report, Township Form 15 for 2009 (On or before the third Tuesday after the first Monday in January.) [IC 36-6-6-9]
- January 28: Last day for trustee to file the copy of the Annual Report, Township Form 15, as approved by the township board, together with the 2009 vouchers, in the office of the county auditor (within ten (10) days after the meeting of the township board on January 19). [IC 36-6-4-12]
- January 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)]
- January 31: Last day to provide each employee with a W-2.
- January 31: Last day to file quarterly 941 report for last quarter of 2009 with Internal Revenue Service.
- January 31: Last day to file Form 100R, Certified Report of Names and Compensation of all Officers and Employees, with the State Board of Accounts. Be sure to indicate the name and business address of the township and the name of the county on page one of the form. A supply of forms for the report can be procured from your supplier of township forms. The form should be mailed to the State Board of Accounts, 302 West Washington Street, Room E418, Indianapolis, IN 46204. [IC 5-11-13-1]
- January 31: Last day to make report for last quarter of 2009 to the Department of Workforce Development.

FEBRUARY

- February 12: Legal Holiday – Lincoln’s Birthday. [IC 1-1-9-1]
- February 15: Last day for publication of Annual Report, Township Form 15, for 2009 in summary form. (Within four weeks after the third Tuesday after the first Monday in January.) [IC 36-6-4-13]
- February 18: Legal Holiday – Washington’s Birthday. [IC 1-1-9-1]
- February 28: 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)]

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February 28: Last day to file withholding statement together with Yearly Reconciliation of Employer's Quarterly Tax Returns with Social Security Administration and Indiana Department of Revenue, respectively.

Please note IC 5-11-1-4 now provides the last day to file the 2009 Annual Report, Township Form 15, with the State Board of Accounts and is not later than sixty (60) days after the close of each fiscal year, (March 1, 2010)

**BONDS OF OFFICERS AND EMPLOYEES OF
THE DEPARTMENT OF PARKS AND RECREATION**

IC 36-10-3-16 provides "(a) Every officer and employee who handles money in the performance of duties as prescribed by this chapter shall execute an official bond for the term of office or employment before entering upon the duties of the office or employment. (b) The fiscal body of the unit may under IC 5-4-1-18 authorize the purchase of a blanket bond or crime insurance policy endorsed to include faithful performance to cover all officers' and employees' faithful performance of duties. The amount of the bond or crime insurance policy shall be fixed by the fiscal body and, in the case of a municipality, must be approved by the executive. (c) All official bonds shall be filed and recorded in the office of the county recorder of the county in which the department is located. (d) The commissioner of insurance shall prescribe the form of the bonds or crime policies required by this section."

BOND ISSUES - AUDITS

Generally, the State Board of Accounts conducts audits of townships every two years. Should a township anticipate having a bond issue for which a current audit report is required, please contact us at 317-232-2520 immediately so that consideration can be given to performing the audit as soon as possible. Additionally, consideration will be given for other situations which might have extenuating circumstances which could warrant an audit being completed prior to the normal audit cycle.

SUPPLEMENTAL SECURITY INCOME (SSI)

The current statutory provisions for participation in SSI in regards to a township assistance program are IC 12-9-6-1 concerning the Family and Social Services which states "The division may, through agreement with the federal government, operate a disability determination bureau that adjudicates claims for Social Security Disability Insurance and Supplemental Security Income."

IC 12-12-1-1 states "The rehabilitation services bureau is established within the division."

IC 12-12-1-4.1 states in part (a) "The bureau may do the following: (1) Establish vocational rehabilitation centers separately or in conjunction with community rehabilitation centers. (2) Contract with governmental units and other public or private organizations to provide any of the vocational rehabilitation services permitted or required by this article, IC 12-8-1-11, IC 12-9-6, and IC 12-11-6. (3) Provide or contract for the provision of other services that are consistent with the purposes of this article, IC 12-8-1-11, IC 12-9-6, and IC 12-11-6."

The Division of Family and Social Services has informed us that they currently have only one contract for SSI, which is with the Indiana Township Association.

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PARTITION FENCES

Official Opinion 89-19 of the Attorney General of the State of Indiana was issued in response to the following questions:

- (1) Must a partition fence be constructed to hold hogs whether or not the adjoining owner has hogs?
- (2) When a question arises as to the sufficiency of the fence should the trustee decide whether the fence meets the statutory requirements?

The Attorney General provided the following conclusion:

- (1) Indiana Code Section 32-10-9-3 mandates that all partition fences must be sufficiently tight and strong to hold hogs, sheep, cattle, mules and horses regardless of whether the landowners have these animals.
- (2) When a complaining landowner has given an adjoining landowner notice to build, rebuild or repair his proportionate part of a fence and after twenty (20) days it has not been built, rebuilt or repaired to meet the statutory requirements of Indiana Code Section 32-10-9-3, the complaining landowner shall then notify the trustee of the township in which the land is located of the improvement he may desire made on the partition fence to meet the statutory requirements of Indiana Code Section 32-10-9-3 and the trustee has jurisdiction. The trustee should determine whether the partition fence meets the statutory requirements of Indiana Code Section 32-10-9-3. If it does not meet the statutory requirements, the trustee has the duty to see that the statutory requirements are enforced. (Our Emphasis) The trustee shall estimate the cost for such fence, building, rebuilding or repairing the fence and notify the defaulting landowner against whom the complaint was made. If the defaulting landowner against which the complaint was made fails to meet the statutory requirements after twenty (20) days the trustee shall have the fence built, rebuilt or repaired to meet the statutory requirements and, pay the contractor who builds, rebuilds or repairs the fence as provided by Indiana Code Section 32-10-9-5.

The trustee shall follow the procedure provided in Indiana Code Section 32-10-9-4 to receive reimbursement from the county general funds. The amount paid out of the county general funds shall be placed by the auditor on the tax duplicate against lands of the landowner affected by the work and shall be collected as taxes are collected, and when collected shall be paid into the county fund.

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EMERGENCY MEDICAL SERVICES

Please be advised IC 16-31-5-1 states "The governing body of a city, town, township, or county by the governing body's action or in any combination may do the following: (1) Establish, operate, and maintain emergency medical services. (2) Levy taxes under and limited by IC 6-3.5 and expend appropriated funds of the political subdivision to pay the costs and expenses of establishing, operating, maintaining, or contracting for emergency medical services. (3) Except as provided in section 2 of this chapter, authorize, franchise, or contract for emergency medical services. However: (A) a county may not provide, authorize, or contract for emergency medical services within the limits of any city without the consent of the city; and (B) a city or town may not provide, authorize, franchise, or contract for emergency medical services outside the limits of the city or town without the approval of the governing body of the area to be served. (4) Apply for, receive, and accept gifts, bequests, grants-in-aid, state, federal, and local aid, and other forms of financial assistance for the support of emergency medical services. (5) Establish and provide for the collection of reasonable fees for emergency ambulance services the governing body provides under this chapter. (6) Pay the fees or dues for individual or group membership in any regularly organized volunteer emergency medical services association on their own behalf or on behalf of the emergency medical services personnel serving that unit of government."

Additionally IC 16-31-5-2 provides "A city, town, or county may not adopt an ordinance that restricts a person from providing emergency ambulance services in the city, town, township, or county if: (1) the person is authorized to provide emergency ambulance services in any part of another county; and (2) the person has been requested to provide emergency ambulance services: (A) to the county in which the person is authorized to provide emergency ambulance services, and those services will originate in another county; or (B) from the county in which the person is authorized to provide emergency ambulance services, and those services will terminate in another county."

MILEAGE

The township trustee is entitled to a sum for mileage in the performance of his official duties equal to the sum per mile paid to state officers and employees (IC 36-6-8-3). The State rate effective October 1, 2009 is \$.40 per mile. The State rate from July 1, 2008 to September 30, 2009, was \$.44 per mile. Mileage Claim Form Number 101 shall be properly completed, listing dates of authorized travel, details of travel, miles traveled, nature of business, etc., for reimbursements for mileage before payment is made.

TOWNSHIP ANNUAL REPORT (TOWNSHIP FORM 15) - FILING BY COMPUTER DISK

Please see the following letter concerning the required electronic filing changes in the Township Annual Financial Report.

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To: Township Trustees

From: Bruce A. Hartman, C.P.A.
State Examiner

Date: November 2009

Re: 2009 Annual Financial Report
Due March 1, 2010

Public Law 176 House Enrolled Act 1514 Effective July 1, 2009 amended IC 5-11-1-4 to provide "The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be filed electronically, in a manner prescribed by the state examiner that is compatible with the technology employed by the political subdivision."

Accordingly, the State Board of Accounts has prescribed the Annual Financial Report, Form 15 (Revised 2009) in a new format utilizing Excel 2007 in an attempt to make the form more user friendly. If you have Excel 2003 or an earlier version, you will have to download a compatibility pack from Microsoft to open the file. See the following link.

<http://www.microsoft.com/downloads/details.aspx?FamilyID=941b3470-3ae9-4aee-8f43-c6bb74cd1466&DisplayLang=en> You can also follow: www.microsoft.com. Support Knowledgebase Search for 924074. Knowledgebase article 924074 should be the first result of the search. Follow the first link in the article.

Report Preparation and Distribution

The program is available and may be downloaded from the State Board of Accounts website at: <http://www.in.gov/sboa/> follow the links of the left-hand side to annual reports for townships.

Prepare five copies of the report to be presented to the Township Board for approval on or before the third Tuesday after the first Monday in January. After approval, one copy is to be retained by the Chairman of the Township Board. One copy is to be kept on file by the Township Trustee. Within ten (10) days, one copy, together with all vouchers, shall be filed with the County Auditor (IC 36-6-4-12(d)). In addition, one copy, along with advertising instructions, is to be submitted to each newspaper for which this report is to be published, within four (4) weeks after the third Tuesday following the first Monday in January (IC 5-3-1 and IC 36-6-4-13(b)). The advertisement 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. Also, that the Chairman of the Township Board has a copy of the report that is available for inspection by any taxpayer of the township. Please complete and return the Annual Report by e-mail to ohughes@sboa.in.gov by March 1, 2010. (IC 5-11-1-4) You may also file your annual report by March 1, 2010 on a CD and mail to State Boards of Accounts, 302 W. Washington St, Rm E418, Indianapolis, IN, 46204-2765. **Remember the Annual Report must be submitted electronically to the State Board of Accounts.** Email submissions of the Annual Report should be sent to ohughes@sboa.in.gov

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Annual Reports should be completed using the prescribed State Board of Accounts format. You should convert any other format contemplated. Contact Linda Baker at (317) 232-4958, if you have any questions.

Please call (317) 232-2520 if you need assistance from a field staff person to instruct you on how to complete the Annual Report or for any other situations not listed above.

Annual Report, Form 15 Downloading Instructions

The file to be download from the Web Page will be named TownshipAnnualReport2009.xlsx

You should immediately save the file to your hard drive with a name in a standard format, something like: BlueCoBlueTownshipAR2009.xlsx

You can print the blank spreadsheets to use as worksheets. You can select print the Entire Workbook in the print options which will print all the sheets at once.

When you are done entering the data into the spreadsheets on the computer file, attach the file in a e-mail or burn a CD making sure the file name is in the correct standard format such as, BlueCoBlueTownshipAR2009.xlsx

Before completing the Annual Report, special attention should be given to reviewing the instructions provided. Also, the Annual Financial Report shall be advertised pursuant to the guidelines furnished in the enclosed instructions at www.in.gov/sboa.

The TA-7 (Township Assistance Statistical Report) should be filed annually as Part 11 of your Township Annual Report, Form 15. The information will cover the time period of January 1, 2009, through December 31, 2009. Please note the TA-7 was totally revised in 2006.

Additionally, pursuant to IC 5-11-13-1, Form 100R (Names, Addresses, Duties, and Compensation of Public Employees) must be completed and filed with the State Board of Accounts by January 31, 2010. The form can be obtained from your local printer and should be sent directly to the State Board of Accounts, 302 West Washington Street, Rm E418, Indianapolis, Indiana, 46204-2765, ATTN: 100R.

We appreciate your cooperation in providing the required information to us promptly so that our reporting of your required annual report information to the Indiana Legislature and the Bureau of the Census is not delayed.

CWN/SAM/bgf
Enclosure

TOWNSHIP BULLETIN and Uniform Compliance Guidelines

RATES FOR LEGAL ADVERTISING

Effective January 1, 2010

The following rates, effective January 1, 2010, 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. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 2005.

5 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2154	0.3219	0.4300	0.5373
7.5	0.2010	0.3005	0.4013	0.5015
8	0.1885	0.2817	0.3763	0.4702
9	0.1675	0.2504	0.3345	0.4179
10	0.1508	0.2253	0.3010	0.3761
12	0.1256	0.1878	0.2508	0.3134
Rate/Square	5.54	8.28	11.06	13.82

5 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2215	0.3310	0.4421	0.5525
7.5	0.2067	0.3089	0.4127	0.5157
8	0.1938	0.2896	0.3869	0.4834
9	0.1723	0.2575	0.3439	0.4297
10	0.1550	0.2317	0.3095	0.3867
12	0.1292	0.1931	0.2579	0.3223
Rate/Square	5.54	8.28	11.06	13.82

6 Pica 3 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2374	0.3549	0.4740	0.5923
7.5	0.2216	0.3312	0.4424	0.5528
8	0.2078	0.3105	0.4148	0.5183
9	0.1847	0.2760	0.3687	0.4607
10	0.1662	0.2484	0.3318	0.4146
12	0.1385	0.2070	0.2765	0.3455
Rate/Square	5.54	8.28	11.06	13.82

6 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2405	0.3594	0.4801	0.5999
7.5	0.2244	0.3354	0.4481	0.5599
8	0.2104	0.3145	0.4201	0.5249
9	0.1870	0.2795	0.3734	0.4666
10	0.1683	0.2516	0.3360	0.4199
12	0.1403	0.2096	0.2800	0.3499
Rate/Square	5.54	8.28	11.06	13.82

6 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2469	0.3691	0.4930	0.6160
7.5	0.2305	0.3444	0.4601	0.5749
8	0.2161	0.3229	0.4313	0.5390
9	0.1921	0.2870	0.3834	0.4791
10	0.1728	0.2583	0.3451	0.4312
12	0.1440	0.2153	0.2876	0.3593
Rate/Square	5.54	8.28	11.06	13.82

6 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2500	0.3736	0.4990	0.6236
7.5	0.2333	0.3487	0.4658	0.5820
8	0.2187	0.3269	0.4366	0.5456
9	0.1944	0.2906	0.3881	0.4850
10	0.1750	0.2615	0.3493	0.4365
12	0.1458	0.2179	0.2911	0.3637
Rate/Square	5.54	8.28	11.06	13.82

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6 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2564	0.3832	0.5119	0.6397
7.5	0.2393	0.3577	0.4778	0.5970
8	0.2244	0.3353	0.4479	0.5597
9	0.1994	0.2981	0.3982	0.4975
10	0.1795	0.2683	0.3583	0.4478
12	0.1496	0.2236	0.2986	0.3731
6.75 Rate/Square	5.54	8.28	11.06	13.82

7 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2659	0.3974	0.5309	0.6634
7.5	0.2482	0.3709	0.4955	0.6191
8	0.2327	0.3478	0.4645	0.5804
9	0.2068	0.3091	0.4129	0.5159
10	0.1861	0.2782	0.3716	0.4644
12	0.1551	0.2318	0.3097	0.3870
7 Rate/Square	5.54	8.28	11.06	13.82

7 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2690	0.4020	0.5369	0.6709
7.5	0.2510	0.3752	0.5012	0.6262
8	0.2353	0.3517	0.4698	0.5871
9	0.2092	0.3127	0.4176	0.5218
10	0.1883	0.2814	0.3759	0.4697
12	0.1569	0.2345	0.3132	0.3914
7.08 Rate/Square	5.54	8.28	11.06	13.82

7 Pica 3 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2754	0.4116	0.5498	0.6871
7.5	0.2571	0.3842	0.5132	0.6412
8	0.2410	0.3602	0.4811	0.6012
9	0.2142	0.3202	0.4277	0.5344
10	0.1928	0.2881	0.3849	0.4809
12	0.1607	0.2401	0.3207	0.4008
7.25 Rate/Square	5.54	8.28	11.06	13.82

7 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2849	0.4258	0.5688	0.7107
7.5	0.2659	0.3974	0.5309	0.6634
8	0.2493	0.3726	0.4977	0.6219
9	0.2216	0.3312	0.4424	0.5528
10	0.1994	0.2981	0.3982	0.4975
12	0.1662	0.2484	0.3318	0.4146
7.5 Rate/Square	5.54	8.28	11.06	13.82

9 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3419	0.5110	0.6826	0.8529
7.5	0.3191	0.4769	0.6371	0.7960
8	0.2992	0.4471	0.5972	0.7463
9	0.2659	0.3974	0.5309	0.6634
10	0.2393	0.3577	0.4778	0.5970
12	0.1994	0.2981	0.3982	0.4975
9 Rate/Square	5.54	8.28	11.06	13.82

9 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3544	0.5297	0.7076	0.8842
7.5	0.3308	0.4944	0.6604	0.8252
8	0.3101	0.4635	0.6191	0.7736
9	0.2757	0.4120	0.5503	0.6877
10	0.2481	0.3708	0.4953	0.6189
12	0.2068	0.3090	0.4128	0.5158
9.33 Rate/Square	5.54	8.28	11.06	13.82

9 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3579	0.5348	0.7144	0.8927
7.5	0.3340	0.4992	0.6668	0.8332
8	0.3131	0.4680	0.6251	0.7811
9	0.2783	0.4160	0.5557	0.6943
10	0.2505	0.3744	0.5001	0.6249
12	0.2087	0.3120	0.4167	0.5207
9.42 Rate/Square	5.54	8.28	11.06	13.82

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9 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3609	0.5394	0.7205	0.9003
7.5	0.3368	0.5034	0.6724	0.8403
8	0.3158	0.4720	0.6304	0.7877
9	0.2807	0.4195	0.5604	0.7002
10	0.2526	0.3776	0.5043	0.6302
12	0.2105	0.3146	0.4203	0.5252
Rate/Square 9.5	5.54	8.28	11.06	13.82

9 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3704	0.5536	0.7394	0.9240
7.5	0.3457	0.5167	0.6901	0.8624
8	0.3241	0.4844	0.6470	0.8085
9	0.2881	0.4306	0.5751	0.7186
10	0.2593	0.3875	0.5176	0.6468
12	0.2161	0.3229	0.4313	0.5390
Rate/Square 9.75	5.54	8.28	11.06	13.82

9 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3734	0.5581	0.7455	0.9315
7.5	0.3485	0.5209	0.6958	0.8694
8	0.3267	0.4884	0.6523	0.8151
9	0.2904	0.4341	0.5798	0.7245
10	0.2614	0.3907	0.5219	0.6521
12	0.2178	0.3256	0.4349	0.5434
Rate/Square 9.83	5.54	8.28	11.06	13.82

10 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3799	0.5678	0.7584	0.9477
7.5	0.3546	0.5299	0.7078	0.8845
8	0.3324	0.4968	0.6636	0.8292
9	0.2955	0.4416	0.5899	0.7371
10	0.2659	0.3974	0.5309	0.6634
12	0.2216	0.3312	0.4424	0.5528
Rate/Square 10	5.54	8.28	11.06	13.82

10 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3829	0.5723	0.7645	0.9552
7.5	0.3574	0.5342	0.7135	0.8916
8	0.3351	0.5008	0.6689	0.8358
9	0.2978	0.4451	0.5946	0.7430
10	0.2680	0.4006	0.5351	0.6687
12	0.2234	0.3338	0.4459	0.5572
Rate/Square 10.1	5.54	8.28	11.06	13.82

10 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3989	0.5962	0.7963	0.9950
7.5	0.3723	0.5564	0.7432	0.9287
8	0.3490	0.5216	0.6968	0.8707
9	0.3102	0.4637	0.6194	0.7739
10	0.2792	0.4173	0.5574	0.6965
12	0.2327	0.3478	0.4645	0.5804
Rate/Square 10.5	5.54	8.28	11.06	13.82

10 Pica 11 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4148	0.6200	0.8282	1.0348
7.5	0.3872	0.5787	0.7730	0.9659
8	0.3630	0.5425	0.7247	0.9055
9	0.3226	0.4822	0.6441	0.8049
10	0.2904	0.4340	0.5797	0.7244
12	0.2420	0.3617	0.4831	0.6037
Rate/Square 10.9	5.54	8.28	11.06	13.82

11 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4179	0.6245	0.8342	1.0424
7.5	0.3900	0.5829	0.7786	0.9729
8	0.3656	0.5465	0.7300	0.9121
9	0.3250	0.4858	0.6489	0.8108
10	0.2925	0.4372	0.5840	0.7297
12	0.2438	0.3643	0.4866	0.6081
Rate/Square 11	5.54	8.28	11.06	13.82

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11 Pica 3 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4274	0.6387	0.8532	1.0661
7.5	0.3989	0.5962	0.7963	0.9950
8	0.3740	0.5589	0.7466	0.9329
9	0.3324	0.4968	0.6636	0.8292
10	0.2992	0.4471	0.5972	0.7463
12	0.2493	0.3726	0.4977	0.6219
Rate/Square	5.54	8.28	11.06	13.82

11 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4433	0.6626	0.8851	1.1059
7.5	0.4138	0.6184	0.8260	1.0322
8	0.3879	0.5798	0.7744	0.9677
9	0.3448	0.5153	0.6884	0.8602
10	0.3103	0.4638	0.6195	0.7741
12	0.2586	0.3865	0.5163	0.6451
Rate/Square	5.54	8.28	11.06	13.82

12 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4718	0.7052	0.9419	1.1770
7.5	0.4404	0.6582	0.8791	1.0985
8	0.4128	0.6170	0.8242	1.0299
9	0.3670	0.5485	0.7326	0.9154
10	0.3303	0.4936	0.6594	0.8239
12	0.2752	0.4114	0.5495	0.6866
Rate/Square	5.54	8.28	11.06	13.82

13 Pica 2 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5003	0.7478	0.9988	1.2481
7.5	0.4670	0.6979	0.9322	1.1649
8	0.4378	0.6543	0.8740	1.0921
9	0.3891	0.5816	0.7769	0.9707
10	0.3502	0.5234	0.6992	0.8736
12	0.2918	0.4362	0.5826	0.7280
Rate/Square	5.54	8.28	11.06	13.82

13 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5128	0.7665	1.0238	1.2793
7.5	0.4787	0.7154	0.9556	1.1940
8	0.4487	0.6707	0.8959	1.1194
9	0.3989	0.5962	0.7963	0.9950
10	0.3590	0.5365	0.7167	0.8955
12	0.2992	0.4471	0.5972	0.7463
Rate/Square	5.54	8.28	11.06	13.82

13 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5159	0.7710	1.0299	1.2869
7.5	0.4815	0.7196	0.9612	1.2011
8	0.4514	0.6747	0.9012	1.1261
9	0.4012	0.5997	0.8010	1.0009
10	0.3611	0.5397	0.7209	0.9008
12	0.3009	0.4498	0.6008	0.7507
Rate/Square	5.54	8.28	11.06	13.82

14 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5349	0.7994	1.0678	1.3343
7.5	0.4992	0.7461	0.9966	1.2453
8	0.4680	0.6995	0.9343	1.1675
9	0.4160	0.6218	0.8305	1.0378
10	0.3744	0.5596	0.7475	0.9340
12	0.3120	0.4663	0.6229	0.7783
Rate/Square	5.54	8.28	11.06	13.82

14 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5539	0.8278	1.1057	1.3817
7.5	0.5169	0.7726	1.0320	1.2896
8	0.4846	0.7243	0.9675	1.2090
9	0.4308	0.6439	0.8600	1.0746
10	0.3877	0.5795	0.7740	0.9672
12	0.3231	0.4829	0.6450	0.8060
Rate/Square	5.54	8.28	11.06	13.82

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15 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5824	0.8704	1.1626	1.4528
7.5	0.5435	0.8124	1.0851	1.3559
8	0.5096	0.7616	1.0173	1.2712
9	0.4530	0.6770	0.9043	1.1299
10	0.4077	0.6093	0.8138	1.0169
12	0.3397	0.5077	0.6782	0.8474
Rate/Square	5.54	8.28	11.06	13.82

17 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.6713	1.0033	1.3401	1.6745
7.5	0.6265	0.9364	1.2508	1.5629
8	0.5874	0.8778	1.1726	1.4652
9	0.5221	0.7803	1.0423	1.3024
10	0.4699	0.7023	0.9381	1.1722
12	0.3916	0.5852	0.7817	0.9768
Rate/Square	5.54	8.28	11.06	13.82

20 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.7723	1.1543	1.5418	1.9266
7.5	0.7208	1.0773	1.4390	1.7981
8	0.6758	1.0100	1.3491	1.6858
9	0.6007	0.8978	1.1992	1.4985
10	0.5406	0.8080	1.0793	1.3486
12	0.4505	0.6733	0.8994	1.1238
Rate/Square	5.54	8.28	11.06	13.82

20 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.7757	1.1594	1.5487	1.9351
7.5	0.7240	1.0821	1.4454	1.8061
8	0.6788	1.0145	1.3551	1.6932
9	0.6033	0.9017	1.2045	1.5051
10	0.5430	0.8116	1.0841	1.3546
12	0.4525	0.6763	0.9034	1.1288
Rate/Square	5.54	8.28	11.06	13.82

21 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8168	1.2207	1.6306	2.0375
7.5	0.7623	1.1393	1.5219	1.9016
8	0.7147	1.0681	1.4267	1.7828
9	0.6353	0.9494	1.2682	1.5847
10	0.5717	0.8545	1.1414	1.4262
12	0.4764	0.7121	0.9512	1.1885
Rate/Square	5.54	8.28	11.06	13.82

22 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8642	1.2917	1.7254	2.1559
7.5	0.8066	1.2056	1.6103	2.0122
8	0.7562	1.1302	1.5097	1.8864
9	0.6722	1.0046	1.3419	1.6768
10	0.6050	0.9042	1.2078	1.5091
12	0.5041	0.7535	1.0065	1.2576
Rate/Square	5.54	8.28	11.06	13.82

30 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.1712	1.7504	2.3381	2.9216
7.5	1.0931	1.6337	2.1823	2.7269
8	1.0248	1.5316	2.0459	2.5564
9	0.9109	1.3615	1.8186	2.2724
10	0.8198	1.2253	1.6367	2.0451
12	0.6832	1.0211	1.3639	1.7043
Rate/Square	5.54	8.28	11.06	13.82

31 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.1807	1.7646	2.3571	2.9453
7.5	1.1020	1.6470	2.2000	2.7490
8	1.0331	1.5441	2.0625	2.5772
9	0.9183	1.3725	1.8333	2.2908
10	0.8265	1.2352	1.6500	2.0617
12	0.6887	1.0294	1.3750	1.7181
Rate/Square	5.54	8.28	11.06	13.82

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