

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS

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ITEMS TO REMEMBER

MARCH

March 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.

APRIL

April 15: Last day to make pension report and payment for first quarter by townships participating in PERF.

April 22: Good Friday - Legal Holiday (IC 1-1-9-1)

April 30: Last day to file quarterly report, Form 941, to the Internal Revenue Service for federal and social security taxes for the first quarter.

April 30: Last day to make report for first quarter to the Department of Workforce Development.

April 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.

MAY

May 3: Primary Election Day - Legal Holiday (IC 1-1-9-1)

May 30: Memorial Day - Legal Holiday (IC 1-1-9-1)

May 30: 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 to the county treasurer a list of the names and addresses of each person who has money due the person from the township. (IC 6-1.1-22-14).

May 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.

SOCIAL SECURITY WITHHOLDINGS - 2011

We understand the maximum amount of taxable and creditable annual earnings subject to social security will remain at \$106,800 in 2011. No maximum base for Medicare will exist. Employer rates will remain at the 2010 level at a combined rate of 7.65 percent. We understand the 2011 employee rate will be 4.20 percent for social security and 1.45 percent for Medicare.

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TOWNSHIP TRUSTEES' MEETING

The State Board of Accounts' meeting for new Township Trustee, November 17, 2010, Indianapolis, was a success as indicated by compliments received concerning the meeting and the large turnout of hundreds of new township representatives. We would like to thank the United Township Association for the cooperation in our having the November 17 meeting in conjunction with the United Township Convention.

CONFLICT OF INTEREST

The State Board of Accounts has recently received several questions concerning when a conflict of interest disclosure should be filed. We hope that all public officials will avoid any situation whereby conflict of interest could become a question. Due to their position of public trust, public servants should be extremely sensitive to any transactions that may cause concern of the taxpayers that either elected them or caused them to be appointed to or employed in a public office.

A copy of the Uniform Conflict of Interest Disclosure Statement may be found in Volume 264, February 2004 of the Township Bulletin and also in chapter 16 of the Accounting and Uniform Compliance Guidelines Manual for Townships. The form presents two options for disclosure: 1. A single transaction disclosure, and, 2. An annual disclosure.

A situation where a conflict will occur only once, i.e. a township board member sells an insurance policy to the township, would be an example of the single transaction option. A situation where a conflict will occur on an ongoing basis, i.e. the spouse of the trustee is the clerk, would be an example of when the annual disclosure option should be selected.

Please seek the written advice of your township attorney if you have any questions relating to IC 35-44-1-3. Please see Volume 290 of the Township Bulletin regarding filing conflict of interest forms electronically.

SPECIAL PURCHASES

We often receive inquiries concerning our audit position regarding public purchases for unusual situations.

The State Board of Accounts encourages the bidding and quote procedures whenever applicable to help ensure receiving competitive pricing for governmental units. However, IC 5-22-10-1 provides "Notwithstanding any other provision of this article, a purchasing agent may make a purchase under this chapter without soliciting bids or proposals."

Supply purchases are a possibility for consideration of the special purchase provisions of IC 5-22-10-1 et seq. However, we are of the audit position, townships should obtain the written position of the township attorney as to which section of IC 5-22-10 might be applicable to any particular situation. An example might be the township attorney advises IC 5-22-10-15 is applicable. IC 5-22-10-15 states "(a) A purchasing agent may purchase supplies if the purchase is made from a person who has a contract with a federal agency and the person's contract with the federal agency requires the person to make the supplies available to the state or political subdivisions. (b) A purchasing agent for a political subdivision may purchase supplies if the purchase is made from a person who has a contract with a state agency and the person's contract with the state requires the person to make the supplies or services available to political subdivisions, as provided in IC 4-13-1.6 or IC 5-22-17-9."

The written position of the township attorney should then be attached to the completed Special Purchase Contract File List Form (sample on page 19-30 of the *Accounting And Uniform Compliance Guidelines Manual For Townships*) and retained and for audit as a public record.

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DISPOSITION OF 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 are void.

Not later than March 1 of each year, the trustee 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 year. The original copy shall be filed with the board of finance of the township and the duplicate copy maintained by the trustee. The trustee 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 on which the checks were originally drawn is not in existence, or cannot be ascertained, the amount of such checks shall be receipted to the township fund.

Each list prepared must show:

- (1) the date of issue of each check;
- (2) the fund upon which the check was originally drawn;
- (3) the name of the payee;
- (4) the amount of each check issued; and
- (5) the total amount represented by the checks listed for each fund.

IC 5-11-10.5-6 formerly provided for the issuance of another check to replace a canceled check, if a claim was properly filed by the vendor or the person to whom the check was issued within seven years after the date of issuance of the original check. The check would have been drawn upon the fund to which the canceled check was receipted and any check outstanding for more than seven years was to be considered void, and no recovery could be made. However, IC 5-11-10.5-6 was repealed in 1999. Therefore, we suggest the township attorney provide written guidance concerning claims that might be presented.

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RATES FOR LEGAL ADVERTISING

Effective January 1, 2011

The following rates, effective January 1, 2011, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(3). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. After December 31, 2009 a newspaper or qualified publication may, effective January 1 of any year increase the basic charges by not more than 2.75% more than the basic charges that were in effect during the previous year.

| 5 Pica 8 Point Column | | | | | 5 Pica 10 Point Column | | | | |
|-----------------------|-----------------------------|--------|--------|--------|------------------------|-----------------------------|--------|--------|--------|
| Type Size | <u>Number of Insertions</u> | | | | Type Size | <u>Number of Insertions</u> | | | |
| | 1 | 2 | 3 | 4 | | 1 | 2 | 3 | 4 |
| 7 | 0.2212 | 0.3309 | 0.4417 | 0.5521 | 7 | 0.2275 | 0.3402 | 0.4541 | 0.5677 |
| 7.5 | 0.2065 | 0.3088 | 0.4122 | 0.5153 | 7.5 | 0.2123 | 0.3175 | 0.4239 | 0.5298 |
| 8 | 0.1936 | 0.2895 | 0.3865 | 0.4831 | 8 | 0.1990 | 0.2977 | 0.3974 | 0.4967 |
| 9 | 0.1721 | 0.2573 | 0.3435 | 0.4294 | 9 | 0.1769 | 0.2646 | 0.3532 | 0.4415 |
| 10 | 0.1549 | 0.2316 | 0.3092 | 0.3865 | 10 | 0.1592 | 0.2381 | 0.3179 | 0.3974 |
| 12 | 0.1290 | 0.1930 | 0.2576 | 0.3221 | 12 | 0.1327 | 0.1985 | 0.2649 | 0.3311 |
| Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 | Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 |

| 6 Pica 3 Point Column | | | | | 6 Pica 4 Point Column | | | | |
|-----------------------|-----------------------------|--------|--------|--------|-----------------------|-----------------------------|--------|--------|--------|
| Type Size | <u>Number of Insertions</u> | | | | Type Size | <u>Number of Insertions</u> | | | |
| | 1 | 2 | 3 | 4 | | 1 | 2 | 3 | 4 |
| 7 | 0.2439 | 0.3647 | 0.4869 | 0.6086 | 7 | 0.2470 | 0.3694 | 0.4931 | 0.6164 |
| 7.5 | 0.2276 | 0.3404 | 0.4544 | 0.5680 | 7.5 | 0.2305 | 0.3448 | 0.4602 | 0.5753 |
| 8 | 0.2134 | 0.3191 | 0.4260 | 0.5325 | 8 | 0.2161 | 0.3232 | 0.4315 | 0.5393 |
| 9 | 0.1897 | 0.2837 | 0.3787 | 0.4733 | 9 | 0.1921 | 0.2873 | 0.3835 | 0.4794 |
| 10 | 0.1707 | 0.2553 | 0.3408 | 0.4260 | 10 | 0.1729 | 0.2586 | 0.3452 | 0.4315 |
| 12 | 0.1423 | 0.2128 | 0.2840 | 0.3550 | 12 | 0.1441 | 0.2155 | 0.2876 | 0.3595 |
| Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 | Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 |

| 6 Pica 6 Point Column | | | | | 6 Pica 7 Point Column | | | | |
|-----------------------|-----------------------------|--------|--------|--------|-----------------------|-----------------------------|--------|--------|--------|
| Type Size | <u>Number of Insertions</u> | | | | Type Size | <u>Number of Insertions</u> | | | |
| | 1 | 2 | 3 | 4 | | 1 | 2 | 3 | 4 |
| 7 | 0.2536 | 0.3793 | 0.5063 | 0.6329 | 7 | 0.2567 | 0.3840 | 0.5126 | 0.6407 |
| 7.5 | 0.2367 | 0.3540 | 0.4726 | 0.5907 | 7.5 | 0.2396 | 0.3584 | 0.4784 | 0.5980 |
| 8 | 0.2219 | 0.3319 | 0.4430 | 0.5538 | 8 | 0.2246 | 0.3360 | 0.4485 | 0.5606 |
| 9 | 0.1973 | 0.2950 | 0.3938 | 0.4923 | 9 | 0.1997 | 0.2986 | 0.3987 | 0.4983 |
| 10 | 0.1775 | 0.2655 | 0.3544 | 0.4430 | 10 | 0.1797 | 0.2688 | 0.3588 | 0.4485 |
| 12 | 0.1479 | 0.2213 | 0.2954 | 0.3692 | 12 | 0.1498 | 0.2240 | 0.2990 | 0.3737 |
| Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 | Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 |

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| 6 Pica 9 Point Column | | | | | 7 Pica Column | | | | |
|-----------------------|-----------------------------|--------|--------|--------|---------------|-----------------------------|--------|--------|--------|
| Type Size | <u>Number of Insertions</u> | | | | Type Size | <u>Number of Insertions</u> | | | |
| | 1 | 2 | 3 | 4 | | 1 | 2 | 3 | 4 |
| 7 | 0.2634 | 0.3939 | 0.5258 | 0.6573 | 7 | 0.2731 | 0.4085 | 0.5453 | 0.6816 |
| 7.5 | 0.2458 | 0.3676 | 0.4908 | 0.6134 | 7.5 | 0.2549 | 0.3812 | 0.5089 | 0.6362 |
| 8 | 0.2304 | 0.3447 | 0.4601 | 0.5751 | 8 | 0.2390 | 0.3574 | 0.4771 | 0.5964 |
| 9 | 0.2048 | 0.3064 | 0.4090 | 0.5112 | 9 | 0.2124 | 0.3177 | 0.4241 | 0.5301 |
| 10 | 0.1844 | 0.2757 | 0.3681 | 0.4601 | 10 | 0.1912 | 0.2859 | 0.3817 | 0.4771 |
| 12 | 0.1536 | 0.2298 | 0.3067 | 0.3834 | 12 | 0.1593 | 0.2383 | 0.3181 | 0.3976 |
| Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 | Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 |

| 7 Pica 1 Point Column | | | | | 7 Pica 3 Point Column | | | | |
|-----------------------|-----------------------------|--------|--------|--------|-----------------------|-----------------------------|--------|--------|--------|
| Type Size | <u>Number of Insertions</u> | | | | Type Size | <u>Number of Insertions</u> | | | |
| | 1 | 2 | 3 | 4 | | 1 | 2 | 3 | 4 |
| 7 | 0.2762 | 0.4131 | 0.5515 | 0.6894 | 7 | 0.2829 | 0.4231 | 0.5648 | 0.7059 |
| 7.5 | 0.2578 | 0.3856 | 0.5147 | 0.6434 | 7.5 | 0.2640 | 0.3949 | 0.5271 | 0.6589 |
| 8 | 0.2417 | 0.3615 | 0.4826 | 0.6032 | 8 | 0.2475 | 0.3702 | 0.4942 | 0.6177 |
| 9 | 0.2149 | 0.3213 | 0.4290 | 0.5362 | 9 | 0.2200 | 0.3291 | 0.4393 | 0.5491 |
| 10 | 0.1934 | 0.2892 | 0.3861 | 0.4826 | 10 | 0.1980 | 0.2961 | 0.3953 | 0.4942 |
| 12 | 0.1611 | 0.2410 | 0.3217 | 0.4021 | 12 | 0.1650 | 0.2468 | 0.3294 | 0.4118 |
| Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 | Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 |

| 7 Pica 6 Point Column | | | | | 9 Pica Column | | | | |
|-----------------------|-----------------------------|--------|--------|--------|---------------|-----------------------------|--------|--------|--------|
| Type Size | <u>Number of Insertions</u> | | | | Type Size | <u>Number of Insertions</u> | | | |
| | 1 | 2 | 3 | 4 | | 1 | 2 | 3 | 4 |
| 7 | 0.2926 | 0.4377 | 0.5842 | 0.7303 | 7 | 0.3512 | 0.5252 | 0.7011 | 0.8763 |
| 7.5 | 0.2731 | 0.4085 | 0.5453 | 0.6816 | 7.5 | 0.3277 | 0.4902 | 0.6543 | 0.8179 |
| 8 | 0.2561 | 0.3830 | 0.5112 | 0.6390 | 8 | 0.3073 | 0.4595 | 0.6134 | 0.7668 |
| 9 | 0.2276 | 0.3404 | 0.4544 | 0.5680 | 9 | 0.2731 | 0.4085 | 0.5453 | 0.6816 |
| 10 | 0.2048 | 0.3064 | 0.4090 | 0.5112 | 10 | 0.2458 | 0.3676 | 0.4908 | 0.6134 |
| 12 | 0.1707 | 0.2553 | 0.3408 | 0.4260 | 12 | 0.2048 | 0.3064 | 0.4090 | 0.5112 |
| Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 | Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 |

| 9 Pica 4 Point Column | | | | | 9 Pica 5 Point Column | | | | |
|-----------------------|-----------------------------|--------|--------|--------|-----------------------|-----------------------------|--------|--------|--------|
| Type Size | <u>Number of Insertions</u> | | | | Type Size | <u>Number of Insertions</u> | | | |
| | 1 | 2 | 3 | 4 | | 1 | 2 | 3 | 4 |
| 7 | 0.3640 | 0.5444 | 0.7268 | 0.9085 | 7 | 0.3675 | 0.5497 | 0.7338 | 0.9172 |
| 7.5 | 0.3398 | 0.5081 | 0.6783 | 0.8479 | 7.5 | 0.3430 | 0.5131 | 0.6849 | 0.8561 |
| 8 | 0.3185 | 0.4764 | 0.6359 | 0.7949 | 8 | 0.3216 | 0.4810 | 0.6421 | 0.8026 |
| 9 | 0.2831 | 0.4235 | 0.5653 | 0.7066 | 9 | 0.2859 | 0.4275 | 0.5707 | 0.7134 |
| 10 | 0.2548 | 0.3811 | 0.5087 | 0.6359 | 10 | 0.2573 | 0.3848 | 0.5137 | 0.6421 |
| 12 | 0.2124 | 0.3176 | 0.4240 | 0.5299 | 12 | 0.2144 | 0.3207 | 0.4280 | 0.5351 |
| Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 | Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 |

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| 9 Pica 6 Point Column | | | | | 9 Pica 9 Point Column | | | | |
|-----------------------|-----------------------------|--------|--------|--------|-----------------------|-----------------------------|--------|--------|--------|
| Type Size | <u>Number of Insertions</u> | | | | Type Size | <u>Number of Insertions</u> | | | |
| | 1 | 2 | 3 | 4 | | 1 | 2 | 3 | 4 |
| 7 | 0.3707 | 0.5544 | 0.7400 | 0.9250 | 7 | 0.3804 | 0.5690 | 0.7595 | 0.9494 |
| 7.5 | 0.3460 | 0.5174 | 0.6907 | 0.8634 | 7.5 | 0.3551 | 0.5310 | 0.7089 | 0.8861 |
| 8 | 0.3243 | 0.4851 | 0.6475 | 0.8094 | 8 | 0.3329 | 0.4978 | 0.6646 | 0.8307 |
| 9 | 0.2883 | 0.4312 | 0.5756 | 0.7195 | 9 | 0.2959 | 0.4425 | 0.5907 | 0.7384 |
| 10 | 0.2595 | 0.3881 | 0.5180 | 0.6475 | 10 | 0.2663 | 0.3983 | 0.5316 | 0.6646 |
| 12 | 0.2162 | 0.3234 | 0.4317 | 0.5396 | 12 | 0.2219 | 0.3319 | 0.4430 | 0.5538 |
| Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 | Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 |

| 9 Pica 10 Point Column | | | | | 10 Pica Column | | | | |
|------------------------|-----------------------------|--------|--------|--------|----------------|-----------------------------|--------|--------|--------|
| Type Size | <u>Number of Insertions</u> | | | | Type Size | <u>Number of Insertions</u> | | | |
| | 1 | 2 | 3 | 4 | | 1 | 2 | 3 | 4 |
| 7 | 0.3835 | 0.5736 | 0.7657 | 0.9572 | 7 | 0.3902 | 0.5835 | 0.7790 | 0.9737 |
| 7.5 | 0.3580 | 0.5354 | 0.7147 | 0.8934 | 7.5 | 0.3642 | 0.5446 | 0.7270 | 0.9088 |
| 8 | 0.3356 | 0.5019 | 0.6700 | 0.8375 | 8 | 0.3414 | 0.5106 | 0.6816 | 0.8520 |
| 9 | 0.2983 | 0.4462 | 0.5956 | 0.7445 | 9 | 0.3035 | 0.4539 | 0.6059 | 0.7573 |
| 10 | 0.2685 | 0.4015 | 0.5360 | 0.6700 | 10 | 0.2731 | 0.4085 | 0.5453 | 0.6816 |
| 12 | 0.2237 | 0.3346 | 0.4467 | 0.5583 | 12 | 0.2276 | 0.3404 | 0.4544 | 0.5680 |
| Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 | Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 |

| 10 Pica 1 Point Column | | | | | 10 Pica 6 Point Column | | | | |
|------------------------|-----------------------------|--------|--------|--------|------------------------|-----------------------------|--------|--------|--------|
| Type Size | <u>Number of Insertions</u> | | | | Type Size | <u>Number of Insertions</u> | | | |
| | 1 | 2 | 3 | 4 | | 1 | 2 | 3 | 4 |
| 7 | 0.3933 | 0.5882 | 0.7852 | 0.9815 | 7 | 0.4097 | 0.6127 | 0.8179 | 1.0224 |
| 7.5 | 0.3671 | 0.5490 | 0.7329 | 0.9161 | 7.5 | 0.3824 | 0.5719 | 0.7634 | 0.9542 |
| 8 | 0.3441 | 0.5147 | 0.6871 | 0.8588 | 8 | 0.3585 | 0.5361 | 0.7157 | 0.8946 |
| 9 | 0.3059 | 0.4575 | 0.6107 | 0.7634 | 9 | 0.3186 | 0.4766 | 0.6362 | 0.7952 |
| 10 | 0.2753 | 0.4117 | 0.5496 | 0.6871 | 10 | 0.2868 | 0.4289 | 0.5725 | 0.7157 |
| 12 | 0.2294 | 0.3431 | 0.4580 | 0.5725 | 12 | 0.2390 | 0.3574 | 0.4771 | 0.5964 |
| Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 | Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 |

| 10 Pica 11 Point Column | | | | | 11 Pica Column | | | | |
|-------------------------|-----------------------------|--------|--------|--------|----------------|-----------------------------|--------|--------|--------|
| Type Size | <u>Number of Insertions</u> | | | | Type Size | <u>Number of Insertions</u> | | | |
| | 1 | 2 | 3 | 4 | | 1 | 2 | 3 | 4 |
| 7 | 0.4261 | 0.6372 | 0.8506 | 1.0633 | 7 | 0.4292 | 0.6419 | 0.8569 | 1.0711 |
| 7.5 | 0.3977 | 0.5947 | 0.7939 | 0.9924 | 7.5 | 0.4006 | 0.5991 | 0.7997 | 0.9997 |
| 8 | 0.3728 | 0.5576 | 0.7443 | 0.9304 | 8 | 0.3755 | 0.5617 | 0.7498 | 0.9372 |
| 9 | 0.3314 | 0.4956 | 0.6616 | 0.8270 | 9 | 0.3338 | 0.4993 | 0.6665 | 0.8331 |
| 10 | 0.2982 | 0.4461 | 0.5954 | 0.7443 | 10 | 0.3004 | 0.4493 | 0.5998 | 0.7498 |
| 12 | 0.2485 | 0.3717 | 0.4962 | 0.6203 | 12 | 0.2504 | 0.3744 | 0.4998 | 0.6248 |
| Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 | Rate/Square | 5.69 | 8.51 | 11.36 | 14.2 |

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11 Pica 3 Point Column

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

11 Pica 8 Point Column

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

12 Pica 5 Point Column

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

13 Pica 2 Point Column

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

13 Pica 6 Point Column

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

13 Pica 7 Point Column

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

14 Pica 1 Point Column

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

14 Pica 7 Point Column

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

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15 Pica 4 Point Column

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

17 Pica 8 Point Column

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

20 Pica 4 Point Column

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

20 Pica 5 Point Column

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

21 Pica 6 Point Column

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

22 Pica 9 Point Column

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

30 Pica 10 Point Column

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

31 Pica 1 Point Column

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