

# TOWNSHIP BULLETIN

## AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

Volume 299, Page 1

November 2012

### ITEMS TO REMEMBER

#### 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 Trustee shall certify the name and address of each person who has money due the person from the township to the County Treasurer. (IC 6-1.1-22-14 (a))
- 25 Legal Holiday – Christmas Day (IC 1-1-9-1)
- 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

- 1 Legal Holiday – New Year's Day (IC 1-1-9-1)  
  
Set up the Financial and Appropriation Record for the year 2013, by bringing forward the fund (cash) balances at the close of the year 2012 and entering appropriations as finally adopted and approved.
- 8 The township board shall meet on the first Tuesday after the first Monday in January to elect one member as chairman and one member as secretary for the year. (IC 36-6-6-7(a))
- 8-31 After the first Monday and on or before the last day of January, 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 township board of finance shall do the following at the meeting:
  - (1) Review the report.
  - (2) Review the overall investment policy of the township.  
(IC 5-13-7-6, IC 5-13-7-7)

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**ITEMS TO REMEMBER**  
**(Continued)**

**January**

- 21 Legal Holiday – Martin Luther King, Jr.'s Birthday (IC 1-1-9-1)
- 22 Last day for the meeting of the township board to consider and approve, in whole or in part, the annual report of the trustee presented under IC 36-6-4-12. (on or before the third Tuesday after the first Monday in January) (IC 36-6-6-9(a))
- 31 Last day for the trustee to file a copy of the annual report, as approved by the township board, together with the 2012 vouchers, in the county auditor's office (within ten (10) days after the meeting of the township board on January 22). (IC 36-6-4-12(d))

Last day to provide each employee with a W-2.

Last day to file Employer's Quarterly Federal Tax Return (Form 941) with the Internal Revenue Service for federal and social security taxes for the fourth quarter.

Last day to file quarterly reports with the Indiana Department of Workforce Development for the quarter ending 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))

Last day to prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of each and all officers, employees, and agents in the township, and the respective duties and compensation of each, and file in the office of the state examiner of the state board of accounts. The report must also indicate whether the township offers a health plan, a pension, and other benefits to full-time and part-time employees. The certification must be filed electronically in the manner prescribed under IC 5-14-3.8-7. (IC 5-11-13-1(a))

**February**

- 12 Legal Holiday – Abraham Lincoln's Birthday (IC 1-1-9-1)
- 18 Legal Holiday – George Washington's Birthday (IC 1-1-9-1)

Within four (4) weeks after the third Tuesday following the first Monday in January, the trustee shall publish the abstract prescribed by IC 36-6-4-13(a) in accordance with IC 5-3-1. The abstract 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 legislative body has a copy of the report that is available for inspection by any taxpayer of the township. (IC 36-6-4-13(b))

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**ITEMS TO REMEMBER**  
**(Continued)**

**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))

**March**

- 1 Last day to prepare, verify, and file the 2012 Annual Report with the State Board of Accounts (not later than sixty (60) days after the close of each fiscal year). The report must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7. (IC 5-11-1-4(a))

**OFFICIAL BONDS**

***Time Limitation for Bond; Failure to Comply***

IC 5-4-1-9 states: "An officer required to give an official bond shall give the bond before the commencement of his term of office. If the officer fails to give the bond before that time, the officer may not take office."

***Approval of Bonds***

IC 5-4-1-8 states in part: "The official bonds of officers . . . shall be approved as follows . . . township trustee . . . by the county auditor."

***Bonds Payable to State***

IC 5-4-1-10 states: "All official bonds shall be payable to the state of Indiana; and every such bond shall be obligatory to such state, upon the principal and sureties, for the faithful discharge of all duties required of such officer by any law, then or subsequently in force, for the use of any person injured by any breach of the condition thereof."

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**OFFICIAL BONDS, continued**

***Amount of Bond***

IC 5-4-1-18 (c) states in part: ". . . the fiscal bodies of the respective units shall fix the amount of the bond of . . . township trustees . . . as follows: (1) The amount must equal thirty thousand dollars (\$30,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond, subject to subdivision (2). (2) The amount may not be less than thirty thousand dollars (\$30,000) nor more than three hundred thousand dollars (\$300,000) unless the fiscal body approves a greater amount for the officer or employee. . . ."

***Filing and Recording of Bond***

IC 5-4-1-5.1 (b) states in part: "Every elected or appointed officer, official, deputy, or employee of a political subdivision who is required by section 18 of this chapter to file an official bond for the faithful performance of duty . . . shall file the bond in the office of the county recorder in the county of residence of the officer, official, deputy or employee. . . ."

***Cost of Bond; Source of Payment***

IC 5-4-5-2 states: "The cost of any such bond or other like obligation so procured . . . if furnished by a . . . township officer or employee, such cost shall be paid out of the general fund of the . . . township . . ."

***Other Bond Situations***

We have noted situations where various employees (other than bonded trustees and deputy trustees) are involved in handling cash and cash related transactions.

We strongly recommend and encourage township officials to immediately obtain bond coverage for all employees that might be handling cash related transactions. Township officials should also give consideration to providing crime insurance coverage. Whenever deemed necessary by the trustee and township board to bond any employees not required by a specific statute to be bonded otherwise, such employees may be bonded by either individual or blanket bonds conditioned upon faithful performance of duties and in amounts and with surety approved by the township board by adopting a resolution in accordance with IC 36-1-3-1 et seq.

A bond or crime insurance policy that is filed to comply with IC 5-4-1-18 must continue in force for the term of office of the individual who files the bond or policy, unless the bond or policy is canceled, and the aggregate liability of the surety or insurer is the amount specified in the bond or policy.

The official bonds of trustees must be written for the term of office. Continuation certificates are not acceptable and a new bond should be issued for each term of office.

No charge shall be made by the recorder of the county for recording the official bonds of any public officer, deputy, appointee or employee. [IC 36-2-7-10]

When a minimum premium is required for official bonds, townships should make certain maximum coverage is provided for the required minimum premium.

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**TOWNSHIP BOARD OF FINANCE AND DEPOSITORIES**

The township board of finance is composed of the township board. [IC 5-13-7-5]

IC 5-13-7-6 requires that the members of board of finance shall, annually, after the first Monday and on or before the last day of January, meet and elect a president and secretary from their membership.

Please see Chapter 18 of the Accounting and Uniform Compliance Guidelines Manual for Townships for more information on Depositories and Deposits of public funds.

**CAPITAL ASSETS RECORDS**

To ensure adequate safeguards over capital assets, townships should maintain proper asset records. The State Board of Accounts has a prescribed Capital Assets Ledger, General Form No. 369. Substitute computerized forms approved by the State Board of Accounts may be used.

Every governmental unit should have a complete inventory of all capital assets owned which reflects their acquisition value. Such inventory should be recorded on the applicable Capital Assets Ledger. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records.

***Land***

The records of each governmental unit should reflect land owned, its location, its acquisition date and the cost (purchase price). If the purchase price is not available, appraised value may be used.

***Buildings***

A capital asset account for buildings should reflect the location of each building and the cost value (being the purchase or construction cost) and the cost of improvements, if applicable. If a building is acquired by gift, the account should reflect its appraised value at the time of acquisition.

***Improvements Other Than Buildings***

A capital asset account should reflect the acquisition value of permanent improvements, other than buildings, which have been added to the land. Examples of such improvements are fences, retaining walls, sidewalks, gutters, tunnels and bridges. The improvements should be valued at the purchase or construction cost.

***Equipment***

Tangible property of a permanent nature (other than land, buildings and improvements) should be inventoried. Examples include machinery, trucks, cars, furniture, typewriters, adding machines, calculators, bookkeeping machines, data processing equipment, desks, safes, cabinets, books, etc. The value of such items should be carried in the inventory at the purchase cost. The governing body should establish a capitalization policy that sets a dollar amount as a threshold to be used in determining which equipment items will be recorded.

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**CAPITAL ASSETS RECORDS, continued**

***Construction Work in Progress***

Where construction work has not been completed in the current reporting calendar year, the cost of the project should be carried as "construction work in progress." When the project is completed, it will be placed on the inventory applicable to the assigned asset accounts.

**ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS**

When you are not able to determine the historical cost of capital assets owned by a governmental unit, the following procedure should be followed.

Develop an inventory of all capital assets which are significant for which records of the historical costs are not available. Obtain an estimate of the replacement cost of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimated replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset.

Estimated replacement cost, in some cases, can be obtained from insurance policies. However, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs.

An example of estimating capital asset cost is: if the replacement cost is estimated to be \$76,000.00 and the asset was constructed about 1928, then the estimated cost of the asset should be reported as \$6,080.00.

$$\$76,000.00 \times .08 = \$6,080.00$$

TABLE OF COST INDEXES  
1913 to 2011

<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>
2011	1.0	1989	.55	1967	.15	1945	.08	1923	.08
2010	.97	1988	.53	1966	.14	1944	.08	1922	.08
2009	.95	1987	.51	1965	.14	1943	.08	1921	.08
2008	.96	1986	.49	1964	.14	1942	.07	1920	.09
2007	.92	1985	.48	1963	.14	1941	.07	1919	.08
2006	.90	1984	.46	1962	.13	1940	.06	1918	.07
2005	.87	1983	.44	1961	.13	1939	.06	1917	.06
2004	.84	1982	.43	1960	.13	1938	.06	1916	.05
2003	.82	1981	.40	1959	.13	1937	.07	1915	.05
2002	.80	1980	.37	1958	.13	1936	.06	1914	.05
2001	.79	1979	.32	1957	.13	1935	.06	1913	.04
2000	.77	1978	.29	1956	.12	1934	.06		
1999	.74	1977	.27	1955	.12	1933	.06		
1998	.73	1976	.25	1954	.12	1932	.06		
1997	.71	1975	.24	195	.12	1931	.07		
1996	.70	1974	.22	1952	.12	1930	.07		
1995	.68	1973	.20	1951	.12	1929	.08		
1994	.66	1972	.19	1950	.11	1928	.08		
1993	.64	1971	.18	1949	.11	1927	.08		
1992	.62	1970	.17	1948	.11	1926	.08		
1991	.61	1969	.16	1947	.10	1925	.08		
1990	.58	1968	.16	1946	.09	1924	.08		

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**PAYMENT BY PUBLIC EMPLOYERS OF GROUP HEALTH INSURANCE PREMIUMS**

Official Opinion 2002-5, issued October 11, 2002 by the Attorney General of the State of Indiana states in the Conclusion: "The language of IND. CODE § 5-10-8-2.6 unambiguously states that public employers may pay *a part* of the cost of group health insurance premiums for their employees. Rules of statutory construction hold that an unambiguous statute must be held to mean what it plainly expresses. *N. Miami Educ. Ass'n*, 746 N.E.2d at 382. Therefore, because the statute provides that employers may only pay a part of the cost, this language cannot be expanded or construed to allow employers to pay the full amount. The existence of a collective bargaining agreement allowing employers to pay the full amount would not alter this conclusion, as courts will not enforce contract terms that run contrary to statute or public policy. *Ahuja*, 675 N.E. 2d at 707."

**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.

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**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					5 Pica 10 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2337	0.3491	0.4662	0.5828	7	0.2403	0.3590	0.4793	0.5993
7.5	0.2181	0.3259	0.4351	0.5440	7.5	0.2242	0.3351	0.4474	0.5593
8	0.2045	0.3055	0.4079	0.5100	8	0.2102	0.3141	0.4194	0.5244
9	0.1817	0.2716	0.3626	0.4533	9	0.1869	0.2792	0.3728	0.4661
10	0.1636	0.2444	0.3263	0.4080	10	0.1682	0.2513	0.3355	0.4195
12	0.1363	0.2037	0.2719	0.3400	12	0.1402	0.2094	0.2796	0.3496
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

6 Pica 3 Point Column					6 Pica 4 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2576	0.3849	0.5139	0.6424	7	0.2609	0.3898	0.5204	0.6507
7.5	0.2404	0.3592	0.4796	0.5996	7.5	0.2435	0.3638	0.4857	0.6073
8	0.2254	0.3368	0.4496	0.5621	8	0.2283	0.3411	0.4554	0.5693
9	0.2003	0.2993	0.3997	0.4997	9	0.2029	0.3032	0.4048	0.5061
10	0.1803	0.2694	0.3597	0.4497	10	0.1826	0.2728	0.3643	0.4555
12	0.1503	0.2245	0.2998	0.3748	12	0.1522	0.2274	0.3036	0.3795
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

6 Pica 6 Point Column					6 Pica 7 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2679	0.4003	0.5344	0.6681	7	0.2712	0.4052	0.5410	0.6763
7.5	0.2500	0.3736	0.4988	0.6236	7.5	0.2531	0.3782	0.5049	0.6313
8	0.2344	0.3502	0.4676	0.5846	8	0.2373	0.3545	0.4734	0.5918
9	0.2083	0.3113	0.4157	0.5197	9	0.2109	0.3151	0.4208	0.5260
10	0.1875	0.2802	0.3741	0.4677	10	0.1898	0.2836	0.3787	0.4734
12	0.1563	0.2335	0.3117	0.3897	12	0.1582	0.2364	0.3156	0.3945
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99



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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

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9 Pica 6 Point Column				
Type Size	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>			
	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

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11 Pica 3 Point Column

Type Size	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>			
	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
	6.01	8.98	11.99	14.99
Rate/Square	6.01	8.98	11.99	14.99

12 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	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
	6.01	8.98	11.99	14.99
Rate/Square	6.01	8.98	11.99	14.99

13 Pica 2 Point Column

Type Size	<u>Number of Insertions</u>			
	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
	6.01	8.98	11.99	14.99
Rate/Square	6.01	8.98	11.99	14.99

13 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	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
	6.01	8.98	11.99	14.99
Rate/Square	6.01	8.98	11.99	14.99

13 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	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
	6.01	8.98	11.99	14.99
Rate/Square	6.01	8.98	11.99	14.99

14 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	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
	6.01	8.98	11.99	14.99
Rate/Square	6.01	8.98	11.99	14.99

14 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	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
	6.01	8.98	11.99	14.99
Rate/Square	6.01	8.98	11.99	14.99

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**15 Pica 4 Point Column**

Type Size	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>			
	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	<u>Number of Insertions</u>			
	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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