

# THE SCHOOL ADMINISTRATOR

## and Uniform Compliance Guidelines ISSUED BY STATE BOARD OF ACCOUNTS

Volume 204

December 2013

### ITEMS TO REMEMBER

#### December

- 1 Prove the Fund Ledger and Ledger of Receipts for the month of November to the control of all funds and reconcile the control with the depository statement. Prove all receipt accounts for each fund to total receipts for that fund. Prove the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts within each program to the total disbursements of that program.

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 school corporation shall certify the name and address of each person who has money due the person from the school corporation to the County Treasurer. (IC 6-1.1-22-14 (a))

- 20 Last day to report and make payment of state and county income tax withheld during November to the Department of Revenue.
- 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)

Open a Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances by recording the appropriations by programs approved by the board of school trustees in the Resolution of Appropriations for the 2014 calendar year unless such appropriations must be reduced pursuant to action taken by the County Board of Tax Adjustment (if applicable) or by the Department of Local Government Finance. Record in the expenditure accounts of each program the allotments made by the board of school trustees. Also add to the 2014 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 2013 calendar year to be carried forward.

- 7-31 Annual meeting of the school board to organize as board of finance by electing one member as president and one member as secretary for the year. (After the first Monday and on or before the last day of January) (IC 5-13-7-6)
- 15-31 Not earlier than January 15 or later than January 31 of each year, the governing body of a school corporation shall publish an annual performance report. (IC 20-20-8-3)

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**ITEMS TO REMEMBER**

(Continued)

**January**

- 20 Last day to report and make payment of state and county income tax withheld during December to the Department of Revenue.

Legal Holiday – Martin Luther King, Jr.’s Birthday (IC 1-1-9-1)

- 31 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 payment of 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 school corporation, 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 school corporation 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**

- 1 Prove all ledgers for the month ending January 31 as outlined for the month of December.

- 12 Legal Holiday – Abraham Lincoln’s Birthday (IC 1-1-9-1)

- 17 Legal Holiday – George Washington’s Birthday (IC 1-1-9-1)

- 20 Last day to report and make payment of state and county income tax withheld during January to the Department of Revenue.

- 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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**BAD CHECKS**

***Liability***

IC 26-2-7-4 states: "Subject to section 8 of this chapter, a person found liable under other applicable law is liable under this chapter to the holder of a check if the person executed and delivered the check to another person drawn on or payable at a financial institution and the person does either of the following:

- (1) Without valid legal cause stops payment on the check.
- (2) Allows the check to be dishonored by a financial institution because of any of the following:
  - (A) Lack of funds.
  - (B) Failure to have an account.
  - (C) Lack of an authorized signature of the drawer or a necessary endorser."

***Cost and Fees***

IC 26-2-7-5 states: "A person liable under section 4 of this chapter is also liable for all of the following:

- (1) Interest at the rate of eighteen percent (18%) per annum on the face amount of the check from the date of the check's execution until payment is made in full.
- (2) Court costs incurred in prosecuting an action that may be brought by the holder to collect on the check.
- (3) Reasonable attorney's fees incurred by the holder if the responsibility for collection is referred to an attorney who is not a salaried employee of the holder. If legal action is filed to effect collection and the collection on the check is referred to an attorney who is not a salaried employee of the holder, the holder of the check is entitled to minimum attorney's fees of not less than one hundred dollars (\$100).
- (4) Actual travel expenses not otherwise reimbursed under subdivisions (1) through (3) and incurred by the holder to do either of the following:
  - (A) Have the holder or an employee or agent of the holder file papers and attend court proceedings related to the recovery of a judgment under this chapter.
  - (B) Provide witnesses to testify in court proceedings related to the recovery of a judgment under this chapter.
- (5) A reasonable amount to compensate the holder for time used to do either of the following:
  - (A) File papers and attend court proceedings related to the recovery of a judgment under this chapter.
  - (B) Travel to and from activities described in clause (A).
- (6) Actual direct and indirect expenses incurred by the holder to compensate employees and agents for time used to do either of the following:
  - (A) File papers and attend court proceedings related to the recovery of a judgment under this section.
  - (B) Travel to and from activities described in clause (A).
- (7) All other reasonable costs of collection."

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**BAD CHECKS**

(Continued)

***Liability for Continued Nonpayment***

IC 26-2-7-6 states:

"(a) This section does not apply to a person who has allowed a check to be dishonored because of lack of funds if both of the following apply:

- (1) The person reasonably believed that there were sufficient funds in the account to cover the check.
- (2) The insufficiency of funds is caused by the dishonoring of a third party check that had been deposited into the person's account.

(b) If a person liable under this chapter does not pay to the holder the full amount of the check not more than thirty (30) days after the certified mailing of written notice that the check has not been paid, the person is liable for, and the court shall award judgment for, the following, whichever applies:

- (1) If the face amount of the check is not greater than two hundred fifty dollars (\$250), three (3) times the face amount of the check.
- (2) If the face amount of the check is greater than two hundred fifty dollars (\$250), the face amount of the check plus five hundred dollars (\$500)."

***Remedies***

IC 26-2-7-7 states: "A person must elect whether to pursue a claim either under this chapter or under IC 34-24-3-1 (or IC 34-4-30-1 before its repeal)."

***Exemption***

IC 26-2-7-8 states:

"(a) A person who has allowed a check to be dishonored is not liable under this chapter if, not more than ten (10) days after the holder has given notice that the check has not been paid by the financial institution, the person pays to the holder the full amount of the check.

(b) A payment made under subsection (a) is effective for all purposes as of the date the payment is made."

Also, please be aware of IC 35-43-5-5 concerning check deception.

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**APPROPRIATION ENCUMBRANCES**

The State Board of Accounts is of the audit position that when purchase orders or contracts have been written during the year for the necessary purchases of the school corporation and such purchase orders or contracts have been entered in the Ledger of Appropriations Allotments, Encumbrances, Disbursements and Balances to encumber a sufficient amount of the proper appropriation to provide for payment when due, a permissible procedure is available to carry forward to the next budget year any amounts so encumbered which have not been liquidated as of December 31. Any such encumbrances carried forward must be for the exact amount of the purchase orders or contracts outstanding shall be carried to the same program and expenditure account in the ledger for the new budget year as that in which they appeared for the year ending December 31. These amounts when carried forward should be entered individually on each of the expenditure accounts affected and in total on the program (appropriation) account as an opening entry separate from the next annual appropriation amount. The total amount of encumbered appropriations carried forward for any fund must not exceed the fund cash balance or the available appropriation balance as of December 31 or a funding difficulty could exist during the new budget year.

Liquidation of the amounts carried forward must be made individually for each purchase order encumbered when payment of the claim is entered on the record following receipt of the items purchased. The balance of an encumbrance for a vendor's claim for payment of specific purchases found to be less than the amount of the encumbrance carried forward, may not be used to authorize payment of any other claim. Such balance must be liquidated at the time of liquidating the purchase order or contract or permitted to expire at the close of the budget year. Any amount of claim for payment that is greater than the encumbered amount carried forward must be charged against the available appropriation for the same purpose from the current budget or an additional appropriation obtained for that specific purpose.

**MEMBERSHIP DUES IN ORGANIZATIONS**

IC 20-26-5-8 states:

"(a) The governing body of a school corporation may appropriate necessary funds to provide for membership of the school corporation in state and national associations of an educational nature that have as the associations' purpose the improvement of school governmental operations.

(b) A school corporation may participate through designated representatives in the meetings and activities of the associations. The governing body of the school corporation may appropriate the necessary funds to defray the expenses of the representatives in connection with the meetings and activities."

Please note IC 20-26-5-8 provides only for membership of the school corporation, as an institutional or corporate membership.

IC 20-26-5-18 provides authority for a school corporation to join and associate with groups of other school corporations within Indiana in regional school study councils to examine common school problems and exchange educational information of mutual benefit. Dues paid shall be paid from the school corporation general fund. This membership is also an institutional or corporate membership of the school corporation.

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**CONFLICT OF INTEREST**

The State Board of Accounts hopes all public officials will avoid any situations whereby conflict of interest becomes 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.

Please seek the written advice of your school corporation attorney if you have any questions relating to IC 35-44.1-1-4. The Uniform Conflict of Interest Disclosure Statement can be found on our website at <http://www.in.gov/sboa/2416.htm>.

**STATE BOARD OF ACCOUNTS YEAR END REPORTING**

***Report of Names, Addresses, Duties and Compensation of Public Employees (Annual Personnel Report - Form 100R) (IC 5-11-13)***

Every school corporation shall during the month of January of each year 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 their respective offices, and the respective duties and compensation of each with the state board of accounts.

The report must indicate whether the school corporation offers a health plan, a pension, and other benefits to full-time and part-time employees. The report must be filed electronically through the State Gateway.

This report is a public record which shall be open to public inspection and examination. A school official who fails to file this report commits a Class C infraction and is subject to removal for neglect of duty.

The total compensation paid to all employees of the school corporation for the previous year should be reported. This includes part time, temporary, and seasonal employees. If a W2 was required to be issued, that person should be listed on the report. IRS Publication 15 has guidelines for determining if someone is an employee or a contractor. Elected officials, including board members, should be included.

For 2013, the school official must print and sign an Attestation Statement that certifies that the data is accurate to the best of their knowledge and belief. This must be mailed to our office within five days of submitting your report via Gateway. If you resubmit your report, you must print, sign and mail a new attestation form.

Correspondence regarding the report will be sent to the email address on file in the State Gateway. If there has been a change in school official or email address please send an email to [annualreport@sboa.in.gov](mailto:annualreport@sboa.in.gov) requesting an update of the school corporation's contact information.

**CERTIFICATION OF NAMES AND ADDRESSES TO THE COUNTY TREASURER**

IC 6-1.1-22-14(a) requires the disbursing officer to certify the name and address of each person who has money due the person from the school corporation to the treasurer of the county in which the school corporation is located 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).

This report should not be confused with the Report of Names, Addresses, Duties and Compensation of Public Employees (Annual Personnel Report - Form 100R) required by IC 5-11-13.

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**SOCIAL SECURITY TAX BASE CHANGES JANUARY 1**

Unless there is a change made by Congress, the 2014 contribution rate will not change. The current rate is at a total of 15.3 percent. (6.2% employer, 6.2% 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 increase from \$113,700 to \$117,000 effective January 1, 2014.

Please contact the Internal Revenue Service at 1-800-829-1040 if you should have questions on this matter.

**ATHLETIC OFFICIALS - INDEPENDENT CONTRACTOR OR EMPLOYEE**

We often receive inquiries regarding whether an athletic official is an employee of the school corporation or an independent contractor.

The determination whether athletic officials are employees or independent contractors can have important tax, liability, and labor ramifications. Generally, an employer must withhold income taxes, withhold and pay Social Security and Medicare taxes, and pay unemployment tax on wages paid to an employee. An employer does not generally have to withhold or pay any taxes on payments to independent contractors.

IHSAA considers athletic officials to be independent contractors. The IHSAA Officials Handbook states:

"Independent Contractor Status: IHSAA licensed officials are considered independent contractors and not employees of the IHSAA or member schools. As independent contractors, the official is entitled to remunerations for services rendered, but has no entitlements which may be available to an employee of the IHSAA or member schools."

The IRS has not made an official determination of whether athletic officials are employees or independent contractors. However, the IRS has ruled on this issue twice in Revenue Rulings.

In Revenue Ruling 57-119, the IRS held that college sports officials were employees of an athletic association composed of colleges and universities for federal employment tax purposes. The association selected, trained and assigned the officials and also required extensive reporting by the officials.

In Revenue Ruling 67-119, the IRS ruled that a group of high school officials were independent contractors and not employees of their own associations. The association provided training and assigned the officials games, but found that these acts were not enough to make the officials employees of their own association.

The IRS has provided the following guidance for determining if an individual is an independent contractor or employee on their website (<http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Independent-Contractor-Self-Employed-or-Employee>):

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**ATHLETIC OFFICIALS - INDEPENDENT CONTRACTOR OR EMPLOYEE**

(Continued)

***Common Law Rules***

Facts that provide evidence of the degree of control and independence fall into three categories:

1. **Behavioral:** Does the company control or have the right to control what the worker does and how the worker does his or her job?
2. **Financial:** Are the business aspects of the worker's job controlled by the payer? (these include things like how worker is paid, whether expenses are reimbursed, who provides tools/supplies, etc.)
3. **Type of Relationship:** Are there written contracts or employee type benefits (i.e. pension plan, insurance, vacation pay, etc.)? Will the relationship continue and is the work performed a key aspect of the business?

Businesses must weigh all these factors when determining whether a worker is an employee or independent contractor. Some factors may indicate that the worker is an employee, while other factors indicate that the worker is an independent contractor. There is no "magic" or set number of factors that "makes" the worker an employee or an independent contractor, and no one factor stands alone in making this determination. Also, factors which are relevant in one situation may not be relevant in another.

The keys are to look at the entire relationship, consider the degree or extent of the right to direct and control, and finally, to document each of the factors used in coming up with the determination.

***Form SS-8***

If, after reviewing the three categories of evidence, it is still unclear whether a worker is an employee or an independent contractor, [Form SS-8, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding](#) (PDF) can be filed with the IRS. The form may be filed by either the business or the worker. The IRS will review the facts and circumstances and officially determine the worker's status.

Be aware that it can take at least six months to get a determination, but a business that continually hires the same types of workers to perform particular services may want to consider filing the [Form SS-8](#).

If you classify an employee as an independent contractor and you have no reasonable basis for doing so, you may be held liable for employment taxes for that worker.

When the athletic official is also employed by the school corporation as a teacher or other employee of the school corporation, this should be disclosed on Form SS-8 and may result in a different determination by the IRS. In instances where an individual provides services in two separate roles to the same business, the IRS examines separately the relationship between the worker and the business for each performance of services. Just as with any examination of worker status, the IRS examines each relationship based on facts that fall into the three categories of evidence explained above—behavioral controls, financial controls, and relationship of the parties. If an employer-employee relationship is found with regard to performance of services for only one role of the worker, remuneration with regard to only those specific services is subject to all FICA and income tax withholding requirements under the Code. If an employer-employee relationship is found for both roles, then remuneration for all services performed by the worker for the business are subject to withholding requirements under the Code.



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**ATHLETIC OFFICIALS - INDEPENDENT CONTRACTOR OR EMPLOYEE**

(Continued)

In conclusion, the determination can be complex and depends on the facts and circumstances of each case. If the IRS rules that a worker was wrongly classified as an independent contractor, there could be significant tax penalties imposed on both the employer and employee. We recommend that either the employer or employee file Form SS-8 in advance with the IRS, which will result in the IRS officially determining the proper worker classification for each circumstance.

**PAYMENT OF ATHLETIC OFFICIALS**

The State Board of Accounts will not take exception to the payment of athletic officials using an online payment system with the following conditions:

1. The School Board must authorize the use of the online payment system through a resolution, which has been approved in the minutes.
2. The School Board must implement and insure that proper internal controls are in place.
3. The athletic director shall provide the ECA treasurer with a detailed list of athletic officials that have been scheduled to officiate each contest. A Purchase Order/Accounts Payable Voucher (SA-1) must be completed with a copy of the detailed list attached.
4. The ECA treasurer shall transfer the appropriate rate of payment for each official on the detailed list and the estimated transaction fees for the corresponding payments to the trust account.
5. After the officials have officiated a contest, the athletic director must validate that the contest was held and services were provided through the online payment system.
6. Once the contest has been validated by the athletic director, payments to the officials are initiated by the ECA treasurer through the online payment system.
7. The ECA treasurer shall print and retain a report of all payments and transaction fees paid from the trust account. This listing should be attached to the SA-1, supporting the disbursements from the trust account. Any payment without proper documentation may be the responsibility of that officer or employee.
8. The trust account must be reconciled by the ECA treasurer on a monthly basis.
9. The ECA treasurer is responsible for compliance with all rules, regulations, guidelines, and directives of the Internal Revenue Service and the Indiana Department of Revenue.
10. At the end of the school year, all funds remaining in the trust account must be receipted back into the extra-curricular Athletic Fund and deposited into the ECA bank account.

**UPDATE TO STATE BOARD OF ACCOUNTS CONTACT INFORMATION**

Our phone number has changed. When calling our office please use 317-232-2512.



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

## Changes to GASB Pension Reporting to Impact Employers in 2015

Significant pension reporting changes are coming from the Governmental Accounting Standards Board (GASB). These will affect employers participating in retirement plans administered by the Indiana Public Retirement System (INPRS). GASB Statement No. 68, Accounting and Financial Reporting for Pensions, was issued in June, 2012 and is effective for fiscal years beginning after June 15, 2014. This statement is an amendment to GASB Statement No. 27, Accounting for Pensions by State and Local Governmental Employers and GASB Statement No. 50, Pension Disclosures.

The new standards in GASB Statement No. 68 set different methods for pension funding and financial reporting. Historically, there has been a close relationship between how governments fund pensions and how they account and report information. However, the new guidance makes a clear shift from a funding-based approach to an accounting-based approach. This shift was designed to improve pension information and increase the transparency, consistency, and comparability of pension information across governments.

For GAAP basis employers, GASB Statement No. 68 will have a significant impact on financial statements. It requires GAAP basis employers to report their net pension liability (unfunded liability) in the financial statements. Calculation of pension expense will change, and deferred outflows / inflows of resources related to pensions will also need to be reflected in the financials. There will be substantial financial statement note disclosures and additional required supplementary information related to employer's participation in retirement plans administered by INPRS.

GASB Statement No. 68 doesn't apply to non-GAAP basis employers. The Indiana State Board of Accounts will provide direction with what will be required to be included with your annual financial statements.

Employers are encouraged to begin preparations for these changes. You can do so by discussing possible implications of these changes with preparers of your financial statements. Also, because GAAP basis employers' financial statements will be required to show their proportionate share of net pension liability, if applicable you may want to review debt covenants for possible violations resulting from these accounting changes.

INPRS plans to provide individual employers with their required financial reporting information and is currently analyzing the proposed changes. In early 2014, the GASB plans to issue an Implementation Guide for GASB Statement No. 68. The Implementation Guide and or the Statement may be downloaded at no charge or purchased in a hard copy format at the GASB's website [www.gasb.org](http://www.gasb.org). After the Implementation Guide has been issued, the INPRS and SBoA plan to have additional communications with you regarding the implementation of GASB Statement No. 68.

If you have any questions, please contact Sherry Parton with the Indiana State Board of Accounts at [sparton@sboa.in.gov](mailto:sparton@sboa.in.gov) or (317) 232-2525.

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**RATES FOR LEGAL ADVERTISING**

Effective January 1, 2014

The following rates, effective January 1, 2014, 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	0.2403	0.3589	0.4790	0.5988	7	0.2471	0.3690	0.4925	0.6156
7.5	0.2243	0.3349	0.4471	0.5588	7.5	0.2306	0.3444	0.4597	0.5746
8	0.2102	0.3140	0.4191	0.5239	8	0.2162	0.3229	0.4310	0.5387
9	0.1869	0.2791	0.3726	0.4657	9	0.1922	0.2870	0.3831	0.4788
10	0.1682	0.2512	0.3353	0.4191	10	0.1729	0.2583	0.3448	0.4310
12	0.1402	0.2093	0.2794	0.3493	12	0.1441	0.2152	0.2873	0.3591
Rate/Square	6.18	9.23	12.32	15.4	Rate/Square	6.18	9.23	12.32	15.4

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	0.2649	0.3956	0.5280	0.6600	7	0.2682	0.4006	0.5348	0.6684
7.5	0.2472	0.3692	0.4928	0.6160	7.5	0.2504	0.3739	0.4991	0.6239
8	0.2318	0.3461	0.4620	0.5775	8	0.2347	0.3506	0.4679	0.5849
9	0.2060	0.3077	0.4107	0.5133	9	0.2086	0.3116	0.4159	0.5199
10	0.1854	0.2769	0.3696	0.4620	10	0.1878	0.2804	0.3743	0.4679
12	0.1545	0.2308	0.3080	0.3850	12	0.1565	0.2337	0.3119	0.3899
Rate/Square	6.18	9.23	12.32	15.4	Rate/Square	6.18	9.23	12.32	15.4

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	0.2755	0.4114	0.5491	0.6864	7	0.2788	0.4165	0.5559	0.6948
7.5	0.2571	0.3840	0.5125	0.6406	7.5	0.2603	0.3887	0.5188	0.6485
8	0.2410	0.3600	0.4805	0.6006	8	0.2440	0.3644	0.4864	0.6080
9	0.2142	0.3200	0.4271	0.5339	9	0.2169	0.3239	0.4323	0.5404
10	0.1928	0.2880	0.3844	0.4805	10	0.1952	0.2915	0.3891	0.4864
12	0.1607	0.2400	0.3203	0.4004	12	0.1627	0.2429	0.3243	0.4053
Rate/Square	6.18	9.23	12.32	15.4	Rate/Square	6.18	9.23	12.32	15.4

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**6 Pica 9 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2860	0.4272	0.5702	0.7128
7.5	0.2670	0.3987	0.5322	0.6653
8	0.2503	0.3738	0.4990	0.6237
9	0.2225	0.3323	0.4435	0.5544
10	0.2002	0.2991	0.3992	0.4990
12	0.1669	0.2492	0.3326	0.4158
Rate/Square	6.18	9.23	12.32	15.4

**7 Pica Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.2966	0.4430	0.5914	0.7392
7.5	0.2769	0.4135	0.5519	0.6899
8	0.2596	0.3877	0.5174	0.6468
9	0.2307	0.3446	0.4599	0.5749
10	0.2076	0.3101	0.4140	0.5174
12	0.1730	0.2584	0.3450	0.4312
Rate/Square	6.18	9.23	12.32	15.4

**7 Pica 1 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3000	0.4481	0.5981	0.7476
7.5	0.2800	0.4182	0.5582	0.6978
8	0.2625	0.3921	0.5234	0.6542
9	0.2334	0.3485	0.4652	0.5815
10	0.2100	0.3137	0.4187	0.5234
12	0.1750	0.2614	0.3489	0.4361
Rate/Square	6.18	9.23	12.32	15.4

**7 Pica 3 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3072	0.4589	0.6125	0.7656
7.5	0.2868	0.4283	0.5716	0.7146
8	0.2688	0.4015	0.5359	0.6699
9	0.2390	0.3569	0.4764	0.5955
10	0.2151	0.3212	0.4287	0.5359
12	0.1792	0.2677	0.3573	0.4466
Rate/Square	6.18	9.23	12.32	15.4

**7 Pica 6 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3178	0.4747	0.6336	0.7920
7.5	0.2966	0.4430	0.5914	0.7392
8	0.2781	0.4154	0.5544	0.6930
9	0.2472	0.3692	0.4928	0.6160
10	0.2225	0.3323	0.4435	0.5544
12	0.1854	0.2769	0.3696	0.4620
Rate/Square	6.18	9.23	12.32	15.4

**9 Pica Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3814	0.5696	0.7603	0.9504
7.5	0.3560	0.5316	0.7096	0.8870
8	0.3337	0.4984	0.6653	0.8316
9	0.2966	0.4430	0.5914	0.7392
10	0.2670	0.3987	0.5322	0.6653
12	0.2225	0.3323	0.4435	0.5544
Rate/Square	6.18	9.23	12.32	15.4

**9 Pica 4 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3954	0.5905	0.7882	0.9852
7.5	0.3690	0.5511	0.7357	0.9196
8	0.3460	0.5167	0.6897	0.8621
9	0.3075	0.4593	0.6130	0.7663
10	0.2768	0.4134	0.5517	0.6897
12	0.2306	0.3445	0.4598	0.5747
Rate/Square	6.18	9.23	12.32	15.4

**9 Pica 5 Point Column**

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.3992	0.5962	0.7958	0.9948
7.5	0.3726	0.5565	0.7427	0.9284
8	0.3493	0.5217	0.6963	0.8704
9	0.3105	0.4637	0.6190	0.7737
10	0.2794	0.4173	0.5571	0.6963
12	0.2329	0.3478	0.4642	0.5803
Rate/Square	6.18	9.23	12.32	15.4

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9 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4026	0.6013	0.8026	1.0032
7.5	0.3757	0.5612	0.7491	0.9363
8	0.3523	0.5261	0.7022	0.8778
9	0.3131	0.4677	0.6242	0.7803
10	0.2818	0.4209	0.5618	0.7022
12	0.2348	0.3507	0.4682	0.5852
Rate/Square	6.18	9.23	12.32	15.4

9 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4132	0.6171	0.8237	1.0296
7.5	0.3856	0.5760	0.7688	0.9610
8	0.3615	0.5400	0.7207	0.9009
9	0.3214	0.4800	0.6406	0.8008
10	0.2892	0.4320	0.5766	0.7207
12	0.2410	0.3600	0.4805	0.6006
Rate/Square	6.18	9.23	12.32	15.4

9 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4166	0.6222	0.8304	1.0380
7.5	0.3888	0.5807	0.7751	0.9688
8	0.3645	0.5444	0.7266	0.9083
9	0.3240	0.4839	0.6459	0.8074
10	0.2916	0.4355	0.5813	0.7266
12	0.2430	0.3629	0.4844	0.6055
Rate/Square	6.18	9.23	12.32	15.4

10 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4238	0.6329	0.8448	1.0560
7.5	0.3955	0.5907	0.7885	0.9856
8	0.3708	0.5538	0.7392	0.9240
9	0.3296	0.4923	0.6571	0.8213
10	0.2966	0.4430	0.5914	0.7392
12	0.2472	0.3692	0.4928	0.6160
Rate/Square	6.18	9.23	12.32	15.4

10 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4272	0.6380	0.8516	1.0644
7.5	0.3987	0.5954	0.7948	0.9935
8	0.3738	0.5582	0.7451	0.9314
9	0.3322	0.4962	0.6623	0.8279
10	0.2990	0.4466	0.5961	0.7451
12	0.2492	0.3722	0.4967	0.6209
Rate/Square	6.18	9.23	12.32	15.4

10 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4450	0.6646	0.8870	1.1088
7.5	0.4153	0.6203	0.8279	1.0349
8	0.3893	0.5815	0.7762	0.9702
9	0.3461	0.5169	0.6899	0.8624
10	0.3115	0.4652	0.6209	0.7762
12	0.2596	0.3877	0.5174	0.6468
Rate/Square	6.18	9.23	12.32	15.4

10 Pica 11 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4628	0.6911	0.9225	1.1532
7.5	0.4319	0.6451	0.8610	1.0763
8	0.4049	0.6047	0.8072	1.0090
9	0.3599	0.5376	0.7175	0.8969
10	0.3239	0.4838	0.6458	0.8072
12	0.2699	0.4032	0.5381	0.6727
Rate/Square	6.18	9.23	12.32	15.4

11 Pica Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4661	0.6962	0.9293	1.1616
7.5	0.4351	0.6498	0.8673	1.0842
8	0.4079	0.6092	0.8131	1.0164
9	0.3626	0.5415	0.7228	0.9035
10	0.3263	0.4873	0.6505	0.8131
12	0.2719	0.4061	0.5421	0.6776
Rate/Square	6.18	9.23	12.32	15.4

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11 Pica 3 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4767	0.7120	0.9504	1.1880
7.5	0.4450	0.6646	0.8870	1.1088
8	0.4172	0.6230	0.8316	1.0395
9	0.3708	0.5538	0.7392	0.9240
10	0.3337	0.4984	0.6653	0.8316
12	0.2781	0.4154	0.5544	0.6930
Rate/Square	6.18	9.23	12.32	15.4

11 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4945	0.7386	0.9859	1.2324
7.5	0.4616	0.6894	0.9202	1.1502
8	0.4327	0.6463	0.8626	1.0783
9	0.3846	0.5745	0.7668	0.9585
10	0.3462	0.5170	0.6901	0.8626
12	0.2885	0.4309	0.5751	0.7189
Rate/Square	6.18	9.23	12.32	15.4

12 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5263	0.7861	1.0492	1.3116
7.5	0.4912	0.7337	0.9793	1.2241
8	0.4605	0.6878	0.9181	1.1476
9	0.4094	0.6114	0.8161	1.0201
10	0.3684	0.5503	0.7345	0.9181
12	0.3070	0.4585	0.6121	0.7651
Rate/Square	6.18	9.23	12.32	15.4

13 Pica 2 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5581	0.8335	1.1126	1.3908
7.5	0.5209	0.7780	1.0384	1.2980
8	0.4883	0.7294	0.9735	1.2169
9	0.4341	0.6483	0.8654	1.0817
10	0.3907	0.5835	0.7788	0.9735
12	0.3256	0.4862	0.6490	0.8113
Rate/Square	6.18	9.23	12.32	15.4

13 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5721	0.8544	1.1405	1.4256
7.5	0.5340	0.7975	1.0644	1.3306
8	0.5006	0.7476	0.9979	1.2474
9	0.4450	0.6646	0.8870	1.1088
10	0.4005	0.5981	0.7983	0.9979
12	0.3337	0.4984	0.6653	0.8316
Rate/Square	6.18	9.23	12.32	15.4

13 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5755	0.8595	1.1472	1.4340
7.5	0.5371	0.8022	1.0708	1.3384
8	0.5035	0.7521	1.0038	1.2548
9	0.4476	0.6685	0.8923	1.1154
10	0.4028	0.6016	0.8031	1.0038
12	0.3357	0.5014	0.6692	0.8365
Rate/Square	6.18	9.23	12.32	15.4

14 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5967	0.8911	1.1895	1.4868
7.5	0.5569	0.8317	1.1102	1.3877
8	0.5221	0.7798	1.0408	1.3010
9	0.4641	0.6931	0.9251	1.1564
10	0.4177	0.6238	0.8326	1.0408
12	0.3481	0.5198	0.6939	0.8673
Rate/Square	6.18	9.23	12.32	15.4

14 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.6179	0.9228	1.2317	1.5396
7.5	0.5767	0.8613	1.1496	1.4370
8	0.5406	0.8074	1.0778	1.3472
9	0.4806	0.7177	0.9580	1.1975
10	0.4325	0.6460	0.8622	1.0778
12	0.3604	0.5383	0.7185	0.8981
Rate/Square	6.18	9.23	12.32	15.4

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15 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.6496	0.9703	1.2951	1.6188
7.5	0.6063	0.9056	1.2087	1.5109
8	0.5684	0.8490	1.1332	1.4165
9	0.5053	0.7546	1.0073	1.2591
10	0.4547	0.6792	0.9066	1.1332
12	0.3790	0.5660	0.7555	0.9443
Rate/Square	6.18	9.23	12.32	15.4

17 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.7488	1.1184	1.4928	1.8660
7.5	0.6989	1.0438	1.3932	1.7416
8	0.6552	0.9786	1.3062	1.6327
9	0.5824	0.8698	1.1610	1.4513
10	0.5242	0.7829	1.0449	1.3062
12	0.4368	0.6524	0.8708	1.0885
Rate/Square	6.18	9.23	12.32	15.4

20 Pica 4 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8615	1.2867	1.7175	2.1468
7.5	0.8041	1.2009	1.6030	2.0037
8	0.7538	1.1259	1.5028	1.8785
9	0.6701	1.0008	1.3358	1.6698
10	0.6031	0.9007	1.2022	1.5028
12	0.5026	0.7506	1.0019	1.2523
Rate/Square	6.18	9.23	12.32	15.4

20 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.8653	1.2924	1.7251	2.1564
7.5	0.8077	1.2063	1.6101	2.0126
8	0.7572	1.1309	1.5094	1.8868
9	0.6730	1.0052	1.3417	1.6772
10	0.6057	0.9047	1.2076	1.5094
12	0.5048	0.7539	1.0063	1.2579
Rate/Square	6.18	9.23	12.32	15.4

21 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.9111	1.3608	1.8163	2.2704
7.5	0.8504	1.2700	1.6952	2.1190
8	0.7972	1.1907	1.5893	1.9866
9	0.7086	1.0584	1.4127	1.7659
10	0.6378	0.9525	1.2714	1.5893
12	0.5315	0.7938	1.0595	1.3244
Rate/Square	6.18	9.23	12.32	15.4

22 Pica 9 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.9641	1.4399	1.9219	2.4024
7.5	0.8998	1.3439	1.7938	2.2422
8	0.8436	1.2599	1.6817	2.1021
9	0.7498	1.1199	1.4948	1.8685
10	0.6749	1.0079	1.3453	1.6817
12	0.5624	0.8399	1.1211	1.4014
Rate/Square	6.18	9.23	12.32	15.4

30 Pica 10 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.3065	1.9513	2.6045	3.2556
7.5	1.2194	1.8212	2.4309	3.0386
8	1.1432	1.7074	2.2790	2.8487
9	1.0162	1.5177	2.0257	2.5322
10	0.9145	1.3659	1.8232	2.2790
12	0.7621	1.1382	1.5193	1.8991
Rate/Square	6.18	9.23	12.32	15.4

31 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	1.3171	1.9671	2.6256	3.2820
7.5	1.2293	1.8360	2.4506	3.0632
8	1.1524	1.7212	2.2974	2.8718
9	1.0244	1.5300	2.0422	2.5527
10	0.9220	1.3770	1.8379	2.2974
12	0.7683	1.1475	1.5316	1.9145
Rate/Square	6.18	9.23	12.32	15.4

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