THE SCHOOL ADMINISTRATOR

and Uniform Compliance Guidelines
ISSUED BY STATE BOARD OF ACCOUNTS

Volume 188 **December 2009**

ITEMS TO REMEMBER

DECEMBER

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 with each program to the total disbursements of that program.

December 25: Merry Christmas - Legal Holiday (IC 1-1-9-1)

JANUARY

January 1: New Year's Day - Legal Holiday (IC 1-1-9-1)

January 2: 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 2009 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 2010 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 2009 calendar year to be carried forward.

January 5-31: 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. A school corporation (as defined in IC 36-1-2-17) may determine if a board of finance meeting is needed on an annual basis. (After the first Monday and on or before the last day of January.) (IC 5-13-7-6)

January 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 in accordance with IC 20-20-8-3.

JANUARY
(Continued)

January	18:	Martin Luther King, Jr.'s Birthday - Legal Holiday (IC 1-1-9-2)
January	31:	Last day to file fourth quarter report with the Internal Revenue Service and complete payment of federal tax withheld. Each employee shall be furnished Form W-2.
January	31:	Last day to file form 100-R, Report of Names, Addresses, Duties and Compensation of Public Employees, with the State Board of Accounts.

FEBRUARY

February	1:	Prove all ledgers for the month ending January 31 as outlined for the month of December.
February	12:	Legal Holiday – Lincoln's Birthday. (IC 1-1-9-1)
February	15:	Legal Holiday –Washington's Birthday. (IC 1-1-9-1)
February	20:	Last day to report and make payment of state and county income tax withheld during January to the Department of Revenue. (Please review Volume 180, December 2007 of THE SCHOOL ADMINISTRATOR.)
February	28:	Last day to file withholding statements together with Yearly Reconcilement of Employer' s Quarterly Tax Returns with Internal Revenue Service and Indiana Department of Revenue, respectively.

SOCIAL SECURITY

We understand that for the maximum amount of taxable and creditable annual earnings subject to social security will remain at $106,800 in 2010. No maximum base for Medicare will exist. Rates will remain at the 2009 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for social security and 1.45 percent for Medicare.

COMMON SCHOOL FUND BONDS

The Indiana State Board of Education is authorized to advance sums of money to consolidated school corporations from the Indiana Common School Fund to be used by such school corporations for the purchase of real estate, the construction of school buildings and the equipment of such buildings and the remodeling, repairing, or improving of school buildings, subject to the limitations and conditions as prescribed by IC 20-49-4. (Also see Volume 165, page 5.) Conditions concerning advancements are itemized in IC 20-49-4.

The following accounting procedure should be observed for any construction claim filed. Record in the Fund Ledger and Ledger of Receipts, the cash received in the Control of All Funds and the Construction Fund. Also record the cash received in Receipt Account 5420 in the receipts for the Construction Fund.

JOINT PROGRAMS AND INVESTMENTS

Many educational programs may be undertaken jointly by school corporations.

Joint Programs Authorized

IC 20-26-10-1 provides "As used in sections 2 through 9 of this chapter, "joint program" means the joint employment of personnel, joint purchase of supplies or other material, or joint purchase or lease of equipment, joint lease of land or buildings, or both, or joint construction of, remodeling of, or additions to school buildings, by two (2) or more school corporations, for a particular program or purpose. The term includes the joint investment of money under IC 5-13, data processing operations, career and technical education, psychological services, audiovisual services, guidance services, special education, and joint purchasing related to the acquisition of supplies or equipment that are not to be used jointly."

IC 20-26-10-3 states"(a) Two (2) or more school corporations acting through their respective governing bodies may engage in joint programs under a written agreement executed by all participating school corporations. (b) The agreement shall do the following: (1) Designate the type of purchases, leases, or investments to be made. (2) Prescribe the manner of approving persons employed under the joint program. (3) Designate the type of construction, remodeling, or additions to be made on the school buildings. (4) Provide for the organization, administration, support, funding, and termination of the program, subject to the provisions of this chapter."

Joint Services, Leasing, Construction, And Supply Fund

IC 20-26-10-8 states "(a) The governing bodies of participating school corporations may pay into a joint fund, known as the joint services, leasing, construction, and supply fund, an amount set forth in the written agreement under section 3 of this chapter. Each governing body shall budget and appropriate funds for the joint program from the school corporation's general fund in accordance with laws governing the use of the general fund. (b) The joint services, leasing, construction, and supply fund shall be held by the governing body of the school corporation designated in the written agreement to administer and supervise the joint program. he designated governing body shall receive, disburse, and maintain an account for the fund in the same manner as prescribed for other funds of the governing body and under the written agreement but without any further or additional appropriation of the funds. The designated governing body shall: (1) make a complete and detailed financial report of all receipts and disbursements not later than thirty (30) days after the end of each school year; and (2) furnish copies of the report to the governing bodies of all other participating school corporations. The reports required under this section are supplementary to and do not supersede or repeal the requirements for publication of annual reports of certain school corporations as provided by IC 5-3-1."

Joint Investment Fund

IC 20-26-10-9 provides "(a) The governing bodies of participating school corporations may pay into a joint fund, to be known as the joint investment fund, all or part of the money the governing bodies may otherwise invest under IC 5-13-9. The fund shall be administered by the governing body of the school corporation designated in the written agreement under section 3 of this chapter. The designated governing body shall receive, invest, maintain an account for, and disburse the fund in the same manner as prescribed for other funds for the governing body representing money available for investment and in accordance with the written agreement. (b) With respect to an investment described in IC 5-13-9, quotes may be solicited and received orally, and the investment shall be made with the designated depository that submitted the highest quote. If two (2) or more designated depositories submit the highest quote, the

JOINT PROGRAMS - INTERLOCAL COOPERATION AGREEMENT, AND INVESTMENTS
(Continued)

Joint Investment Fund (Continued)

investment shall be made either: (1) by dividing the investment among the depositories so as not to lose the benefits of the quotes received; or (2) if division is not practicable, by lot. (c) The designated depository holding the investment shall remit to the governing body administering the joint program any money due under the investment on the date the investment matures and in the manner directed by the governing body. A designated depository participating in an agreement for joint investment of money under IC 5-13 shall provide a detailed accounting of the transactions as required for audit purposes by the state board of accounts."

SCHOOLHOUSE HOLDING CORPORATIONS

Many schoolhouse holding corporations organized as not-for-profit from time to time near the completion of collecting enough lease rental to retire all outstanding obligations with regard to providing the school corporation with title to the property and meeting the requirements for dissolution. Upon reaching the dissolution stage, the holding corporation's board of directors should be aware of IC 23-1-45 concerning Voluntary Dissolution. IC 23-1-45 provides procedures for notice to shareholders.

AUDITS AND AUDIT ASSISTANCE

Generally, the State Board of Accounts conducts audits of school corporations every two years. Should corporation officials be aware of any situation they believe needs to be reviewed, please contact us immediately so that consideration can be given to the situation. As always, School Corporation officials and/or the individual school officials should feel free to call the State Board of Accounts for assistance. Some situations can warrant a Field Supervisor or Field Examiner reviewing the records and providing procedural guidance before the next regular audit.

LEASE PURCHASE AGREEMENTS

The State Board of Accounts is of the audit position that regarding purchasing a computer or any other equipment from public funds, the school board has the right to enter into a rental with option to purchase agreement if the rental charge is fair and reasonable.

However, before such an agreement is entered into, there must be a sufficient appropriation balance available for payment of the current year's rental charge. The agreement should not obligate the school corporation for payment of rental beyond the current year's appropriation. Provision may be made in the agreement for renewal for succeeding years by rental payments subject to appropriations being available.

If the original gross cost of the equipment (without consideration of any trade-in) exceeds one hundred fifty thousand dollars ($150,000) the purchasing agency must comply with IC 5-22-7 of the "Public Purchases Law", (certain exceptions exist). IC 5-22-7 includes advertising for the bids and by awarding with reasonable promptness by written notice a contract to the lowest responsible and responsive bidder. Only by awarding a contract pursuant to IC 5-22 would the school corporation have authority to purchase the equipment at a later date. A lease-purchase agreement will often contain an option to purchase at the end of the lease term for nominal consideration or no additional consideration.

LEASE PURCHASE AGREEMENTS
(Continued)

The State Board of Accounts is of the audit position specifications should be in accordance with all of the provisions of IC 5-22-5-1 et seq. IC 5-22-5-3 states "A specification must do the following: (1) Promote overall economy for the purposes intended. (2) Encourage competition in satisfying the governmental body's needs."

The specifications for the equipment must be recognized standard specifications to allow competitive bidding and should provide for the bidder to quote the total purchase cost, the rental charge to be made, and the percentage of the amount of the rental charge that will be credited toward the purchase cost should the school corporation exercise the option to purchase. Any interest or carrying charges must be made a part of the original bid price without specific reference made thereto.

Compliance with the above requirements will allow the purchasing agency to exercise the option to purchase at any time a sufficient appropriation for equipment is available.

If a proposal is made to trade in used equipment on the new equipment to be purchased under a rental with option to purchase agreement, the trade-in value of the old equipment must be applied on the rental charge to the extent of the amount allowed on the used equipment by the successful bidder. The allowance should not be deducted from the price of the new equipment and the net price used as the basis for determining lease payments. If the trade-in allowance exceeds the current year's rental charge, the school corporation should dispose of the used equipment in the manner required by IC 5-22-22-1 et seq. or by other statutorily authorized procedures.

DUAL OFFICES - SCHOOL BOARD MEMBERS

Official Opinion 89-7, of the Indiana Attorney General, was issued in response to a question regarding whether school board members may also be appointed to a county board of voter registration and resulted in the following conclusion.

It is therefore, my Official Opinion, that it would constitute a violation of Article 2, § 9 of the Constitution of Indiana for a member of the Board of School Trustees of the _____ to hold simultaneously the office of member of the _____ County Board of Voter Registration.

If a member of the Board of School Trustees of the _____ accepts an appointment to the office of member of the _____ County Board of Voter Registration, the office of member of the Board of School Trustees of the _____is vacated by operation of law.

SCHOOL TECHNOLOGY OBJECT

Please be reminded to use new object numbers 741-748 for all, computer hardware, related equipment and software, etc., to account for all expenditures pertaining to payments for technology.

OBSOLETE VOLUMES

All Articles of Volume 148 of the School Administrator have now been updated and reprinted in later volumes or are no longer applicable. Therefore, Volume 148 which was distributed in December 1999 may now be deleted from your file.

THE SCHOOL ADMINISTRATOR
and Uniform Compliance Guidelines

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RATES FOR LEGAL ADVERTISING

Effective January 1, 2010

The following rates, effective January 1, 2010, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(3). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 2005.

5 Pica 8 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.2154	0.3219	0.4300	0.5373
7.5	0.2010	0.3005	0.4013	0.5015
8	0.1885	0.2817	0.3763	0.4702
9	0.1675	0.2504	0.3345	0.4179
10	0.1508	0.2253	0.3010	0.3761
12	0.1256	0.1878	0.2508	0.3134
5.67				
Rate/Square	5.54	8.28	11.06	13.82

5 Pica 10 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.2215	0.3310	0.4421	0.5525
7.5	0.2067	0.3089	0.4127	0.5157
8	0.1938	0.2896	0.3869	0.4834
9	0.1723	0.2575	0.3439	0.4297
10	0.1550	0.2317	0.3095	0.3867
12	0.1292	0.1931	0.2579	0.3223
5.83				
Rate/Square	5.54	8.28	11.06	13.82

6 Pica 3 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.2374	0.3549	0.4740	0.5923
7.5	0.2216	0.3312	0.4424	0.5528
8	0.2078	0.3105	0.4148	0.5183
9	0.1847	0.2760	0.3687	0.4607
10	0.1662	0.2484	0.3318	0.4146
12	0.1385	0.2070	0.2765	0.3455
6.25				
Rate/Square	5.54	8.28	11.06	13.82

6 Pica 4 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.2405	0.3594	0.4801	0.5999
7.5	0.2244	0.3354	0.4481	0.5599
8	0.2104	0.3145	0.4201	0.5249
9	0.1870	0.2795	0.3734	0.4666
10	0.1683	0.2516	0.3360	0.4199
12	0.1403	0.2096	0.2800	0.3499
6.33				
Rate/Square	5.54	8.28	11.06	13.82

6 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.2469	0.3691	0.4930	0.6160
7.5	0.2305	0.3444	0.4601	0.5749
8	0.2161	0.3229	0.4313	0.5390
9	0.1921	0.2870	0.3834	0.4791
10	0.1728	0.2583	0.3451	0.4312
12	0.1440	0.2153	0.2876	0.3593
6.5				
Rate/Square	5.54	8.28	11.06	13.82

6 Pica 7 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.2500	0.3736	0.4990	0.6236
7.5	0.2333	0.3487	0.4658	0.5820
8	0.2187	0.3269	0.4366	0.5456
9	0.1944	0.2906	0.3881	0.4850
10	0.1750	0.2615	0.3493	0.4365
12	0.1458	0.2179	0.2911	0.3637
6.58				
Rate/Square	5.54	8.28	11.06	13.82

6 Pica 9 Point Column

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

7 Pica Column

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

7 Pica 1 Point Column

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

7 Pica 3 Point Column

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

7 Pica 6 Point Column

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

9 Pica Column

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

9 Pica 4 Point Column

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

9 Pica 5 Point Column

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

9 Pica 6 Point Column

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

9 Pica 9 Point Column

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

9 Pica 10 Point Column

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

10 Pica Column

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

10 Pica 1 Point Column

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

10 Pica 6 Point Column

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

10 Pica 11 Point Column

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

11 Pica Column

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

11 Pica 3 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4274	0.6387	0.8532	1.0661
7.5	0.3989	0.5962	0.7963	0.9950
8	0.3740	0.5589	0.7466	0.9329
9	0.3324	0.4968	0.6636	0.8292
10	0.2992	0.4471	0.5972	0.7463
12	0.2493	0.3726	0.4977	0.6219
11.3				
Rate/Square	5.54	8.28	11.06	13.82

11 Pica 8 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4433	0.6626	0.8851	1.1059
7.5	0.4138	0.6184	0.8260	1.0322
8	0.3879	0.5798	0.7744	0.9677
9	0.3448	0.5153	0.6884	0.8602
10	0.3103	0.4638	0.6195	0.7741
12	0.2586	0.3865	0.5163	0.6451
11.7				
Rate/Square	5.54	8.28	11.06	13.82

12 Pica 5 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.4718	0.7052	0.9419	1.1770
7.5	0.4404	0.6582	0.8791	1.0985
8	0.4128	0.6170	0.8242	1.0299
9	0.3670	0.5485	0.7326	0.9154
10	0.3303	0.4936	0.6594	0.8239
12	0.2752	0.4114	0.5495	0.6866
12.4				
Rate/Square	5.54	8.28	11.06	13.82

13 Pica 2 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5003	0.7478	0.9988	1.2481
7.5	0.4670	0.6979	0.9322	1.1649
8	0.4378	0.6543	0.8740	1.0921
9	0.3891	0.5816	0.7769	0.9707
10	0.3502	0.5234	0.6992	0.8736
12	0.2918	0.4362	0.5826	0.7280
13.2				
Rate/Square	5.54	8.28	11.06	13.82

13 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5128	0.7665	1.0238	1.2793
7.5	0.4787	0.7154	0.9556	1.1940
8	0.4487	0.6707	0.8959	1.1194
9	0.3989	0.5962	0.7963	0.9950
10	0.3590	0.5365	0.7167	0.8955
12	0.2992	0.4471	0.5972	0.7463
13.5				
Rate/Square	5.54	8.28	11.06	13.82

13 Pica 7 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5159	0.7710	1.0299	1.2869
7.5	0.4815	0.7196	0.9612	1.2011
8	0.4514	0.6747	0.9012	1.1261
9	0.4012	0.5997	0.8010	1.0009
10	0.3611	0.5397	0.7209	0.9008
12	0.3009	0.4498	0.6008	0.7507
13.6				
Rate/Square	5.54	8.28	11.06	13.82

14 Pica 1 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5349	0.7994	1.0678	1.3343
7.5	0.4992	0.7461	0.9966	1.2453
8	0.4680	0.6995	0.9343	1.1675
9	0.4160	0.6218	0.8305	1.0378
10	0.3744	0.5596	0.7475	0.9340
12	0.3120	0.4663	0.6229	0.7783
14.1				
Rate/Square	5.54	8.28	11.06	13.82

14 Pica 7 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5539	0.8278	1.1057	1.3817
7.5	0.5169	0.7726	1.0320	1.2896
8	0.4846	0.7243	0.9675	1.2090
9	0.4308	0.6439	0.8600	1.0746
10	0.3877	0.5795	0.7740	0.9672
12	0.3231	0.4829	0.6450	0.8060
14.6				
Rate/Square	5.54	8.28	11.06	13.82

15 Pica 4 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5824	0.8704	1.1626	1.4528
7.5	0.5435	0.8124	1.0851	1.3559
8	0.5096	0.7616	1.0173	1.2712
9	0.4530	0.6770	0.9043	1.1299
10	0.4077	0.6093	0.8138	1.0169
12	0.3397	0.5077	0.6782	0.8474
15.3				
Rate/Square	5.54	8.28	11.06	13.82

17 Pica 8 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.6713	1.0033	1.3401	1.6745
7.5	0.6265	0.9364	1.2508	1.5629
8	0.5874	0.8778	1.1726	1.4652
9	0.5221	0.7803	1.0423	1.3024
10	0.4699	0.7023	0.9381	1.1722
12	0.3916	0.5852	0.7817	0.9768
17.7				
Rate/Square	5.54	8.28	11.06	13.82

20 Pica 4 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.7723	1.1543	1.5418	1.9266
7.5	0.7208	1.0773	1.4390	1.7981
8	0.6758	1.0100	1.3491	1.6858
9	0.6007	0.8978	1.1992	1.4985
10	0.5406	0.8080	1.0793	1.3486
12	0.4505	0.6733	0.8994	1.1238
20.3				
Rate/Square	5.54	8.28	11.06	13.82

20 Pica 5 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.7757	1.1594	1.5487	1.9351
7.5	0.7240	1.0821	1.4454	1.8061
8	0.6788	1.0145	1.3551	1.6932
9	0.6033	0.9017	1.2045	1.5051
10	0.5430	0.8116	1.0841	1.3546
12	0.4525	0.6763	0.9034	1.1288
20.4				
Rate/Square	5.54	8.28	11.06	13.82

21 Pica 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.8168	1.2207	1.6306	2.0375
7.5	0.7623	1.1393	1.5219	1.9016
8	0.7147	1.0681	1.4267	1.7828
9	0.6353	0.9494	1.2682	1.5847
10	0.5717	0.8545	1.1414	1.4262
12	0.4764	0.7121	0.9512	1.1885
21.5				
Rate/Square	5.54	8.28	11.06	13.82

22 Pica 9 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.8642	1.2917	1.7254	2.1559
7.5	0.8066	1.2056	1.6103	2.0122
8	0.7562	1.1302	1.5097	1.8864
9	0.6722	1.0046	1.3419	1.6768
10	0.6050	0.9042	1.2078	1.5091
12	0.5041	0.7535	1.0065	1.2576
22.8				
Rate/Square	5.54	8.28	11.06	13.82

30 Pica 10 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.1712	1.7504	2.3381	2.9216
7.5	1.0931	1.6337	2.1823	2.7269
8	1.0248	1.5316	2.0459	2.5564
9	0.9109	1.3615	1.8186	2.2724
10	0.8198	1.2253	1.6367	2.0451
12	0.6832	1.0211	1.3639	1.7043
30.8				
Rate/Square	5.54	8.28	11.06	13.82

31 Pica 1 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.1807	1.7646	2.3571	2.9453
7.5	1.1020	1.6470	2.2000	2.7490
8	1.0331	1.5441	2.0625	2.5772
9	0.9183	1.3725	1.8333	2.2908
10	0.8265	1.2352	1.6500	2.0617
12	0.6887	1.0294	1.3750	1.7181
31.1				
Rate/Square	5.54	8.28	11.06	13.82

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