

THE SCHOOL ADMINISTRATOR

and Uniform Compliance Guidelines ISSUED BY STATE BOARD OF ACCOUNTS

Volume 200

December 2012

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 2013 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 2013 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 2012 calendar year to be carried forward.

- 8-31 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.
- 21 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)
- 18 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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RETAINAGE ON PUBLIC WORKS CONTRACT

IC 36-1-12-14 applies to public work contracts in excess of two hundred thousand dollars (\$200,000) for projects other than highways, roads, streets, alleys, bridges and appurtenant structures situated on streets, alleys and dedicated highway rights-of-way. IC 36-1-12-14 also applies to projects of a school holding corporation or company qualifying under IC 20-47-2 or IC 20-47-3 or any other lease-back arrangement containing an option to purchase, notwithstanding the statutory provisions governing those leases.

Contract Provisions

IC 36-1-12-14(b) states: "A board that enters into a contract for public work, and a contractor who subcontracts parts of that contract, shall include in their respective contracts provisions for the retainage of portions of payments by the board to contractors, by contractors to subcontractors, and for the payment of subcontractors. At the discretion of the contractor, the retainage shall be held by the board or shall be placed in an escrow account with a bank, savings and loan institution, or the state as the escrow agent. The escrow agent shall be selected by mutual agreement between board and contractor or contractor and subcontractor under a written agreement among the bank or savings and loan institution and:

- (1) the board and the contractor; or
- (2) the subcontractor and the contractor.

The board shall not be required to pay interest on the amounts of retainage that it holds under this section."

Amount of Retainage

IC 36-1-12-14(c) states: "To determine the amount of retainage to be withheld, the board shall:

- (1) withhold no more than ten percent (10%) nor less than six percent (6%) of the dollar value of all work satisfactorily completed until the public work is fifty percent (50%) completed, and nothing further after that; or
- (2) withhold no more than five percent (5%) nor less than three percent (3%) of the dollar value of all work satisfactorily completed until the public work is substantially completed. If upon substantial completion of the public work minor items remain uncompleted, an amount computed under subsection (f) shall be withheld until those items are completed."

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RETAINAGE ON PUBLIC WORKS CONTRACT

(Continued)

Investments

IC 36-1-12-14(d) states: "The escrow agreement must contain the following provisions:

- (1) The escrow agent shall invest all escrowed principal in obligations selected by the escrow agent.
- (2) The escrow agent shall hold the escrowed principal and income until receipt of notice from the board and the contractor, or the contractor and the subcontractor, specifying the part of the escrowed principal to be released from the escrow and the person to whom that portion is to be released. After receipt of the notice, the escrow agent shall remit the designated part of escrowed principal and the same proportion of then escrowed income to the person specified in the notice.
- (3) The escrow agent shall be compensated for the agent's services. The parties may agree on a reasonable fee comparable with fees being charged for the handling of escrow accounts of similar size and duration. The fee shall be paid from the escrowed income. The escrow agreement may include other terms and conditions consistent with this subsection, including provisions authorizing the escrow agent to commingle the escrowed funds with funds held in other escrow accounts and limiting the liability of the escrow agent."

Performance Bond

IC 36-1-12-14 (e) states: "Except as provided by subsections (i) and (h), the contractor shall furnish the board with a performance bond equal to the contract price. If acceptable to the board, the performance bond may provide for incremental bonding in the form of multiple or chronological bonds that, when taken as a whole, equal the contract price. The surety on the performance bond may not be released until one

- (1) year after the date of the board's final settlement with the contractor. The performance bond must specify that: a modification, omission, or addition to the terms and conditions of the public work contract, plans, specifications, drawings, or profile;
 - (2) a defect in the public work contract; or
 - (3) a defect in the proceedings preliminary to the letting and awarding of the public work contract;
- does not discharge the surety."

IC 36-1-12-14 (g) states: "Actions against a surety on a performance bond must be brought within one (1) year after the date of the board's final settlement with the contractor."

IC 36-1-12-14 (h) states: "This subsection applies to public work contracts of less than two hundred fifty thousand dollars (\$250,000). The board may waive the performance bond requirement of subsection (e) and accept from a contractor an irrevocable letter of credit for an equivalent amount from an Indiana financial institution approved by the department of financial institutions instead of a performance bond. Subsections (e) through (g) apply to a letter of credit submitted under this subsection."

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RETAINAGE ON PUBLIC WORKS CONTRACT

(Continued)

Substantial Completion

IC 36-1-12-14 (f) states: "The board or escrow agent shall pay the contractor within sixty-one (61) days after the date of substantial completion, subject to sections 11 and 12 of this chapter. Payment by the escrow agent shall include all escrowed principal and escrowed income. If within sixty-one (61) days after the date of substantial completion there remain uncompleted minor items, an amount equal to two hundred percent (200%) of the value of each item as determined by the architect-engineer shall be withheld until the item is completed. Required warranties begin not later than the date of substantial completion."

DEPOSITORIES - BOARD OF FINANCE

The school board of finance is composed of the board of school trustees.

IC 5-13-7-5 states in part:

"(a) The fiscal body of each political subdivision . . . constitutes a board of finance for that political subdivision.

(b) Each board of finance has supervision of the revocation of public depositories for the respective political subdivisions for which they act.

(c) The members of the boards serve without compensation other than the members' salaries allowed by law for the members' services as officers of the members' respective political subdivisions."

IC 5-13-7-6 states:

"(a) Each local board of finance shall meet annually after the first Monday and on or before the last day of January. At the annual meeting the board of finance shall do the following:

- (1) Elect from the board's membership: (A) a president; and (B) a secretary.

The officers elected hold office until the officers' successors are elected and qualified

- (2) Receive and review the report required by section 7 of this chapter.

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DEPOSITORIES - BOARD OF FINANCE

(Continued)

(b) A majority of the members of each board of finance constitutes a quorum for the transaction of business. Each board of finance shall hold additional sessions whenever necessary to discharge its duties and to accomplish the purposes of this chapter. The president of each board shall convene the board whenever requested to do so by one (1) of the members, or whenever necessary to the performance of the duties imposed by this chapter.

(c) All meetings of the boards of finance must be open to the public, and the records of the boards shall be subject to public inspection in accordance with IC 5-14-3 and IC 5-15-2, respectively. The secretary of each board shall keep a record of the proceedings, which shall be approved and signed by the president of the board and attested by the secretary.

(d) A local board of finance shall be known by the name "The Board of Finance of _____", inserting the name of the proper political subdivision, and may sue and be sued in the board's name in any action and in any court of competent jurisdiction."

IC 5-13-7-7 states:

"(a) During the annual meeting required by section 6 of this chapter, the investment officer shall make a written report to the investing officer's local board of finance summarizing the political subdivision'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 political subdivision invested money during the previous calendar year.

(b) The local board of finance shall do the following at the meeting: (1) Review the report. (2) Review the overall investment policy of the political subdivision."

IC 5-13-8-1 states:

"(a) A political subdivision may deposit public funds in a financial institution only if the financial institution:

- (1) is a depository eligible to receive state funds; and
- (2) has a principal office or branch that qualifies under section 9 of this chapter to receive public funds of the political subdivision.

(b) The state board of finance shall make available information concerning financial institutions eligible to receive state funds as may be requested by a local board of finance. A local board of finance may rely on certificates described in IC 5-13-9.5-1(d) in determining to deposit public funds or reinvest public funds in the financial institution."

Please see Chapter 14 of the Uniform Compliance Guidelines Manual for Indiana Public School Corporations for additional information on Deposit and Investment of Funds.

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DEPOSITS ON BEHALF OF LOCAL EMPLOYEES

IC 5-10-9-2 provides that an employee of a school corporation may make a written request that any compensation due the employee from the school corporation be deposited to the employee's account in a bank or trust company. Upon receipt of the request, the officer responsible for making the disbursements (Treasurer of School Corporation) may, instead of drawing a check to the requesting employee: (1) Draw a check in favor of the bank or trust company named in the request for the credit of the employee; or (2) In the event more than one employee of the school corporation designates the same bank or trust company, draw a single check in favor of the bank or trust company for the total amount due the employees and transmit the check to the bank or trust company identifying each employee and the amount to be deposited in each employee's account.

IC 5-10-9-3 provides that payment by a school corporation of a check properly endorsed and drawn in accordance with IC 5-10-9 constitutes full payment for the amount due the employee. The amount to be sent to the bank is the "net" pay for the employee. A copy of each report sent to a bank or trust company must be retained on file with the corresponding payroll claim in the school business office for reference and audit purposes. When a "direct deposit" system is used in the payroll process, the balance of the payroll process would not change except that each employee not receiving a payroll check must be provided a non-negotiable statement of earnings and deductions (Deposit Advice) for each payroll period. Recap sheets for each depository, if applicable, should be maintained indicating direct deposit. Individual wage assignment agreements should be kept on file to support direct deposits.

UPDATES IN SBOA POLICIES – EXTRACURRICULAR ACCOUNTS

We have updated our position on the following extra-curricular polices. These changes will become a part of the Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, when updated.

Donations

We will not take exception to club/organizations donating money to an outside organization based on a majority vote of its members. We would encourage that documentation be retained to provide approval of a majority of the members. Also, the warrant/check should be written to an organization and not an individual.

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UPDATES IN SBOA POLICIES – EXTRACURRICULAR ACCOUNTS

(Continued)

Gift Cards

The State Board of Accounts will not take exception to the use of gift cards by an extra-curricular account provided the following criteria are observed:

1. The School Board must authorize gift card purchases through a resolution, which has been approved in the minutes.
2. The purposes for which gift cards may be issued must be specifically stated in the resolution.
3. Purchase and issuance of gift cards shall be handled by an official or employee designated by the school principal.
4. The designated responsible official or employee shall maintain an accounting system or log which includes the name of the business from which the gift cards were purchased, their amounts, fund and account numbers to be charged, date the card was issued, person gift card was issued to, proof that the gift card was received by the person it was issued to, etc.
5. Gift cards shall not be used to bypass the accounting system. One reason that purchase orders are issued is to provide the fiscal officer with the means to encumber and track appropriations to provide the governing board and other officials with timely and accurate accounting information and monitoring of the accounting system.
6. Procedures for payments shall be no different than for any other claim. The school principal must approve the expenditure and supporting documents such as paid bills and receipts must be available. Additionally, any purchase or issuance of gift cards without proper documentation may be the responsibility of that officer or employee.

Fundraisers

We have received many questions about fundraising activities and where the financial transactions should be accounted. We have not found any statutes that address who has control over fundraising activities. Therefore, we would not take exception to the local school board passing required procedures if the fundraising activity uses school property or is associated with a school event. In the absence of a local policy, our opinion would be that each fundraising activity needs to be looked at individually to determine if the School Corporation is running the activity or if an Outside Organization is running the activity. Things to keep in mind would be that if school employees are participating in the fundraising activity on school time, then the fundraiser activity should be accounted for in the school records or you run the risk of ghost employment issues.

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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.

GATEWAY 100-R

Indiana Code 5-11-13-1 states:

"(a) Every state, county, city, town, township, or school official, elective or appointive, who is the head of or in charge of any office, department, board, or commission of the state or of any county, city, town, or township, and every state, county, city, town, or township employee or agent who is the head of, or in charge of, or the executive officer of any department, bureau, board, or commission of the state, county, city, town, or township, and every executive officer by whatever title designated, who is in charge of any state educational institution or of any other state, county, or city institution, 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, departments, boards, commissions, and institutions, and the respective duties and compensation of each, and shall forthwith file said report in the office of the state examiner of the state board of accounts. The report must also indicate whether the political subdivision offers a health plan, a pension, and other benefits to full-time and part-time employees. However, no more than one (1) report covering the same officers, employees, and agents need be made from the state or any county, city, town, township, or school unit in any one year. The certification must be filed electronically in the manner prescribed under IC 5-14-3.8-7.

(b) The department of local government finance may not approve the budget of a county, city, town, or township or a supplemental appropriation for a county, city, town, or township until the county, city, town, or township files an annual report under subsection (a) for the preceding calendar year."

This report will be filed through the Gateway system this year. Instructions will be sent to all school corporations in December.

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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			
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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				
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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					7 Pica Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2782	0.4156	0.5550	0.6938	7	0.2885	0.4310	0.5755	0.7195
7.5	0.2596	0.3879	0.5180	0.6476	7.5	0.2692	0.4023	0.5372	0.6716
8	0.2434	0.3637	0.4856	0.6071	8	0.2524	0.3772	0.5036	0.6296
9	0.2164	0.3233	0.4316	0.5396	9	0.2244	0.3353	0.4476	0.5596
10	0.1947	0.2910	0.3885	0.4857	10	0.2019	0.3017	0.4029	0.5037
12	0.1623	0.2425	0.3237	0.4047	12	0.1683	0.2514	0.3357	0.4197
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

7 Pica 1 Point Column					7 Pica 3 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.2918	0.4360	0.5821	0.7277	7	0.2988	0.4464	0.5961	0.7452
7.5	0.2723	0.4069	0.5433	0.6792	7.5	0.2789	0.4167	0.5563	0.6955
8	0.2553	0.3815	0.5093	0.6368	8	0.2614	0.3906	0.5216	0.6521
9	0.2269	0.3391	0.4527	0.5660	9	0.2324	0.3472	0.4636	0.5796
10	0.2042	0.3052	0.4075	0.5094	10	0.2091	0.3125	0.4173	0.5217
12	0.1702	0.2543	0.3396	0.4245	12	0.1743	0.2604	0.3477	0.4347
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

7 Pica 6 Point Column					9 Pica Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.3091	0.4618	0.6166	0.7709	7	0.3709	0.5542	0.7400	0.9251
7.5	0.2885	0.4310	0.5755	0.7195	7.5	0.3462	0.5172	0.6906	0.8634
8	0.2705	0.4041	0.5396	0.6746	8	0.3245	0.4849	0.6475	0.8095
9	0.2404	0.3592	0.4796	0.5996	9	0.2885	0.4310	0.5755	0.7195
10	0.2164	0.3233	0.4316	0.5396	10	0.2596	0.3879	0.5180	0.6476
12	0.1803	0.2694	0.3597	0.4497	12	0.2164	0.3233	0.4316	0.5396
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

9 Pica 4 Point Column					9 Pica 5 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.3845	0.5745	0.7671	0.9590	7	0.3882	0.5801	0.7745	0.9683
7.5	0.3589	0.5362	0.7159	0.8951	7.5	0.3623	0.5414	0.7229	0.9037
8	0.3364	0.5027	0.6712	0.8391	8	0.3397	0.5075	0.6777	0.8472
9	0.2991	0.4468	0.5966	0.7459	9	0.3019	0.4512	0.6024	0.7531
10	0.2692	0.4022	0.5370	0.6713	10	0.2717	0.4060	0.5421	0.6778
12	0.2243	0.3351	0.4475	0.5594	12	0.2265	0.3384	0.4518	0.5648
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

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9 Pica 6 Point Column					9 Pica 9 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
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7	0.3915	0.5850	0.7811	0.9765	7	0.4018	0.6004	0.8016	1.0022
7.5	0.3654	0.5460	0.7290	0.9114	7.5	0.3750	0.5604	0.7482	0.9354
8	0.3426	0.5119	0.6834	0.8544	8	0.3516	0.5253	0.7014	0.8769
9	0.3045	0.4550	0.6075	0.7595	9	0.3125	0.4670	0.6235	0.7795
10	0.2741	0.4095	0.5467	0.6835	10	0.2813	0.4203	0.5611	0.7015
12	0.2284	0.3412	0.4556	0.5696	12	0.2344	0.3502	0.4676	0.5846
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

9 Pica 10 Point Column					10 Pica Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.4051	0.6053	0.8082	1.0104	7	0.4121	0.6158	0.8222	1.0279
7.5	0.3781	0.5649	0.7543	0.9431	7.5	0.3846	0.5747	0.7674	0.9594
8	0.3545	0.5296	0.7072	0.8841	8	0.3606	0.5388	0.7194	0.8994
9	0.3151	0.4708	0.6286	0.7859	9	0.3205	0.4789	0.6395	0.7995
10	0.2836	0.4237	0.5657	0.7073	10	0.2885	0.4310	0.5755	0.7195
12	0.2363	0.3531	0.4714	0.5894	12	0.2404	0.3592	0.4796	0.5996
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

10 Pica 1 Point Column					10 Pica 6 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.4154	0.6207	0.8287	1.0361	7	0.4327	0.6466	0.8633	1.0793
7.5	0.3877	0.5793	0.7735	0.9670	7.5	0.4039	0.6035	0.8057	1.0073
8	0.3635	0.5431	0.7252	0.9066	8	0.3786	0.5657	0.7554	0.9444
9	0.3231	0.4828	0.6446	0.8059	9	0.3366	0.5029	0.6714	0.8394
10	0.2908	0.4345	0.5801	0.7253	10	0.3029	0.4526	0.6043	0.7555
12	0.2423	0.3621	0.4834	0.6044	12	0.2524	0.3772	0.5036	0.6296
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

10 Pica 11 Point Column					11 Pica Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.4500	0.6724	0.8978	1.1225	7	0.4533	0.6773	0.9044	1.1307
7.5	0.4200	0.6276	0.8380	1.0476	7.5	0.4231	0.6322	0.8441	1.0553
8	0.3938	0.5884	0.7856	0.9821	8	0.3967	0.5927	0.7913	0.9893
9	0.3500	0.5230	0.6983	0.8730	9	0.3526	0.5268	0.7034	0.8794
10	0.3150	0.4707	0.6285	0.7857	10	0.3173	0.4741	0.6331	0.7915
12	0.2625	0.3922	0.5237	0.6548	12	0.2644	0.3951	0.5276	0.6596
Rate/Square	6.01	8.98	11.99	14.99	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
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
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
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
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
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
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
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
Rate/Square	6.01	8.98	11.99	14.99

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15 Pica 4 Point Column					17 Pica 8 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.6318	0.9440	1.2604	1.5757	7	0.7282	1.0881	1.4528	1.8163
7.5	0.5897	0.8810	1.1764	1.4707	7.5	0.6797	1.0155	1.3559	1.6952
8	0.5528	0.8260	1.1028	1.3788	8	0.6372	0.9521	1.2712	1.5892
9	0.4914	0.7342	0.9803	1.2256	9	0.5664	0.8463	1.1299	1.4127
10	0.4422	0.6608	0.8823	1.1030	10	0.5097	0.7616	1.0169	1.2714
12	0.3685	0.5507	0.7352	0.9192	12	0.4248	0.6347	0.8475	1.0595
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

20 Pica 4 Point Column					20 Pica 5 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.8378	1.2519	1.6715	2.0897	7	0.8415	1.2574	1.6789	2.0989
7.5	0.7820	1.1684	1.5600	1.9504	7.5	0.7854	1.1736	1.5669	1.9590
8	0.7331	1.0954	1.4625	1.8285	8	0.7363	1.1002	1.4690	1.8366
9	0.6516	0.9737	1.3000	1.6253	9	0.6545	0.9780	1.3058	1.6325
10	0.5865	0.8763	1.1700	1.4628	10	0.5891	0.8802	1.1752	1.4693
12	0.4887	0.7303	0.9750	1.2190	12	0.4909	0.7335	0.9793	1.2244
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

21 Pica 6 Point Column					22 Pica 9 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.8860	1.3239	1.7677	2.2100	7	0.9376	1.4009	1.8704	2.3384
7.5	0.8270	1.2356	1.6498	2.0626	7.5	0.8751	1.3075	1.7457	2.1825
8	0.7753	1.1584	1.5467	1.9337	8	0.8204	1.2258	1.6366	2.0461
9	0.6891	1.0297	1.3749	1.7189	9	0.7292	1.0896	1.4548	1.8188
10	0.6202	0.9267	1.2374	1.5470	10	0.6563	0.9806	1.3093	1.6369
12	0.5169	0.7723	1.0311	1.2891	12	0.5469	0.8172	1.0911	1.3641
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

30 Pica 10 Point Column					31 Pica 1 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	1.2705	1.8984	2.5348	3.1690	7	1.2809	1.9138	2.5553	3.1947
7.5	1.1858	1.7719	2.3658	2.9577	7.5	1.1955	1.7862	2.3850	2.9817
8	1.1117	1.6611	2.2179	2.7729	8	1.1207	1.6746	2.2359	2.7953
9	0.9882	1.4766	1.9715	2.4648	9	0.9962	1.4885	1.9875	2.4847
10	0.8894	1.3289	1.7743	2.2183	10	0.8966	1.3397	1.7887	2.2363
12	0.7412	1.1074	1.4786	1.8486	12	0.7472	1.1164	1.4906	1.8636
Rate/Square	6.01	8.98	11.99	14.99	Rate/Square	6.01	8.98	11.99	14.99

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