

THE SCHOOL ADMINISTRATOR

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 208

December 2014

ITEMS TO REMEMBER

December

- 1 Prove all ledgers for the month of November.
- 8 Last day for county auditor to certify 2015 budgets, rates, and levies, for reorganized school corporations to the Department of Local Government Finance (if a public question is approved by voters in 2014.) (IC 36-1.5-4-7)
- 16 Last day for the Department of Local Government Finance to accept additional appropriation requests for the 2014 budget year from units. (IC 6-1.1-18-5)
- 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)
- 30 Deadline for units to file shortfall excess levy appeals with the Department of Local Government Finance. (IC 6-1.1-18.5-12(a)(2))

January

- 1 Legal Holiday – New Year's Day (IC 1-1-9-1)
- 2 Prove all ledgers for the month of December.
- 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 2015 calendar year unless such appropriations must be reduced pursuant to action taken by the County Board of Tax Adjustment 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 2015 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 2014 calendar year to be carried forward.
- 19 Legal Holiday – Martin Luther King, Jr's Birthday (observed) (IC 1-1-9-1)
- 20 Last day to report and make payment of state and county income tax withheld during December to the Department of Revenue.
- 31 Last day to file Employer's Quarterly Federal Tax Return, Form 941, with the Internal Revenue Service for payment of federal tax withheld.
- 31 Last day to hold the annual meeting of the school board to organize as the 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)
- 31 Last day to furnish Form W-2 to each employee.

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December 2014

ITEMS TO REMEMBER
(Continued)

January (Continued)

- 31 Last day to file Annual Personnel Report (100-R), with the State Board of Accounts through Gateway. (IC 5-11-13-1)
- 31 Last day to file Biannual Financial Report (Form 9) with the Department of Education, Office of School Finance, for the period July 1, 2014 to December 31, 2014.

February

- 1 Prove all ledgers for the month of January.
- 2 All ADM data will be reported on the DOE-ME (Membership) for the 2014-2015 school year and will be submitted by individual student record via the STN Application Center. The count of students in ADM will occur on Monday, February 2, 2015. The required collection period for the count is February 2, 2015, 8:00 a.m., EDT, through February 13, 2015, 11:59 p.m. EDT, which is the final date for submission. The clean-up and restricted period will begin on February 14, 2015, 8:00 a.m. and end on February 20, 2014, 11:59 p.m. EDT. The signoff only period will begin on February 21, 2015, at 8:00 a.m. EDT and end on February 27, 2015 at 11:59 p.m. EDT. You will not be able to obtain a report for signature until the signoff only period opens.
- 12 Legal Holiday – Lincoln’s Birthday (IC 1-1-9-1)
- 16 The Department of Local Government Finance certifies 2015 budgets, rates, and levies, including those of reorganized school corporations. (IC 6-1.1-17-16; IC 36-1.5-4-7)
- 16 Legal Holiday – George Washington’s Birthday (observed) (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.
- 27 Deadline for each political subdivision to submit report to the Department of Local Government Finance of any outstanding bonds or leases (as of January 1) (IC 5-1-18-9) Note: The Department of Local Government Finance cannot certify a budget or levy for debt service funds for the 2016 budget year if the debt issuance report is not filed, unless the Department of Local Government Finance grants a waiver for good cause.
- 28 If using paper forms, last day to file Form W-2 with W-3 with the Internal Revenue Service.
- 28 Last day to file Form WH-3 and Form W-2 with the Department of Revenue.

ATTENDANCE OFFICERS

Attendance Officers; Appointment In Completely Reorganized Counties

In a county which has been completely reorganized into one or more school corporations under IC 20-23-4, the governing body of each school corporation with fifteen hundred (1,500) or more students in average daily attendance shall appoint an attendance officer. The governing body of each school corporation which has less than fifteen hundred (1,500) students in average daily attendance may appoint an attendance officer. If the governing body of a school corporation which has discretion in whether or not to appoint an attendance officer declines to make an appointment, the superintendent of the school corporation shall serve as ex officio attendance officer under section 35 of this chapter. When the governing body of a school corporation makes an appointment under this section, it shall appoint an individual nominated by the superintendent. However, the governing body may decline to appoint any nominee and require another nomination. The salary of each attendance officer appointed under this section shall be fixed by the governing body; in addition to salary, the attendance officer is entitled to receive reimbursement for actual expenses necessary to properly perform the officer's duties. The salary and expenses of an attendance officer appointed under this section shall be paid by the treasurer of the school corporation. (IC 20-33-2-31)

Ex Officio Attendance Officers

When the governing body of a school corporation elects not to appoint an attendance officer under section 31 of this chapter or when an appointing authority elects not to appoint an attendance officer under section 33 of this chapter, the superintendent shall serve as an ex officio attendance officer. A superintendent acting in this capacity may designate one (1) or more teachers as assistant attendance officers. These assistant attendance officers shall act under the superintendent's direction and perform the duties the superintendent assigns. Ex officio attendance officers and assistant attendance officers appointed under this section shall receive no additional compensation for performing attendance services. (IC 20-33-2-35)

Joint Employment of Attendance Officer

The governing bodies of two or more school corporations may enter into a voluntary mutual agreement for the joint employment of an attendance officer. The agreement must stipulate the manner in which the joint attendance officer shall be appointed, paid and supervised. The attendance officer may then be appointed, paid and supervised under the terms of the agreement; however, compensation for any attendance officer employed under this section shall be paid entirely by the school corporations involved with no assistance from the civil government. (IC 20-33-2-36)

Attendance Officers; Appointment In Optional Separate District

The governing body of a school corporation that has fewer than fifteen hundred (1,500) students in average daily attendance may organize the school corporation as a separate attendance district and appoint an attendance officer. The governing body, in making the appointment, shall appoint an individual nominated by the superintendent; however, it may decline to appoint any nominee and require another nomination. All compensation for an attendance officer appointed under this section shall be paid by the treasurer of the school corporation in which the officer is employed. (IC 20-33-2-37)

Attendance Officers; Appointment Of Additional Officers

Any school corporation, attendance district, or remainder attendance district may appoint more attendance officers than are specifically authorized or required under this chapter. However, these additional attendance officers shall be appointed in the same manner as required by law for other attendance officers. Compensation for additional attendance officers appointed under this section shall be paid entirely by the school corporation or school corporations involved. (IC 20-33-2-38)

See IC 20-33-2-39 through IC 20-33-2-41 for information relating to the duties of attendance officers and licensing requirements. See IC 20-33-2-32; IC 20-33-2-33; and IC 20-33-2-34 for information concerning school corporations that have not been reorganized under IC 20-23-4.

GOVERNING BODY

Compensation

Except as provided in IC 20-25-3-3, the governing body of a school corporation by resolution has the power to pay each member of the governing body a reasonable amount for service as a member, not to exceed: (1) two thousand dollars (\$2,000) per year; and (2) a per diem not to exceed the rate approved for members of the board of school commissioners under IC 20-25-3-3(d). If the members of the governing body are totally comprised of appointed members, then the appointive authority under IC 20-23-4-28(e), shall approve the per diem rate allowable before the governing body may make the payments. To make a valid approval, the appointive authority must approve the per diem rate with the same endorsement required under IC 20-23-4-28(f) to make the appointment of the member. (IC 20-26-4-7)

According to the information that we have gathered, the members of the City-County Council in Marion County, as of October 1, 2014, were receiving one hundred twelve dollars (\$112) for regular meetings and sixty-two dollars (\$62) for committee meetings.

Approval of Contracts

Notwithstanding any other law, the president and secretary of the governing body of a school corporation are entitled, on behalf of the school corporation, to sign any contract, including employment contracts and contracts for goods and services. However, each contract must be approved by a majority of all members of the governing body. In the absence of either the president or secretary of the governing body, the vice president is entitled to sign the contracts with the officer who is present. (IC 20-26-4-8)

Qualifications to Become a Member

An individual who is at least twenty-one (21) years of age and is otherwise eligible to assume office as a member of a governing body may not be disqualified on the basis of age. (IC 20-26-4-9)

Property ownership is not a qualification for serving as a member of a governing body. (IC 20-26-4-10)

In addition to any other eligibility requirements for members of the governing body of a school corporation as set forth in law, an individual who is employed as a teacher or as a noncertificated employee (as defined in IC 20-29-2-11) of the school corporation may not be a member of the governing body of the school corporation.(IC 20-26-4-11)

SCHOOL LIBRARIES' FREE CURRICULAR MATERIALS

If a petition requesting the establishment of an elementary school library is filed with a governing body, the governing body shall provide a library containing curricular materials in sufficient numbers to meet the needs of every resident student in each of the eight (8) grades of each elementary school. The petition must be signed by at least fifty-one percent (51%) of the registered voters of the governing body's school corporation. Also, if a governing body has established an elementary school library, and a petition requesting establishment of a high school library is filed with the governing body, the governing body shall provide a library containing curricular materials in sufficient numbers to meet the needs of every resident student in each of the four (4) grades of each high school. The petition must be signed by at least twenty percent (20%) of the voters of the school corporation as determined by the total vote cast at the last general election for the trustee of the township, clerk of the town, or mayor of the city. (IC 20-26-12-7)

IC 20-26-7 to IC 20-26-21 detail many subjects of the program including, the qualifications of the petitions, duty of the school corporation in relation to providing the curricular materials, final dates for filing petitions and providing appropriations for purchase of the curricular materials, their purchase, and the availability to students.

PURCHASES OF COMPUTER HARDWARE AND SOFTWARE

The purchase of a computer system (hardware and software) is subject to the Public Purchases Law (IC 5-22-1-1 et seq.)

A purchasing agent may make a special purchase of data processing contracts or license agreements for: (1) software programs; or (2) supplies or services, when only one (1) source meets the using agency's reasonable requirements. (IC 5-22-10-7)

Other provisions within IC 5-22-10 may be applicable.

Also, please see chapter 15 of the Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations.

CREDIT CARD REFUNDS

It is becoming a common practice for Schools to accept electronic payments, such as debit cards and credit cards, from students and parents for services. We have been asked to develop an audit opinion about when it becomes necessary for the school to issue a refund of an electronic payment. It is our audit position that credit card or other electronic payments received by the governmental unit may be refunded electronically if the governmental unit has adopted a resolution pursuant to IC 36-1-8-11.5. Adequate internal control procedures should be developed so the normal accounting system is not bypassed and the refunds would be subject to IC 5-11-10, the claims process.

PERFORMANCE AWARD GRANT MEMO

On December 19th, the following information was sent to all schools concerning the state grant provided by IC 20-43-10-3:

Recently, we have been asked to provide an audit position regarding the distribution and transaction recordings for the Annual Performance Grant provided by IC 20-43-10-3. After discussions with other state agencies and review of the Indiana Code, we will not take exception to school corporations following their current collective bargaining agreement or, if the grant distribution is not included in the collective bargaining agreement, following the suggestions contained in the Indiana Department of Education's December 3, 2014 memo to distribute the grant on a school building basis.

It is our audit position that we will not take exception to school corporations recording the Annual Performance Grant in their records by receipting the grant amount into the "Performance Based Awards" section (3750-3759) of the Chart of Accounts from the Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations. If the school board has not appropriated expenditures from the fund, then they would need to provide that appropriation prior to the disbursements of the grant.

Finally, it is our audit position that we will not take exception to school corporations recording the Annual Performance Grant in their records by following the suggestions contained in the Indiana Department of Education's December 3, 2014 memo. The memo suggests that school corporations receipt the grant into the General fund (100). If there are not sufficient appropriations in that fund to make the disbursements, then the school board would have to request additional General fund appropriations approval from the Indiana Department of Local Government Finance.

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RATES FOR LEGAL ADVERTISING
Effective January 1, 2015

The following rates, effective January 1, 2015, 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	0.2469	0.3686	0.4922	0.6151	7	0.2539	0.3790	0.5061	0.6324
7.5	0.2304	0.3440	0.4594	0.5741	7.5	0.2369	0.3537	0.4724	0.5903
8	0.2160	0.3225	0.4307	0.5382	8	0.2221	0.3316	0.4428	0.5534
9	0.1920	0.2867	0.3828	0.4784	9	0.1974	0.2948	0.3936	0.4919
10	0.1728	0.2580	0.3446	0.4306	10	0.1777	0.2653	0.3543	0.4427
12	0.1440	0.2150	0.2871	0.3588	12	0.1481	0.2211	0.2952	0.3689
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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	0.2721	0.4063	0.5426	0.6780	7	0.2756	0.4115	0.5495	0.6867
7.5	0.2540	0.3792	0.5064	0.6328	7.5	0.2573	0.3841	0.5129	0.6409
8	0.2381	0.3555	0.4748	0.5933	8	0.2412	0.3601	0.4808	0.6008
9	0.2117	0.3160	0.4220	0.5273	9	0.2144	0.3200	0.4274	0.5341
10	0.1905	0.2844	0.3798	0.4746	10	0.1929	0.2880	0.3847	0.4807
12	0.1588	0.2370	0.3165	0.3955	12	0.1608	0.2400	0.3206	0.4006
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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	0.2830	0.4225	0.5643	0.7051	7	0.2865	0.4277	0.5712	0.7138
7.5	0.2642	0.3944	0.5267	0.6581	7.5	0.2674	0.3992	0.5331	0.6662
8	0.2477	0.3697	0.4937	0.6170	8	0.2507	0.3743	0.4998	0.6246
9	0.2201	0.3286	0.4389	0.5484	9	0.2228	0.3327	0.4443	0.5552
10	0.1981	0.2958	0.3950	0.4936	10	0.2006	0.2994	0.3999	0.4997
12	0.1651	0.2465	0.3292	0.4113	12	0.1671	0.2495	0.3332	0.4164
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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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	0.2939	0.4388	0.5860	0.7322	7	0.3048	0.4550	0.6077	0.7594
7.5	0.2743	0.4095	0.5469	0.6834	7.5	0.2845	0.4247	0.5672	0.7087
8	0.2572	0.3839	0.5127	0.6407	8	0.2667	0.3982	0.5317	0.6644
9	0.2286	0.3413	0.4558	0.5695	9	0.2371	0.3539	0.4726	0.5906
10	0.2057	0.3072	0.4102	0.5126	10	0.2134	0.3185	0.4254	0.5316
12	0.1715	0.2560	0.3418	0.4271	12	0.1778	0.2654	0.3545	0.4430
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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	0.3083	0.4602	0.6146	0.7680	7	0.3157	0.4713	0.6294	0.7865
7.5	0.2877	0.4296	0.5736	0.7168	7.5	0.2946	0.4399	0.5874	0.7340
8	0.2697	0.4027	0.5378	0.6720	8	0.2762	0.4124	0.5507	0.6882
9	0.2398	0.3580	0.4780	0.5974	9	0.2455	0.3666	0.4895	0.6117
10	0.2158	0.3222	0.4302	0.5376	10	0.2210	0.3299	0.4406	0.5505
12	0.1798	0.2685	0.3585	0.4480	12	0.1842	0.2749	0.3671	0.4588
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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	0.3266	0.4875	0.6511	0.8136	7	0.3919	0.5851	0.7813	0.9763
7.5	0.3048	0.4550	0.6077	0.7594	7.5	0.3658	0.5460	0.7292	0.9112
8	0.2858	0.4266	0.5697	0.7119	8	0.3429	0.5119	0.6836	0.8543
9	0.2540	0.3792	0.5064	0.6328	9	0.3048	0.4550	0.6077	0.7594
10	0.2286	0.3413	0.4558	0.5695	10	0.2743	0.4095	0.5469	0.6834
12	0.1905	0.2844	0.3798	0.4746	12	0.2286	0.3413	0.4558	0.5695
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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	0.4063	0.6065	0.8100	1.0121	7	0.4102	0.6124	0.8178	1.0219
7.5	0.3792	0.5661	0.7560	0.9446	7.5	0.3828	0.5715	0.7632	0.9538
8	0.3555	0.5307	0.7087	0.8856	8	0.3589	0.5358	0.7155	0.8941
9	0.3160	0.4717	0.6300	0.7872	9	0.3190	0.4763	0.6360	0.7948
10	0.2844	0.4246	0.5670	0.7085	10	0.2871	0.4286	0.5724	0.7153
12	0.2370	0.3538	0.4725	0.5904	12	0.2393	0.3572	0.4770	0.5961
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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9 Pica 6 Point Column					9 Pica 9 Point Column				
Type Size	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	1	2	3	4		1	2	3	4
7	0.4137	0.6176	0.8247	1.0306	7	0.4245	0.6338	0.8464	1.0577
7.5	0.3861	0.5764	0.7697	0.9619	7.5	0.3962	0.5916	0.7900	0.9872
8	0.3620	0.5404	0.7216	0.9017	8	0.3715	0.5546	0.7406	0.9255
9	0.3217	0.4803	0.6414	0.8015	9	0.3302	0.4930	0.6583	0.8226
10	0.2896	0.4323	0.5773	0.7214	10	0.2972	0.4437	0.5925	0.7404
12	0.2413	0.3602	0.4811	0.6012	12	0.2477	0.3697	0.4937	0.6170
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

9 Pica 10 Point Column					10 Pica Column				
Type Size	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
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7	0.4280	0.6390	0.8534	1.0664	7	0.4354	0.6501	0.8681	1.0848
7.5	0.3995	0.5964	0.7965	0.9953	7.5	0.4064	0.6067	0.8102	1.0125
8	0.3745	0.5591	0.7467	0.9331	8	0.3810	0.5688	0.7596	0.9492
9	0.3329	0.4970	0.6637	0.8294	9	0.3387	0.5056	0.6752	0.8437
10	0.2996	0.4473	0.5973	0.7465	10	0.3048	0.4550	0.6077	0.7594
12	0.2497	0.3728	0.4978	0.6220	12	0.2540	0.3792	0.5064	0.6328
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

10 Pica 1 Point Column					10 Pica 6 Point Column				
Type Size	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
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7	0.4389	0.6553	0.8751	1.0935	7	0.4572	0.6826	0.9115	1.1390
7.5	0.4097	0.6116	0.8167	1.0206	7.5	0.4267	0.6371	0.8508	1.0631
8	0.3840	0.5734	0.7657	0.9568	8	0.4001	0.5972	0.7976	0.9967
9	0.3414	0.5096	0.6806	0.8505	9	0.3556	0.5309	0.7090	0.8859
10	0.3072	0.4587	0.6125	0.7654	10	0.3200	0.4778	0.6381	0.7973
12	0.2560	0.3822	0.5105	0.6379	12	0.2667	0.3982	0.5317	0.6644
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

10 Pica 11 Point Column					11 Pica Column				
Type Size	<u>Number of Insertions</u>				Type Size	<u>Number of Insertions</u>			
	1	2	3	4		1	2	3	4
7	0.4755	0.7099	0.9480	1.1846	7	0.4790	0.7151	0.9549	1.1933
7.5	0.4438	0.6625	0.8848	1.1056	7.5	0.4470	0.6674	0.8913	1.1137
8	0.4161	0.6211	0.8295	1.0365	8	0.4191	0.6257	0.8356	1.0441
9	0.3698	0.5521	0.7373	0.9214	9	0.3725	0.5562	0.7427	0.9281
10	0.3328	0.4969	0.6636	0.8292	10	0.3353	0.5005	0.6684	0.8353
12	0.2774	0.4141	0.5530	0.6910	12	0.2794	0.4171	0.5570	0.6961
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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11 Pica 3 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.4899	0.7313	0.9766	1.2204
7.5	0.4572	0.6826	0.9115	1.1390
8	0.4286	0.6399	0.8546	1.0679
9	0.3810	0.5688	0.7596	0.9492
10	0.3429	0.5119	0.6836	0.8543
12	0.2858	0.4266	0.5697	0.7119
Rate/Square	6.35	9.48	12.66	15.82

11 Pica 8 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5081	0.7586	1.0131	1.2660
7.5	0.4743	0.7080	0.9456	1.1816
8	0.4446	0.6638	0.8865	1.1077
9	0.3952	0.5900	0.7880	0.9846
10	0.3557	0.5310	0.7092	0.8862
12	0.2964	0.4425	0.5910	0.7385
Rate/Square	6.35	9.48	12.66	15.82

12 Pica 5 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5408	0.8074	1.0782	1.3473
7.5	0.5047	0.7535	1.0063	1.2575
8	0.4732	0.7064	0.9434	1.1789
9	0.4206	0.6280	0.8386	1.0479
10	0.3786	0.5652	0.7547	0.9431
12	0.3155	0.4710	0.6289	0.7859
Rate/Square	6.35	9.48	12.66	15.82

13 Pica 2 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5735	0.8561	1.1433	1.4287
7.5	0.5352	0.7991	1.0671	1.3334
8	0.5018	0.7491	1.0004	1.2501
9	0.4460	0.6659	0.8892	1.1112
10	0.4014	0.5993	0.8003	1.0001
12	0.3345	0.4994	0.6669	0.8334
Rate/Square	6.35	9.48	12.66	15.82

13 Pica 6 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5878	0.8776	1.1720	1.4645
7.5	0.5486	0.8191	1.0938	1.3668
8	0.5144	0.7679	1.0255	1.2814
9	0.4572	0.6826	0.9115	1.1390
10	0.4115	0.6143	0.8204	1.0251
12	0.3429	0.5119	0.6836	0.8543
Rate/Square	6.35	9.48	12.66	15.82

13 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.5913	0.8828	1.1789	1.4732
7.5	0.5519	0.8239	1.1003	1.3749
8	0.5174	0.7724	1.0315	1.2890
9	0.4599	0.6866	0.9169	1.1458
10	0.4139	0.6179	0.8252	1.0312
12	0.3449	0.5150	0.6877	0.8593
Rate/Square	6.35	9.48	12.66	15.82

14 Pica 1 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.6131	0.9153	1.2223	1.5274
7.5	0.5722	0.8543	1.1408	1.4256
8	0.5364	0.8009	1.0695	1.3365
9	0.4768	0.7119	0.9507	1.1880
10	0.4292	0.6407	0.8556	1.0692
12	0.3576	0.5339	0.7130	0.8910
Rate/Square	6.35	9.48	12.66	15.82

14 Pica 7 Point Column

Type Size	<u>Number of Insertions</u>			
	1	2	3	4
7	0.6349	0.9478	1.2657	1.5816
7.5	0.5925	0.8846	1.1813	1.4762
8	0.5555	0.8293	1.1075	1.3839
9	0.4938	0.7372	0.9844	1.2302
10	0.4444	0.6634	0.8860	1.1071
12	0.3703	0.5529	0.7383	0.9226
Rate/Square	6.35	9.48	12.66	15.82

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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	0.6675	0.9965	1.3308	1.6630	7	0.7694	1.1487	1.5340	1.9168
7.5	0.6230	0.9301	1.2421	1.5521	7.5	0.7181	1.0721	1.4317	1.7891
8	0.5841	0.8720	1.1645	1.4551	8	0.6732	1.0051	1.3422	1.6772
9	0.5192	0.7751	1.0351	1.2934	9	0.5984	0.8934	1.1931	1.4909
10	0.4673	0.6976	0.9316	1.1641	10	0.5386	0.8041	1.0738	1.3418
12	0.3894	0.5813	0.7763	0.9701	12	0.4488	0.6700	0.8948	1.1182
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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	0.8852	1.3216	1.7649	2.2054	7	0.8891	1.3274	1.7727	2.2152
7.5	0.8262	1.2335	1.6472	2.0584	7.5	0.8299	1.2389	1.6545	2.0675
8	0.7746	1.1564	1.5443	1.9297	8	0.7780	1.1615	1.5511	1.9383
9	0.6885	1.0279	1.3727	1.7153	9	0.6916	1.0324	1.3788	1.7229
10	0.6197	0.9251	1.2354	1.5438	10	0.6224	0.9292	1.2409	1.5506
12	0.5164	0.7709	1.0295	1.2865	12	0.5187	0.7743	1.0341	1.2922
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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	0.9362	1.3976	1.8664	2.3323	7	0.9906	1.4789	1.9750	2.4679
7.5	0.8738	1.3044	1.7420	2.1768	7.5	0.9246	1.3803	1.8433	2.3034
8	0.8192	1.2229	1.6331	2.0408	8	0.8668	1.2940	1.7281	2.1594
9	0.7281	1.0870	1.4517	1.8140	9	0.7705	1.1502	1.5361	1.9195
10	0.6553	0.9783	1.3065	1.6326	10	0.6934	1.0352	1.3825	1.7275
12	0.5461	0.8153	1.0888	1.3605	12	0.5779	0.8627	1.1521	1.4396
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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	1.3424	2.0041	2.6764	3.3444	7	1.3533	2.0204	2.6981	3.3716
7.5	1.2529	1.8705	2.4980	3.1215	7.5	1.2631	1.8857	2.5182	3.1468
8	1.1746	1.7536	2.3418	2.9264	8	1.1841	1.7678	2.3608	2.9501
9	1.0441	1.5588	2.0816	2.6012	9	1.0526	1.5714	2.0985	2.6223
10	0.9397	1.4029	1.8735	2.3411	10	0.9473	1.4143	1.8887	2.3601
12	0.7831	1.1691	1.5612	1.9509	12	0.7894	1.1786	1.5739	1.9667
Rate/Square	6.35	9.48	12.66	15.82	Rate/Square	6.35	9.48	12.66	15.82

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