

# THE SCHOOL ADMINISTRATOR

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

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Volume 197 - Page 1

March 2012

### ITEMS TO REMEMBER

#### March

- 1 Prove the Fund Ledger and Ledger of Receipts for the month of February to the control of all funds and reconcile with the depository statements. 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.
- 20 Last day to report and make payment of state and county income tax withheld during February to the Department of Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 180, December 2007 "The School Administrator and Uniform Compliance Guidelines".)

#### April

- 1 Prove all ledgers for the month ending March 31 as outlined for the month of February.
- 6 Good Friday - Legal Holiday (IC 1-1-9-1)
- 15 Last day for the governing body of the school corporation located entirely or partially within the county, which has the greatest taxable valuation of any school corporation of the county to appoint a member of the governing body to serve as a member of the county board of tax adjustment. (IC 6-1.1-29-1) IC 6-1.1-29-9 provides that the county council may adopt an ordinance to abolish the county board of tax adjustment. The ordinance must be adopted by July 1 and may not be rescinded in the year it is adopted.
- 20 Last day to report and make payment of state and county income tax withheld during March to the Department of Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 180, December 2007 "The School Administrator and Uniform Compliance Guidelines".)
- 30 Last day to file Form 941, Employer's Quarterly Federal Tax Return, with the Internal Revenue Service for federal and social security taxes for the first quarter.

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

**May**

- 1 Prove all ledgers for the month ending April 30 as outlined for the month of February.
- 20 Last day to report and make payment of state and county income tax withheld during April to the Department of Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 180, December 2007 "The School Administrator and Uniform Compliance Guidelines".)
- 28 Memorial Day - Legal Holiday (IC 1-1-9-1)
- 31 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 to the county treasurer a list of the names and addresses of each person who has money due the person from the school corporation. (IC 6-1.1-22-14)

**FEDERAL PROJECTS**

Please be advised that federal projects, generally, are to be administered in accordance with Indiana laws governing the local unit, in the same manner as other funds of the school corporation, as well as with federal guidelines.

A copy of the application (Grant Application) for funds bearing the approval of the administering State or Federal Agency must be retained in the accounting office of the school corporation. The form provides the categories of expenditure which have been approved for each expenditure category and becomes the basis for the accounting records and is the document to which the audited expenditures are compared. Each document authorizing an increase or requiring a decrease in the original amount approved must be retained with the original approved application to justify any changes which have been made in the amount originally recorded. A notation should be made on the grant information noting the applicable CFDA and Public Law Number.

If the federal grant does not fully fund the program or project, the accounting will be included in the general fund of the school corporation. If the federal grant fully funds the program the accounting may be handled through a separate special fund, appropriately titled. When fully funded and maintained in a separate special fund, we are not aware of any requirement that appropriations be obtained through advertising and approval of the Department of Local Government Finance. The receipts for these special funds will be identified in the proper classification of "Revenue from Federal Sources" but the disbursements will be included in the Program and Expenditure Accounts identifying the nature of the disbursement along with other disbursements of the same nature.

**FEDERAL PROJECTS**  
**(Continued)**

Those fully funded projects requiring a separate fund may have the paid claims filed separately to support all expenditures from that fund. These claims must be identified by fund and project number and be retained in the file until audited and until the applicable retention schedule indicates maintaining the record is no longer required or permission for destruction has been received through the County Commission of Public Records in your county. Copies of all reports to the State or Federal Administering Agency must also be identified with the fund and project number and retained for audit.

When a local school corporation qualifies for an indirect cost allocation on a federal project, an estimated amount shall be included as a line item on the application, but the actual amount must be calculated after the total direct cost expenditures are known. The actual total amount to be recovered for indirect costs will not be known for any project until that particular project is completed. A school corporation must then claim from the federal project, the allowable amount. When indirect costs are paid by the federal project, to the school corporation, the amount shall be receipted to the General Fund of the school corporation in a detail account within a Receipt Account under 4000. The amount of each receipt or expenditure must also be posted to the proper control account.

**MEALS PROVIDED**

We have received inquiries concerning providing of meals for school corporation employees (school food program, in-service meetings, etc.).

IC 20-26-5-4(3) provides in part the authority for a board of school trustees: " To appropriate from the school corporation's general fund an amount, not to exceed the greater of three thousand dollars (\$3,000) per budget year or one dollar (\$1) per pupil, not to exceed twelve thousand five hundred dollars (\$12,500), based on the school corporation's previous year's ADM, to promote the best interests of the school corporation through:

A) the purchase of meals..."

IC 20-26-5-4(9) concerning travel and meals provides in part: " Notwithstanding the appropriation limitation in subdivision (3), when the governing body by resolution considers a trip by an employee of the school corporation or by a member of the governing body to be in the interest of the school corporation, including attending meetings, conferences, or examining equipment, buildings, and installation in other areas, to permit the employee to be absent in connection with the trip without any loss in pay and to reimburse the employee or the member the employee's or member's reasonable lodging and meal expenses and necessary transportation expenses..."

Volume 184, Page 5 of the December 2008 "The School Administrator and Uniform Compliance Guidelines" discusses how a school corporation may, in a public meeting, pass a resolution (Home Rule) (for instance concerning potential situations not listed in the two paragraphs above), for accomplishing something for which specific statutory authority is not known to exist (free meals). Additionally, a policy letter from the United States Department of Agriculture (in regards to the food service program) states in part, ". . . Meals served to adults who are directly involved in the operation and administration of the school nutrition programs may, at the discretion of the school food authority, be furnished at no charge. As such, their cost may be fully attributed to and supported by the non for profit food service operation. Meals served to these adults may **not** be claimed for reimbursement or counted towards the donated foods entitlement. The determination of individuals, positions involved, and the degree to which their services are attributed to the non for profit food service program operations is left to State and local officials."

**MEALS PROVIDED**  
**(Continued)**

Numerous important public policy questions could be raised if a school board were to pass a resolution providing for free meals for adult school corporation employees, i.e., the free meal might place a burden on the financing of the food service program by requiring students and other adults to fund the cost of free meals for nonpaying adults; students and parents being required to file an application for free or reduced priced meals when employees are not required to do so; potential income tax considerations, general fund deficits, (when providing meals other than a school food program) etc. Therefore, a school board should be informed if the board is considering passing a resolution, that a public policy decision needs to be made and that any appearance of impropriety is a local policy for which a school board must accept all responsibility.

A school board's resolution regarding free meals should include (other than meals of employees in accordance with IC 20-26-5-4) each position eligible to receive the free meal. School Lunch Forms require a daily accounting of meals provided by individual for the school food program. (See Form SF-1, School Food Service Certification of Meals provided Per Home Rule). Other meals provided (other than the school food program) may require additional accounting. The Internal Revenue Service and State Revenue Department should also be contacted for written guidance on any possible reporting implications.

In-service meetings sometimes pertain to various Federal or State funded programs and accordingly could have various additional restrictions.

**TRANSPORTATION FUND**

We have noted in audits the charging of administrative salaries to the transportation fund. IC 20-40-6-5 states in part regarding the school transportation fund "...the fund is the exclusive fund to be used by a school corporation for the payment of costs attributable to transportation..." IC 20-40-6-6 states "(a) The following costs are payable from the fund: (1) The salaries paid to bus drivers, transportation supervisors, mechanics and garage employees, clerks, and other transportation related employees. (2) Contracted transportation service. (3) Wages of independent contractors. (4) Contracts with common carriers. (5) Student fares. (6) Transportation related insurance. (7) Other expenses of operating the school corporation's transportation service, including gasoline, lubricants, tires, repairs, contracted repairs, parts, supplies, equipment, and other related expenses. (b) Percentages or parts of salaries of teaching personnel or principals are not attributable to transportation. However, parts of salaries of instructional aides who are assigned to assist with the school transportation program are attributable to transportation. The costs described in this subsection (other than instructional aide costs) may not be budgeted for payment or paid from the fund. (c) Costs for a calendar year are those costs attributable to transportation for students during the school year ending in the calendar year."

IC 5-11-9-4 requires in part: "...records be maintained showing which hours were worked each day by officers and employees...employed...in more than one (1) position by the same public agency..."

Many administrative positions have duties and responsibilities that are broad and overlapping and encompass everything that goes on in the school corporation or school building. Therefore, we have consistently been of the audit position that these expenses are normally considered operating expenses properly charged to the general fund in accordance with IC 20-40-2-2 for the operation of the school corporation and not to the transportation fund.

**TRANSPORTATION FUND**  
**(Continued)**

Some positions have been formally established by boards of school trustees, through job description, duties assigned, title, salary schedules, etc., as transportation related (for example, Assistant Superintendent-Transportation Director). We will not take audit exception, in these situations (other than positions excluded by statute), to direct transportation related employees having direct transportation related expenses being paid from the transportation fund if a cost allocation system based upon auditable statistics is established tracking costs attributable to the transportation program and therefore payable from the transportation fund. The use of time cards, time logs, or other means of accumulating auditable statistics upon which to base costs would have to be maintained. The time spent on such programs by persons serving in more than one program area must be specific if costs are to be separated. These costs cannot be accurately maintained on a percentage basis and requires the use of one of the methods mentioned above to provide auditable statistics and should cover all program areas in which a person serves or for which the service, materials, supplies, etc., are provided.

Other positions with multiple transportation related responsibilities could be compensated in part from the transportation fund, assuming compliance with all of the aforementioned. Additionally, we review during an audit for reporting consistencies in those situations, i.e., the accounting and charging of indirect costs based upon time records to the other applicable funds besides the transportation fund, for these and other positions.

**INDIANA BOND BANK – TAX ANTICIPATION WARRANTS**

We are of the audit position that Indiana Bond Bank transactions should be recorded in the records. Accordingly, receipts should be issued (Account 5430) for the amount of the tax anticipation warrant, checks issued (Account 51200) for repayment of the amounts borrowed, Account 60300 should be charged for securities purchased, etc. Additionally, the Treasurer's Daily Balance of Cash, Depositories and Investments, (General Form 361), and Register of Investments (General Form 350) should contain a record of each transaction.

Please note all receipts, checks and records should contain notations that these transactions are in accordance with the Bond Bank Tax Anticipation Warrants issued and note where the securities are held by reference to the safekeeping receipt that you are to receive. Also, please ensure that interest income is properly receipted into the records through the normal accounting system.

Finally, we understand the Indiana Bond Bank will provide guidance concerning any potential arbitrage requirements, and if the entire amount available is not drawn by a school corporation, the residual amount will be sent to a school corporation to be used to repay the total amount of the advance.

THE SCHOOL ADMINISTRATOR  
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**RATES FOR LEGAL ADVERTISING**

Effective January 1, 2012

The following rates, effective January 1, 2012, 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	0.2274	0.3398	0.4537	0.5673	7	0.2339	0.3494	0.4665	0.5833
7.5	0.2123	0.3172	0.4235	0.5294	7.5	0.2183	0.3261	0.4354	0.5444
8	0.1990	0.2973	0.3970	0.4964	8	0.2046	0.3057	0.4082	0.5104
9	0.1769	0.2643	0.3529	0.4412	9	0.1819	0.2718	0.3629	0.4537
10	0.1592	0.2379	0.3176	0.3971	10	0.1637	0.2446	0.3266	0.4083
12	0.1327	0.1982	0.2647	0.3309	12	0.1364	0.2038	0.2721	0.3402
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

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	0.2507	0.3746	0.5001	0.6253	7	0.2539	0.3794	0.5065	0.6333
7.5	0.2340	0.3496	0.4668	0.5836	7.5	0.2370	0.3541	0.4728	0.5911
8	0.2194	0.3278	0.4376	0.5471	8	0.2222	0.3319	0.4432	0.5541
9	0.1950	0.2913	0.3890	0.4863	9	0.1975	0.2951	0.3940	0.4926
10	0.1755	0.2622	0.3501	0.4377	10	0.1777	0.2656	0.3546	0.4433
12	0.1463	0.2185	0.2918	0.3648	12	0.1481	0.2213	0.2955	0.3694
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

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	0.2607	0.3896	0.5201	0.6503	7	0.2640	0.3943	0.5266	0.6583
7.5	0.2434	0.3636	0.4855	0.6069	7.5	0.2464	0.3681	0.4914	0.6144
8	0.2282	0.3409	0.4551	0.5690	8	0.2310	0.3451	0.4607	0.5760
9	0.2028	0.3030	0.4046	0.5058	9	0.2053	0.3067	0.4095	0.5120
10	0.1825	0.2727	0.3641	0.4552	10	0.1848	0.2760	0.3686	0.4608
12	0.1521	0.2272	0.3034	0.3793	12	0.1540	0.2300	0.3072	0.3840
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

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**RATES FOR LEGAL ADVERTISING**

Effective January 1, 2012  
(Continued)

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	0.2708	0.4045	0.5402	0.6753	7	0.2808	0.4195	0.5602	0.7003
7.5	0.2527	0.3776	0.5041	0.6303	7.5	0.2621	0.3916	0.5228	0.6536
8	0.2369	0.3540	0.4726	0.5909	8	0.2457	0.3671	0.4901	0.6128
9	0.2106	0.3146	0.4201	0.5252	9	0.2184	0.3263	0.4357	0.5447
10	0.1895	0.2832	0.3781	0.4727	10	0.1966	0.2937	0.3921	0.4902
12	0.1580	0.2360	0.3151	0.3939	12	0.1638	0.2447	0.3268	0.4085
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59
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	0.2840	0.4243	0.5666	0.7083	7	0.2908	0.4345	0.5802	0.7253
7.5	0.2651	0.3960	0.5288	0.6611	7.5	0.2714	0.4055	0.5415	0.6770
8	0.2485	0.3713	0.4957	0.6198	8	0.2545	0.3802	0.5076	0.6347
9	0.2209	0.3300	0.4407	0.5509	9	0.2262	0.3379	0.4512	0.5641
10	0.1988	0.2970	0.3966	0.4958	10	0.2036	0.3042	0.4061	0.5077
12	0.1657	0.2475	0.3305	0.4132	12	0.1697	0.2535	0.3384	0.4231
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59
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	0.3009	0.4495	0.6002	0.7503	7	0.3610	0.5394	0.7202	0.9004
7.5	0.2808	0.4195	0.5602	0.7003	7.5	0.3370	0.5034	0.6722	0.8404
8	0.2633	0.3933	0.5252	0.6566	8	0.3159	0.4720	0.6302	0.7879
9	0.2340	0.3496	0.4668	0.5836	9	0.2808	0.4195	0.5602	0.7003
10	0.2106	0.3146	0.4201	0.5252	10	0.2527	0.3776	0.5041	0.6303
12	0.1755	0.2622	0.3501	0.4377	12	0.2106	0.3146	0.4201	0.5252
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

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(Continued)

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	0.3743	0.5592	0.7466	0.9334	7	0.3779	0.5646	0.7538	0.9424
7.5	0.3493	0.5219	0.6968	0.8712	7.5	0.3527	0.5269	0.7036	0.8796
8	0.3275	0.4893	0.6533	0.8167	8	0.3306	0.4940	0.6596	0.8246
9	0.2911	0.4349	0.5807	0.7260	9	0.2939	0.4391	0.5863	0.7330
10	0.2620	0.3914	0.5226	0.6534	10	0.2645	0.3952	0.5277	0.6597
12	0.2183	0.3262	0.4355	0.5445	12	0.2204	0.3293	0.4397	0.5498
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

9 Pica 6 Point Column					9 Pica 9 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.3811	0.5693	0.7602	0.9504	7	0.3911	0.5843	0.7802	0.9754
7.5	0.3557	0.5314	0.7095	0.8871	7.5	0.3650	0.5454	0.7282	0.9104
8	0.3335	0.4982	0.6652	0.8316	8	0.3422	0.5113	0.6827	0.8535
9	0.2964	0.4428	0.5913	0.7392	9	0.3042	0.4545	0.6068	0.7587
10	0.2668	0.3985	0.5322	0.6653	10	0.2738	0.4090	0.5462	0.6828
12	0.2223	0.3321	0.4435	0.5544	12	0.2282	0.3409	0.4551	0.5690
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

9 Pica 10 Point Column					10 Pica Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
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7	0.3943	0.5891	0.7866	0.9834	7	0.4011	0.5993	0.8002	1.0005
7.5	0.3680	0.5499	0.7342	0.9179	7.5	0.3744	0.5594	0.7469	0.9338
8	0.3450	0.5155	0.6883	0.8605	8	0.3510	0.5244	0.7002	0.8754
9	0.3067	0.4582	0.6118	0.7649	9	0.3120	0.4661	0.6224	0.7781
10	0.2760	0.4124	0.5506	0.6884	10	0.2808	0.4195	0.5602	0.7003
12	0.2300	0.3437	0.4589	0.5737	12	0.2340	0.3496	0.4668	0.5836
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

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(Continued)

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	0.4044	0.6041	0.8066	1.0085	7	0.4212	0.6293	0.8402	1.0505
7.5	0.3774	0.5638	0.7529	0.9412	7.5	0.3931	0.5873	0.7842	0.9804
8	0.3538	0.5286	0.7058	0.8824	8	0.3686	0.5506	0.7352	0.9192
9	0.3145	0.4699	0.6274	0.7844	9	0.3276	0.4894	0.6535	0.8170
10	0.2830	0.4229	0.5646	0.7059	10	0.2948	0.4405	0.5882	0.7353
12	0.2359	0.3524	0.4705	0.5883	12	0.2457	0.3671	0.4901	0.6128
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

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	0.4380	0.6545	0.8506	1.0925	7	0.4413	0.6592	0.8803	1.1005
7.5	0.4088	0.6108	0.7939	1.0197	7.5	0.4118	0.6153	0.8216	1.0271
8	0.3833	0.5726	0.7443	0.9559	8	0.3861	0.5768	0.7702	0.9629
9	0.3407	0.5090	0.6616	0.8497	9	0.3432	0.5127	0.6846	0.8559
10	0.3066	0.4581	0.5954	0.7647	10	0.3089	0.4615	0.6162	0.7704
12	0.2555	0.3818	0.4962	0.6373	12	0.2574	0.3846	0.5135	0.6420
Rate/Square	5.85	8.74	11.36	14.59	Rate/Square	5.85	8.74	11.67	14.59

11 Pica 3 Point Column					11 Pica 8 Point Column				
Type Size	Number of Insertions				Type Size	Number of Insertions			
	1	2	3	4		1	2	3	4
7	0.4513	0.6742	0.9003	1.1255	7	0.4681	0.6994	0.9339	1.1675
7.5	0.4212	0.6293	0.8402	1.0505	7.5	0.4369	0.6528	0.8716	1.0897
8	0.3949	0.5900	0.7877	0.9848	8	0.4096	0.6120	0.8171	1.0216
9	0.3510	0.5244	0.7002	0.8754	9	0.3641	0.5440	0.7263	0.9081
10	0.3159	0.4720	0.6302	0.7879	10	0.3277	0.4896	0.6537	0.8173
12	0.2633	0.3933	0.5252	0.6566	12	0.2731	0.4080	0.5448	0.6811
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

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Effective January 1, 2012

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12 Pica 5 Point Column					13 Pica 2 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	0.4982	0.7443	0.9939	1.2426	7	0.5283	0.7893	1.0539	1.3176
7.5	0.4650	0.6947	0.9276	1.1597	7.5	0.4931	0.7367	0.9836	1.2298
8	0.4359	0.6513	0.8696	1.0872	8	0.4623	0.6906	0.9222	1.1529
9	0.3875	0.5789	0.7730	0.9664	9	0.4109	0.6139	0.8197	1.0248
10	0.3488	0.5210	0.6957	0.8698	10	0.3698	0.5525	0.7377	0.9223
12	0.2906	0.4342	0.5798	0.7248	12	0.3082	0.4604	0.6148	0.7686
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

  

13 Pica 6 Point Column					13 Pica 7 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	0.5415	0.8091	1.0803	1.3506	7	0.5448	0.8139	1.0867	1.3586
7.5	0.5054	0.7551	1.0083	1.2606	7.5	0.5084	0.7596	1.0143	1.2680
8	0.4739	0.7079	0.9453	1.1818	8	0.4767	0.7121	0.9509	1.1888
9	0.4212	0.6293	0.8402	1.0505	9	0.4237	0.6330	0.8452	1.0567
10	0.3791	0.5664	0.7562	0.9454	10	0.3813	0.5697	0.7607	0.9510
12	0.3159	0.4720	0.6302	0.7879	12	0.3178	0.4748	0.6339	0.7925
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

  

14 Pica 1 Point Column					14 Pica 7 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	0.5648	0.8438	1.1267	1.4086	7	0.5849	0.8738	1.1667	1.4587
7.5	0.5272	0.7876	1.0516	1.3147	7.5	0.5459	0.8155	1.0890	1.3614
8	0.4942	0.7384	0.9859	1.2326	8	0.5118	0.7646	1.0209	1.2763
9	0.4393	0.6563	0.8763	1.0956	9	0.4549	0.6796	0.9075	1.1345
10	0.3954	0.5907	0.7887	0.9861	10	0.4094	0.6117	0.8167	1.0211
12	0.3295	0.4922	0.6573	0.8217	12	0.3412	0.5097	0.6806	0.8509
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

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15 Pica 4 Point Column					17 Pica 8 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	0.6150	0.9187	1.2268	1.5337	7	0.7088	1.0590	1.4140	1.7678
7.5	0.5740	0.8575	1.1450	1.4315	7.5	0.6616	0.9884	1.3197	1.6500
8	0.5381	0.8039	1.0734	1.3420	8	0.6202	0.9266	1.2373	1.5468
9	0.4783	0.7146	0.9541	1.1929	9	0.5513	0.8237	1.0998	1.3750
10	0.4305	0.6431	0.8587	1.0736	10	0.4962	0.7413	0.9898	1.2375
12	0.3587	0.5359	0.7156	0.8947	12	0.4135	0.6177	0.8248	1.0312
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

  

20 Pica 4 Point Column					20 Pica 5 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	0.8155	1.2184	1.6269	2.0339	7	0.8191	1.2238	1.6341	2.0429
7.5	0.7612	1.1372	1.5184	1.8983	7.5	0.7645	1.1422	1.5251	1.9067
8	0.7136	1.0661	1.4235	1.7797	8	0.7167	1.0708	1.4298	1.7876
9	0.6343	0.9476	1.2653	1.5819	9	0.6371	0.9518	1.2709	1.5889
10	0.5709	0.8529	1.1388	1.4238	10	0.5734	0.8567	1.1438	1.4301
12	0.4757	0.7107	0.9490	1.1865	12	0.4778	0.7139	0.9532	1.1917
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

  

21 Pica 6 Point Column					22 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	0.8625	1.2885	1.7205	2.1510	7	0.9126	1.3634	1.8205	2.2760
7.5	0.8050	1.2026	1.6058	2.0076	7.5	0.8518	1.2725	1.6992	2.1243
8	0.7547	1.1275	1.5054	1.8821	8	0.7985	1.1930	1.5930	1.9915
9	0.6708	1.0022	1.3382	1.6730	9	0.7098	1.0605	1.4160	1.7703
10	0.6037	0.9020	1.2043	1.5057	10	0.6388	0.9544	1.2744	1.5932
12	0.5031	0.7516	1.0036	1.2547	12	0.5324	0.7953	1.0620	1.3277
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59

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30 Pica 10 Point Column					31 Pica 1 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	1.2367	1.8477	2.4671	3.0844	7	1.2468	1.8627	2.4871	3.1094
7.5	1.1543	1.7245	2.3026	2.8788	7.5	1.1636	1.7385	2.3213	2.9021
8	1.0821	1.6167	2.1587	2.6989	8	1.0909	1.6298	2.1762	2.7207
9	0.9619	1.4371	1.9189	2.3990	9	0.9697	1.4487	1.9344	2.4184
10	0.8657	1.2934	1.7270	2.1591	10	0.8727	1.3039	1.7410	2.1766
12	0.7214	1.0778	1.4391	1.7992	12	0.7273	1.0866	1.4508	1.8138
Rate/Square	5.85	8.74	11.67	14.59	Rate/Square	5.85	8.74	11.67	14.59