CITIES AND TOWNS BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

IN THIS ISSUE

SBOA Contact Information	1
Articles	
State Board of Accounts Communications	2
Year-end Duties	2
Monthly and Annual Engagement Uploads	2,3
Annual Operational Report of Local Road and Street Operations	3
Audit Preparation	3,4
Cancellation of Warrants – Old Outstanding Checks	4
Certification of Names and Addresses to County Treasurer	4
Nepotism Annual Certification	4
Contracting with a Unit Annual Certification	5
Encumbered Appropriations – Balance Available	5
Dormant Fund Balances – Transfers Authorized	5
Fire Protection Contracts With Volunteer Fire Companies	5,6
Internal Control Considerations	6
Certified Report of Names, Addresses, Duties, and Compensation of Public Employees	6
Annual Financial Report	6,7
Publication of Annual Report in Pamphlet Form – 2 nd Class Cities	7
State Mileage RatesSocial Security Tax Base Changes January 1	7
Transition from DUNS to UEI	7
Establishing the Estimated Costs of Capital Assets	8
Public Records Go With The Office	9
Interest Rates	9
Advanced Purchase Orders	10,11
Receiving Electronic Payments	11
Rates for Legal Advertising	12-22
Index to Bulletins	22
Happy Holidays	22

STATE BOARD OF ACCOUNTS CONTACT INFORMATION

SBOA Homepage: www.in.gov/sboa

(for information specific to a city or town, select Political Subdivisions and then select city or town as

applicable)

Directors of Audit Services for Cities and Towns: Beth Goss and Mitch Wilson

Email Address: cities.towns@sboa.in.gov
Telephone Number: (317) 232-2513

Gateway Help Desk: AnnualReports@sboa.in.gov

SBOA Communications: communications@sboa.in.gov

SBOA COMMUNICATIONS

The State Board of Accounts uses a subscriber-based service to periodically send out mass emails to all cities and towns. This service allows anyone to subscribe and receive the most up-to-date guidance from our agency.

If you have not done so already, please sign up to receive our email communications on our home page (www.in.gov/sboa) or by using this link https://www.in.gov/sboa/7130.htm.

When you receive mass emailed communications, the "from" addresses will appear as "cities.towns@subscriptions.in.gov" or "indiana@subscriptions.in.gov". Please make sure your email software will accept communications from these addresses and won't send them to "junk" or "spam" folders.

These communications will be "no-reply" emails, however, information will be included on where you can direct questions. As always, you can still contact Beth Goss or Mitch Wilson at cities.towns@sboa.in.gov.

YEAR-END DUTIES

The following is a listing of duties and reports that occur each year end. All of the articles have been published in this issue.

- Monthly and Annual Engagement Uploads
- Annual Operational Report of Local Road and Street Operations
- Audit Preparation

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- Cancellation of Warrants Old Outstanding Checks
- Certification of Names and Addresses to County Treasurer
- Nepotism Annual Certification
- Contracting with a Unit Annual Certification
- Encumbered Appropriations Balance Available
- Dormant Fund Balances Transfers Authorized
- Fire Protection Contracts With Volunteer Fire Companies
- Internal Control Considerations

MONTHLY AND ANNUAL ENGAGEMENT UPLOADS

State Examiner Directive 2018-1, as amended, requires the following files and governmental unit information to be uploaded monthly.

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes(please see the user guide for more information and examples)
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

State Examiner Directive 2018-1, as amended, requires the following files and governmental unit information to be uploaded annually by March 1:

- Year-end Investment Statements and Register of Investments, General Form 350
- Excel Data Capture/Data dump (no longer optional)
- Detail of Receipts by fund and account (if Data Capture not available)
- Detail of Disbursements by fund and account (if Data Capture not available)
- Current year Salary Ordinance (or Schedule) and Amendments

- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund
- Accounts Payable/Accounts Receivable Schedule support
- Direct Federal Grant Agreements/Award Letters and Amendments initiated during the year
- Personnel Policy (to be uploaded in 2023 and in future years if updated)
- Cities/Towns with courts: Court Trust Fund Subsidiary Detail as of December 31

Annual files are due to be uploaded on Gateway no later than March 1, 2023.

Exceptions to certain requirements set forth in this Directive, such as for manual records, Opt-Out units, and other exceptions, are discussed in the Gateway User Guide https://gateway.ifionline.org/userguides/engagementguide. Contact information for questions and other help, including a "Frequently Asked Questions" section, is also available on the User Guide.

If, after consulting the User Guide, you still have questions, please contact the helpdesk at AnnualReports@sboa.in.gov.

Also, SBOA has separate YouTube videos on how to navigate the Monthly and Annual Upload application for both the monthly upload process and the annual upload process. Please see the articles entitled SBOA YouTube Channel and Newly Elected Official Training Videos in this Bulletin for more information.

ANNUAL OPERATIONAL REPORT OF LOCAL ROAD AND STREET OPERATIONS

Indiana Code 8-17-4.1 requires an operational report shall be prepared by all cities and towns having a population of 15,000 or more with road and street responsibilities. The report shall be prepared on forms prescribed by the State Board of Accounts and must disclose all information considered necessary to reflect the financial condition and operations of the department.

The annual operational report for the preceding year will be electronically filed by June 1st with the Indiana State Board of Accounts through an online data management system developed and maintained by LTAP. The report is also to be filed with the governing body of the municipality and should be available to the public and media.

The annual operational report shall be prepared and filed on City and Town Form Number 225, entitled Highway (Local Road and Street) Annual Report. Form 225 has been revised significantly in order to be integrated into LTAP's data management system. A copy of the form can be obtained on our website at www.in.gov/sboa by clicking on "Political Subdivision", then either "Cities" or "Towns", then "Highway Annual Operational Report".

Written instructions and videos are available in this section to aid you in the preparation and filing of this report. Due to the revisions of the form, please do not use last year's report and simply update the data – you will need to download the revised form to use for reporting. Older versions of the form will not be accepted.

AUDIT PREPARATION

When we arrive to conduct an audit, oftentimes officials have to spend time gathering information, records, and other documentation per our requests. Year-end is a good time to consider preparing some of those items in advance of our arrival so they can easily be produced when we arrive – saving time for you and the examiners.

Here are some items you can get ready at year-end that should help your engagement get off to a good start:

- Minutes of Council and other Board meetings
- Bank reconcilements complete and bank information (statements, etc.)
- Claims in order with supporting documentation available
- Copies of new ordinances, resolutions, or significant contracts from the year
- Written policies and procedures (internal controls, accrued leave, travel, etc.)
- Financial reports filed with other state or federal agencies
- Grant awards and agreements (federal and state)

For more information on preparing for an audit, please see the SBOA video entitled "How to Prepare for an Audit." This video may be accessed on our website or through the SBOA YouTube Channel. You may also wish to view our training from the Virtual Clerk Treasurer's Fall District Meeting in 2021 titled "Audits, Start to Finish." The materials and video are available on the cities or towns page under "Presentation and Training Materials".

CANCELLATION OF WARRANTS – OLD OUTSTANDING CHECKS

Pursuant to IC 5-11-10.5, all checks outstanding and unpaid for a period of two years as of December 31 of each year are void.

Not later than March 1 of each year, the clerk-treasurer shall prepare, or cause to be prepared, a list in duplicate of all checks outstanding for two or more years as of December 31 last preceding. The original copy shall be filed with the city or town council and the duplicate copy maintained by the clerk-treasurer of the city or town. The clerk-treasurer shall enter the amounts so listed as a receipt to the fund or funds upon which they were originally drawn and remove the checks from the list of outstanding checks. If the fund from which the check was originally drawn is not in existence or cannot be ascertained, the amount of the outstanding check shall be receipted into the general fund of the city or town.

The list prepared must include:

- 1. the date of issue of each warrant or check;
- 2. the fund upon which the warrant or check was originally drawn;
- 3. the name of the payee;
- 4. the amount of each warrant or check issued; and
- 5. the total amount represented by the warrants or checks listed for each fund.

CERTIFICATION OF NAMES AND ADDRESSES TO COUNTY TREASURER

IC 6-1.1-22-14 states that on or before June 1 and December 1 of each year, the disbursing officer of each political subdivision shall certify the name and address of each person who has money due the person from the political subdivision to the county treasurer of each county in which the political subdivision is located. Upon the receipt of this information, the county treasurer shall search the records to ascertain if any person so certified is delinquent in the payment of property taxes.

IC 6-1.1-22-15 states that if the county treasurer finds that a person whose name is certified to him under 6-1.1-22-14 is delinquent in the payment of taxes, he shall certify the name of that person and the amount of delinquency to the official of the political subdivision who is to make payment to the person. The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer.

NEPOTISM ANNUAL CERTIFICATION

Indiana Code 36-1-20.2-16: "Each elected officer of the unit shall annually certify <u>in writing</u>, subject to the penalties for perjury, that the officer has not violated this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year." [emphasis added]

CONTRACTING WITH A UNIT ANNUAL CERTIFICATION

Indiana Code 36-1-21-6: "Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer is in compliance with this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year." [emphasis added]

ENCUMBERED APPROPRIATIONS - BALANCE AVAILABLE

With the opening of a new budget year and a new set of ledgers, it is advantageous to review the unpaid purchase orders and contracts which remain on the ledgers as "encumbered."

Unpaid purchase orders and those items under contract are to be added for each appropriation account and the total carried to the new 2024 corresponding account. The actual unpaid amount of the purchase orders or contracts should be totaled and shown as a separate amount on the appropriation ledger sheet for 2024, with proper explanation, and added to the 2024 appropriation for the same purpose. By properly carrying out this procedure, the 2024 budget will not be expected to stand any expense not anticipated in making the budget.

We suggest the proper officials of the city or town make a listing of these encumbered items and make it part of the minutes in the last business meeting of the year. The Department of Local Government will request this information from each unit. The information will be used to validate the current year financial worksheet during following year's budget cycle.

Keep in mind the appropriations encumbered and carried forward can be used for no other purpose other than the purchase order or the contract for which they were appropriated.

DORMANT FUND BALANCES - TRANSFERS AUTHORIZED

IC 36-1-8-5 gives the city and town council the authority to order the transfer to the general fund or rainy day fund any unused and unencumbered balance in any fund raised by a general or special tax levy, the purposes of which have been fulfilled. This action may be taken by a city or town council at any public meeting.

IC 36-1-8-5 states in part:

- "(a) This section applies to all funds raised by a general or special tax levy on all the taxable property of a political subdivision.
- (b) Whenever the purposes of a tax levy have been fulfilled and an unused and unencumbered balance remains in the fund, the fiscal body of the political subdivision shall order the balance of that fund to be transferred as follows, unless a statute provides that it be transferred otherwise....
 - (2) Funds of a municipality, to the general fund or rainy day fund of the municipality."

Please see the September 2015 *Cities and Towns Bulletin*, page 4 for more information about transfers to the Rainy Day fund.

FIRE PROTECTION CONTRACTS WITH VOLUNTEER FIRE COMPANIES

IC 36-8-12-3 authorizes cities and towns to enter into agreements with one or more volunteer fire companies that maintain adequate firefighting service for the use and operation of firefighting apparatus and equipment owned by the volunteer fire company, including the service of operators of the apparatus and equipment.

IC 36-8-12-4 states the contract must provide an amount determined by negotiation between the municipality and volunteer fire company. The consideration must include the amounts the unit is required to pay under IC 36-8-12 for insurance premiums and clothing, automobile, and other allowances.

IC 36-8-12-4.5 requires the contract to be (1) in writing and (2) for a fixed term.

If the contractual agreement is properly drawn, the problem of the governmental unit reporting clothing and auto allowances to the Internal Revenue Service and the Indiana Department of Revenue may be eliminated. Since the contractual payments are lump sum to the volunteer fire company, the volunteer fire company assumes the responsibility for making the payments of allowances to the volunteer firefighters and for reporting of such payments.

Year end is a good time to review existing contracts for fire protection. If renewals or changes in contracts are necessary, such renewals or changes should be made under the guidance of the city or town attorney. All agreements for fire protection are to be in writing and the agreements must be preserved as any other public documents. There is no statutory authority to make contractual payments to volunteer fire companies unless a written contract has been entered into.

INTERNAL CONTROL CONSIDERATIONS

At the end of the year, it is a good idea to evaluate the effectiveness of the internal controls of your city or town and determine whether changes are necessary to provide reasonable assurance that the objectives of your city or town are met. We also recommend documenting internal control procedures and reviewing for evidence of procedures being performed as intended.

Please note that IC 5-11-1-27 requires all "personnel," as defined in the statute, to be trained on internal controls. Please make sure that all "personnel," including newly hired employees, have viewed the SBOA approved training video. The SBOA approved training is required only one time, but we do always recommend additional training on internal controls as determined by your city or town.

CERTIFIED REPORT OF NAMES, ADDRESSES, DUTIES, AND COMPENSATION OF PUBLIC EMPLOYEES

All cities and towns must file with the State Examiner on or before January 31, Form 100-R, a Certified Report of Names, Addresses, Duties and Compensation of Public Employees. This report is required by IC 5-11-13. Only the business address of each officer or employee listed is to be included on the form.

Such report must indicate whether the city or town offers a health plan, a pension, and other benefits to full-time and part-time employees. In addition, as a part of the report, each city or town must upload a copy of the policies adopted under IC 36-1-20.2 (Nepotism) and IC 36-1-21 (Contracting). If your city or town has already uploaded a Nepotism Policy and a Contracting Policy, those policies will roll forward to your current submission. You will not be required to upload the policies again.

A change in statute added IC 36-1-30 in 2022 which requires the reporting of donated money used to fund salaries by January 31 each year to the State Examiner. This reporting will be included as part of the 100R reporting. A drop-down box has been added to the right of each individual reported to either select "yes" for donated monies were used or "no" donated monies were not used.

The report is to be filed electronically on the Gateway portal with the State Board of Accounts.

The Department of Local Government Finance may not approve a city or town's budget or any additional appropriations for the ensuing calendar year unless such report is filed and the Nepotism and Contracting policies have been implemented.

ANNUAL FINANCIAL REPORT

IC 5-3-1-3 provides that each city controller or city and town clerk-treasurer shall have published an annual report of the receipts and expenditures of such city or town within 60 days after the close of each calendar year.

IC 5-11-1-4 requires such reports to be filed with the State Examiner, as set forth in the Uniform Compliance Guidelines, which states no later than sixty (60) days after the close of the year.

The "Cash and Investments Combined Statement" of the annual report is to be published one time in two newspapers unless there is only one newspaper in the city or town, in which case publication in the one newspaper is sufficient. If no newspaper is published in the city or town, then publication is to be made in a newspaper published in the county in which the city or town is located and that circulates within the city or town.

The "Cash and Investments Combined Statement" to be advertised is located in the Annual Report Outputs section under "Advertising Outputs".

The Department of Local Government Finance may not approve the budget or a supplemental appropriation of a city or town until the city or town files an annual report for the preceding calendar year.

PUBLICATION OF ANNUAL REPORT IN PAMPHLET FORM - SECOND CLASS CITIES

IC 36-4-10-5(b)(5) requires the <u>city fiscal officer of a second class city</u> to "submit under oath to the city legislative body a report of the accounts of the city published in pamphlet form and showing revenues, receipts, expenditures, and the sources of revenues." <u>Please note that this statute does not apply to Towns or Third Class Cities.</u>

STATE MILEAGE RATES

The State mileage rate is 49 cents per mile as of the date of this publication.

SOCIAL SECURITY TAX BASE CHANGES JANUARY 1

The 2024 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 2024 will be 7.65 percent (6.2% of Social Security and 1.45% Medicare).

The maximum amount of earnings that will be subject to Social Security contribution will increase to \$168,600.

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

TRANSITION FROM DUNS TO UEI

On April 4, 2022, the Data Universal Numbering System (DUNS number) changed to the Unique Entity ID (UEI) which is generated by SAM.gov and is used across the federal government. The UEI is a 12 character alphanumeric ID, assigned by SAM.gov. The DUNS number will no longer be used for entity registration, searching, or data entry in SAM.gov, you will have to use the UEI. If you do not have a UEI, then you will need to register your entity. If you are registered in SAM.gov (active or not), you already have a UEI. For more information regarding the transition from DUNS to UEI, you can visit https://sam.gov/content/duns-uei for information and FAQ's.

ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS

When it is not possible to determine the historical cost of capital assets owned by a governmental unit, the following procedure should be followed. Obtain an estimate of the replacement costs of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimate replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset. In some cases, estimated replacement cost can be obtained from insurance policies; however, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs. If the replacement cost is estimated to be \$76,000.00 and the asset was constructed about 1930, then the estimated cost of the asset should be reported as \$4,560.00 (\$76000 x .06).

			TABLE OF C	OS	T INDEXE	S			
			1915	to :	2022				
<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	ı	<u>Year</u>	<u>Index</u>	ı	<u>Year</u>	<u>Index</u>
2022	1.00	1995	0.55		1968	0.12	-	1941	0.05
2021	0.96	1994	0.53		1967	0.12	-	1940	0.05
2020	0.94	1993	0.52		1966	0.12	-	1939	0.05
2019	0.93	1992	0.50		1965	0.11	-	1938	0.05
2018	0.91	1991	0.48	ļ	1964	0.11	-	1937	0.05
2017	0.89	1990	0.46	ļ	1963	0.11	-	1936	0.05
2016	0.88	1989	0.44		1962	0.11	ļ	1935	0.05
2015	0.87	1988	0.42		1961	0.11	-	1934	0.05
2014	0.86	1987	0.40		1960	0.11	-	1933	0.05
2013	0.85	1986	0.40		1959	0.11		1932	0.06
2012	0.83	1985	0.38		1958	0.10		1931	0.06
2011	0.81	1984	0.37		1957	0.10		1930	0.06
2010	0.79	1983	0.36		1956	0.10		1929	0.06
2009	0.79	1982	0.33		1955	0.10		1928	0.06
2008	0.77	1981	0.30		1954	0.10		1927	0.06
2007	0.74	1980	0.27		1953	0.10		1926	0.06
2006	0.72	1979	0.24		1952	0.10		1925	0.06
2005	0.70	1978	0.22		1951	0.09	-	1924	0.06
2004	0.68	1977	0.21		1950	0.09	-	1923	0.06
2003	0.66	1976	0.20	İ	1949	0.09		1922	0.06
2002	0.65	1975	0.18		1948	0.08	-	1921	0.07
2001	0.64	1974	0.16		1947	0.07	Ī	1920	0.06
2000	0.62	1973	0.15		1946	0.07	ļ	1919	0.06
1999	0.60	1972	0.15		1945	0.06	-	1918	0.05
1998	0.59	1971	0.14		1944	0.06	Ī	1917	0.04
1997	0.58	1970	0.13		1943	0.06	ŀ	1916	0.04
1996	0.56	1969	0.13		1942	0.05	-	1915	0.04

PUBLIC RECORDS GO WITH THE OFFICE

Sometimes when an official is replaced by reason of resignation, election, or for other reasons, we find the official's records are withheld until they can be audited or are found to be missing completely.

It is not necessary that the records be audited immediately when an official is replaced. Audits are performed in accordance to statutory requirements and SBOA's audit assignment program. When an official assumes custody of an office, many of the forms and records are continuous. Each fiscal officer executes a bond that the officer will render faithful accounting. Should the officer relinquish his office, his acts are a matter of record, and nothing can be done to change the various transactions that have been previously made.

Regardless of the capacity filled by an official, upon termination of his service, all records and forms are to be surrendered to his successor. For various statutes requiring this transfer, see IC 36-4-10-5(6), City Controller; IC 36-4-10-4(4), City Clerk and City Clerk-Treasurer; and IC 36-5-4-10, Town Clerk-Treasurer. IC 5-15-6-8 states that the penalty for a Public Official who knowingly or intentionally destroys or damages any public record is a Level 6 felony.

INTEREST RATES

From the Department of Revenue, Departmental Notice #3 issued in November 2023 effective January 1, 2024. "Pursuant to IC 6-8.1-10-1, the rate of interest for an underpayment of tax and an excess tax payment is the percentage rounded to the nearest whole number that equals two percentage points above the average investment yield on state general fund money for the state's fiscal year ending June 30, 2023, excluding pension fund investments, as provided by the State Treasurer's office. The rate of interest for an underpayment of tax and an excess tax payment for calendar year 2024 will be 4%"

In addition, we have included a historical list of calculated percentages for the last 10 years. This information can be found on the Department of Revenue website (www.in.gov/dor)

Historical Interest Rate List

Year Overpayments Delin

Year	Overpayments	Delinquent Payments
2014	3%	3%
2015	3%	3%
2016	2%	2%
2017	3%	3%
2018	3%	3%
2019	3%	3%
2020	4%	4%
2021	4%	4%
2022	3%	3%
2023	2%	2%
2024	4%	4%

ADVANCE PURCHASE ORDERS

Processing accounts payable requires certain procedures. IC 5-11-10-1.6 lists the requirements for paying a claim by a political subdivision. Based on that statute, the State Board of Accounts Uniform Guidance had provided that payments could not be made in advance of the receipt of goods. The reason for that guidance was that a signature of the person receiving goods must be part of the claim's process. There was a provision for payment in advance of the governing body's approval in certain circumstance but not in advance of the receipt of the goods or services. 2023 legislation changed IC 5-11-10-1.6 to allow for payment of claims in advance of the receipt of goods or services with specific requirements for that purchase.

IC 5-11-10-1.6(d)(3) provides the first exception for cities and towns to the requirement that the receipt of goods and services be certified before payment. When there is a public works project and the city or town chooses to do so, they can make advance payments to the contractors for the specific purpose of allowing the contractor to purchase supplies and materials needed to complete the project. To do this, the solicitation for bids for the public works project must include certain items. Those items include the statement:

- 1. that the city or town will make advance payments to contractors to enable contractors to purchase materials,
 - 2. any limitations on the amount of advance payment that will be made,
- 3. requirements for documentation relating to making advance payments to contractors for materials, and
- 4. any other information about advance payment for materials the political subdivision considers useful to contractors that make offers.
- IC 5-11-10-1.6(d)(4) provides the second exception for cities and towns, which allows for prepayment related to advance payments on the receipts of goods and services (public purchases). The fiscal body must authorize making advance payments and must do all the following:
 - 1. track prepayments by defining the prepayment on a purchase order.
 - 2. create a prepayment invoice that is associated with the purchase order, and
- 3. require insurance or a surety bond in the amount of the prepayment if the amount of the prepayment is more than one hundred fifty thousand dollars (\$150,000).

For prepayments associated with public works or public purchases, IC 5-11-10-1.6(e) provides that no more than 50% of the entire cost of the contract can be prepaid with up to a limit of \$2,000,000.

The reason SBOA guidance states that payments should not be made prior to the receipt of goods or services, except as authorized by statute, is to protect the city or town from paying for goods and services that they never receive. In allowing for prepayment for materials, the city or town needs to include requirements that substantiate that the materials were purchased for the city or town project only and were used on that project. Prepayment of materials increases the city or towns risk for loss of funds, which can be mitigated with proper procedures and internal controls.

The city or town also needs to make sure the goods and services it pays for are being received. If your council approves making a prepayment, internal controls need to be established with procedures and policies that govern how the city or town will track from the prepayment to the receipt of goods and any final payment due. This will require the use of purchase orders and invoices for the prepayment. The purchase needs to be tracked before the final payment is made, there should be a certification that goods and services were received.

As an example of this process, assume a city or town is considering the purchase a dump truck, but the manufacturer won't even start building the dump truck without half of the cost being paid up front. The highway department asks the council for approval to do a prepayment on this purchase. An invoice for the total cost with the required prepayment is attached to a purchase order that is approved by the governing board during the claims process. The warrant for the prepayment is issued and a check sent to the vendor for the approved prepayment amount. When the truck is received a claim is completed for the final payment, and a copy of the purchase order and final invoice is attached to the claim to show the prepaid amount. The final payment is then made.

To aid in the tracking of prepayments we have created a new prescribed form, 98P called a Purchase Order Prepayment. The new prescribed form does not replace the form 98 Purchase Order, but the new form is to be used when a prepayment is made to track from prepayment to receipt of goods and any final payment due. The top half of the form 98P is the same as the form 98, which lists: the quantity, number of units, description, unit price and total amount of the order. The bottom half of the form is what is new for prepayments, it lists; prepaid amount, prepaid check number, prepaid check date, invoice number, and total amount remaining of the order. It also has a space to document that a surety bond has been issued or is not required. The prepayments section also lists the Indiana Code for further requirements, if needed. The form 98P can be obtained through your local print vendor, please contact us with any questions regarding the form.

RECEIVING ELECTRONIC PAYMENTS

A political subdivision or municipally owned utility can accept payments by one or more financial instruments authorized by the fiscal body or board of the municipally owned utility per IC 36-1-8-11. County Treasurers an authorize the payments they accept per IC 36-2-10-23. These forms of payments include cash, check, bank draft, money order, bank/credit card, electronic funds transfer, any other financial instrument authorized by the fiscal body.

Venmo and PayPal are examples of financial instruments used to collect payments. The SBOA will not take audit exception to the use of these financial instruments provided the following are observed:

- 1. The fiscal body authorizes the use the financial instruments through ordinance/resolution, which has been approved in a public meeting and documented in the minutes.
- 2. The use of a financial instrument that requires an account should be an authorized officer / employee designated by the fiscal body.
- 3. Receipting, timely recording, and depositing requirements must be met. Pushing the funds from these apps to the bank account would be considered depositing.
- 4. A monthly reconcilement should be performed for these transactions by running a transaction history report within the Venmo / PayPal account and reconciling to the amount deposited in the bank account. The reconcilement including the transaction history report should be maintained for audit purposes.
- 5. These financial instruments should not be used for disbursements as it would bypass the accounting system and claims process.
- 6. Proper Internal controls should be established around the process of the collections, receipting, and depositing of the funds. Using risk assessment to analyze the risks of fraud or error and segregation of duties so that funds are properly accounted for.

RATES FOR LEGAL ADVERTISING

Effective January 1, 2024

The following rates, effective January 1, 2024, were computed based upon the statutorily authorized 2.75% increase allowed by IC 5-3-1-1(b)(4). Any percentage increase other than the 2.75% will require a separate computation by the State Board of Accounts. A newspaper, locality 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.

6	Pica	3	Point Colum	ın	6	Pica	4	Point Colum	nn
		Number of	f Insertions				Number of	f Insertions	
Type Size	1	2	3	4	Type Size	1	2	3	4
7	0.3471	0.5190	0.6926	0.8661	7	0.3516	0.5256	0.7014	0.8772
7.5	0.3240	0.4844	0.6464	0.8084	7.5	0.3281	0.4906	0.6547	0.8187
8	0.3038	0.4541	0.6060	0.7579	8	0.3076	0.4599	0.6138	0.7676
9	0.2700	0.4037	0.5387	0.6737	9	0.2735	0.4088	0.5456	0.6823
10	0.2430	0.3633	0.4848	0.6063	10	0.2461	0.3680	0.4910	0.6141
12	0.2025	0.3028	0.4040	0.5053	12	0.2051	0.3066	0.4092	0.5117
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
6	Pica	7	Point Colum	ın	6	Pica	9	Point Colum	n
			f Insertions					f Insertions	
Type Size	1	2	3	4	Type Size	1	2	3	4
7	0.3655	0.5464	0.7291	0.9119	7	0.3749	0.5605	0.7480	0.9354
7.5	0.3411	0.5100	0.6805	0.8511	7.5	0.3499	0.5232	0.6981	0.8731
8	0.3198	0.4781	0.6380	0.7979	8	0.3281	0.4905	0.6545	0.8185
9	0.2843	0.4250	0.5671	0.7092	9	0.2916	0.4360	0.5818	0.7276
10	0.2558	0.3825	0.5104	0.6383	10	0.2624	0.3924	0.5236	0.6548
12	0.2132	0.3187	0.4253	0.5319	12	0.2187	0.3270	0.4363	0.5457
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
6	Pica	10 1	Point Colum	ın	6	Pica	11	Point Colum	nn
T C:			f Insertions		Tura Cira			f Insertions	4
Type Size	1	2	3	4	Type Size	1	2	3	4
7	0.3794	0.5672	0.7568	0.9465	7	0.3844	0.5746	0.7668	0.9590
7.5	0.3541	0.5294	0.7064	0.8834	7.5	0.3587	0.5363	0.7157	0.8951
8	0.3319	0.4963	0.6622	0.8282	8	0.3363	0.5028	0.6710	0.8391
9	0.2951	0.4411	0.5887	0.7362	9	0.2989	0.4469	0.5964	0.7459
10	0.2656	0.3970	0.5298	0.6626	10	0.2690	0.4022	0.5368	0.6713
12	0.2213	0.3308	0.4415	0.5521	12	0.2242	0.3352	0.4473	0.5594
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21

7	Pica	0 1	Point Colum	n	7	Pica	2	Point Colum	nn
		Number of	f Insertions				Number of	f Insertions	
Type Size	1	2	3	4	Type Size	1	2	3	4
7	0.3888	0.5813	0.7757	0.9701	7	0.3982	0.5954	0.7945	0.9936
7.5	0.3629	0.5425	0.7240	0.9054	7.5	0.3717	0.5557	0.7416	0.9274
8	0.3402	0.5086	0.6787	0.8488	8	0.3485	0.5210	0.6952	0.8694
9	0.3024	0.4521	0.6033	0.7545	9	0.3097	0.4631	0.6180	0.7728
10	0.2722	0.4069	0.5430	0.6791	10	0.2788	0.4168	0.5562	0.6955
12	0.2268	0.3391	0.4525	0.5659	12	0.2323	0.3473	0.4635	0.5796
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
7	Pica	6 1	Point Colum	nn	7	Pica	10	Point Colum	n
		Nimakana	5 l				Nimakana	. I	
Type Size	1	Number of 2	f Insertions 3	4	Type Size	1	Number of 2	f Insertions 3	4
Type OIZE					Type Size				
7	0.4166	0.6228	0.8311	1.0394	7	0.4349	0.6502	0.8677	1.0851
7.5	0.3888	0.5813	0.7757	0.9701	7.5	0.4059	0.6069	0.8098	1.0128
8	0.3645	0.5450	0.7272	0.9095	8	0.3805	0.5689	0.7592	0.9495
9	0.3240	0.4844	0.6464	0.8084	9	0.3383	0.5057	0.6748	0.8440
10	0.2916	0.4360	0.5818	0.7276	10	0.3044	0.4551	0.6074	0.7596
12	0.2430	0.3633	0.4848	0.6063	12	0.2537	0.3793	0.5061	0.6330
12	0.2400	0.0000	0.4040	0.0000	12	0.2001	0.0700	0.0001	0.0000
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
8	Pica	3	Point Colum	nn	8	Pica	5	Point Colum	n
8	Pica	3	Point Colum	n	8	Pica	5	Point Colum	n
8	Pica		Point Colum	nn	8	Pica		Point Colum	nn
8 Type Size	Pica			4	8 Type Size	Pica 1			nn4
Type Size	1	Number of	f Insertions 3	4	Type Size	1	Number of	f Insertions 3	4
Type Size	1 0.4582	Number of 2 0.6851	f Insertions 3 0.9142	4 1.1433	Type Size	1 0.4677	Number of 2 0.6992	f Insertions 3 0.9330	4 1.1669
Type Size 7 7.5	1 0.4582 0.4277	Number of 2 0.6851 0.6394	1 Insertions 3 0.9142 0.8532	4 1.1433 1.0671	Type Size 7 7.5	1 0.4677 0.4365	Number of 2 0.6992 0.6526	1 Insertions 3 0.9330 0.8708	4 1.1669 1.0891
Type Size 7 7.5 8	1 0.4582 0.4277 0.4010	Number of 2 0.6851 0.6394 0.5994	1 0.9142 0.8532 0.7999	1.1433 1.0671 1.0004	<u>Type Size</u> 7 7.5 8	1 0.4677 0.4365 0.4092	Number of 2 0.6992 0.6526 0.6118	1 Insertions 3 0.9330 0.8708 0.8164	4 1.1669 1.0891 1.0210
Type Size 7 7.5 8 9	1 0.4582 0.4277 0.4010 0.3564	Number of 2 0.6851 0.6394 0.5994 0.5328	0.9142 0.8532 0.7999 0.7110	4 1.1433 1.0671 1.0004 0.8892	Type Size 7 7.5 8 9	1 0.4677 0.4365 0.4092 0.3637	Number of 2 0.6992 0.6526 0.6118 0.5438	0.9330 0.8708 0.8164 0.7257	4 1.1669 1.0891 1.0210 0.9076
Type Size 7 7.5 8	1 0.4582 0.4277 0.4010	Number of 2 0.6851 0.6394 0.5994	1 0.9142 0.8532 0.7999	1.1433 1.0671 1.0004	<u>Type Size</u> 7 7.5 8	1 0.4677 0.4365 0.4092	Number of 2 0.6992 0.6526 0.6118	1 Insertions 3 0.9330 0.8708 0.8164	4 1.1669 1.0891 1.0210
7 7.5 8 9 10	1 0.4582 0.4277 0.4010 0.3564 0.3208	Number of 2 0.6851 0.6394 0.5994 0.5328 0.4796	0.9142 0.8532 0.7999 0.7110 0.6399	4 1.1433 1.0671 1.0004 0.8892 0.8003	Type Size 7 7.5 8 9 10	1 0.4677 0.4365 0.4092 0.3637 0.3274	Number of 2 0.6992 0.6526 0.6118 0.5438 0.4894	0.9330 0.8708 0.8164 0.7257 0.6531	1.1669 1.0891 1.0210 0.9076 0.8168
7 7.5 8 9 10 12 Rate/Square	1 0.4582 0.4277 0.4010 0.3564 0.3208 0.2673 8.10	Number of 2 0.6851 0.6394 0.5994 0.5328 0.4796 0.3996	0.9142 0.8532 0.7999 0.7110 0.6399 0.5333	4 1.1433 1.0671 1.0004 0.8892 0.8003 0.6669 20.21	7 7.5 8 9 10 12 Rate/Square	1 0.4677 0.4365 0.4092 0.3637 0.3274 0.2728 8.10	Number of 2 0.6992 0.6526 0.6118 0.5438 0.4894 0.4079 12.11	0.9330 0.8708 0.8164 0.7257 0.6531 0.5443	4 1.1669 1.0891 1.0210 0.9076 0.8168 0.6807 20.21
7 7.5 8 9 10 12 Rate/Square	1 0.4582 0.4277 0.4010 0.3564 0.3208 0.2673	Number of 2 0.6851 0.6394 0.5994 0.5328 0.4796 0.3996	0.9142 0.8532 0.7999 0.7110 0.6399 0.5333	4 1.1433 1.0671 1.0004 0.8892 0.8003 0.6669 20.21	7 7.5 8 9 10 12 Rate/Square	1 0.4677 0.4365 0.4092 0.3637 0.3274 0.2728	Number of 2 0.6992 0.6526 0.6118 0.5438 0.4894 0.4079 12.11	0.9330 0.8708 0.8164 0.7257 0.6531 0.5443	4 1.1669 1.0891 1.0210 0.9076 0.8168 0.6807 20.21
Type Size 7 7.5 8 9 10 12 Rate/Square	1 0.4582 0.4277 0.4010 0.3564 0.3208 0.2673 8.10	Number of 2 0.6851 0.6394 0.5994 0.5328 0.4796 0.3996 12.11	0.9142 0.8532 0.7999 0.7110 0.6399 0.5333 16.16	4 1.1433 1.0671 1.0004 0.8892 0.8003 0.6669 20.21	7 7.5 8 9 10 12 Rate/Square	1 0.4677 0.4365 0.4092 0.3637 0.3274 0.2728 8.10	Number of 2 0.6992 0.6526 0.6118 0.5438 0.4894 0.4079 12.11	0.9330 0.8708 0.8164 0.7257 0.6531 0.5443	4 1.1669 1.0891 1.0210 0.9076 0.8168 0.6807 20.21
7 7.5 8 9 10 12 Rate/Square	1 0.4582 0.4277 0.4010 0.3564 0.3208 0.2673 8.10	Number of 2 0.6851 0.6394 0.5994 0.5328 0.4796 0.3996 12.11	0.9142 0.8532 0.7999 0.7110 0.6399 0.5333 16.16	4 1.1433 1.0671 1.0004 0.8892 0.8003 0.6669 20.21	7 7.5 8 9 10 12 Rate/Square	1 0.4677 0.4365 0.4092 0.3637 0.3274 0.2728 8.10	Number of 2 0.6992 0.6526 0.6118 0.5438 0.4894 0.4079 12.11	0.9330 0.8708 0.8164 0.7257 0.6531 0.5443 16.16	4 1.1669 1.0891 1.0210 0.9076 0.8168 0.6807 20.21
7 7.5 8 9 10 12 Rate/Square	1 0.4582 0.4277 0.4010 0.3564 0.3208 0.2673 8.10	Number of 2 0.6851 0.6394 0.5994 0.5328 0.4796 0.3996 12.11 Number of 2	0.9142 0.8532 0.7999 0.7110 0.6399 0.5333 16.16	4 1.1433 1.0671 1.0004 0.8892 0.8003 0.6669 20.21	7 7.5 8 9 10 12 Rate/Square	1 0.4677 0.4365 0.4092 0.3637 0.3274 0.2728 8.10	Number of 2 0.6992 0.6526 0.6118 0.5438 0.4894 0.4079 12.11 Number of 2	0.9330 0.8708 0.8164 0.7257 0.6531 0.5443 16.16	4 1.1669 1.0891 1.0210 0.9076 0.8168 0.6807 20.21
7 7.5 8 9 10 12 Rate/Square 8 Type Size 7	1 0.4582 0.4277 0.4010 0.3564 0.3208 0.2673 8.10 Pica	Number of 2 0.6851 0.6394 0.5994 0.5328 0.4796 0.3996 12.11 Number of 2 0.7058	0.9142 0.8532 0.7999 0.7110 0.6399 0.5333 16.16 Point Colum	4 1.1433 1.0671 1.0004 0.8892 0.8003 0.6669 20.21	7 7.5 8 9 10 12 Rate/Square 9 Type Size 7	1 0.4677 0.4365 0.4092 0.3637 0.3274 0.2728 8.10 Pica	Number of 2 0.6992 0.6526 0.6118 0.5438 0.4894 0.4079 12.11 Number of 2 0.7474	0.9330 0.8708 0.8164 0.7257 0.6531 0.5443 16.16 Point Colum	4 1.1669 1.0891 1.0210 0.9076 0.8168 0.6807 20.21
7 7.5 8 9 10 12 Rate/Square 8 Type Size 7 7.5	1 0.4582 0.4277 0.4010 0.3564 0.3208 0.2673 8.10 Pica 1 0.4721 0.4406	Number of 2 0.6851 0.6394 0.5994 0.5328 0.4796 0.3996 12.11 Number of 2 0.7058 0.6588	0.9142 0.8532 0.7999 0.7110 0.6399 0.5333 16.16 Point Colum f Insertions 3 0.9419 0.8791	4 1.1433 1.0671 1.0004 0.8892 0.8003 0.6669 20.21	7 7.5 8 9 10 12 Rate/Square 9 Type Size 7 7.5	1 0.4677 0.4365 0.4092 0.3637 0.3274 0.2728 8.10 Pica 1 0.4999 0.4666	Number of 2 0.6992 0.6526 0.6118 0.5438 0.4894 0.4079 12.11 Number of 2 0.7474 0.6975	0.9330 0.8708 0.8164 0.7257 0.6531 0.5443 16.16 Point Colum	4 1.1669 1.0891 1.0210 0.9076 0.8168 0.6807 20.21
7 7.5 8 9 10 12 Rate/Square 8 Type Size 7 7.5 8	1 0.4582 0.4277 0.4010 0.3564 0.3208 0.2673 8.10 Pica 1 0.4721 0.4406 0.4131	Number of 2 0.6851 0.6394 0.5994 0.5328 0.4796 0.3996 12.11 Number of 2 0.7058 0.6588 0.6176	0.9142 0.8532 0.7999 0.7110 0.6399 0.5333 16.16 Point Colum f Insertions 3 0.9419 0.8791 0.8242	4 1.1433 1.0671 1.0004 0.8892 0.8003 0.6669 20.21 1.1780 1.0994 1.0307	7 7.5 8 9 10 12 Rate/Square 7 7.5 8	1 0.4677 0.4365 0.4092 0.3637 0.3274 0.2728 8.10 Pica 1 0.4999 0.4666 0.4374	Number of 2 0.6992 0.6526 0.6118 0.5438 0.4894 0.4079 12.11 Number of 2 0.7474 0.6975 0.6539	0.9330 0.8708 0.8164 0.7257 0.6531 0.5443 16.16 Point Colum f Insertions 3 0.9973 0.9308 0.8726	4 1.1669 1.0891 1.0210 0.9076 0.8168 0.6807 20.21
7 7.5 8 9 10 12 Rate/Square 8 Type Size 7 7.5 8 9	1 0.4582 0.4277 0.4010 0.3564 0.3208 0.2673 8.10 Pica 1 0.4721 0.4406 0.4131 0.3672	Number of 2 0.6851 0.6394 0.5994 0.5328 0.4796 0.3996 12.11 Number of 2 0.7058 0.6588 0.6176 0.5490	0.9142 0.8532 0.7999 0.7110 0.6399 0.5333 16.16 Point Colum f Insertions 3 0.9419 0.8791 0.8242 0.7326	4 1.1433 1.0671 1.0004 0.8892 0.8003 0.6669 20.21 1.1780 1.0994 1.0307 0.9162	7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9	1 0.4677 0.4365 0.4092 0.3637 0.3274 0.2728 8.10 Pica 1 0.4999 0.4666 0.4374 0.3888	Number of 2 0.6992 0.6526 0.6118 0.5438 0.4894 0.4079 12.11 Number of 2 0.7474 0.6975 0.6539 0.5813	0.9330 0.8708 0.8164 0.7257 0.6531 0.5443 16.16 Point Colum 3 0.9973 0.9308 0.8726 0.7757	4 1.1669 1.0891 1.0210 0.9076 0.8168 0.6807 20.21 11.2472 1.1641 1.0913 0.9701
Type Size 7 7.5 8 9 10 12 Rate/Square 8 Type Size 7 7.5 8 9 10	1 0.4582 0.4277 0.4010 0.3564 0.3208 0.2673 8.10 Pica 1 0.4721 0.4406 0.4131 0.3672 0.3305	Number of 2 0.6851 0.6394 0.5994 0.5328 0.4796 0.3996 12.11 Number of 2 0.7058 0.6588 0.6176 0.5490 0.4941	0.9142 0.8532 0.7999 0.7110 0.6399 0.5333 16.16 Point Colum f Insertions 3 0.9419 0.8791 0.8242 0.7326 0.6593	4 1.1433 1.0671 1.0004 0.8892 0.8003 0.6669 20.21 1.1780 1.0994 1.0307 0.9162 0.8246	Type Size 7 7.5 8 9 10 12 Rate/Square 9 Type Size 7 7.5 8 9 10	1 0.4677 0.4365 0.4092 0.3637 0.3274 0.2728 8.10 Pica 1 0.4999 0.4666 0.4374 0.3888 0.3499	Number of 2 0.6992 0.6526 0.6118 0.5438 0.4894 0.4079 12.11 Number of 2 0.7474 0.6975 0.6539 0.5813 0.5232	0.9330 0.8708 0.8164 0.7257 0.6531 0.5443 16.16 Point Colum 5 Insertions 3 0.9973 0.9308 0.8726 0.7757 0.6981	4 1.1669 1.0891 1.0210 0.9076 0.8168 0.6807 20.21 11.2472 1.1641 1.0913 0.9701 0.8731
7 7.5 8 9 10 12 Rate/Square 8 Type Size 7 7.5 8 9	1 0.4582 0.4277 0.4010 0.3564 0.3208 0.2673 8.10 Pica 1 0.4721 0.4406 0.4131 0.3672	Number of 2 0.6851 0.6394 0.5994 0.5328 0.4796 0.3996 12.11 Number of 2 0.7058 0.6588 0.6176 0.5490	0.9142 0.8532 0.7999 0.7110 0.6399 0.5333 16.16 Point Colum f Insertions 3 0.9419 0.8791 0.8242 0.7326	4 1.1433 1.0671 1.0004 0.8892 0.8003 0.6669 20.21 1.1780 1.0994 1.0307 0.9162	7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9	1 0.4677 0.4365 0.4092 0.3637 0.3274 0.2728 8.10 Pica 1 0.4999 0.4666 0.4374 0.3888	Number of 2 0.6992 0.6526 0.6118 0.5438 0.4894 0.4079 12.11 Number of 2 0.7474 0.6975 0.6539 0.5813	0.9330 0.8708 0.8164 0.7257 0.6531 0.5443 16.16 Point Colum 3 0.9973 0.9308 0.8726 0.7757	4 1.1669 1.0891 1.0210 0.9076 0.8168 0.6807 20.21 11.2472 1.1641 1.0913 0.9701

9	Pica	2	Point Colum	n	9	Pica	4 1	Point Colum	nn
		Number of	Insertions				Number of	Insertions	
Type Size	1	2	3	4	Type Size	1	2	3	4
7	0.5093	0.7615	1.0161	1.2708	7	0.5182	0.7748	1.0339	1.2930
7.5	0.4754	0.7107	0.9484	1.1861	7.5	0.4837	0.7231	0.9649	1.2068
8	0.4457	0.6663	0.8891	1.1120	8	0.4534	0.6779	0.9046	1.1314
9					9		0.6026		
	0.3961	0.5923	0.7903	0.9884		0.4031		0.8041	1.0056
10	0.3565	0.5330	0.7113	0.8896	10	0.3628	0.5423	0.7237	0.9051
12	0.2971	0.4442	0.5927	0.7413	12	0.3023	0.4519	0.6031	0.7542
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
9	Pica	5	Point Colum	n	9	Pica	6 I	Point Colum	n
		Nimbon					November		
Type Size	1	Number of 2	Insertions 3	4	Type Size	1	Number of 2	Insertions 3	4
Type Size				4	Type Size				4
7	0.5232	0.7822	1.0438	1.3055	7	0.5277	0.7889	1.0527	1.3165
7.5	0.4883	0.7301	0.9743	1.2184	7.5	0.4925	0.7363	0.9825	1.2288
8	0.4578	0.6845	0.9134	1.1423	8	0.4617	0.6903	0.9211	1.1520
9	0.4069	0.6084	0.8119	1.0154	9	0.4104	0.6136	0.8188	1.0240
10	0.4662	0.5476	0.7307	0.9138	10	0.3694	0.5522	0.7369	0.9216
12	0.3052	0.4563	0.6089	0.7615	12	0.3078	0.4602	0.6141	0.7680
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
9	Pica	8	Point Colum	nn	9	Pica	9 1	Point Colum	nn
9	Pica		Point Colum	nn	9	Pica		Point Colum	nn
		Number of	Insertions			_	Number of	Insertions	
	Pica			44		Pica 1			nn4
Type Size	1	Number of	Insertions 3	4	Type Size	1	Number of	Insertions 3	4
Type Size	1 0.5371	Number of 2 0.8030	1.0715	1.3401	Type Size	1 0.5415	Number of 2 0.8096	Insertions 3 1.0804	4 1.3512
<u>Type Size</u> 7 7.5	1 0.5371 0.5013	Number of 2 0.8030 0.7495	1.0715 1.0001	4 1.3401 1.2508	Type Size 7 7.5	1 0.5415 0.5054	Number of 2 0.8096 0.7557	1.0804 1.0084	4 1.3512 1.2611
Type Size 7 7.5 8	1 0.5371 0.5013 0.4700	Number of 2 0.8030 0.7495 0.7026	1.0715 1.0001 0.9376	1.3401 1.2508 1.1726	<u>Type Size</u> 7 7.5 8	1 0.5415 0.5054 0.4739	Number of 2 0.8096 0.7557 0.7084	1.0804 1.0084 0.9454	4 1.3512 1.2611 1.1823
7 7.5 8 9	1 0.5371 0.5013 0.4700 0.4177	Number of 2 0.8030 0.7495 0.7026 0.6246	1.0715 1.0001 0.9376 0.8334	1.3401 1.2508 1.1726 1.0423	Type Size 7 7.5 8 9	1 0.5415 0.5054 0.4739 0.4212	Number of 2 0.8096 0.7557 0.7084 0.6297	1.0804 1.0084 0.9454 0.8403	1.3512 1.2611 1.1823 1.0509
7 7.5 8 9 10	1 0.5371 0.5013 0.4700 0.4177 0.3760	Number of 2 0.8030 0.7495 0.7026 0.6246 0.5621	1.0715 1.0001 0.9376 0.8334 0.7501	4 1.3401 1.2508 1.1726 1.0423 0.9381	Type Size 7 7.5 8 9 10	1 0.5415 0.5054 0.4739 0.4212 0.3791	Number of 2 0.8096 0.7557 0.7084 0.6297 0.5667	1.0804 1.0084 0.9454 0.8403 0.7563	4 1.3512 1.2611 1.1823 1.0509 0.9458
7 7.5 8 9	1 0.5371 0.5013 0.4700 0.4177	Number of 2 0.8030 0.7495 0.7026 0.6246	1.0715 1.0001 0.9376 0.8334	1.3401 1.2508 1.1726 1.0423	Type Size 7 7.5 8 9	1 0.5415 0.5054 0.4739 0.4212	Number of 2 0.8096 0.7557 0.7084 0.6297	1.0804 1.0084 0.9454 0.8403	4 1.3512 1.2611 1.1823 1.0509
7 7.5 8 9 10	1 0.5371 0.5013 0.4700 0.4177 0.3760	Number of 2 0.8030 0.7495 0.7026 0.6246 0.5621	1.0715 1.0001 0.9376 0.8334 0.7501	4 1.3401 1.2508 1.1726 1.0423 0.9381	Type Size 7 7.5 8 9 10	1 0.5415 0.5054 0.4739 0.4212 0.3791	Number of 2 0.8096 0.7557 0.7084 0.6297 0.5667	1.0804 1.0084 0.9454 0.8403 0.7563	4 1.3512 1.2611 1.1823 1.0509 0.9458
7 7.5 8 9 10 12 Rate/Square	1 0.5371 0.5013 0.4700 0.4177 0.3760 0.3133 8.10	Number of 2 0.8030 0.7495 0.7026 0.6246 0.5621 0.4684 12.11	1.0715 1.0001 0.9376 0.8334 0.7501 0.6251 16.16	1.3401 1.2508 1.1726 1.0423 0.9381 0.7817 20.21	7 7.5 8 9 10 12 Rate/Square	1 0.5415 0.5054 0.4739 0.4212 0.3791 0.3159 8.10	Number of 2 0.8096 0.7557 0.7084 0.6297 0.5667 0.4723	1.0804 1.0084 0.9454 0.8403 0.7563 0.6302	4 1.3512 1.2611 1.1823 1.0509 0.9458 0.7882 20.21
7 7.5 8 9 10 12 Rate/Square	1 0.5371 0.5013 0.4700 0.4177 0.3760 0.3133	Number of 2 0.8030 0.7495 0.7026 0.6246 0.5621 0.4684 12.11	1.0715 1.0001 0.9376 0.8334 0.7501 0.6251 16.16	1.3401 1.2508 1.1726 1.0423 0.9381 0.7817 20.21	7 7.5 8 9 10 12 Rate/Square	1 0.5415 0.5054 0.4739 0.4212 0.3791 0.3159	Number of 2 0.8096 0.7557 0.7084 0.6297 0.5667 0.4723 12.11	1.0804 1.0084 0.9454 0.8403 0.7563 0.6302 16.16	4 1.3512 1.2611 1.1823 1.0509 0.9458 0.7882 20.21
7 7.5 8 9 10 12 Rate/Square	1 0.5371 0.5013 0.4700 0.4177 0.3760 0.3133 8.10	Number of 2 0.8030 0.7495 0.7026 0.6246 0.5621 0.4684 12.11	1.0715 1.0001 0.9376 0.8334 0.7501 0.6251 16.16	1.3401 1.2508 1.1726 1.0423 0.9381 0.7817 20.21	Type Size 7 7.5 8 9 10 12 Rate/Square	1 0.5415 0.5054 0.4739 0.4212 0.3791 0.3159 8.10	Number of 2 0.8096 0.7557 0.7084 0.6297 0.5667 0.4723 12.11 Number of	1.0804 1.0084 0.9454 0.8403 0.7563 0.6302 16.16	1.3512 1.2611 1.1823 1.0509 0.9458 0.7882 20.21
7 7.5 8 9 10 12 Rate/Square	1 0.5371 0.5013 0.4700 0.4177 0.3760 0.3133 8.10	Number of 2 0.8030 0.7495 0.7026 0.6246 0.5621 0.4684 12.11	1.0715 1.0001 0.9376 0.8334 0.7501 0.6251 16.16	1.3401 1.2508 1.1726 1.0423 0.9381 0.7817 20.21	7 7.5 8 9 10 12 Rate/Square	1 0.5415 0.5054 0.4739 0.4212 0.3791 0.3159 8.10	Number of 2 0.8096 0.7557 0.7084 0.6297 0.5667 0.4723 12.11	1.0804 1.0084 0.9454 0.8403 0.7563 0.6302 16.16	4 1.3512 1.2611 1.1823 1.0509 0.9458 0.7882 20.21
7 7.5 8 9 10 12 Rate/Square	1 0.5371 0.5013 0.4700 0.4177 0.3760 0.3133 8.10	Number of 2 0.8030 0.7495 0.7026 0.6246 0.5621 0.4684 12.11 Number of 2	1.0715 1.0001 0.9376 0.8334 0.7501 0.6251 16.16 Point Column	4 1.3401 1.2508 1.1726 1.0423 0.9381 0.7817 20.21	7 7.5 8 9 10 12 Rate/Square	1 0.5415 0.5054 0.4739 0.4212 0.3791 0.3159 8.10	Number of 2 0.8096 0.7557 0.7084 0.6297 0.5667 0.4723 12.11 Number of 2	1.0804 1.0084 0.9454 0.8403 0.7563 0.6302 16.16	1.3512 1.2611 1.1823 1.0509 0.9458 0.7882 20.21
7 7.5 8 9 10 12 Rate/Square 9 Type Size 7	1 0.5371 0.5013 0.4700 0.4177 0.3760 0.3133 8.10 Pica	Number of 2 0.8030 0.7495 0.7026 0.6246 0.5621 0.4684 12.11 Number of 2 0.8163	1.0715 1.0001 0.9376 0.8334 0.7501 0.6251 16.16 Point Column f Insertions 3 1.0893	1.3401 1.2508 1.1726 1.0423 0.9381 0.7817 20.21	7 7.5 8 9 10 12 Rate/Square 9 Type Size 7	1 0.5415 0.5054 0.4739 0.4212 0.3791 0.3159 8.10 Pica	Number of 2 0.8096 0.7557 0.7084 0.6297 0.5667 0.4723 12.11 Number of 2 0.8238	1.0804 1.0084 1.0084 0.9454 0.8403 0.7563 0.6302 16.16	1.3512 1.2611 1.1823 1.0509 0.9458 0.7882 20.21
7 7.5 8 9 10 12 Rate/Square 9 Type Size 7 7.5	1 0.5371 0.5013 0.4700 0.4177 0.3760 0.3133 8.10 Pica 1 0.5460 0.5096	Number of 2 0.8030 0.7495 0.7026 0.6246 0.5621 0.4684 12.11 Number of 2 0.8163 0.7619	1.0715 1.0001 0.9376 0.8334 0.7501 0.6251 16.16 Point Colum f Insertions 3 1.0893 1.0167	4 1.3401 1.2508 1.1726 1.0423 0.9381 0.7817 20.21	7 7.5 8 9 10 12 Rate/Square 9 Type Size 7 7.5	1 0.5415 0.5054 0.4739 0.4212 0.3791 0.3159 8.10 Pica 1 0.5510 0.5143	Number of 2 0.8096 0.7557 0.7084 0.6297 0.5667 0.4723 12.11 Number of 2 0.8238 0.7688	1.0804 1.0084 1.0084 0.9454 0.8403 0.7563 0.6302 16.16 Point Colum 1.0992 1.0260	4 1.3512 1.2611 1.1823 1.0509 0.9458 0.7882 20.21
7 7.5 8 9 10 12 Rate/Square 7 7.5 8	1 0.5371 0.5013 0.4700 0.4177 0.3760 0.3133 8.10 Pica 1 0.5460 0.5096 0.4777	Number of 2 0.8030 0.7495 0.7026 0.6246 0.5621 0.4684 12.11 Number of 2 0.8163 0.7619 0.7142	1.0715 1.0001 0.9376 0.8334 0.7501 0.6251 16.16 Point Colum 1.0893 1.0167 0.9531	4 1.3401 1.2508 1.1726 1.0423 0.9381 0.7817 20.21 11.3623 1.2715 1.1920	7 7.5 8 9 10 12 Rate/Square 9 Type Size 7 7.5 8	1 0.5415 0.5054 0.4739 0.4212 0.3791 0.3159 8.10 Pica 1 0.5510 0.5143 0.4821	Number of 2 0.8096 0.7557 0.7084 0.6297 0.5667 0.4723 12.11 Number of 2 0.8238 0.7688 0.7208	1.0804 1.0084 1.0084 0.9454 0.8403 0.7563 0.6302 16.16 Point Colum 3 1.0992 1.0260 0.9618	4 1.3512 1.2611 1.1823 1.0509 0.9458 0.7882 20.21 an 4 1.3747 1.2831 1.2029
7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9	1 0.5371 0.5013 0.4700 0.4177 0.3760 0.3133 8.10 Pica 1 0.5460 0.5096 0.4777 0.4247	Number of 2 0.8030 0.7495 0.7026 0.6246 0.5621 0.4684 12.11 Number of 2 0.8163 0.7619 0.7142 0.6349	1.0715 1.0001 0.9376 0.8334 0.7501 0.6251 16.16 Point Colum 1.0893 1.0167 0.9531 0.8472	4 1.3401 1.2508 1.1726 1.0423 0.9381 0.7817 20.21 11 11 11 11 11 11 11 11 11 11 11 11 1	7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9	1 0.5415 0.5054 0.4739 0.4212 0.3791 0.3159 8.10 Pica 1 0.5510 0.5143 0.4821 0.4285	Number of 2 0.8096 0.7557 0.7084 0.6297 0.5667 0.4723 12.11 Number of 2 0.8238 0.7688 0.7208 0.6407	1.0804 1.0084 1.0084 0.9454 0.8403 0.7563 0.6302 16.16 Point Colum 1.0992 1.0260 0.9618 0.8550	4 1.3512 1.2611 1.1823 1.0509 0.9458 0.7882 20.21 ann 4 1.3747 1.2831 1.2029 1.0692
Type Size 7 7.5 8 9 10 12 Rate/Square 9 Type Size 7 7.5 8 9 10	1 0.5371 0.5013 0.4700 0.4177 0.3760 0.3133 8.10 Pica 1 0.5460 0.5096 0.4777 0.4247 0.3822	Number of 2 0.8030 0.7495 0.7026 0.6246 0.5621 0.4684 12.11 Number of 2 0.8163 0.7619 0.7142 0.6349 0.5714	1.0715 1.0001 0.9376 0.8334 0.7501 0.6251 16.16 Point Colum 1.0893 1.0167 0.9531 0.8472 0.7625	4 1.3401 1.2508 1.1726 1.0423 0.9381 0.7817 20.21 1.3623 1.2715 1.1920 1.0595 0.9536	7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9 10 10 10 10 10 10 10 10 10 10 10 10 10	1 0.5415 0.5054 0.4739 0.4212 0.3791 0.3159 8.10 Pica 1 0.5510 0.5143 0.4821 0.4285 0.3857	Number of 2 0.8096 0.7557 0.7084 0.6297 0.5667 0.4723 12.11 Number of 2 0.8238 0.7688 0.7208 0.6407 0.5766	1.0804 1.0084 1.0084 0.9454 0.8403 0.7563 0.6302 16.16 Point Colum 1.0992 1.0260 0.9618 0.8550 0.7695	4 1.3512 1.2611 1.1823 1.0509 0.9458 0.7882 20.21 1.3747 1.2831 1.2029 1.0692 0.9623
7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9	1 0.5371 0.5013 0.4700 0.4177 0.3760 0.3133 8.10 Pica 1 0.5460 0.5096 0.4777 0.4247	Number of 2 0.8030 0.7495 0.7026 0.6246 0.5621 0.4684 12.11 Number of 2 0.8163 0.7619 0.7142 0.6349	1.0715 1.0001 0.9376 0.8334 0.7501 0.6251 16.16 Point Colum 1.0893 1.0167 0.9531 0.8472	4 1.3401 1.2508 1.1726 1.0423 0.9381 0.7817 20.21 1.3623 1.2715 1.1920 1.0595	7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9	1 0.5415 0.5054 0.4739 0.4212 0.3791 0.3159 8.10 Pica 1 0.5510 0.5143 0.4821 0.4285	Number of 2 0.8096 0.7557 0.7084 0.6297 0.5667 0.4723 12.11 Number of 2 0.8238 0.7688 0.7208 0.6407	1.0804 1.0084 1.0084 0.9454 0.8403 0.7563 0.6302 16.16 Point Colum 1.0992 1.0260 0.9618 0.8550	4 1.3512 1.2611 1.1823 1.0509 0.9458 0.7882 20.21 ann 4 1.3747 1.2831 1.2029 1.0692

10	Pica	0 1	Point Colum	nn	10) Pica	5 I	Point Colum	nn
		Number of	Insertions				Number of	f Insertions	
Type Size	1	2	3	4	Type Size	1	2	3	4
7	0.5554	0.8304	1.1081	1.3858	7	0.5788	0.8653	1.1547	1.4440
7.5	0.5184	0.7750	1.0342	1.2934	7.5	0.5402	0.8076	1.0777	1.3478
8	0.4860	0.7266	0.9696	1.2126	8	0.5064	0.7571	1.0103	1.2635
9	0.4320	0.6459	0.8619	1.0779	9	0.4501	0.6730	0.8981	1.1231
10	0.3888	0.5813	0.7757	0.9701	10	0.4051	0.6057	0.8083	1.0108
12	0.3240	0.4844	0.6464	0.8084	12	0.3376	0.5047	0.6735	0.8424
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
10	Pica	6 I	Point Colum	nn	11	l Pica	0 1	Point Colum	nn
				•					•
Type Size	1	Number of 2	Insertions 3	4	Type Size	1	Number of 2	Insertions 3	4
·									
7	0.5832	0.8719	1.1635	1.4551	7	0.6110	0.9134	1.2189	1.5244
7.5	0.5443	0.8138	1.0860	1.3581	7.5	0.5702	0.8525	1.1377	1.4228
8	0.5103	0.7629	1.0181	1.2732	8	0.5346	0.7993	1.0666	1.3339
9	0.4536	0.6782	0.9050	1.1318	9	0.4752	0.7105	0.9481	1.1857
10	0.4082	0.6103	0.8145	1.0186	10	0.4277	0.6394	0.8532	1.0671
12	0.3402	0.5086	0.6787	0.8488	12	0.3564	0.5328	0.7110	0.8892
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
11	Pica	3 1	Point Colum	nn l	11	l Pica	7 1	Point Colum	nn n
11	Pica	3 1	Point Colum	nn	11	l Pica	7	Point Colum	nn
		Number of	Insertions				Number of	f Insertions	
11	Pica			4	11	Pica			nn 4
	1	Number of	Insertions 3				Number of	f Insertions	4
Type Size	1 0.6249	Number of 2 0.9342	1.2466	<u>4</u> 1.5591	Type Size	1	Number of 2 0.9616	Insertions 3 1.2832	1.6048
Type Size 7 7.5	1 0.6249 0.5832	Number of 2 0.9342 0.8719	3 1.2466 1.1635	4 1.5591 1.4551	Type Size 7 7.5	1 0.6432 0.6003	Number of 2 0.9616 0.8975	1.2832 1.1976	4 1.6048 1.4978
Type Size 7 7.5 8	1 0.6249 0.5832 0.5468	Number of 2 0.9342 0.8719 0.8174	1.2466 1.1635 1.0908	1.5591 1.4551 1.3642	<u>Type Size</u> 7 7.5 8	1 0.6432 0.6003 0.5628	Number of 2 0.9616 0.8975 0.8414	1.2832 1.1976 1.1228	1.6048 1.4978 1.4042
Type Size 7 7.5 8 9	1 0.6249 0.5832 0.5468 0.4860	Number of 2 0.9342 0.8719 0.8174 0.7266	1.2466 1.1635 1.0908 0.9696	1.5591 1.4551 1.3642 1.2126	<u>Type Size</u> 7 7.5 8 9	1 0.6432 0.6003 0.5628 0.5003	Number of 2 0.9616 0.8975 0.8414 0.7479	1.2832 1.1976 1.1228 0.9980	1.6048 1.4978 1.4042 1.2482
7 7.5 8 9 10	1 0.6249 0.5832 0.5468 0.4860 0.4374	Number of 2 0.9342 0.8719 0.8174 0.7266 0.6539	1.2466 1.1635 1.0908 0.9696 0.8726	1.5591 1.4551 1.3642 1.2126 1.0913	Type Size 7 7.5 8 9 10	1 0.6432 0.6003 0.5628 0.5003 0.4502	0.9616 0.8975 0.8414 0.7479 0.6731	1.2832 1.1976 1.1228 0.9980 0.8982	1.6048 1.4978 1.4042 1.2482 1.1234
7 7.5 8 9 10 12	1 0.6249 0.5832 0.5468 0.4860 0.4374 0.3645	Number of 2 0.9342 0.8719 0.8174 0.7266 0.6539 0.5450	1.2466 1.1635 1.0908 0.9696 0.8726 0.7272	1.5591 1.4551 1.3642 1.2126 1.0913 0.9095	Type Size 7 7.5 8 9 10 12	1 0.6432 0.6003 0.5628 0.5003 0.4502 0.3752	0.9616 0.8975 0.8414 0.7479 0.6731 0.5609	1.2832 1.1976 1.1228 0.9980 0.8982 0.7485	1.6048 1.4978 1.4042 1.2482 1.1234 0.9361
7 7.5 8 9 10	1 0.6249 0.5832 0.5468 0.4860 0.4374	Number of 2 0.9342 0.8719 0.8174 0.7266 0.6539	1.2466 1.1635 1.0908 0.9696 0.8726	1.5591 1.4551 1.3642 1.2126 1.0913	Type Size 7 7.5 8 9 10	1 0.6432 0.6003 0.5628 0.5003 0.4502	0.9616 0.8975 0.8414 0.7479 0.6731	1.2832 1.1976 1.1228 0.9980 0.8982	1.6048 1.4978 1.4042 1.2482 1.1234
7 7.5 8 9 10 12 Rate/Square	1 0.6249 0.5832 0.5468 0.4860 0.4374 0.3645	Number of 2 0.9342 0.8719 0.8174 0.7266 0.6539 0.5450 12.11	1.2466 1.1635 1.0908 0.9696 0.8726 0.7272	1.5591 1.4551 1.3642 1.2126 1.0913 0.9095	7 7.5 8 9 10 12 Rate/Square	1 0.6432 0.6003 0.5628 0.5003 0.4502 0.3752	Number of 2 0.9616 0.8975 0.8414 0.7479 0.6731 0.5609 12.11	1.2832 1.1976 1.1228 0.9980 0.8982 0.7485	1.6048 1.4978 1.4042 1.2482 1.1234 0.9361 20.21
7 7.5 8 9 10 12 Rate/Square	1 0.6249 0.5832 0.5468 0.4860 0.4374 0.3645 8.10	Number of 2 0.9342 0.8719 0.8174 0.7266 0.6539 0.5450 12.11	1.2466 1.1635 1.0908 0.9696 0.8726 0.7272 16.16	1.5591 1.4551 1.3642 1.2126 1.0913 0.9095	7 7.5 8 9 10 12 Rate/Square	1 0.6432 0.6003 0.5628 0.5003 0.4502 0.3752 8.10	Number of 2 0.9616 0.8975 0.8414 0.7479 0.6731 0.5609 12.11	1.2832 1.1976 1.1228 0.9980 0.8982 0.7485 16.16	1.6048 1.4978 1.4042 1.2482 1.1234 0.9361 20.21
7 7.5 8 9 10 12 Rate/Square	1 0.6249 0.5832 0.5468 0.4860 0.4374 0.3645 8.10	Number of 2 0.9342 0.8719 0.8174 0.7266 0.6539 0.5450 12.11	1.2466 1.1635 1.0908 0.9696 0.8726 0.7272 16.16	4 1.5591 1.4551 1.3642 1.2126 1.0913 0.9095 20.21	7 7.5 8 9 10 12 Rate/Square	1 0.6432 0.6003 0.5628 0.5003 0.4502 0.3752 8.10	Number of 2 0.9616 0.8975 0.8414 0.7479 0.6731 0.5609 12.11	1.2832 1.1976 1.1228 0.9980 0.8982 0.7485 16.16	1.6048 1.4978 1.4042 1.2482 1.1234 0.9361 20.21
7 7.5 8 9 10 12 Rate/Square	1 0.6249 0.5832 0.5468 0.4860 0.4374 0.3645 8.10	Number of 2 0.9342 0.8719 0.8174 0.7266 0.6539 0.5450 12.11 Number of 2	1.2466 1.1635 1.0908 0.9696 0.8726 0.7272 16.16	4 1.5591 1.4551 1.3642 1.2126 1.0913 0.9095 20.21	7 7.5 8 9 10 12 Rate/Square	1 0.6432 0.6003 0.5628 0.5003 0.4502 0.3752 8.10	Number of 2 0.9616 0.8975 0.8414 0.7479 0.6731 0.5609 12.11 Number of 2	1.2832 1.1976 1.1228 0.9980 0.8982 0.7485 16.16	4 1.6048 1.4978 1.4042 1.2482 1.1234 0.9361 20.21
7 7.5 8 9 10 12 Rate/Square 12 Type Size 7	1 0.6249 0.5832 0.5468 0.4860 0.4374 0.3645 8.10	Number of 2 0.9342 0.8719 0.8174 0.7266 0.6539 0.5450 12.11 Number of 2 1.0314	1.2466 1.1635 1.0908 0.9696 0.8726 0.7272 16.16 Point Column Insertions 3 1.3763	4 1.5591 1.4551 1.3642 1.2126 1.0913 0.9095 20.21	7 7.5 8 9 10 12 Rate/Square	1 0.6432 0.6003 0.5628 0.5003 0.4502 0.3752 8.10 2 Pica	Number of 2 0.9616 0.8975 0.8414 0.7479 0.6731 0.5609 12.11 Number of 2 1.0588	1.2832 1.1976 1.1228 0.9980 0.8982 0.7485 16.16 Point Column f Insertions 3 1.4128	4 1.6048 1.4978 1.4042 1.2482 1.1234 0.9361 20.21
7 7.5 8 9 10 12 Rate/Square	1 0.6249 0.5832 0.5468 0.4860 0.4374 0.3645 8.10 2 Pica 1 0.6898 0.6439	Number of 2 0.9342 0.8719 0.8174 0.7266 0.6539 0.5450 12.11 Number of 2 1.0314 0.9626	1.2466 1.1635 1.0908 0.9696 0.8726 0.7272 16.16 Point Colum Insertions 3 1.3763 1.2845	4 1.5591 1.4551 1.3642 1.2126 1.0913 0.9095 20.21	7 7.5 8 9 10 12 Rate/Square	1 0.6432 0.6003 0.5628 0.5003 0.4502 0.3752 8.10 2 Pica 1 0.7082 0.6610	Number of 2 0.9616 0.8975 0.8414 0.7479 0.6731 0.5609 12.11 Number of 2 1.0588 0.9882	1.2832 1.1976 1.1228 0.9980 0.8982 0.7485 16.16 Point Column f Insertions 3 1.4128 1.3187	4 1.6048 1.4978 1.4042 1.2482 1.1234 0.9361 20.21
7 7.5 8 9 10 12 Rate/Square 12 Type Size 7	1 0.6249 0.5832 0.5468 0.4860 0.4374 0.3645 8.10	Number of 2 0.9342 0.8719 0.8174 0.7266 0.6539 0.5450 12.11 Number of 2 1.0314	1.2466 1.1635 1.0908 0.9696 0.8726 0.7272 16.16 Point Column Insertions 3 1.3763	4 1.5591 1.4551 1.3642 1.2126 1.0913 0.9095 20.21	7 7.5 8 9 10 12 Rate/Square	1 0.6432 0.6003 0.5628 0.5003 0.4502 0.3752 8.10 2 Pica	Number of 2 0.9616 0.8975 0.8414 0.7479 0.6731 0.5609 12.11 Number of 2 1.0588	1.2832 1.1976 1.1228 0.9980 0.8982 0.7485 16.16 Point Column f Insertions 3 1.4128	4 1.6048 1.4978 1.4042 1.2482 1.1234 0.9361 20.21
7 7.5 8 9 10 12 Rate/Square 12 Type Size 7 7.5	1 0.6249 0.5832 0.5468 0.4860 0.4374 0.3645 8.10 2 Pica 1 0.6898 0.6439	Number of 2 0.9342 0.8719 0.8174 0.7266 0.6539 0.5450 12.11 Number of 2 1.0314 0.9626	1.2466 1.1635 1.0908 0.9696 0.8726 0.7272 16.16 Point Colum Insertions 3 1.3763 1.2845	4 1.5591 1.4551 1.3642 1.2126 1.0913 0.9095 20.21	7 7.5 8 9 10 12 Rate/Square 12 Type Size 7 7.5	1 0.6432 0.6003 0.5628 0.5003 0.4502 0.3752 8.10 2 Pica 1 0.7082 0.6610	Number of 2 0.9616 0.8975 0.8414 0.7479 0.6731 0.5609 12.11 Number of 2 1.0588 0.9882	1.2832 1.1976 1.1228 0.9980 0.8982 0.7485 16.16 Point Column f Insertions 3 1.4128 1.3187	4 1.6048 1.4978 1.4042 1.2482 1.1234 0.9361 20.21
Type Size 7 7.5 8 9 10 12 Rate/Square 12 Type Size 7 7.5 8 9	1 0.6249 0.5832 0.5468 0.4860 0.4374 0.3645 8.10 2 Pica 1 0.6898 0.6439 0.6036	Number of 2 0.9342 0.8719 0.8174 0.7266 0.6539 0.5450 12.11 Number of 2 1.0314 0.9626 0.9024 0.8022	1.2466 1.1635 1.0908 0.9696 0.8726 0.7272 16.16 Point Colum 1.3763 1.2845 1.2042 1.0704	4 1.5591 1.4551 1.3642 1.2126 1.0913 0.9095 20.21 an 4 1.7212 1.6065 1.5060 1.3387	Type Size 7 7.5 8 9 10 12 Rate/Square 12 Type Size 7 7.5 8 9	1 0.6432 0.6003 0.5628 0.5003 0.4502 0.3752 8.10 2 Pica 1 0.7082 0.6610 0.6197	Number of 2 0.9616 0.8975 0.8414 0.7479 0.6731 0.5609 12.11 Number of 2 1.0588 0.9882 0.9264 0.8235	1.2832 1.1976 1.1228 0.9980 0.8982 0.7485 16.16 Point Column f Insertions 3 1.4128 1.3187 1.2362 1.0989	4 1.6048 1.4978 1.4042 1.2482 1.1234 0.9361 20.21 1.7669 1.6491 1.5461 1.3743
7 7.5 8 9 10 12 Rate/Square 12 Type Size 7 7.5 8	1 0.6249 0.5832 0.5468 0.4860 0.4374 0.3645 8.10 2 Pica 1 0.6898 0.6439 0.6036 0.5365	Number of 2 0.9342 0.8719 0.8174 0.7266 0.6539 0.5450 12.11 Number of 2 1.0314 0.9626 0.9024	1.2466 1.1635 1.0908 0.9696 0.8726 0.7272 16.16 Point Colum 1.3763 1.2845 1.2042	4 1.5591 1.4551 1.3642 1.2126 1.0913 0.9095 20.21 an 4 1.7212 1.6065 1.5060	Type Size 7 7.5 8 9 10 12 Rate/Square 12 Type Size 7 7.5 8	1 0.6432 0.6003 0.5628 0.5003 0.4502 0.3752 8.10 2 Pica 1 0.7082 0.6610 0.6197 0.5508	Number of 2 0.9616 0.8975 0.8414 0.7479 0.6731 0.5609 12.11 Number of 2 1.0588 0.9882 0.9264	1.2832 1.1976 1.1228 0.9980 0.8982 0.7485 16.16 Point Column f Insertions 3 1.4128 1.3187 1.2362	4 1.6048 1.4978 1.4042 1.2482 1.1234 0.9361 20.21 4 1.7669 1.6491 1.5461

13	3 Pica	0 1	Point Colum	nn	13	3 Pica	2	Point Colum	nn
		Number of	f Insertions				Number of	f Insertions	
Type Size	1	2	3	4	Type Size	1	2	3	4
7	0.7221	1.0795	1.4405	1.8016	7	0.7315	1.0936	1.4594	1.8251
7.5	0.6739	1.0076	1.3445	1.6815	7.5	0.6827	1.0207	1.3621	1.7035
8	0.6318	0.9446	1.2605	1.5764	8	0.6401	0.9569	1.2770	1.5970
9	0.5616	0.8396	1.1204	1.4012	9	0.5689	0.8506	1.1351	1.4196
10	0.5054	0.7557	1.0084	1.2611	10	0.5120	0.7655	1.0216	1.2776
12	0.4212	0.6297	0.8403	1.0509	12	0.4267	0.6380	0.8513	1.0647
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
14	l Pica	2 1	Point Colum	nn	14	l Pica	5	Point Colum	nn
Typo Sizo			f Insertions		Typo Sizo			Insertions	1
Type Size	1	2	3	4	Type Size	1	2	3	4
7	0.7870	1.1767	1.5702	1.9637	7	0.8009	1.1974	1.5979	1.9984
7.5	0.7346	1.0982	1.4655	1.8328	7.5	0.7475	1.1974	1.4914	1.8651
7.5 8	0.7340	1.0362	1.3739	1.7183	8	0.7473	1.1170	1.3982	1.7486
	0.66121	0.9152	1.2213	1.7163	9		0.9313		1.5543
9						0.6229		1.2428	
10	0.5509	0.8237	1.0991	1.3746	10	0.5606	0.8382	1.1185	1.3989
12	0.4591	0.6864	0.9159	1.1455	12	0.4672	0.6985	0.9321	1.1657
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
14	I Dica	7 1	Point Colum	n .	1/	l Dica	۵۱	Point Colum	nn l
14	l Pica	7	Point Colum	nn	14	l Pica	9	Point Colum	n
14	Pica			nn	14	l Pica			าท
	Pica		Point Colum f Insertions	4	Type Size	Pica		Point Column f Insertions 3	nn4
Type Size	1	Number of	f Insertions 3	4	Type Size	1	Number of	f Insertions 3	4
Type Size	1 0.8098	Number of 2 1.2107	1.6156	2.0205	Type Size	1 0.8193	Number of 2 1.2248	Insertions 3 1.6345	2.0441
Type Size 7 7.5	1 0.8098 0.7558	Number of 2 1.2107 1.1300	1.6156 1.5079	2.0205 1.8858	Type Size 7 7.5	1 0.8193 0.7646	Number of 2 1.2248 1.1432	1.6345 1.5255	2.0441 1.9078
7 7.5 8	1 0.8098 0.7558 0.7086	Number of 2 1.2107 1.1300 1.0594	1.6156 1.5079 1.4137	2.0205 1.8858 1.7680	<u>Type Size</u> 7 7.5 8	1 0.8193 0.7646 0.7169	Number of 2 1.2248 1.1432 1.0717	1.6345 1.5255 1.4302	2.0441 1.9078 1.7886
Type Size 7 7.5 8 9	1 0.8098 0.7558 0.7086 0.6299	Number of 2 1.2107 1.1300 1.0594 0.9417	1.6156 1.5079 1.4137 1.2566	2.0205 1.8858 1.7680 1.5715	Type Size 7 7.5 8 9	1 0.8193 0.7646 0.7169 0.6372	Number of 2 1.2248 1.1432 1.0717 0.9527	1.6345 1.5255 1.4302 1.2713	2.0441 1.9078 1.7886 1.5899
7 7.5 8 9 10	1 0.8098 0.7558 0.7086 0.6299 0.5669	1.2107 1.1300 1.0594 0.9417 0.8475	1.6156 1.5079 1.4137 1.2566 1.1309	2.0205 1.8858 1.7680 1.5715 1.4144	Type Size 7 7.5 8 9 10	1 0.8193 0.7646 0.7169 0.6372 0.5735	1.2248 1.1432 1.0717 0.9527 0.8574	1.6345 1.5255 1.4302 1.2713 1.1441	2.0441 1.9078 1.7886 1.5899 1.4309
Type Size 7 7.5 8 9	1 0.8098 0.7558 0.7086 0.6299	Number of 2 1.2107 1.1300 1.0594 0.9417	1.6156 1.5079 1.4137 1.2566	2.0205 1.8858 1.7680 1.5715	Type Size 7 7.5 8 9	1 0.8193 0.7646 0.7169 0.6372	Number of 2 1.2248 1.1432 1.0717 0.9527	1.6345 1.5255 1.4302 1.2713	2.0441 1.9078 1.7886 1.5899
7 7.5 8 9 10	1 0.8098 0.7558 0.7086 0.6299 0.5669	1.2107 1.1300 1.0594 0.9417 0.8475	1.6156 1.5079 1.4137 1.2566 1.1309	2.0205 1.8858 1.7680 1.5715 1.4144	Type Size 7 7.5 8 9 10	1 0.8193 0.7646 0.7169 0.6372 0.5735	1.2248 1.1432 1.0717 0.9527 0.8574	1.6345 1.5255 1.4302 1.2713 1.1441	2.0441 1.9078 1.7886 1.5899 1.4309
7 7.5 8 9 10 12 Rate/Square	1 0.8098 0.7558 0.7086 0.6299 0.5669 0.4724 8.10	1.2107 1.1300 1.0594 0.9417 0.8475 0.7063	1.6156 1.5079 1.4137 1.2566 1.1309 0.9425 16.16	2.0205 1.8858 1.7680 1.5715 1.4144 1.1786	7 7.5 8 9 10 12 Rate/Square	1 0.8193 0.7646 0.7169 0.6372 0.5735 0.4779 8.10	1.2248 1.1432 1.0717 0.9527 0.8574 0.7145	1.6345 1.5255 1.4302 1.2713 1.1441 0.9534	2.0441 1.9078 1.7886 1.5899 1.4309 1.1924 20.21
7 7.5 8 9 10 12 Rate/Square	1 0.8098 0.7558 0.7086 0.6299 0.5669 0.4724	1.2107 1.1300 1.0594 0.9417 0.8475 0.7063	1.6156 1.5079 1.4137 1.2566 1.1309 0.9425	2.0205 1.8858 1.7680 1.5715 1.4144 1.1786	7 7.5 8 9 10 12 Rate/Square	1 0.8193 0.7646 0.7169 0.6372 0.5735 0.4779	1.2248 1.1432 1.0717 0.9527 0.8574 0.7145	1.6345 1.5255 1.4302 1.2713 1.1441 0.9534	2.0441 1.9078 1.7886 1.5899 1.4309 1.1924 20.21
7 7.5 8 9 10 12 Rate/Square	1 0.8098 0.7558 0.7086 0.6299 0.5669 0.4724 8.10	Number of 2 1.2107 1.1300 1.0594 0.9417 0.8475 0.7063 12.11	1.6156 1.5079 1.4137 1.2566 1.1309 0.9425 16.16	2.0205 1.8858 1.7680 1.5715 1.4144 1.1786 20.21	7 7.5 8 9 10 12 Rate/Square	1 0.8193 0.7646 0.7169 0.6372 0.5735 0.4779 8.10	Number of 2 1.2248 1.1432 1.0717 0.9527 0.8574 0.7145 12.11	1.6345 1.5255 1.4302 1.2713 1.1441 0.9534 16.16	2.0441 1.9078 1.7886 1.5899 1.4309 1.1924 20.21
7 7.5 8 9 10 12 Rate/Square	1 0.8098 0.7558 0.7086 0.6299 0.5669 0.4724 8.10	Number of 2 1.2107 1.1300 1.0594 0.9417 0.8475 0.7063 12.11	1.6156 1.5079 1.4137 1.2566 1.1309 0.9425 16.16	2.0205 1.8858 1.7680 1.5715 1.4144 1.1786	7 7.5 8 9 10 12 Rate/Square	1 0.8193 0.7646 0.7169 0.6372 0.5735 0.4779 8.10	Number of 2 1.2248 1.1432 1.0717 0.9527 0.8574 0.7145 12.11	1.6345 1.5255 1.4302 1.2713 1.1441 0.9534 16.16	2.0441 1.9078 1.7886 1.5899 1.4309 1.1924 20.21
7 7.5 8 9 10 12 Rate/Square	1 0.8098 0.7558 0.7086 0.6299 0.5669 0.4724 8.10	Number of 2 1.2107 1.1300 1.0594 0.9417 0.8475 0.7063 12.11 Number of 2	1.6156 1.5079 1.4137 1.2566 1.1309 0.9425 16.16 Point Column f Insertions 3	2.0205 1.8858 1.7680 1.5715 1.4144 1.1786 20.21	7 7.5 8 9 10 12 Rate/Square	1 0.8193 0.7646 0.7169 0.6372 0.5735 0.4779 8.10	Number of 2 1.2248 1.1432 1.0717 0.9527 0.8574 0.7145 12.11 Number of 2	1.6345 1.5255 1.4302 1.2713 1.1441 0.9534 16.16	2.0441 1.9078 1.7886 1.5899 1.4309 1.1924 20.21
7 7.5 8 9 10 12 Rate/Square	1 0.8098 0.7558 0.7086 0.6299 0.5669 0.4724 8.10 5 Pica	Number of 2 1.2107 1.1300 1.0594 0.9417 0.8475 0.7063 12.11 Number of 2 1.2456	1.6156 1.5079 1.4137 1.2566 1.1309 0.9425 16.16 Point Column f Insertions 3 1.6622	2.0205 1.8858 1.7680 1.5715 1.4144 1.1786 20.21	7 7.5 8 9 10 12 Rate/Square	1 0.8193 0.7646 0.7169 0.6372 0.5735 0.4779 8.10 5 Pica	Number of 2 1.2248 1.1432 1.0717 0.9527 0.8574 0.7145 12.11 Number of 2 1.3079	1.6345 1.5255 1.4302 1.2713 1.1441 0.9534 16.16 Point Colum	2.0441 1.9078 1.7886 1.5899 1.4309 1.1924 20.21
7 7.5 8 9 10 12 Rate/Square 15 Type Size 7 7.5	1 0.8098 0.7558 0.7086 0.6299 0.5669 0.4724 8.10 5 Pica 1 0.8331 0.7776	Number of 2 1.2107 1.1300 1.0594 0.9417 0.8475 0.7063 12.11 Number of 2 1.2456 1.1626	1.6156 1.5079 1.4137 1.2566 1.1309 0.9425 16.16 Point Colum f Insertions 3 1.6622 1.5514	2.0205 1.8858 1.7680 1.5715 1.4144 1.1786 20.21	7 7.5 8 9 10 12 Rate/Square 15 Type Size 7 7.5	1 0.8193 0.7646 0.7169 0.6372 0.5735 0.4779 8.10 5 Pica 1 0.8748 0.8165	Number of 2 1.2248 1.1432 1.0717 0.9527 0.8574 0.7145 12.11 Number of 2 1.3079 1.2207	1.6345 1.5255 1.4302 1.2713 1.1441 0.9534 16.16 Point Colum f Insertions 3 1.7453 1.6289	2.0441 1.9078 1.7886 1.5899 1.4309 1.1924 20.21
7 7.5 8 9 10 12 Rate/Square 15 Type Size 7 7.5 8	1 0.8098 0.7558 0.7086 0.6299 0.5669 0.4724 8.10 5 Pica 1 0.8331 0.7776 0.7290	Number of 2 1.2107 1.1300 1.0594 0.9417 0.8475 0.7063 12.11 Number of 2 1.2456 1.1626 1.0899	1.6156 1.5079 1.4137 1.2566 1.1309 0.9425 16.16 Point Column f Insertions 3 1.6622 1.5514 1.4544	4 2.0205 1.8858 1.7680 1.5715 1.4144 1.1786 20.21 ann 4 2.0787 1.9402 1.8189	7 7.5 8 9 10 12 Rate/Square 15 Type Size 7 7.5 8	1 0.8193 0.7646 0.7169 0.6372 0.5735 0.4779 8.10 5 Pica 1 0.8748 0.8165 0.7655	Number of 2 1.2248 1.1432 1.0717 0.9527 0.8574 0.7145 12.11 Number of 2 1.3079 1.2207 1.1444	1.6345 1.5255 1.4302 1.2713 1.1441 0.9534 16.16 Point Colum 3 1.7453 1.6289 1.5271	4 2.0441 1.9078 1.7886 1.5899 1.4309 1.1924 20.21 20.21 4 2.1827 2.0372 1.9098
7 7.5 8 9 10 12 Rate/Square 15 Type Size 7 7.5 8 9	1 0.8098 0.7558 0.7086 0.6299 0.5669 0.4724 8.10 5 Pica 1 0.8331 0.7776 0.7290 0.6480	Number of 2 1.2107 1.1300 1.0594 0.9417 0.8475 0.7063 12.11 Number of 2 1.2456 1.1626 1.0899 0.9688	1.6156 1.5079 1.4137 1.2566 1.1309 0.9425 16.16 Point Colum f Insertions 3 1.6622 1.5514 1.4544 1.2928	4 2.0205 1.8858 1.7680 1.5715 1.4144 1.1786 20.21 ann 4 2.0787 1.9402 1.8189 1.6168	7 7.5 8 9 10 12 Rate/Square 15 Type Size 7 7.5 8 9	1 0.8193 0.7646 0.7169 0.6372 0.5735 0.4779 8.10 5 Pica 1 0.8748 0.8165 0.7655 0.6804	Number of 2 1.2248 1.1432 1.0717 0.9527 0.8574 0.7145 12.11 Number of 2 1.3079 1.2207 1.1444 1.0172	1.6345 1.5255 1.4302 1.2713 1.1441 0.9534 16.16 Point Colum 3 1.7453 1.6289 1.5271 1.3574	4 2.0441 1.9078 1.7886 1.5899 1.4309 1.1924 20.21 20.21 4 2.1827 2.0372 1.9098 1.6976
Type Size 7 7.5 8 9 10 12 Rate/Square 15 Type Size 7 7.5 8 9 10	1 0.8098 0.7558 0.7086 0.6299 0.5669 0.4724 8.10 5 Pica 1 0.8331 0.7776 0.7290 0.6480 0.5832	Number of 2 1.2107 1.1300 1.0594 0.9417 0.8475 0.7063 12.11 Number of 2 1.2456 1.1626 1.0899 0.9688 0.8719	1.6156 1.5079 1.4137 1.2566 1.1309 0.9425 16.16 Point Colum f Insertions 3 1.6622 1.5514 1.4544 1.2928 1.1635	4 2.0205 1.8858 1.7680 1.5715 1.4144 1.1786 20.21 2.0787 1.9402 1.8189 1.6168 1.4551	Type Size 7 7.5 8 9 10 12 Rate/Square 15 Type Size 7 7.5 8 9 10	1 0.8193 0.7646 0.7169 0.6372 0.5735 0.4779 8.10 5 Pica 1 0.8748 0.8165 0.7655 0.6804 0.6124	Number of 2 1.2248 1.1432 1.0717 0.9527 0.8574 0.7145 12.11 Number of 2 1.3079 1.2207 1.1444 1.0172 0.9155	1.6345 1.5255 1.4302 1.2713 1.1441 0.9534 16.16 Point Colum 3 1.7453 1.6289 1.5271 1.3574 1.2217	4 2.0441 1.9078 1.7886 1.5899 1.4309 1.1924 20.21 20.21 4 2.1827 2.0372 1.9098 1.6976 1.5279
7 7.5 8 9 10 12 Rate/Square 15 Type Size 7 7.5 8 9	1 0.8098 0.7558 0.7086 0.6299 0.5669 0.4724 8.10 5 Pica 1 0.8331 0.7776 0.7290 0.6480	Number of 2 1.2107 1.1300 1.0594 0.9417 0.8475 0.7063 12.11 Number of 2 1.2456 1.1626 1.0899 0.9688	1.6156 1.5079 1.4137 1.2566 1.1309 0.9425 16.16 Point Colum f Insertions 3 1.6622 1.5514 1.4544 1.2928	4 2.0205 1.8858 1.7680 1.5715 1.4144 1.1786 20.21 ann 4 2.0787 1.9402 1.8189 1.6168	7 7.5 8 9 10 12 Rate/Square 15 Type Size 7 7.5 8 9	1 0.8193 0.7646 0.7169 0.6372 0.5735 0.4779 8.10 5 Pica 1 0.8748 0.8165 0.7655 0.6804	Number of 2 1.2248 1.1432 1.0717 0.9527 0.8574 0.7145 12.11 Number of 2 1.3079 1.2207 1.1444 1.0172	1.6345 1.5255 1.4302 1.2713 1.1441 0.9534 16.16 Point Colum 3 1.7453 1.6289 1.5271 1.3574	4 2.0441 1.9078 1.7886 1.5899 1.4309 1.1924 20.21 20.21 4 2.1827 2.0372 1.9098 1.6976

16	i Pica	5	Point Colum	ın	17	' Pica	3 1	Point Colum	nn
		Number of	Insertions				Number of	Insertions	
Type Size	1	2	3	4	Type Size	1	2	3	4
7	0.9120	1.3635	1.8195	2.2755	7	0.9581	1.4324	1.9115	2.3906
7.5	0.8512	1.2726	1.6982	2.1238	7.5	0.8942	1.3369	1.7841	2.2312
8	0.7980	1.1931	1.5921	1.9911	8	0.8384	1.2534	1.6726	2.0917
9	0.7093	1.0605	1.4152	1.7699	9	0.7452	1.1141	1.4867	1.8593
10	0.6384	0.9545	1.2737	1.5929	10	0.6707	1.0027	1.3380	1.6734
12	0.5320	0.7954	1.0614	1.3274	12	0.5589	0.8356	1.1150	1.3945
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
18	B Pica	9 1	Point Colum	ın	19) Pica	0 1	Point Colum	n
		Number of	Insertions				Number of	Insertions	
Type Size	1	2	3	4	Type Size	1	2	3	4
7	1.0414	1.5570	2.0777	2.5984	7	1.0553	1.5778	2.1054	2.6331
7.5	0.9720	1.4532	1.9392	2.4252	7.5	0.9850	1.4726	1.9651	2.4575
8	0.9113	1.3624	1.8180	2.2736	8	0.9234	1.3805	1.8422	2.3039
9	0.8100	1.2110	1.6160	2.0210	9	0.8208	1.2271	1.6375	2.0479
10	0.7290	1.0899	1.4544	1.8189	10	0.7387	1.1044	1.4738	1.8432
12	0.6075	0.9083	1.2120	1.5158	12	0.6156	0.9204	1.2282	1.5360
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
19) Pica	4 1	Point Colum	ın	19) Pica	6 F	Point Colum	nn
19) Pica			in	19) Pica			n
		Number of	Insertions				Number of	Insertions	
19 Type Size	Pica			4	19 Type Size	Pica			nn4
Type Size	1	Number of	f Insertions 3	4	Type Size	1	Number of	Insertions 3	4
Type Size	1.0736	Number of 2 1.6052	1 Sertions 3 2.1420	4 2.6788	Type Size	1.0831	Number of 2 1.6193	1 Insertions 3 2.1608	4 2.7024
Type Size 7 7.5	1 1.0736 1.0021	Number of 2 1.6052 1.4982	1.9992	4 2.6788 2.5002	Type Size 7 7.5	1 1.0831 1.0109	Number of 2 1.6193 1.5113	3 2.1608 2.0168	4 2.7024 2.5222
7 7.5 8	1 1.0736 1.0021 0.9394	Number of 2 1.6052 1.4982 1.4045	2.1420 1.9992 1.8742	2.6788 2.5002 2.3440	<u>Type Size</u> 7 7.5 8	1 1.0831 1.0109 0.9477	Number of 2 1.6193 1.5113 1.4169	2.1608 2.0168 1.8907	2.7024 2.5222 2.3646
Type Size 7 7.5 8 9	1 1.0736 1.0021 0.9394 0.8351	Number of 2 1.6052 1.4982 1.4045 1.2485	2.1420 1.9992 1.8742 1.6660	4 2.6788 2.5002 2.3440 2.0835	Type Size 7 7.5 8 9	1 1.0831 1.0109 0.9477 0.8424	Number of 2 1.6193 1.5113 1.4169 1.2594	2.1608 2.0168 1.8907 1.6806	2.7024 2.5222 2.3646 2.1018
7 7.5 8 9 10	1 1.0736 1.0021 0.9394 0.8351 0.7516	Number of 2 1.6052 1.4982 1.4045 1.2485 1.1236	2.1420 1.9992 1.8742 1.6660 1.4994	4 2.6788 2.5002 2.3440 2.0835 1.8752	Type Size 7 7.5 8 9 10	1.0831 1.0109 0.9477 0.8424 0.7582	Number of 2 1.6193 1.5113 1.4169 1.2594 1.1335	2.1608 2.0168 1.8907 1.6806 1.5126	2.7024 2.5222 2.3646 2.1018 1.8917
Type Size 7 7.5 8 9	1 1.0736 1.0021 0.9394 0.8351	Number of 2 1.6052 1.4982 1.4045 1.2485	2.1420 1.9992 1.8742 1.6660	4 2.6788 2.5002 2.3440 2.0835	Type Size 7 7.5 8 9	1 1.0831 1.0109 0.9477 0.8424	Number of 2 1.6193 1.5113 1.4169 1.2594	2.1608 2.0168 1.8907 1.6806	2.7024 2.5222 2.3646 2.1018
7 7.5 8 9 10	1 1.0736 1.0021 0.9394 0.8351 0.7516	Number of 2 1.6052 1.4982 1.4045 1.2485 1.1236	2.1420 1.9992 1.8742 1.6660 1.4994	4 2.6788 2.5002 2.3440 2.0835 1.8752	Type Size 7 7.5 8 9 10	1.0831 1.0109 0.9477 0.8424 0.7582	Number of 2 1.6193 1.5113 1.4169 1.2594 1.1335	2.1608 2.0168 1.8907 1.6806 1.5126	2.7024 2.5222 2.3646 2.1018 1.8917
7 7.5 8 9 10 12 Rate/Square	1 1.0736 1.0021 0.9394 0.8351 0.7516 0.6263	Number of 2 1.6052 1.4982 1.4045 1.2485 1.1236 0.9363 12.11	2.1420 1.9992 1.8742 1.6660 1.4994 1.2495	4 2.6788 2.5002 2.3440 2.0835 1.8752 1.5626 20.21	7 7.5 8 9 10 12 Rate/Square	1.0831 1.0109 0.9477 0.8424 0.7582 0.6318	Number of 2 1.6193 1.5113 1.4169 1.2594 1.1335 0.9446 12.11	2.1608 2.0168 1.8907 1.6806 1.5126 1.2605	2.7024 2.5222 2.3646 2.1018 1.8917 1.5764 20.21
7 7.5 8 9 10 12 Rate/Square	1 1.0736 1.0021 0.9394 0.8351 0.7516 0.6263 8.10	Number of 2 1.6052 1.4982 1.4045 1.2485 1.1236 0.9363 12.11	2.1420 1.9992 1.8742 1.6660 1.4994 1.2495 16.16	4 2.6788 2.5002 2.3440 2.0835 1.8752 1.5626 20.21	7 7.5 8 9 10 12 Rate/Square	1.0831 1.0109 0.9477 0.8424 0.7582 0.6318 8.10	Number of 2 1.6193 1.5113 1.4169 1.2594 1.1335 0.9446 12.11	2.1608 2.0168 1.8907 1.6806 1.5126 1.2605 16.16	2.7024 2.5222 2.3646 2.1018 1.8917 1.5764 20.21
7 7.5 8 9 10 12 Rate/Square	1 1.0736 1.0021 0.9394 0.8351 0.7516 0.6263 8.10	Number of 2 1.6052 1.4982 1.4045 1.2485 1.1236 0.9363 12.11 Number of	2.1420 1.9992 1.8742 1.6660 1.4994 1.2495 16.16	2.6788 2.5002 2.3440 2.0835 1.8752 1.5626 20.21	7 7.5 8 9 10 12 Rate/Square	1 1.0831 1.0109 0.9477 0.8424 0.7582 0.6318 8.10	Number of 2 1.6193 1.5113 1.4169 1.2594 1.1335 0.9446 12.11 Number of	2.1608 2.0168 1.8907 1.6806 1.5126 1.2605 16.16	4 2.7024 2.5222 2.3646 2.1018 1.8917 1.5764 20.21
7 7.5 8 9 10 12 Rate/Square	1 1.0736 1.0021 0.9394 0.8351 0.7516 0.6263 8.10	Number of 2 1.6052 1.4982 1.4045 1.2485 1.1236 0.9363 12.11	2.1420 1.9992 1.8742 1.6660 1.4994 1.2495 16.16	4 2.6788 2.5002 2.3440 2.0835 1.8752 1.5626 20.21	7 7.5 8 9 10 12 Rate/Square	1.0831 1.0109 0.9477 0.8424 0.7582 0.6318 8.10	Number of 2 1.6193 1.5113 1.4169 1.2594 1.1335 0.9446 12.11	2.1608 2.0168 1.8907 1.6806 1.5126 1.2605 16.16	2.7024 2.5222 2.3646 2.1018 1.8917 1.5764 20.21
7 7.5 8 9 10 12 Rate/Square	1 1.0736 1.0021 0.9394 0.8351 0.7516 0.6263 8.10	Number of 2 1.6052 1.4982 1.4045 1.2485 1.1236 0.9363 12.11 Number of	2.1420 1.9992 1.8742 1.6660 1.4994 1.2495 16.16	2.6788 2.5002 2.3440 2.0835 1.8752 1.5626 20.21	7 7.5 8 9 10 12 Rate/Square	1 1.0831 1.0109 0.9477 0.8424 0.7582 0.6318 8.10	Number of 2 1.6193 1.5113 1.4169 1.2594 1.1335 0.9446 12.11 Number of	2.1608 2.0168 1.8907 1.6806 1.5126 1.2605 16.16	4 2.7024 2.5222 2.3646 2.1018 1.8917 1.5764 20.21
Type Size 7 7.5 8 9 10 12 Rate/Square	1 1.0736 1.0021 0.9394 0.8351 0.7516 0.6263 8.10 Pica	Number of 2 1.6052 1.4982 1.4045 1.2485 1.1236 0.9363 12.11 Number of 2	2.1420 1.9992 1.8742 1.6660 1.4994 1.2495 16.16 Point Colum f Insertions 3 2.1885	2.6788 2.5002 2.3440 2.0835 1.8752 1.5626 20.21	7 7.5 8 9 10 12 Rate/Square	1 1.0831 1.0109 0.9477 0.8424 0.7582 0.6318 8.10	Number of 2 1.6193 1.5113 1.4169 1.2594 1.1335 0.9446 12.11 Number of 2	2.1608 2.0168 1.8907 1.6806 1.5126 1.2605 16.16 Point Colum f Insertions 3 2.1974	4 2.7024 2.5222 2.3646 2.1018 1.8917 1.5764 20.21
7 7.5 8 9 10 12 Rate/Square 19 Type Size 7 7.5	1 1.0736 1.0021 0.9394 0.8351 0.7516 0.6263 8.10 Pica 1 1.0970 1.0238	Number of 2 1.6052 1.4982 1.4045 1.2485 1.1236 0.9363 12.11 Number of 2 1.6400 1.5307	2.1420 1.9992 1.8742 1.6660 1.4994 1.2495 16.16 Point Colum f Insertions 3 2.1885 2.0426	4 2.6788 2.5002 2.3440 2.0835 1.8752 1.5626 20.21	Type Size 7 7.5 8 9 10 12 Rate/Square 19 Type Size 7 7.5	1 1.0831 1.0109 0.9477 0.8424 0.7582 0.6318 8.10 Pica 1 1.1014 1.0280	Number of 2 1.6193 1.5113 1.4169 1.2594 1.1335 0.9446 12.11 Number of 2 1.6467 1.5369	2.1608 2.0168 1.8907 1.6806 1.5126 1.2605 16.16 Point Colum Finsertions 3 2.1974 2.0509	4 2.7024 2.5222 2.3646 2.1018 1.8917 1.5764 20.21
Type Size 7 7.5 8 9 10 12 Rate/Square 19 Type Size 7 7.5 8	1 1.0736 1.0021 0.9394 0.8351 0.7516 0.6263 8.10 Pica 1 1.0970 1.0238 0.9599	Number of 2 1.6052 1.4982 1.4045 1.2485 1.1236 0.9363 12.11 Number of 2 1.6400 1.5307 1.4350	2.1420 1.9992 1.8742 1.6660 1.4994 1.2495 16.16 Point Colum f Insertions 3 2.1885 2.0426 1.9150	4 2.6788 2.5002 2.3440 2.0835 1.8752 1.5626 20.21 an 4 2.7370 2.5545 2.3949	Type Size 7 7.5 8 9 10 12 Rate/Square 19 Type Size 7 7.5 8	1 1.0831 1.0109 0.9477 0.8424 0.7582 0.6318 8.10 Pica 1 1.1014 1.0280 0.9637	Number of 2 1.6193 1.5113 1.4169 1.2594 1.1335 0.9446 12.11 Number of 2 1.6467 1.5369 1.4408	2.1608 2.0168 1.8907 1.6806 1.5126 1.2605 16.16 Point Colum Finsertions 3 2.1974 2.0509 1.9227	4 2.7024 2.5222 2.3646 2.1018 1.8917 1.5764 20.21
Type Size 7 7.5 8 9 10 12 Rate/Square 19 Type Size 7 7.5 8 9	1 1.0736 1.0021 0.9394 0.8351 0.7516 0.6263 8.10 Pica 1 1.0970 1.0238 0.9599 0.8532	Number of 2 1.6052 1.4982 1.4045 1.2485 1.1236 0.9363 12.11 Number of 2 1.6400 1.5307 1.4350 1.2756	2.1420 1.9992 1.8742 1.6660 1.4994 1.2495 16.16 Point Colum f Insertions 3 2.1885 2.0426 1.9150 1.7022	4 2.6788 2.5002 2.3440 2.0835 1.8752 1.5626 20.21 an 4 2.7370 2.5545 2.3949 2.1288	Type Size 7 7.5 8 9 10 12 Rate/Square 19 Type Size 7 7.5 8 9	1 1.0831 1.0109 0.9477 0.8424 0.7582 0.6318 8.10 Pica 1 1.1014 1.0280 0.9637 0.8567	Number of 2 1.6193 1.5113 1.4169 1.2594 1.1335 0.9446 12.11 Number of 2 1.6467 1.5369 1.4408 1.2808	2.1608 2.0168 1.8907 1.6806 1.5126 1.2605 16.16 Point Colum *Insertions 3 2.1974 2.0509 1.9227 1.7091	4 2.7024 2.5222 2.3646 2.1018 1.8917 1.5764 20.21 ann 4 2.7481 2.5649 2.4046 2.1374
Type Size 7 7.5 8 9 10 12 Rate/Square 19 Type Size 7 7.5 8 9 10	1 1.0736 1.0021 0.9394 0.8351 0.7516 0.6263 8.10 Pica 1 1.0970 1.0238 0.9599 0.8532 0.7679	Number of 2 1.6052 1.4982 1.4045 1.2485 1.1236 0.9363 12.11 Number of 2 1.6400 1.5307 1.4350 1.2756 1.1480	2.1420 1.9992 1.8742 1.6660 1.4994 1.2495 16.16 Point Colum f Insertions 3 2.1885 2.0426 1.9150 1.7022 1.5320	4 2.6788 2.5002 2.3440 2.0835 1.8752 1.5626 20.21 an 4 2.7370 2.5545 2.3949 2.1288 1.9159	Type Size 7 7.5 8 9 10 12 Rate/Square 19 Type Size 7 7.5 8 9 10	1.0831 1.0109 0.9477 0.8424 0.7582 0.6318 8.10 Pica 1.1014 1.0280 0.9637 0.8567 0.7710	Number of 2 1.6193 1.5113 1.4169 1.2594 1.1335 0.9446 12.11 10 F Number of 2 1.6467 1.5369 1.4408 1.2808 1.1527	2.1608 2.0168 1.8907 1.6806 1.5126 1.2605 16.16 Point Colum **Insertions** 3 2.1974 2.0509 1.9227 1.7091 1.5382	4 2.7024 2.5222 2.3646 2.1018 1.8917 1.5764 20.21 20.21 4 2.7481 2.5649 2.4046 2.1374 1.9237
Type Size 7 7.5 8 9 10 12 Rate/Square 19 Type Size 7 7.5 8 9	1 1.0736 1.0021 0.9394 0.8351 0.7516 0.6263 8.10 Pica 1 1.0970 1.0238 0.9599 0.8532	Number of 2 1.6052 1.4982 1.4045 1.2485 1.1236 0.9363 12.11 Number of 2 1.6400 1.5307 1.4350 1.2756	2.1420 1.9992 1.8742 1.6660 1.4994 1.2495 16.16 Point Colum f Insertions 3 2.1885 2.0426 1.9150 1.7022	4 2.6788 2.5002 2.3440 2.0835 1.8752 1.5626 20.21 an 4 2.7370 2.5545 2.3949 2.1288	Type Size 7 7.5 8 9 10 12 Rate/Square 19 Type Size 7 7.5 8 9	1 1.0831 1.0109 0.9477 0.8424 0.7582 0.6318 8.10 Pica 1 1.1014 1.0280 0.9637 0.8567	Number of 2 1.6193 1.5113 1.4169 1.2594 1.1335 0.9446 12.11 Number of 2 1.6467 1.5369 1.4408 1.2808	2.1608 2.0168 1.8907 1.6806 1.5126 1.2605 16.16 Point Colum *Insertions 3 2.1974 2.0509 1.9227 1.7091	4 2.7024 2.5222 2.3646 2.1018 1.8917 1.5764 20.21 an 4 2.7481 2.5649 2.4046 2.1374

19) Pica	11	Point Colum	n	20) Pica	3	Point Colum	n
		Number of	f Insertions				Number of	f Insertions	
Type Size	1	2	3	4	Type Size	1	2	3	4
7	1.1064	1.6542	2.2074	2.7606	7	1.1247	1.6816	2.2439	2.8063
7.5	1.0327	1.5439	2.0602	2.5765	7.5	1.0498	1.5695	2.0943	2.6192
8	0.9681	1.4474	1.9314	2.4155	8	0.9842	1.4714	1.9634	2.4555
9	0.8605	1.2866	1.7168	2.1471	9	0.8748	1.3079	1.7453	2.1827
10	0.7745	1.1579	1.5452	1.9324	10	0.7873	1.1771	1.5708	1.9644
12	0.6454	0.9649	1.2876	1.6103	12	0.6561	0.9809	1.3090	1.6370
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
20) Pica	4 1	Point Colum	n	20) Pica	6	Point Colum	nn
T 0:			Insertions		T 6:			Insertions	
Type Size	1	2	3	4	Type Size	1	2	3	4
7	1.1292	1.6882	2.2528	2.8174	7	1.1386	1.7023	2.2716	2.8409
, 7.5	1.0539	1.5757	2.1026	2.6296	, 7.5	1.0627	1.5888	2.1202	2.6516
8	0.9880	1.4772	1.9712	2.4652	8	0.9963	1.4895	1.9877	2.4858
9	0.8783	1.3130	1.7522	2.1913	9	0.8856	1.3240	1.7668	2.2096
10	0.7904	1.1817	1.5770	1.9722	10	0.7970	1.1916	1.5901	1.9887
12	0.6587	0.9848	1.3141	1.6435	12	0.6642	0.9930	1.3251	1.6572
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
21	Pica	6 1	Point Colum	n	21	Pica	7	Point Colum	nn
21	Pica	6 1	Point Colum	ın	21	Pica	7	Point Colum	nn
	Pica		Insertions			Pica		f Insertions	n
21 Type Size	Pica			4		Pica 1			nn 4
Type Size	1	Number of	Insertions 3	4	Type Size	1	Number of	f Insertions 3	4
Type Size	1.1942	Number of 2 1.7854	Insertions 3 2.3824	<u>4</u> 2.9795	Type Size	1.1986	Number of 2 1.7920	1 Insertions 3 2.3913	4 2.9906
Type Size 7 7.5	1 1.1942 1.1146	Number of 2 1.7854 1.6663	1 Insertions 2.3824 2.2236	2.9795 2.7809	Type Size 7 7.5	1 1.1986 1.1187	Number of 2 1.7920 1.6725	1 Insertions 2.3913 2.2319	4 2.9906 2.7912
Type Size 7 7.5 8	1 1.1942 1.1146 1.0449	Number of 2 1.7854 1.6663 1.5622	2.3824 2.2236 2.0846	2.9795 2.7809 2.6071	<u>Type Size</u> 7 7.5 8	1 1.1986 1.1187 1.0488	Number of 2 1.7920 1.6725 1.5680	2.3913 2.2319 2.0924	2.9906 2.7912 2.6168
Type Size 7 7.5 8 9	1 1.1942 1.1146 1.0449 0.9288	Number of 2 1.7854 1.6663 1.5622 1.3886	2.3824 2.2236 2.0846 1.8530	2.9795 2.7809 2.6071 2.3174	Type Size 7 7.5 8 9	1 1.1986 1.1187 1.0488 0.9323	Number of 2 1.7920 1.6725 1.5680 1.3938	2.3913 2.2319 2.0924 1.8599	2.9906 2.7912 2.6168 2.3260
Type Size 7 7.5 8	1 1.1942 1.1146 1.0449	Number of 2 1.7854 1.6663 1.5622	2.3824 2.2236 2.0846	2.9795 2.7809 2.6071	<u>Type Size</u> 7 7.5 8	1 1.1986 1.1187 1.0488	Number of 2 1.7920 1.6725 1.5680	2.3913 2.2319 2.0924	2.9906 2.7912 2.6168
7 7.5 8 9 10 12	1 1.1942 1.1146 1.0449 0.9288 0.8359 0.6966	1.7854 1.6663 1.5622 1.3886 1.2498 1.0415	2.3824 2.2236 2.0846 1.8530 1.6677 1.3898	2.9795 2.7809 2.6071 2.3174 2.0857 1.7381	Type Size 7 7.5 8 9 10 12	1.1986 1.1187 1.0488 0.9323 0.8390 0.6992	Number of 2 1.7920 1.6725 1.5680 1.3938 1.2544 1.0453	2.3913 2.2319 2.0924 1.8599 1.6739 1.3949	2.9906 2.7912 2.6168 2.3260 2.0934 1.7445
7 7.5 8 9 10	1 1.1942 1.1146 1.0449 0.9288 0.8359	Number of 2 1.7854 1.6663 1.5622 1.3886 1.2498	2.3824 2.2236 2.0846 1.8530 1.6677	2.9795 2.7809 2.6071 2.3174 2.0857	Type Size 7 7.5 8 9 10	1.1986 1.1187 1.0488 0.9323 0.8390	Number of 2 1.7920 1.6725 1.5680 1.3938 1.2544	2.3913 2.2319 2.0924 1.8599 1.6739	2.9906 2.7912 2.6168 2.3260 2.0934
7 7.5 8 9 10 12 Rate/Square	1 1.1942 1.1146 1.0449 0.9288 0.8359 0.6966	Number of 2 1.7854 1.6663 1.5622 1.3886 1.2498 1.0415 12.11	2.3824 2.2236 2.0846 1.8530 1.6677 1.3898	2.9795 2.7809 2.6071 2.3174 2.0857 1.7381 20.21	7 7.5 8 9 10 12 Rate/Square	1.1986 1.1187 1.0488 0.9323 0.8390 0.6992	Number of 2 1.7920 1.6725 1.5680 1.3938 1.2544 1.0453 12.11	2.3913 2.2319 2.0924 1.8599 1.6739 1.3949	2.9906 2.7912 2.6168 2.3260 2.0934 1.7445
7 7.5 8 9 10 12 Rate/Square	1 1.1942 1.1146 1.0449 0.9288 0.8359 0.6966 8.10	Number of 2 1.7854 1.6663 1.5622 1.3886 1.2498 1.0415 12.11	2.3824 2.2236 2.0846 1.8530 1.6677 1.3898 16.16	2.9795 2.7809 2.6071 2.3174 2.0857 1.7381 20.21	7 7.5 8 9 10 12 Rate/Square	1.1986 1.1187 1.0488 0.9323 0.8390 0.6992 8.10	Number of 2 1.7920 1.6725 1.5680 1.3938 1.2544 1.0453 12.11	2.3913 2.2319 2.0924 1.8599 1.6739 1.3949 16.16	2.9906 2.7912 2.6168 2.3260 2.0934 1.7445
7 7.5 8 9 10 12 Rate/Square	1 1.1942 1.1146 1.0449 0.9288 0.8359 0.6966 8.10	Number of 2 1.7854 1.6663 1.5622 1.3886 1.2498 1.0415 12.11	2.3824 2.2236 2.0846 1.8530 1.6677 1.3898	2.9795 2.7809 2.6071 2.3174 2.0857 1.7381 20.21	7 7.5 8 9 10 12 Rate/Square	1.1986 1.1187 1.0488 0.9323 0.8390 0.6992 8.10	Number of 2 1.7920 1.6725 1.5680 1.3938 1.2544 1.0453 12.11	2.3913 2.2319 2.0924 1.8599 1.6739 1.3949	2.9906 2.7912 2.6168 2.3260 2.0934 1.7445
Type Size 7 7.5 8 9 10 12 Rate/Square	1 1.1942 1.1146 1.0449 0.9288 0.8359 0.6966 8.10	Number of 2 1.7854 1.6663 1.5622 1.3886 1.2498 1.0415 12.11 Number of 2	2.3824 2.2236 2.0846 1.8530 1.6677 1.3898 16.16	2.9795 2.7809 2.6071 2.3174 2.0857 1.7381 20.21	7 7.5 8 9 10 12 Rate/Square	1.1986 1.1187 1.0488 0.9323 0.8390 0.6992 8.10	Number of 2 1.7920 1.6725 1.5680 1.3938 1.2544 1.0453 12.11 Number of 2	2.3913 2.2319 2.0924 1.8599 1.6739 1.3949 16.16	2.9906 2.7912 2.6168 2.3260 2.0934 1.7445 20.21
Type Size 7 7.5 8 9 10 12 Rate/Square 22 Type Size 7	1 1.1942 1.1146 1.0449 0.9288 0.8359 0.6966 8.10 2 Pica	Number of 2 1.7854 1.6663 1.5622 1.3886 1.2498 1.0415 12.11 Number of 2 1.8269	2.3824 2.2236 2.0846 1.8530 1.6677 1.3898 16.16 Point Column f Insertions 3 2.4379	2.9795 2.7809 2.6071 2.3174 2.0857 1.7381 20.21	7 7.5 8 9 10 12 Rate/Square	1.1986 1.1187 1.0488 0.9323 0.8390 0.6992 8.10 Pica 1.2264	Number of 2 1.7920 1.6725 1.5680 1.3938 1.2544 1.0453 12.11 Number of 2 1.8335	2.3913 2.2319 2.0924 1.8599 1.6739 1.3949 16.16 Point Column f Insertions 3 2.4467	2.9906 2.7912 2.6168 2.3260 2.0934 1.7445 20.21
Type Size 7 7.5 8 9 10 12 Rate/Square	1 1.1942 1.1146 1.0449 0.9288 0.8359 0.6966 8.10	Number of 2 1.7854 1.6663 1.5622 1.3886 1.2498 1.0415 12.11 Number of 2	2.3824 2.2236 2.0846 1.8530 1.6677 1.3898 16.16	2.9795 2.7809 2.6071 2.3174 2.0857 1.7381 20.21	7 7.5 8 9 10 12 Rate/Square	1.1986 1.1187 1.0488 0.9323 0.8390 0.6992 8.10	Number of 2 1.7920 1.6725 1.5680 1.3938 1.2544 1.0453 12.11 Number of 2	2.3913 2.2319 2.0924 1.8599 1.6739 1.3949 16.16	2.9906 2.7912 2.6168 2.3260 2.0934 1.7445 20.21
Type Size 7 7.5 8 9 10 12 Rate/Square 22 Type Size 7	1 1.1942 1.1146 1.0449 0.9288 0.8359 0.6966 8.10 2 Pica	Number of 2 1.7854 1.6663 1.5622 1.3886 1.2498 1.0415 12.11 Number of 2 1.8269	2.3824 2.2236 2.0846 1.8530 1.6677 1.3898 16.16 Point Column f Insertions 3 2.4379	2.9795 2.7809 2.6071 2.3174 2.0857 1.7381 20.21	7 7.5 8 9 10 12 Rate/Square	1.1986 1.1187 1.0488 0.9323 0.8390 0.6992 8.10 Pica 1.2264	Number of 2 1.7920 1.6725 1.5680 1.3938 1.2544 1.0453 12.11 Number of 2 1.8335	2.3913 2.2319 2.0924 1.8599 1.6739 1.3949 16.16 Point Column f Insertions 3 2.4467	2.9906 2.7912 2.6168 2.3260 2.0934 1.7445 20.21
Type Size 7 7.5 8 9 10 12 Rate/Square 22 Type Size 7 7.5	1 1.1942 1.1146 1.0449 0.9288 0.8359 0.6966 8.10 2 Pica 1 1.2219 1.1405 1.0692	Number of 2 1.7854 1.6663 1.5622 1.3886 1.2498 1.0415 12.11 Number of 2 1.8269 1.7051 1.5985	2.3824 2.2236 2.0846 1.8530 1.6677 1.3898 16.16 Point Colum f Insertions 3 2.4379 2.2753 2.1331	4 2.9795 2.7809 2.6071 2.3174 2.0857 1.7381 20.21 an 4 3.0488 2.8456 2.6677	7 7.5 8 9 10 12 Rate/Square 22 Type Size 7 7.5	1.1986 1.1187 1.0488 0.9323 0.8390 0.6992 8.10 2 Pica 1.2264 1.1446 1.0731	Number of 2 1.7920 1.6725 1.5680 1.3938 1.2544 1.0453 12.11 Number of 2 1.8335 1.7113 1.6043	2.3913 2.2319 2.0924 1.8599 1.6739 1.3949 16.16 Point Colum f Insertions 3 2.4467 2.2836 2.1409	4 2.9906 2.7912 2.6168 2.3260 2.0934 1.7445 20.21
Type Size 7 7.5 8 9 10 12 Rate/Square 22 Type Size 7 7.5 8 9	1 1.1942 1.1146 1.0449 0.9288 0.8359 0.6966 8.10 2 Pica 1 1.2219 1.1405 1.0692 0.9504	Number of 2 1.7854 1.6663 1.5622 1.3886 1.2498 1.0415 12.11 Number of 2 1.8269 1.7051 1.5985 1.4209	2.3824 2.2236 2.0846 1.8530 1.6677 1.3898 16.16 Point Colum f Insertions 3 2.4379 2.2753 2.1331 1.8961	4 2.9795 2.7809 2.6071 2.3174 2.0857 1.7381 20.21 an 4 3.0488 2.8456 2.6677 2.3713	Type Size 7 7.5 8 9 10 12 Rate/Square 22 Type Size 7 7.5 8 9	1 1.1986 1.1187 1.0488 0.9323 0.8390 0.6992 8.10 2 Pica 1 1.2264 1.1446 1.0731 0.9539	Number of 2 1.7920 1.6725 1.5680 1.3938 1.2544 1.0453 12.11 Number of 2 1.8335 1.7113 1.6043 1.4261	2.3913 2.2319 2.0924 1.8599 1.6739 1.3949 16.16 Point Colum f Insertions 3 2.4467 2.2836 2.1409 1.9030	4 2.9906 2.7912 2.6168 2.3260 2.0934 1.7445 20.21 an 4 3.0599 2.8559 2.6774 2.3799
7 7.5 8 9 10 12 Rate/Square 22 Type Size 7 7.5 8	1 1.1942 1.1146 1.0449 0.9288 0.8359 0.6966 8.10 2 Pica 1 1.2219 1.1405 1.0692	Number of 2 1.7854 1.6663 1.5622 1.3886 1.2498 1.0415 12.11 Number of 2 1.8269 1.7051 1.5985	2.3824 2.2236 2.0846 1.8530 1.6677 1.3898 16.16 Point Colum f Insertions 3 2.4379 2.2753 2.1331	4 2.9795 2.7809 2.6071 2.3174 2.0857 1.7381 20.21 an 4 3.0488 2.8456 2.6677	7 7.5 8 9 10 12 Rate/Square 22 Type Size 7 7.5 8	1.1986 1.1187 1.0488 0.9323 0.8390 0.6992 8.10 2 Pica 1.2264 1.1446 1.0731	Number of 2 1.7920 1.6725 1.5680 1.3938 1.2544 1.0453 12.11 Number of 2 1.8335 1.7113 1.6043	2.3913 2.2319 2.0924 1.8599 1.6739 1.3949 16.16 Point Colum f Insertions 3 2.4467 2.2836 2.1409	4 2.9906 2.7912 2.6168 2.3260 2.0934 1.7445 20.21 an 4 3.0599 2.8559 2.6774

22	2 Pica	10	Point Colum	nn	23	3 Pica	0 1	Point Colum	nn
		Number of	f Insertions				Number of	f Insertions	
Type Size	1	2	3	4	Type Size	1	2	3	4
7	1.2680	1.8958	2.5298	3.1638	7	1.2775	1.9099	2.5487	3.1874
7.5	1.1835	1.7694	2.3612	2.9529	7.5	1.1923	1.7826	2.3788	2.9749
8	1.1095	1.6588	2.2136	2.7684	8	1.1178	1.6712	2.2301	2.7890
9	0.9863	1.4745	1.9676	2.4608	9	0.9936	1.4855	1.9823	2.4791
10	0.8876	1.3271	1.7709	2.4000	10	0.8942	1.3369	1.7841	2.2312
12	0.7397	1.1059	1.4757	1.8456	12	0.0942	1.1141	1.4867	1.8593
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
22	Pioo	2	Doint Colum	n .	2/	I Dioc	0.1	Doint Colum	<u>,, </u>
23	3 Pica	3	Point Colum	ın		l Pica	0 1	Point Colum	ın
			f Insertions					f Insertions	
Type Size	1	2	3	4	Type Size	1	2	3	4
7	1.2914	1.9307	2.5764	3.2221	7	1.3330	1.9930	2.6595	3.3260
7.5	1.2053	1.8020	2.4046	3.0072	7.5	1.2442	1.8601	2.4822	3.1043
8	1.1300	1.6893	2.2543	2.8193	8	1.1664	1.7438	2.3270	2.9102
9	1.0044	1.5016	2.0038	2.5060	9	1.0368	1.5501	2.0685	2.5869
10	0.9040	1.3515	1.8035	2.2554	10	0.9331	1.3951	1.8616	2.3282
12	0.7533	1.1262	1.5029	1.8795	12	0.7776	1.1626	1.5514	1.9402
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
25	Pica	6	Point Colum	n	26	Pica	0.1	Point Colum	n
25	Pica	6	Point Colum	nn	26	S Pica	0	Point Colum	nn
25	Pica		Point Colum	nn		S Pica		Point Colum	nn
Type Size	Pica			4	Type Size	Pica			nn4
Type Size	1	Number of	f Insertions 3	4	Type Size	1	Number of	f Insertions 3	4
Type Size	1.4163	Number of 2 2.1175	1 Insertions 3 2.8257	3.5339	Type Size	1.4441	Number of 2 2.1590	1 Insertions 3 2.8811	4 3.6032
Type Size 7 7.5	1 1.4163 1.3219	Number of 2 2.1175 1.9764	1 Insertions 2.8257 2.6373	4 3.5339 3.2983	Type Size 7 7.5	1 1.4441 1.3478	Number of 2 2.1590 2.0151	1 1 2.8811 2.6890	4 3.6032 3.3629
Type Size 7 7.5 8	1 1.4163 1.3219 1.2393	Number of 2 2.1175 1.9764 1.8528	1 Insertions 3 2.8257 2.6373 2.4725	3.5339 3.2983 3.0921	<u>Type Size</u> 7 7.5 8	1 1.4441 1.3478 1.2636	2 2.1590 2.0151 1.8892	2.8811 2.6890 2.5210	3.6032 3.3629 3.1528
Type Size 7 7.5 8 9	1.4163 1.3219 1.2393 1.1016	2.1175 1.9764 1.8528 1.6470	2.8257 2.6373 2.4725 2.1978	3.5339 3.2983 3.0921 2.7486	Type Size 7 7.5 8 9	1 1.4441 1.3478 1.2636 1.1232	2.1590 2.0151 1.8892 1.6793	2.8811 2.6890 2.5210 2.2409	3.6032 3.3629 3.1528 2.8025
Type Size 7 7.5 8	1 1.4163 1.3219 1.2393	Number of 2 2.1175 1.9764 1.8528	1 Insertions 3 2.8257 2.6373 2.4725	3.5339 3.2983 3.0921	<u>Type Size</u> 7 7.5 8	1 1.4441 1.3478 1.2636	2 2.1590 2.0151 1.8892	2.8811 2.6890 2.5210	3.6032 3.3629 3.1528
7 7.5 8 9 10 12	1.4163 1.3219 1.2393 1.1016 0.9914 0.8262	2.1175 1.9764 1.8528 1.6470 1.4823 1.2352	2.8257 2.6373 2.4725 2.1978 1.9780 1.6483	3.5339 3.2983 3.0921 2.7486 2.4737 2.0614	Type Size 7 7.5 8 9 10 12	1.4441 1.3478 1.2636 1.1232 1.0109 0.8424	2.1590 2.0151 1.8892 1.6793 1.5113 1.2594	2.8811 2.6890 2.5210 2.2409 2.0168 1.6806	4 3.6032 3.3629 3.1528 2.8025 2.5222 2.1018
7 7.5 8 9 10	1.4163 1.3219 1.2393 1.1016 0.9914	2.1175 1.9764 1.8528 1.6470 1.4823	2.8257 2.6373 2.4725 2.1978 1.9780	4 3.5339 3.2983 3.0921 2.7486 2.4737	Type Size 7 7.5 8 9 10	1.4441 1.3478 1.2636 1.1232 1.0109	2.1590 2.0151 1.8892 1.6793 1.5113	2.8811 2.6890 2.5210 2.2409 2.0168	4 3.6032 3.3629 3.1528 2.8025 2.5222
7 7.5 8 9 10 12 Rate/Square	1 1.4163 1.3219 1.2393 1.1016 0.9914 0.8262 8.10	2.1175 1.9764 1.8528 1.6470 1.4823 1.2352	2.8257 2.6373 2.4725 2.1978 1.9780 1.6483 16.16	4 3.5339 3.2983 3.0921 2.7486 2.4737 2.0614 20.21	7 7.5 8 9 10 12 Rate/Square	1 1.4441 1.3478 1.2636 1.1232 1.0109 0.8424 8.10	2.1590 2.0151 1.8892 1.6793 1.5113 1.2594	2.8811 2.6890 2.5210 2.2409 2.0168 1.6806	4 3.6032 3.3629 3.1528 2.8025 2.5222 2.1018 20.21
7 7.5 8 9 10 12 Rate/Square	1.4163 1.3219 1.2393 1.1016 0.9914 0.8262	Number of 2 2.1175 1.9764 1.8528 1.6470 1.4823 1.2352 12.11	2.8257 2.6373 2.4725 2.1978 1.9780 1.6483 16.16	4 3.5339 3.2983 3.0921 2.7486 2.4737 2.0614 20.21	7 7.5 8 9 10 12 Rate/Square	1.4441 1.3478 1.2636 1.1232 1.0109 0.8424	Number of 2 2.1590 2.0151 1.8892 1.6793 1.5113 1.2594 12.11	2.8811 2.6890 2.5210 2.2409 2.0168 1.6806 16.16	4 3.6032 3.3629 3.1528 2.8025 2.5222 2.1018 20.21
7 7.5 8 9 10 12 Rate/Square	1 1.4163 1.3219 1.2393 1.1016 0.9914 0.8262 8.10	2.1175 1.9764 1.8528 1.6470 1.4823 1.2352 12.11	2.8257 2.6373 2.4725 2.1978 1.9780 1.6483 16.16	4 3.5339 3.2983 3.0921 2.7486 2.4737 2.0614 20.21	7 7.5 8 9 10 12 Rate/Square	1 1.4441 1.3478 1.2636 1.1232 1.0109 0.8424 8.10	2.1590 2.0151 1.8892 1.6793 1.5113 1.2594 12.11	2.8811 2.6890 2.5210 2.2409 2.0168 1.6806 16.16	4 3.6032 3.3629 3.1528 2.8025 2.5222 2.1018 20.21
7 7.5 8 9 10 12 Rate/Square	1 1.4163 1.3219 1.2393 1.1016 0.9914 0.8262 8.10	Number of 2 2.1175 1.9764 1.8528 1.6470 1.4823 1.2352 12.11	2.8257 2.6373 2.4725 2.1978 1.9780 1.6483 16.16	4 3.5339 3.2983 3.0921 2.7486 2.4737 2.0614 20.21	7 7.5 8 9 10 12 Rate/Square	1 1.4441 1.3478 1.2636 1.1232 1.0109 0.8424 8.10	Number of 2 2.1590 2.0151 1.8892 1.6793 1.5113 1.2594 12.11	2.8811 2.6890 2.5210 2.2409 2.0168 1.6806 16.16	4 3.6032 3.3629 3.1528 2.8025 2.5222 2.1018 20.21
7 7.5 8 9 10 12 Rate/Square	1 1.4163 1.3219 1.2393 1.1016 0.9914 0.8262 8.10	2 2.1175 1.9764 1.8528 1.6470 1.4823 1.2352 12.11 Number of 2	2.8257 2.6373 2.4725 2.1978 1.9780 1.6483 16.16 Point Column f Insertions 3	4 3.5339 3.2983 3.0921 2.7486 2.4737 2.0614 20.21	7 7.5 8 9 10 12 Rate/Square	1 1.4441 1.3478 1.2636 1.1232 1.0109 0.8424 8.10 Pica	2.1590 2.0151 1.8892 1.6793 1.5113 1.2594 12.11 Number of 2	2.8811 2.6890 2.5210 2.2409 2.0168 1.6806 16.16 Point Column f Insertions 3	4 3.6032 3.3629 3.1528 2.8025 2.5222 2.1018 20.21
7 7.5 8 9 10 12 Rate/Square Type Size 7	1 1.4163 1.3219 1.2393 1.1016 0.9914 0.8262 8.10 6 Pica 1 1.4580	Number of 2 2.1175 1.9764 1.8528 1.6470 1.4823 1.2352 12.11 Number of 2 2.1798	2.8257 2.6373 2.4725 2.1978 1.9780 1.6483 16.16 Point Column f Insertions 3 2.9088	4 3.5339 3.2983 3.0921 2.7486 2.4737 2.0614 20.21	7 7.5 8 9 10 12 Rate/Square	1 1.4441 1.3478 1.2636 1.1232 1.0109 0.8424 8.10 Pica	Number of 2 2.1590 2.0151 1.8892 1.6793 1.5113 1.2594 12.11 Number of 2 2.4289	2.8811 2.6890 2.5210 2.2409 2.0168 1.6806 16.16 Point Column f Insertions 3 3.2412	4 3.6032 3.3629 3.1528 2.8025 2.5222 2.1018 20.21
7 7.5 8 9 10 12 Rate/Square 7 7.5	1 1.4163 1.3219 1.2393 1.1016 0.9914 0.8262 8.10 6 Pica 1 1.4580 1.3608	Number of 2 2.1175 1.9764 1.8528 1.6470 1.4823 1.2352 12.11 Number of 2 2.1798 2.0345	2.8257 2.6373 2.4725 2.1978 1.9780 1.6483 16.16 Point Column f Insertions 3 2.9088 2.7149	4 3.5339 3.2983 3.0921 2.7486 2.4737 2.0614 20.21	7 7.5 8 9 10 12 Rate/Square 7 7.5	1 1.4441 1.3478 1.2636 1.1232 1.0109 0.8424 8.10 Pica 1 1.6246 1.5163	Number of 2 2.1590 2.0151 1.8892 1.6793 1.5113 1.2594 12.11 Number of 2 2.4289 2.2670	2.8811 2.6890 2.5210 2.2409 2.0168 1.6806 16.16 Point Column f Insertions 3 3.2412 3.0252	4 3.6032 3.3629 3.1528 2.8025 2.5222 2.1018 20.21
7 7.5 8 9 10 12 Rate/Square 7 7.5 8	1 1.4163 1.3219 1.2393 1.1016 0.9914 0.8262 8.10 6 Pica 1 1.4580 1.3608 1.2758	Number of 2 2.1175 1.9764 1.8528 1.6470 1.4823 1.2352 12.11 Number of 2 2.1798 2.0345 1.9073	2.8257 2.6373 2.4725 2.1978 1.9780 1.6483 16.16 Point Column f Insertions 3 2.9088 2.7149 2.5452	4 3.5339 3.2983 3.0921 2.7486 2.4737 2.0614 20.21 an 4 3.6378 3.3953 3.1831	7 7.5 8 9 10 12 Rate/Square 7 7.5 8	1 1.4441 1.3478 1.2636 1.1232 1.0109 0.8424 8.10 Pica 1 1.6246 1.5163 1.4216	Number of 2 2.1590 2.0151 1.8892 1.6793 1.5113 1.2594 12.11 Number of 2 2.4289 2.2670 2.1253	2.8811 2.6890 2.5210 2.2409 2.0168 1.6806 16.16 Point Column f Insertions 3 3.2412 3.0252 2.8361	4 3.6032 3.3629 3.1528 2.8025 2.5222 2.1018 20.21 4 4.0535 3.7833 3.5469
Type Size 7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9 9 9 9 9 10 12	1 1.4163 1.3219 1.2393 1.1016 0.9914 0.8262 8.10 6 Pica 1 1.4580 1.3608 1.2758 1.1340	Number of 2 2.1175 1.9764 1.8528 1.6470 1.4823 1.2352 12.11 Number of 2 2.1798 2.0345 1.9073 1.6954	2.8257 2.6373 2.4725 2.1978 1.9780 1.6483 16.16 Point Column f Insertions 3 2.9088 2.7149 2.5452 2.2624	4 3.5339 3.2983 3.0921 2.7486 2.4737 2.0614 20.21 101 4 3.6378 3.3953 3.1831 2.8294	Type Size 7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9	1 1.4441 1.3478 1.2636 1.1232 1.0109 0.8424 8.10 Pica 1 1.6246 1.5163 1.4216 1.2636	Number of 2 2.1590 2.0151 1.8892 1.6793 1.5113 1.2594 12.11 Number of 2 2.4289 2.2670 2.1253 1.8892	2.8811 2.6890 2.5210 2.2409 2.0168 1.6806 16.16 Point Colum f Insertions 3 3.2412 3.0252 2.8361 2.5210	4 3.6032 3.3629 3.1528 2.8025 2.5222 2.1018 20.21 4 4.0535 3.7833 3.5469 3.1528
Type Size 7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9 10 10 10	1 1.4163 1.3219 1.2393 1.1016 0.9914 0.8262 8.10 6 Pica 1 1.4580 1.3608 1.2758 1.1340 1.0206	Number of 2 2.1175 1.9764 1.8528 1.6470 1.4823 1.2352 12.11 Number of 2 2.1798 2.0345 1.9073 1.6954 1.5259	2.8257 2.6373 2.4725 2.1978 1.9780 1.6483 16.16 Point Colum f Insertions 3 2.9088 2.7149 2.5452 2.2624 2.0362	4 3.5339 3.2983 3.0921 2.7486 2.4737 2.0614 20.21 101 4 3.6378 3.3953 3.1831 2.8294 2.5465	Type Size 7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9 10	1 1.4441 1.3478 1.2636 1.1232 1.0109 0.8424 8.10 Pica 1 1.6246 1.5163 1.4216 1.2636 1.1372	Number of 2 2.1590 2.0151 1.8892 1.6793 1.5113 1.2594 12.11 Number of 2 2.4289 2.2670 2.1253 1.8892 1.7002	2.8811 2.6890 2.5210 2.2409 2.0168 1.6806 16.16 Point Colum f Insertions 3 3.2412 3.0252 2.8361 2.5210 2.2689	4 3.6032 3.3629 3.1528 2.8025 2.5222 2.1018 20.21 4 4.0535 3.7833 3.5469 3.1528 2.8375
Type Size 7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9 9 9 9 9 10 12	1 1.4163 1.3219 1.2393 1.1016 0.9914 0.8262 8.10 6 Pica 1 1.4580 1.3608 1.2758 1.1340	Number of 2 2.1175 1.9764 1.8528 1.6470 1.4823 1.2352 12.11 Number of 2 2.1798 2.0345 1.9073 1.6954	2.8257 2.6373 2.4725 2.1978 1.9780 1.6483 16.16 Point Column f Insertions 3 2.9088 2.7149 2.5452 2.2624	4 3.5339 3.2983 3.0921 2.7486 2.4737 2.0614 20.21 101 4 3.6378 3.3953 3.1831 2.8294	Type Size 7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9	1 1.4441 1.3478 1.2636 1.1232 1.0109 0.8424 8.10 Pica 1 1.6246 1.5163 1.4216 1.2636	Number of 2 2.1590 2.0151 1.8892 1.6793 1.5113 1.2594 12.11 Number of 2 2.4289 2.2670 2.1253 1.8892	2.8811 2.6890 2.5210 2.2409 2.0168 1.6806 16.16 Point Colum f Insertions 3 3.2412 3.0252 2.8361 2.5210	4 3.6032 3.3629 3.1528 2.8025 2.5222 2.1018 20.21 4 4.0535 3.7833 3.5469 3.1528

29) Pica	4	Point Colum	n	29) Pica	6 1	Point Colum	n
		Number of	f Insertions				Number of	f Insertions	
Type Size	1	2	3	4	Type Size	1	2	3	4
7	1.6291	2.4356	3.2501	4.0646	7	1.6385	2.4497	3.2689	4.0882
7.5	1.5291	2.4330	3.0334	3.7937	7.5	1.5293	2.4497	3.2669	3.8156
8	1.4254	2.1311	2.8438	3.5566	8	1.4337	2.1435	2.8603	3.5772
9	1.2671	1.8943	2.5279	3.1614	9	1.2744	1.9053	2.5425	3.1797
10	1.1404	1.7049	2.2751	2.8452	10	1.1470	1.7148	2.2883	2.8617
12	0.9503	1.4207	1.8959	2.3710	12	0.9558	1.4290	1.9069	2.3848
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
20) Pica	7	Point Colum	n l	20) Pica	8	Point Colum	n l
) i ica	, ,	Onit Colum		2.0) i ica	0 1	omit Goldin	
			f Insertions					f Insertions	
Type Size	1	2	3	4	Type Size	1	2	3	4
7	1.6430	2.4563	3.2778	4.0993	7	1.6480	2.4638	3.2878	4.1118
7.5	1.5334	2.2926	3.0593	3.8260	7.5	1.5381	2.2995	3.0686	3.8376
8	1.4376	2.1493	2.8681	3.5869	8	1.4420	2.1558	2.8768	3.5978
9	1.4370	1.9105	2.5494	3.1883	9	1.2817	1.9163	2.5572	3.1980
10	1.1501	1.7194	2.2945	2.8695	10	1.1536	1.7247	2.3014	2.8782
12	0.9584	1.4329	1.9121	2.3912	12	0.9613	1.4372	1.9179	2.3985
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21
30) Pica	0	Point Colum	n	3() Pica	1	Point Colum	n l
30) Pica	0	Point Colum	nn	30) Pica	1 !	Point Colum	nn
30) Pica		Point Colum	n) Pica		Point Colum	n
Type Size	Pica			<u>4</u>	Type Size	Pica			<u>4</u>
Type Size	1	Number of	f Insertions 3	4	Type Size	1	Number of	f Insertions 3	4
Type Size	1.6663	Number of 2 2.4912	3 3.3243	4.1575	Type Size	1.6707	Number of 2 2.4978	1 1.3332	4.1686
<u>Type Size</u> 7 7.5	1 1.6663 1.5552	Number of 2 2.4912 2.3251	3 3.3243 3.1027	4.1575 3.8803	Type Size 7 7.5	1 1.6707 1.5593	Number of 2 2.4978 2.3313	3 3.3332 3.1110	4 4.1686 3.8907
<u>Type Size</u> 7 7.5 8	1 1.6663 1.5552 1.4580	Number of 2 2.4912 2.3251 2.1798	3 3.3243 3.1027 2.9088	4 4.1575 3.8803 3.6378	<u>Type Size</u> 7 7.5 8	1 1.6707 1.5593 1.4619	Number of 2 2.4978 2.3313 2.1856	3 3.3332 3.1110 2.9166	4 4.1686 3.8907 3.6475
Type Size 7 7.5 8 9	1.6663 1.5552 1.4580 1.2960	2.4912 2.3251 2.1798 1.9376	3 3.3243 3.1027 2.9088 2.5856	4 4.1575 3.8803 3.6378 3.2336	Type Size 7 7.5 8 9	1.6707 1.5593 1.4619 1.2995	2.4978 2.3313 2.1856 1.9428	3 3.3332 3.1110 2.9166 2.5925	4 4.1686 3.8907 3.6475 3.2422
<u>Type Size</u> 7 7.5 8	1 1.6663 1.5552 1.4580	Number of 2 2.4912 2.3251 2.1798	3 3.3243 3.1027 2.9088	4 4.1575 3.8803 3.6378	<u>Type Size</u> 7 7.5 8	1 1.6707 1.5593 1.4619	Number of 2 2.4978 2.3313 2.1856	3 3.3332 3.1110 2.9166	4 4.1686 3.8907 3.6475
7 7.5 8 9 10 12	1.6663 1.5552 1.4580 1.2960 1.1664 0.9720	2.4912 2.3251 2.1798 1.9376 1.7438 1.4532	3.3243 3.1027 2.9088 2.5856 2.3270 1.9392	4.1575 3.8803 3.6378 3.2336 2.9102 2.4252	Type Size 7 7.5 8 9 10 12	1.6707 1.5593 1.4619 1.2995 1.1695 0.9746	2.4978 2.3313 2.1856 1.9428 1.7485 1.4571	3.3332 3.1110 2.9166 2.5925 2.3332 1.9444	4.1686 3.8907 3.6475 3.2422 2.9180 2.4317
7 7.5 8 9 10	1.6663 1.5552 1.4580 1.2960 1.1664	2.4912 2.3251 2.1798 1.9376 1.7438	3.3243 3.1027 2.9088 2.5856 2.3270	4.1575 3.8803 3.6378 3.2336 2.9102	Type Size 7 7.5 8 9 10	1.6707 1.5593 1.4619 1.2995 1.1695	2.4978 2.3313 2.1856 1.9428 1.7485	3.3332 3.1110 2.9166 2.5925 2.3332	4.1686 3.8907 3.6475 3.2422 2.9180
7 7.5 8 9 10 12 Rate/Square	1.6663 1.5552 1.4580 1.2960 1.1664 0.9720	2.4912 2.3251 2.1798 1.9376 1.7438 1.4532 12.11	3.3243 3.1027 2.9088 2.5856 2.3270 1.9392 16.16	4.1575 3.8803 3.6378 3.2336 2.9102 2.4252 20.21	7 7.5 8 9 10 12 Rate/Square	1.6707 1.5593 1.4619 1.2995 1.1695 0.9746	2.4978 2.3313 2.1856 1.9428 1.7485 1.4571 12.11	3 3.3332 3.1110 2.9166 2.5925 2.3332 1.9444 16.16	4.1686 3.8907 3.6475 3.2422 2.9180 2.4317 20.21
7 7.5 8 9 10 12 Rate/Square	1 1.6663 1.5552 1.4580 1.2960 1.1664 0.9720 8.10	Number of 2 2.4912 2.3251 2.1798 1.9376 1.7438 1.4532 12.11	3 3.3243 3.1027 2.9088 2.5856 2.3270 1.9392 16.16	4.1575 3.8803 3.6378 3.2336 2.9102 2.4252 20.21	7 7.5 8 9 10 12 Rate/Square	1.6707 1.5593 1.4619 1.2995 1.1695 0.9746 8.10	2.4978 2.3313 2.1856 1.9428 1.7485 1.4571 12.11	3 3.3332 3.1110 2.9166 2.5925 2.3332 1.9444 16.16	4.1686 3.8907 3.6475 3.2422 2.9180 2.4317 20.21
7 7.5 8 9 10 12 Rate/Square	1 1.6663 1.5552 1.4580 1.2960 1.1664 0.9720 8.10	2.4912 2.3251 2.1798 1.9376 1.7438 1.4532 12.11	3 3.3243 3.1027 2.9088 2.5856 2.3270 1.9392 16.16	4.1575 3.8803 3.6378 3.2336 2.9102 2.4252 20.21	7 7.5 8 9 10 12 Rate/Square	1 1.6707 1.5593 1.4619 1.2995 1.1695 0.9746 8.10	2.4978 2.3313 2.1856 1.9428 1.7485 1.4571 12.11	3 3.3332 3.1110 2.9166 2.5925 2.3332 1.9444 16.16 Point Column	4.1686 3.8907 3.6475 3.2422 2.9180 2.4317 20.21
7 7.5 8 9 10 12 Rate/Square	1 1.6663 1.5552 1.4580 1.2960 1.1664 0.9720 8.10	Number of 2 2.4912 2.3251 2.1798 1.9376 1.7438 1.4532 12.11	3 3.3243 3.1027 2.9088 2.5856 2.3270 1.9392 16.16	4.1575 3.8803 3.6378 3.2336 2.9102 2.4252 20.21	7 7.5 8 9 10 12 Rate/Square	1.6707 1.5593 1.4619 1.2995 1.1695 0.9746 8.10	2.4978 2.3313 2.1856 1.9428 1.7485 1.4571 12.11	3 3.3332 3.1110 2.9166 2.5925 2.3332 1.9444 16.16	4.1686 3.8907 3.6475 3.2422 2.9180 2.4317 20.21
7 7.5 8 9 10 12 Rate/Square	1 1.6663 1.5552 1.4580 1.2960 1.1664 0.9720 8.10 Pica	2.4912 2.3251 2.1798 1.9376 1.7438 1.4532 12.11	3 3.3243 3.1027 2.9088 2.5856 2.3270 1.9392 16.16 Point Column f Insertions 3	4.1575 3.8803 3.6378 3.2336 2.9102 2.4252 20.21	7 7.5 8 9 10 12 Rate/Square	1 1.6707 1.5593 1.4619 1.2995 1.1695 0.9746 8.10 Pica	2.4978 2.3313 2.1856 1.9428 1.7485 1.4571 12.11 Number of 2	3 3.3332 3.1110 2.9166 2.5925 2.3332 1.9444 16.16 Point Column f Insertions 3	4.1686 3.8907 3.6475 3.2422 2.9180 2.4317 20.21
7 7.5 8 9 10 12 Rate/Square	1 1.6663 1.5552 1.4580 1.2960 1.1664 0.9720 8.10 Pica	Number of 2 2.4912 2.3251 2.1798 1.9376 1.7438 1.4532 12.11 Number of 2 2.5120	3 3.3243 3.1027 2.9088 2.5856 2.3270 1.9392 16.16 Point Column f Insertions 3 3.3520	4.1575 3.8803 3.6378 3.2336 2.9102 2.4252 20.21	7 7.5 8 9 10 12 Rate/Square	1 1.6707 1.5593 1.4619 1.2995 1.1695 0.9746 8.10 Pica	Number of 2 2.4978 2.3313 2.1856 1.9428 1.7485 1.4571 12.11 Number of 2 2.5535	3 3.3332 3.1110 2.9166 2.5925 2.3332 1.9444 16.16 Point Column f Insertions 3 3.4075	4.1686 3.8907 3.6475 3.2422 2.9180 2.4317 20.21
7 7.5 8 9 10 12 Rate/Square 7 7.5	1 1.6663 1.5552 1.4580 1.2960 1.1664 0.9720 8.10 Pica 1 1.6802 1.5682	Number of 2 2.4912 2.3251 2.1798 1.9376 1.7438 1.4532 12.11 Number of 2 2.5120 2.3445	3 3.3243 3.1027 2.9088 2.5856 2.3270 1.9392 16.16 Point Column f Insertions 3 3.3520 3.1286	4.1575 3.8803 3.6378 3.2336 2.9102 2.4252 20.21 ann 4 4.1921 3.9127	7 7.5 8 9 10 12 Rate/Square 7 7.5	1 1.6707 1.5593 1.4619 1.2995 1.1695 0.9746 8.10 Pica 1 1.7079 1.5941	Number of 2 2.4978 2.3313 2.1856 1.9428 1.7485 1.4571 12.11 Number of 2 2.5535 2.3832	3 3.3332 3.1110 2.9166 2.5925 2.3332 1.9444 16.16 Point Column f Insertions 3 3.4075 3.1803	4 4.1686 3.8907 3.6475 3.2422 2.9180 2.4317 20.21
7 7.5 8 9 10 12 Rate/Square 7 7.5 8	1 1.6663 1.5552 1.4580 1.2960 1.1664 0.9720 8.10 Pica 1 1.6802 1.5682 1.4702	Number of 2 2.4912 2.3251 2.1798 1.9376 1.7438 1.4532 12.11 Number of 2 2.5120 2.3445 2.1980	3 3.3243 3.1027 2.9088 2.5856 2.3270 1.9392 16.16 Point Column f Insertions 3 3.3520 3.1286 2.9330	4.1575 3.8803 3.6378 3.2336 2.9102 2.4252 20.21 101 4 4.1921 3.9127 3.6681	7 7.5 8 9 10 12 Rate/Square 7 7.5 8	1 1.6707 1.5593 1.4619 1.2995 1.1695 0.9746 8.10 Pica 1 1.7079 1.5941 1.4945	Number of 2 2.4978 2.3313 2.1856 1.9428 1.7485 1.4571 12.11 Number of 2 2.5535 2.3832 2.2343	3 3.3332 3.1110 2.9166 2.5925 2.3332 1.9444 16.16 Point Column f Insertions 3 3.4075 3.1803 2.9815	4.1686 3.8907 3.6475 3.2422 2.9180 2.4317 20.21 ann 4 4.2614 3.9773 3.7287
7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9 9 9 9 10 12 Rate/Square	1 1.6663 1.5552 1.4580 1.2960 1.1664 0.9720 8.10 Pica 1 1.6802 1.5682 1.4702 1.3068	Number of 2 2.4912 2.3251 2.1798 1.9376 1.7438 1.4532 12.11 Number of 2 2.5120 2.3445 2.1980 1.9537	3 3.3243 3.1027 2.9088 2.5856 2.3270 1.9392 16.16 Point Column f Insertions 3 3.3520 3.1286 2.9330 2.6071	4.1575 3.8803 3.6378 3.2336 2.9102 2.4252 20.21 101 4 4.1921 3.9127 3.6681 3.2605	Type Size 7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9	1 1.6707 1.5593 1.4619 1.2995 1.1695 0.9746 8.10 Pica 1 1.7079 1.5941 1.4945 1.3284	Number of 2 2.4978 2.3313 2.1856 1.9428 1.7485 1.4571 12.11 Number of 2 2.5535 2.3832 2.2343 1.9860	3 3.3332 3.1110 2.9166 2.5925 2.3332 1.9444 16.16 Point Colum f Insertions 3 3.4075 3.1803 2.9815 2.6502	4 4.1686 3.8907 3.6475 3.2422 2.9180 2.4317 20.21 ann 4 4.2614 3.9773 3.7287 3.3144
Type Size 7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9 10 10 10	1 1.6663 1.5552 1.4580 1.2960 1.1664 0.9720 8.10 Pica 1 1.6802 1.5682 1.4702 1.3068 1.1761	Number of 2 2.4912 2.3251 2.1798 1.9376 1.7438 1.4532 12.11 Number of 2 2.5120 2.3445 2.1980 1.9537 1.7584	3 3.3243 3.1027 2.9088 2.5856 2.3270 1.9392 16.16 Point Column 3 3.3520 3.1286 2.9330 2.6071 2.3464	4.1575 3.8803 3.6378 3.2336 2.9102 2.4252 20.21 4.1921 3.9127 3.6681 3.2605 2.9345	Type Size 7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9 10	1 1.6707 1.5593 1.4619 1.2995 1.1695 0.9746 8.10 Pica 1 1.7079 1.5941 1.4945 1.3284 1.1956	Number of 2 2.4978 2.3313 2.1856 1.9428 1.7485 1.4571 12.11 Number of 2 2.5535 2.3832 2.2343 1.9860 1.7874	3 3.3332 3.1110 2.9166 2.5925 2.3332 1.9444 16.16 Point Colum f Insertions 3 3.4075 3.1803 2.9815 2.6502 2.3852	4.1686 3.8907 3.6475 3.2422 2.9180 2.4317 20.21 ann 4 4.2614 3.9773 3.7287
7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9 9 9 9 10 12 Rate/Square	1 1.6663 1.5552 1.4580 1.2960 1.1664 0.9720 8.10 Pica 1 1.6802 1.5682 1.4702 1.3068	Number of 2 2.4912 2.3251 2.1798 1.9376 1.7438 1.4532 12.11 Number of 2 2.5120 2.3445 2.1980 1.9537	3 3.3243 3.1027 2.9088 2.5856 2.3270 1.9392 16.16 Point Column f Insertions 3 3.3520 3.1286 2.9330 2.6071	4.1575 3.8803 3.6378 3.2336 2.9102 2.4252 20.21 101 4 4.1921 3.9127 3.6681 3.2605	Type Size 7 7.5 8 9 10 12 Rate/Square 7 7.5 8 9	1 1.6707 1.5593 1.4619 1.2995 1.1695 0.9746 8.10 Pica 1 1.7079 1.5941 1.4945 1.3284	Number of 2 2.4978 2.3313 2.1856 1.9428 1.7485 1.4571 12.11 Number of 2 2.5535 2.3832 2.2343 1.9860	3 3.3332 3.1110 2.9166 2.5925 2.3332 1.9444 16.16 Point Colum f Insertions 3 3.4075 3.1803 2.9815 2.6502	4 4.1686 3.8907 3.6475 3.2422 2.9180 2.4317 20.21 ann 4 4.2614 3.9773 3.7287 3.3144

30 Pica		10 Point Column			3	1 Pica	0 Point Column			
	Number of Insertions					Number of Insertions				
Type Size	1	2	3	4	Type Size	1	2	3	4	
7	1.7124	2.5601	3.4163	4.2725	7	1.7218	2.5742	3.4352	4.2961	
7.5	1.5982	2.3894	3.1886	3.9877	7.5	1.6070	2.4026	3.2061	4.0097	
8	1.4983	2.2401	2.9893	3.7384	8	1.5066	2.2525	3.0058	3.7591	
9	1.3319	1.9912	2.6571	3.3231	9	1.3392	2.0022	2.6718	3.3414	
10	1.1987	1.7921	2.3914	2.9908	10	1.2053	1.8020	2.4046	3.0072	
12	0.9989	1.4934	1.9929	2.4923	12	1.0044	1.5016	2.0038	2.5060	
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21	
31 Pica 2 Point Column			ın	3	Pica 3 Point Column			nn		
T 0'		Number of Insertions			T 0'			Number of Insertions		
Type Size	1	2	3	4	Type Size	1	2	3	4	
7	1.7313	2.5884	3.4540	4.3196	7	1.7357	2.5950	3.4629	4.3307	
7.5	1.6159	2.4158	3.2237	4.0317	7.5	1.6200	2.4220	3.2320	4.0420	
8	1.5149	2.2648	3.0222	3.7797	8	1.5188	2.2706	3.0300	3.7894	
9	1.3465	2.2040			9		2.0183			
			2.6864	3.3597		1.3500		2.6933	3.3683	
10	1.2119	1.8118	2.4178	3.0237	10	1.2150	1.8165	2.4240	3.0315	
12	1.0099	1.5099	2.0148	2.5198	12	1.0125	1.5138	2.0200	2.5263	
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21	
33 Pica 0 Point Column				34 Pica 1 Point Column				nn		
	33 Fica O Form Column					OTTION TO ONE COMMITTEE				
	Number of Insertions				Number of Insertions					
Type Size	1	2	3	4	Type Size	1	2	3	4	
7	4 0000	0.7400	0.0500	4 5700	7	4 0000	0.0000	0.7705	4 7000	
7	1.8329	2.7403	3.6568	4.5732	7	1.8929	2.8300	3.7765	4.7229	
7.5	1.7107	2.5576	3.4130	4.2684	7.5	1.7667	2.6413	3.5247	4.4080	
8	1.6038	2.3978	3.1997	4.0016	8	1.6563	2.4763	3.3044	4.1325	
9	1.4256	2.1314	2.8442	3.5570	9	1.4723	2.2011	2.9372	3.6734	
10	1.2830	1.9182	2.5597	3.2013	10	1.3250	1.9810	2.6435	3.3060	
12	1.0692	1.5985	2.1331	2.6677	12	1.1042	1.6508	2.2029	2.7550	
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21	
25 Diag. 0 Daint Caluma				25 Diag 0 Deliat Column						
35 Pica 0 Point Column						35 Pica 8 Point Column				
T 0'		Number of Insertions			T 0:		Number of Insertions			
Type Size	1	2	3	4	Type Size	1	2	3	4	
7	1.9440	2.9064	3.8784	4.8504	7	1.9812	2.9620	3.9526	4.9433	
, 7.5	1.8144	2.7126	3.6198	4.5270	7.5	1.8491	2.7646	3.6891	4.6137	
								3.4586		
8	1.7010	2.5431	3.3936	4.2441	8	1.7336	2.5918		4.3253	
9	1.5120	2.2605	3.0165	3.7725	9	1.5409	2.3038	3.0743	3.8448	
10	1.3608	2.0345	2.7149	3.3953	10	1.3868	2.0734	2.7669	3.4603	
12	1.1340	1.6954	2.2624	2.8294	12	1.1557	1.7279	2.3057	2.8836	
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21	

39 Pica		0 Point Column			39 Pica		5 Point Column		
		Number of	f Insertions			Number of Insertions			
Type Size	1	2	3	4	Type Size	1	2	3	4
7	2.1662	3.2386	4.3216	5.4047	7	2.1895	3.2734	4.3682	5.4629
7.5	2.0218	3.0227	4.0335	5.0444	7.5	2.0435	3.0552	4.0770	5.0987
8	1.8954	2.8337	3.7814	4.7291	8	1.9158	2.8643	3.8222	4.7801
9	1.6848	2.5189	3.3613	4.2037	9	1.7029	2.5460	3.3975	4.2490
10	1.5163	2.2670	3.0252	3.7833	10	1.5326	2.2914	3.0577	3.8241
12	1.2636	1.8892	2.5210	3.1528	12	1.2772	1.9095	2.5481	3.1867
Rate/Square	8.10	12.11	16.16	20.21	Rate/Square	8.10	12.11	16.16	20.21

INDEX TO BULLETINS

An index to the following issues of the Cities and Towns Bulletin will be available at www.in.gov/sboa:

2014 – March, June, September, December 2015 – March, June, September, December 2016 – March, June, September, December 2017 – March, June, September, December 2018 – March, June, September, December 2019 – March, June, September, December 2020 – March, June, September, December 2021 – March, June, September, December 2022 – March, June, September, December 2023 – March, June, September, December 2023 – March, June, September, December

The articles appearing in the year 2013 and prior issues have been revised and reprinted in later issues. Also, articles revised in later issues that are obsolete have been omitted from the index. Please discard all issues prior to March 2014.

HAPPY HOLIDAYS

We would like to take this opportunity to look back on the many warm associations that we have been blessed with. The outstanding cooperation and help that we are extended by city and town officials is truly appreciated.

From each of us at the SBOA to each of you and your staff, we send our best wishes for the holidays and our sincere wishes for a prosperous and Happy New Year.