

THE SCHOOL BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 228

December 2019

ITEMS TO REMEMBER

December

- 1 Prove the Fund Ledger and Ledger of Receipts for the month of November to the control of all funds and reconcile the control with the depository statement. Prove all receipt accounts for each fund to total receipts for that fund. Prove Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts within each program to the total disbursements of that program.
- 1 Collective Bargaining Report must be completed for IEERB in Gateway.
- 1 On or before June 1 and December 1 of each year the school corporation shall certify to the county treasurer the name and address of each person who has money due from the school corporation. (IC 6-1.1-22-14)
- 14 Last day for the Department of Local Government Finance to accept additional appropriation requests for the 2019 budget year from units. (IC 6-1.1-18-5)
- 15 Last day to upload October files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during November to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month's end. For questions on filing status contact the Indiana Department of Revenue.
- 25 Legal Holiday – Christmas Day (IC 1-1-9-1)
- 31 Deadline for the Department of Local Government Finance to certify 2020 budgets, tax rates, and tax levies unless a taxing unit in a county is issuing debt after December 1 in the year preceding the budget year or intends to file a shortfall appeal under IC 6-1.1-18.5-16 (IC 6-1.1-17-16)
- 31 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

January

- 1 Legal Holiday – New Year's Day. (IC 1-1-9-1)
- 2 Prove all ledgers for the month of December.
- 2 Open a ledger of Appropriations, Allotments, Encumbrances, Disbursements and Balances by recording the appropriations by programs approved by the board of school trustees in the Resolution of Appropriations for the 2020 calendar year unless such appropriations must be reduced pursuant to action taken by the County Board of Tax Adjustment or by the Department of Local Government Finance. Record in the expenditure accounts of each program the allotments made by the board of school trustees. Also add to the 2020 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 2019 calendar year to be carried forward.

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ITEMS TO REMEMBER
(Continued)

January (Continued)

- 15 Last day to upload November files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during November to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month's end. For questions on filing status contact the Indiana Department of Revenue.
- 20 Legal Holiday – Martin Luther King, Jr's Birthday (observed). (IC 1-1-9-1)
- 31 Last day to file Employer's Quarterly Federal Tax Return, Form 941, with the Internal Revenue Service for payment of federal tax withheld.
- 31 Last day to file quarterly reports with the Indiana Department of Workforce Development for the quarter ending December 31.
- 31 Last day to furnish Form W-2 to each employee.
- 31 Last day to hold the annual meeting of the school board to organize as the school board of finance by electing one member as president and one member as secretary for the year. (After the first Monday and on or before the last day of January) (IC 5-13-7-6)
- 31 Last day to file Annual Personnel Report (100-R), with the State Board of Accounts through Gateway. (IC 5-11-13-1)
- 31 Last day to file Biannual Financial Report (Form 9) with the Department of Education, Office of School Finance, for the period July 1, 2019 to December 31, 2019.
- 31 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local offices, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

February

- 1 Prove all ledgers for the month of January.
- 12 Legal Holiday – Lincoln's Birthday. (IC 1-1-9-1)
- 15 Last day to upload December files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 17 Legal Holiday – George Washington's Birthday (observed). (IC 1-1-9-1)
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during January to the Indiana Department of Revenue. Monthly Filers have until 30 days after prior month's end. For questions on filing status contact the Indiana Department of Revenue.
- 28 Last day to file Form WH-3 and Form W-2 with the Department of Revenue.
- 29 All local investment officers shall reconcile at least monthly the balance of public funds as disclosed by the records of the local offices, with the balance statements provided by the respective depositories. (IC 5-13-6-1)

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LEASE PURCHASE AGREEMENTS

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

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

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

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

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

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

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

SCHOOL MANUAL UPDATES

Please be advised that the following updates have been made to the Accounting and Uniform Compliance Guidelines Manual for Indiana Public School Corporations. This manual can be found on our website.

<https://www.in.gov/sboa/4449.htm>

- Transfer Tuition Form 515 has been updated.
- 53000 Expenditure code allowed in the matrix in the Operations Fund.
- 27910 Expenditure code allowed in the matrix in Special Funds.
- The Legend of Fund Types in Chapter 4 has been updated. After research we have determined that fund 620 should be classified as a Debt Service fund type and fund 630 should be classified as a Pension Trust fund type.
- Chapter 8 Object Codes has been updated to conform to current IDOE guidance.

AVERAGE DAILY MEMBERSHIP (ADM)

Student Engagement Policy and Supporting Documentation:

When calculating a school's ADM, which is incorporated into a school corporation's state tuition support calculation, only "eligible pupils" may be included in the ADM. In order to be considered an "eligible" pupil, the student must be enrolled in the school corporation.

The Indiana Department of Education (IDOE) has released guidance for reporting ADM information and requires supporting documentation of enrollment and attendance information by grade and school to be signed by the building principle, or head of school, and made available in the event of an audit. There is no further guidance as to what the terms "enrolled" and "attending" mean outside of IC 20-43-1. Therefore we are of the audit position **that each school should adopt a student engagement policy** which would mirror the requirements set forth for virtual charter schools in IC 20-24-7-13(h). If a student fails to continue attending after the ADM count date, the student is still subject to the state's Compulsory School Attendance requirements found in IC 20-33-2.

Recent audit reports are continuing to note that records to support Average Daily Membership (ADM) as reported to the Department of Education have not been retained in accordance with IC 5-15, the Preservation of Public Records Law.

The State Board of Accounts is of the audit position that School Officials should maintain all records, including ADM records (enrollment cards, rosters, reporting forms, etc.), which substantiate the number of students claimed for ADM.

The building level Official (Principal, Assistant Principal, etc.) responsible for reporting ADM to the School Corporation Central Office should provide a written certification of ADM (written or electronic, which is retained for audit) to properly document responsibility. The certification should at a minimum include a statement detailing the names and location of the records used (these records must be retained for public inspection and audit) to substantiate ADM claimed.

Virtual Schools:

The analysis to determine whether a student is eligible for inclusion in an ADM count for a virtual school is similar to a brick-and-mortar school. The definition of "attending" in IC 20-43-1-7.5 includes that a "virtual presence" is required for a student to be "enrolled" within the virtual school. "Virtual presence" is not defined, however IC 20-24-7-13(h) states:

(h) A virtual charter school **shall adopt a student engagement policy**. A student who regularly fails to participate in courses may be withdrawn from enrollment under policies adopted by the virtual charter school. The policies adopted by the virtual charter school must ensure that:

- (1) adequate notice of the withdrawal is provided to the parent and the student; and
- (2) an opportunity is provided, before the withdrawal of the student by the virtual charter school, for the student or the parent to demonstrate that failure to participate in the course is due to an event that would be considered an excused absence under IC 20-33-2.

(i) A student who is withdrawn from enrollment for failure to participate in courses pursuant to the school's student engagement policy may not reenroll in that same virtual charter school for the school year in which the student is withdrawn.

(j) An authorizer shall review and monitor whether a virtual charter school that is authorized by the authorizer complies with the requirements described in subsections (h) and (i).

Therefore, "virtual presence" refers to the regular participation of a student by virtual means. IDOE has recommended that a 30 day period of inactivity be considered when developing student engagement policies.

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IRS PRIVATE LETTER RULING – ANNUITY SAVINGS TO DEFINED CONTRIBUTION

The annuity savings account components of the Teachers Retirement Funds, both the 1996 and Pre-1996 plans, and Public Employees Retirement Fund pension plans were redefined as “defined contribution” effective January 1, 2018. Those governments issuing GAAP financial statements, rather than regulatory/cash basis only financial statements, will need to inform financial statement preparers of this change as it affects the disclosures required by generally accepted accounting principles (GAAP) prescribed by the Governmental Accounting Standards Board (GASB) in the Notes to the Financial Statements. Repeating disclosures about these defined contribution components obtained from prior year’s financial statements without updating them to reflect their new definition may result in a modified Independent Auditor’s Report.

Steps to ensure financial statement disclosures meet the minimum requirements prior to auditors requesting them for review during the audit may include:

- Reviewing how these plans are described in the latest State of Indiana’s Comprehensive Annual Financial Report available on the State Board of Accounts’ website taking into account that the local government’s perspective of these plans will be different from the State’s perspective.
- Reviewing the applicable GASB pronouncement (GASB 68) and the codification of all authoritative GAAP for state and local governments via the Governmental Accounting Research System (<https://gars.gasb.org/>) to identify what disclosures are required.
- Using a publicly available checklist such as one from the Government Finance Officers Association (<https://www.gfoa.org/sites/default/files/GFOAGeneralPurposeChecklist.pdf>).

RATES FOR LEGAL ADVERTISING

Rates effective January 1, 2020 were computed based upon the statutorily authorized increase allowed by IC 5-3-1-1(b)(4). A newspaper, locality newspaper, or qualified publication may, effective January 1 or any year increase the basic charges by not more than 2.75% of the basic charges that were in effect during the previous year. The computed rates for legal advertising can be found on the SBOA website under ‘Resources’ and are attached to this bulletin.

FEDERAL AUDIT COST

On October 28th, 2019 a memorandum was sent to all schools to explain that the cost of our services as it relates to your Federal Single Audit will be increasing this year. Time spent auditing the financial statements of the school will remain at the statutory daily rate of \$175 for taxing units. The cost of our services as it relates to auditing your federal programs shall be charged at the \$95 per hour or \$712.50 per day. (IC 5-11-4-3)

Audit costs are an allowable cost for many federal programs. You may be able to recover some or all of these costs from federal funds. If you would like to learn how to properly charge these audit costs to your federal programs, please contact your federal pass-through agency or the federal agency directly if the grant is a direct grant. Additionally, audit costs can be paid from unappropriated local funds. Please contact Mike Bozyski at 317-232-2507 if you have any questions.

PENSION NOTE DISCLOSURE

The Public Employees' Retirement System (PERF) Hybrid plan has two components, the defined benefit plan and the member's annuity savings account. The member's annuity savings component has been redefined as a "defined contribution" plan effective January 1, 2018. This change in definition will require a change in the disclosure in the notes to the financial statements for pensions. The defined contribution plan must be disclosed in a separate paragraph from the defined benefit plan component. In the past, these plans were presented together.

REGULATORY REPORTS

For the Enhanced Regulatory financial statements for 2019, this information will be shown in the pension note disclosure, however, in reviewing and approving the financial statements and notes to the financial statements, you will need to review that the defined benefit component has been separately identified. On the SBOA website at <https://www.in.gov/sboa/4449.htm> under 2019 Gateway-Annual Financial Report (AFR) Changes there are example reports. These reports provide an example of how the note disclosure for the defined benefit component should be reported. If any of your employees are enrolled in the My Choice plan rather than the PERF Hybrid plan, this will also need to be disclosed as a defined contribution plan.

GAAP REPORTS

Those schools issuing GAAP reports for 2019, will need to inform financial statement preparers of this change as it affects the disclosure required by generally accepted accounting principles (GAAP). Reporting disclosures about these deferred contribution components obtained from prior year's financial statements without updating them to reflect their new definition may result in a modified opinion in the Independent Auditor's Report. We will be sending out a memo to the GAAP schools with additional technical assistance on preparing the note disclosure.

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RATES FOR LEGAL ADVERTISING
Effective January 1, 2020

The following rates, effective January 1, 2020, 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 Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3111	0.4654	0.6214	0.7770	
7.5	0.2904	0.4344	0.5800	0.7252	
8	0.2723	0.4073	0.5438	0.6799	
9	0.2420	0.3620	0.4833	0.6043	
10	0.2178	0.3258	0.4350	0.5439	
12	0.1815	0.2715	0.3625	0.4533	
Rate/Square	7.26	10.86	14.50	18.13	

6 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3151	0.4714	0.6294	0.7869	
7.5	0.2941	0.4400	0.5874	0.7345	
8	0.2757	0.4125	0.5507	0.6886	
9	0.2451	0.3666	0.4895	0.6121	
10	0.2206	0.3300	0.4406	0.5509	
12	0.1838	0.2750	0.3671	0.4591	
Rate/Square	7.26	10.86	14.50	18.13	

6 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3276	0.4900	0.6542	0.8180	
7.5	0.3057	0.4573	0.6106	0.7635	
8	0.2866	0.4288	0.5725	0.7158	
9	0.2548	0.3811	0.5089	0.6362	
10	0.2293	0.3430	0.4580	0.5726	
12	0.1911	0.2858	0.3816	0.4772	
Rate/Square	7.26	10.86	14.50	18.13	

6 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3360	0.5027	0.6711	0.8392	
7.5	0.3136	0.4692	0.6264	0.7832	
8	0.2940	0.4398	0.5873	0.7343	
9	0.2614	0.3910	0.5220	0.6527	
10	0.2352	0.3519	0.4698	0.5874	
12	0.1960	0.2932	0.3915	0.4895	
Rate/Square	7.26	10.86	14.50	18.13	

6 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3400	0.5086	0.6791	0.8491	
7.5	0.3173	0.4747	0.6338	0.7925	
8	0.2975	0.4450	0.5942	0.7430	
9	0.2645	0.3956	0.5282	0.6604	
10	0.2380	0.3560	0.4754	0.5944	
12	0.1983	0.2967	0.3961	0.4953	
Rate/Square	7.26	10.86	14.50	18.13	

6 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3445	0.5153	0.6880	0.8603	
7.5	0.3215	0.4810	0.6422	0.8029	
8	0.3014	0.4509	0.6020	0.7528	
9	0.2679	0.4008	0.5351	0.6691	
10	0.2411	0.3607	0.4816	0.6022	
12	0.2010	0.3006	0.4014	0.5018	
Rate/Square	7.26	10.86	14.50	18.13	

7 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3485	0.5213	0.6960	0.8702	
7.5	0.3252	0.4865	0.6496	0.8122	
8	0.3049	0.4561	0.6090	0.7615	
9	0.2710	0.4054	0.5413	0.6769	
10	0.2439	0.3649	0.4872	0.6092	
12	0.2033	0.3041	0.4060	0.5076	
Rate/Square	7.26	10.86	14.50	18.13	

7 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3734	0.5585	0.7457	0.9324	
7.5	0.3485	0.5213	0.6960	0.8702	
8	0.3267	0.4887	0.6525	0.8159	
9	0.2904	0.4344	0.5800	0.7252	
10	0.2614	0.3910	0.5220	0.6527	
12	0.2178	0.3258	0.4350	0.5439	
Rate/Square	7.26	10.86	14.50	18.13	

8 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4107	0.6144	0.8203	1.0256	
7.5	0.3833	0.5734	0.7656	0.9573	
8	0.3594	0.5376	0.7178	0.8974	
9	0.3194	0.4778	0.6380	0.7977	
10	0.2875	0.4301	0.5742	0.7179	
12	0.2396	0.3584	0.4785	0.5983	
Rate/Square	7.26	10.86	14.50	18.13	

8 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4192	0.6270	0.8372	1.0468	
7.5	0.3912	0.5852	0.7814	0.9770	
8	0.3668	0.5486	0.7325	0.9159	
9	0.3260	0.4877	0.6511	0.8142	
10	0.2934	0.4389	0.5860	0.7327	
12	0.2445	0.3658	0.4884	0.6106	
Rate/Square	7.26	10.86	14.50	18.13	

8 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4232	0.6330	0.8451	1.0567	
7.5	0.3949	0.5908	0.7888	0.9863	
8	0.3703	0.5539	0.7395	0.9246	
9	0.3291	0.4923	0.6573	0.8219	
10	0.2962	0.4431	0.5916	0.7397	
12	0.2468	0.3692	0.4930	0.6164	
Rate/Square	7.26	10.86	14.50	18.13	

9 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4480	0.6702	0.8949	1.1189	
7.5	0.4182	0.6255	0.8352	1.0443	
8	0.3920	0.5864	0.7830	0.9790	
9	0.3485	0.5213	0.6960	0.8702	
10	0.3136	0.4692	0.6264	0.7832	
12	0.2614	0.3910	0.5220	0.6527	
Rate/Square	7.26	10.86	14.50	18.13	

9 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4565	0.6829	0.9118	1.1400	
7.5	0.4261	0.6374	0.8510	1.0640	
8	0.3994	0.5975	0.7978	0.9975	
9	0.3551	0.5311	0.7091	0.8867	
10	0.3196	0.4780	0.6382	0.7980	
12	0.2663	0.3983	0.5319	0.6650	
Rate/Square	7.26	10.86	14.50	18.13	

9 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4645	0.6948	0.9277	1.1599	
7.5	0.4335	0.6485	0.8658	1.0826	
8	0.4064	0.6079	0.8117	1.0149	
9	0.3613	0.5404	0.7215	0.9021	
10	0.3251	0.4864	0.6494	0.8119	
12	0.2709	0.4053	0.5411	0.6766	
Rate/Square	7.26	10.86	14.50	18.13	

9 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4690	0.7015	0.9366	1.1711	
7.5	0.4377	0.6547	0.8742	1.0930	
8	0.4103	0.6138	0.8195	1.0247	
9	0.3647	0.5456	0.7285	0.9109	
10	0.3283	0.4910	0.6556	0.8198	
12	0.2736	0.4092	0.5464	0.6831	
Rate/Square	7.26	10.86	14.50	18.13	

9 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4729	0.7075	0.9446	1.1810	
7.5	0.4414	0.6603	0.8816	1.1023	
8	0.4138	0.6190	0.8265	1.0334	
9	0.3678	0.5502	0.7347	0.9186	
10	0.3311	0.4952	0.6612	0.8267	
12	0.2759	0.4127	0.5510	0.6889	
Rate/Square	7.26	10.86	14.50	18.13	

9 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4814	0.7201	0.9615	1.2022	
7.5	0.4493	0.6721	0.8974	1.1220	
8	0.4212	0.6301	0.8413	1.0519	
9	0.3744	0.5601	0.7478	0.9350	
10	0.3370	0.5041	0.6730	0.8415	
12	0.2808	0.4201	0.5609	0.7013	
Rate/Square	7.26	10.86	14.50	18.13	

9 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.4854	0.7261	0.9694	1.2121	
7.5	0.4530	0.6777	0.9048	1.1313	
8	0.4247	0.6353	0.8483	1.0606	
9	0.3775	0.5647	0.7540	0.9428	
10	0.3398	0.5082	0.6786	0.8485	
12	0.2831	0.4235	0.5655	0.7071	
Rate/Square	7.26	10.86	14.50	18.13	

9 Pica	10 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.4894	0.7320	0.9774	1.2221
7.5	0.4567	0.6832	0.9122	1.1406
8	0.4282	0.6405	0.8552	1.0693
9	0.3806	0.5694	0.7602	0.9505
10	0.3426	0.5124	0.6842	0.8554
12	0.2855	0.4270	0.5701	0.7129
Rate/Square	7.26	10.86	14.50	18.13

9 Pica	11 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.4938	0.7387	0.9863	1.2333
7.5	0.4609	0.6895	0.9206	1.1510
8	0.4321	0.6464	0.8630	1.0791
9	0.3841	0.5746	0.7671	0.9592
10	0.3457	0.5171	0.6904	0.8633
12	0.2881	0.4309	0.5754	0.7194
Rate/Square	7.26	10.86	14.50	18.13

10 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.4978	0.7447	0.9943	1.2432
7.5	0.4646	0.6950	0.9280	1.1603
8	0.4356	0.6516	0.8700	1.0878
9	0.3872	0.5792	0.7733	0.9669
10	0.3485	0.5213	0.6960	0.8702
12	0.2904	0.4344	0.5800	0.7252
Rate/Square	7.26	10.86	14.50	18.13

10 Pica	5 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.5187	0.7760	1.0360	1.2954
7.5	0.4842	0.7242	0.9670	1.2091
8	0.4539	0.6790	0.9065	1.1335
9	0.4035	0.6035	0.8058	1.0075
10	0.3631	0.5432	0.7252	0.9068
12	0.3026	0.4526	0.6044	0.7557
Rate/Square	7.26	10.86	14.50	18.13

11 Pica	3 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.5601	0.8378	1.1186	1.3986
7.5	0.5227	0.7819	1.0440	1.3054
8	0.4901	0.7331	0.9788	1.2238
9	0.4356	0.6516	0.8700	1.0878
10	0.3920	0.5864	0.7830	0.9790
12	0.3267	0.4887	0.6525	0.8159
Rate/Square	7.26	10.86	14.50	18.13

11 Pica	7 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.5765	0.8623	1.1514	1.4396
7.5	0.5381	0.8049	1.0746	1.3437
8	0.5044	0.7546	1.0075	1.2597
9	0.4484	0.6707	0.8955	1.1197
10	0.4035	0.6036	0.8060	1.0077
12	0.3363	0.5030	0.6716	0.8398
Rate/Square	7.26	10.86	14.50	18.13

12 Pica	5 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.6183	0.9249	1.2349	1.5441
7.5	0.5771	0.8632	1.1526	1.4411
8	0.5410	0.8093	1.0805	1.3510
9	0.4809	0.7194	0.9605	1.2009
10	0.4328	0.6474	0.8644	1.0808
12	0.3607	0.5395	0.7204	0.9007
Rate/Square	7.26	10.86	14.50	18.13

12 Pica	9 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.6347	0.9495	1.2677	1.5851
7.5	0.5924	0.8862	1.1832	1.4794
8	0.5554	0.8308	1.1093	1.3869
9	0.4937	0.7385	0.9860	1.2328
10	0.4443	0.6646	0.8874	1.1096
12	0.3703	0.5539	0.7395	0.9246
Rate/Square	7.26	10.86	14.50	18.13

13 Pica	2 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.6556	0.9808	1.3095	1.6373
7.5	0.6119	0.9154	1.2222	1.5281
8	0.5737	0.8582	1.1458	1.4326
9	0.5099	0.7628	1.0185	1.2735
10	0.4589	0.6865	0.9166	1.1461
12	0.3825	0.5721	0.7639	0.9551
Rate/Square	7.26	10.86	14.50	18.13

14 Pica	2 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.7054	1.0552	1.4089	1.7616
7.5	0.6584	0.9849	1.3150	1.6442
8	0.6172	0.9233	1.2328	1.5414
9	0.5487	0.8207	1.0958	1.3701
10	0.4938	0.7387	0.9862	1.2331
12	0.4115	0.6155	0.8219	1.0276
Rate/Square	7.26	10.86	14.50	18.13

14 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7258	1.0858	1.4497	1.8126	
7.5	0.6774	1.0134	1.3530	1.6917	
8	0.6351	0.9500	1.2685	1.5860	
9	0.5645	0.8445	1.1275	1.4098	
10	0.5081	0.7600	1.0148	1.2688	
12	0.4234	0.6334	0.8456	1.0573	
Rate/Square	7.26	10.86	14.50	18.13	

14 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7343	1.0984	1.4666	1.8337	
7.5	0.6853	1.0252	1.3688	1.7115	
8	0.6425	0.9611	1.2833	1.6045	
9	0.5711	0.8543	1.1407	1.4262	
10	0.5140	0.7689	1.0266	1.2836	
12	0.4283	0.6407	0.8555	1.0697	
Rate/Square	7.26	10.86	14.50	18.13	

15 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7467	1.1170	1.4914	1.8648	
7.5	0.6970	1.0426	1.3920	1.7405	
8	0.6534	0.9774	1.3050	1.6317	
9	0.5808	0.8688	1.1600	1.4504	
10	0.5227	0.7819	1.0440	1.3054	
12	0.4356	0.6516	0.8700	1.0878	
Rate/Square	7.26	10.86	14.50	18.13	

15 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7841	1.1729	1.5660	1.9580	
7.5	0.7318	1.0947	1.4616	1.8275	
8	0.6861	1.0263	1.3703	1.7133	
9	0.6098	0.9122	1.2180	1.5229	
10	0.5489	0.8210	1.0962	1.3706	
12	0.4574	0.6842	0.9135	1.1422	
Rate/Square	7.26	10.86	14.50	18.13	

17 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.8588	1.2846	1.7151	2.1445	
7.5	0.8015	1.1989	1.6008	2.0016	
8	0.7514	1.1240	1.5008	1.8765	
9	0.6679	0.9991	1.3340	1.6680	
10	0.6011	0.8992	1.2006	1.5012	
12	0.5009	0.7493	1.0005	1.2510	
Rate/Square	7.26	10.86	14.50	18.13	

19 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9459	1.4149	1.8891	2.3621	
7.5	0.8828	1.3206	1.7632	2.2046	
8	0.8276	1.2380	1.6530	2.0668	
9	0.7357	1.1005	1.4693	1.8372	
10	0.6621	0.9904	1.3224	1.6535	
12	0.5518	0.8254	1.1020	1.3779	
Rate/Square	7.26	10.86	14.50	18.13	

19 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9623	1.4395	1.9220	2.4031	
7.5	0.8981	1.3435	1.7938	2.2429	
8	0.8420	1.2595	1.6817	2.1027	
9	0.7485	1.1196	1.4949	1.8691	
10	0.6736	1.0076	1.3454	1.6822	
12	0.5613	0.8397	1.1211	1.4018	
Rate/Square	7.26	10.86	14.50	18.13	

19 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9708	1.4521	1.9389	2.4242	
7.5	0.9060	1.3553	1.8096	2.2626	
8	0.8494	1.2706	1.6965	2.1212	
9	0.7550	1.1294	1.5080	1.8855	
10	0.6795	1.0165	1.3572	1.6970	
12	0.5663	0.8471	1.1310	1.4141	
Rate/Square	7.26	10.86	14.50	18.13	

19 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9832	1.4708	1.9637	2.4553	
7.5	0.9177	1.3727	1.8328	2.2916	
8	0.8603	1.2869	1.7183	2.1484	
9	0.7647	1.1439	1.5273	1.9097	
10	0.6882	1.0295	1.3746	1.7187	
12	0.5735	0.8579	1.1455	1.4323	
Rate/Square	7.26	10.86	14.50	18.13	

19 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9872	1.4767	1.9717	2.4653	
7.5	0.9214	1.3783	1.8402	2.3009	
8	0.8638	1.2921	1.7252	2.1571	
9	0.7678	1.1486	1.5335	1.9174	
10	0.6910	1.0337	1.3802	1.7257	
12	0.5759	0.8614	1.1501	1.4381	
Rate/Square	7.26	10.86	14.50	18.13	

19 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.9917	1.4834	1.9806	2.4765	
7.5	0.9256	1.3845	1.8486	2.3114	
8	0.8677	1.2980	1.7330	2.1669	
9	0.7713	1.1538	1.5405	1.9261	
10	0.6942	1.0384	1.3864	1.7335	
12	0.5785	0.8653	1.1554	1.4446	
Rate/Square	7.26	10.86	14.50	18.13	

20 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0081	1.5080	2.0134	2.5175	
7.5	0.9409	1.4075	1.8792	2.3496	
8	0.8821	1.3195	1.7618	2.2028	
9	0.7841	1.1729	1.5660	1.9580	
10	0.7057	1.0556	1.4094	1.7622	
12	0.5881	0.8797	1.1745	1.4685	
Rate/Square	7.26	10.86	14.50	18.13	

20 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0121	1.5139	2.0214	2.5274	
7.5	0.9446	1.4130	1.8866	2.3589	
8	0.8856	1.3247	1.7687	2.2115	
9	0.7872	1.1775	1.5722	1.9658	
10	0.7085	1.0598	1.4150	1.7692	
12	0.5904	0.8831	1.1791	1.4743	
Rate/Square	7.26	10.86	14.50	18.13	

20 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0205	1.5266	2.0383	2.5486	
7.5	0.9525	1.4248	1.9024	2.3787	
8	0.8930	1.3358	1.7835	2.2300	
9	0.7938	1.1874	1.5853	1.9822	
10	0.7144	1.0686	1.4268	1.7840	
12	0.5953	0.8905	1.1890	1.4867	
Rate/Square	7.26	10.86	14.50	18.13	

21 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0703	1.6011	2.1377	2.6729	
7.5	0.9990	1.4943	1.9952	2.4947	
8	0.9365	1.4009	1.8705	2.3388	
9	0.8325	1.2453	1.6627	2.0789	
10	0.7492	1.1208	1.4964	1.8710	
12	0.6244	0.9340	1.2470	1.5592	
Rate/Square	7.26	10.86	14.50	18.13	

21 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0743	1.6070	2.1457	2.6828	
7.5	1.0027	1.4999	2.0026	2.5040	
8	0.9400	1.4062	1.8775	2.3475	
9	0.8356	1.2499	1.6689	2.0866	
10	0.7520	1.1249	1.5020	1.8780	
12	0.6267	0.9374	1.2516	1.5650	
Rate/Square	7.26	10.86	14.50	18.13	

22 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0952	1.6383	2.1874	2.7350	
7.5	1.0222	1.5291	2.0416	2.5527	
8	0.9583	1.4335	1.9140	2.3932	
9	0.8518	1.2742	1.7013	2.1273	
10	0.7667	1.1468	1.5312	1.9145	
12	0.6389	0.9557	1.2760	1.5954	
Rate/Square	7.26	10.86	14.50	18.13	

22 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.0992	1.6443	2.1954	2.7450	
7.5	1.0259	1.5346	2.0490	2.5620	
8	0.9618	1.4387	1.9210	2.4019	
9	0.8549	1.2789	1.7075	2.1350	
10	0.7694	1.1510	1.5368	1.9215	
12	0.6412	0.9592	1.2806	1.6012	
Rate/Square	7.26	10.86	14.50	18.13	

22 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.1365	1.7001	2.2700	2.8382	
7.5	1.0608	1.5868	2.1186	2.6490	
8	0.9945	1.4876	1.9862	2.4834	
9	0.8840	1.3223	1.7655	2.2075	
10	0.7956	1.1901	1.5890	1.9868	
12	0.6630	0.9917	1.3241	1.6556	
Rate/Square	7.26	10.86	14.50	18.13	

13 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6472	0.9681	1.2926	1.6162	
7.5	0.6040	0.9036	1.2064	1.5084	
8	0.5663	0.8471	1.1310	1.4141	
9	0.5034	0.7530	1.0053	1.2570	
10	0.4530	0.6777	0.9048	1.1313	
12	0.3775	0.5647	0.7540	0.9428	
Rate/Square	7.26	10.86	14.50	18.13	

23 Pica	3 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.1575	1.7314	2.3117	2.8904
7.5	1.0803	1.6160	2.1576	2.6977
8	1.0128	1.5150	2.0228	2.5291
9	0.9002	1.3466	1.7980	2.2481
10	0.8102	1.2120	1.6182	2.0233
12	0.6752	1.0100	1.3485	1.6861
Rate/Square	7.26	10.86	14.50	18.13

24 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.1948	1.7872	2.3863	2.9837
7.5	1.1151	1.6681	2.2272	2.7848
8	1.0454	1.5638	2.0880	2.6107
9	0.9293	1.3901	1.8560	2.3206
10	0.8364	1.2511	1.6704	2.0886
12	0.6970	1.0426	1.3920	1.7405
Rate/Square	7.26	10.86	14.50	18.13

25 Pica	6 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.2695	1.8989	2.5354	3.1702
7.5	1.1848	1.7724	2.3664	2.9588
8	1.1108	1.6616	2.2185	2.7739
9	0.9874	1.4770	1.9720	2.4657
10	0.8886	1.3293	1.7748	2.2191
12	0.7405	1.1077	1.4790	1.8493
Rate/Square	7.26	10.86	14.50	18.13

26 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.2944	1.9362	2.5851	3.2323
7.5	1.2081	1.8071	2.4128	3.0168
8	1.1326	1.6942	2.2620	2.8283
9	1.0067	1.5059	2.0107	2.5140
10	0.9060	1.3553	1.8096	2.2626
12	0.7550	1.1294	1.5080	1.8855
Rate/Square	7.26	10.86	14.50	18.13

26 Pica	3 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.3068	1.9548	2.6100	3.2634
7.5	1.2197	1.8245	2.4360	3.0458
8	1.1435	1.7105	2.2838	2.8555
9	1.0164	1.5204	2.0300	2.5382
10	0.9148	1.3684	1.8270	2.2844
12	0.7623	1.1403	1.5225	1.9037
Rate/Square	7.26	10.86	14.50	18.13

29 0	3 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.4561	2.1782	2.9083	3.6364
7.5	1.3591	2.0330	2.7144	3.3939
8	1.2741	1.9059	2.5448	3.1818
9	1.1326	1.6942	2.2620	2.8283
10	1.0193	1.5247	2.0358	2.5455
12	0.8494	1.2706	1.6965	2.1212
Rate/Square	7.26	10.86	14.50	18.13

29 Pica	4 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.4601	2.1842	2.9162	3.6463
7.5	1.3628	2.0386	2.7218	3.4032
8	1.2776	1.9111	2.5517	3.1905
9	1.1357	1.6988	2.2682	2.8360
10	1.0221	1.5289	2.0414	2.5524
12	0.8517	1.2741	1.7011	2.1270
Rate/Square	7.26	10.86	14.50	18.13

29 Pica	6 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.4686	2.1968	2.9331	3.6674
7.5	1.3707	2.0504	2.7376	3.4229
8	1.2850	1.9222	2.5665	3.2090
9	1.1422	1.7086	2.2813	2.8525
10	1.0280	1.5378	2.0532	2.5672
12	0.8567	1.2815	1.7110	2.1393
Rate/Square	7.26	10.86	14.50	18.13

29 Pica	7 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.4726	2.2028	2.9411	3.6774
7.5	1.3744	2.0559	2.7450	3.4322
8	1.2885	1.9274	2.5735	3.2177
9	1.1453	1.7133	2.2875	2.8602
10	1.0308	1.5419	2.0588	2.5742
12	0.8590	1.2850	1.7156	2.1451
Rate/Square	7.26	10.86	14.50	18.13

29 Pica	8 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.4771	2.2095	2.9500	3.6886
7.5	1.3786	2.0622	2.7534	3.4427
8	1.2924	1.9333	2.5813	3.2275
9	1.1488	1.7185	2.2945	2.8689
10	1.0339	1.5466	2.0650	2.5820
12	0.8616	1.2889	1.7209	2.1517
Rate/Square	7.26	10.86	14.50	18.13

30 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.4935	2.2341	2.9829	3.7296	
7.5	1.3939	2.0851	2.7840	3.4810	
8	1.3068	1.9548	2.6100	3.2634	
9	1.1616	1.7376	2.3200	2.9008	
10	1.0454	1.5638	2.0880	2.6107	
12	0.8712	1.3032	1.7400	2.1756	
Rate/Square	7.26	10.86	14.50	18.13	

30 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5059	2.2527	3.0077	3.7607	
7.5	1.4055	2.1025	2.8072	3.5100	
8	1.3177	1.9711	2.6318	3.2906	
9	1.1713	1.7521	2.3393	2.9250	
10	1.0542	1.5769	2.1054	2.6325	
12	0.8785	1.3141	1.7545	2.1937	
Rate/Square	7.26	10.86	14.50	18.13	

30 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5308	2.2899	3.0574	3.8228	
7.5	1.4288	2.1372	2.8536	3.5680	
8	1.3395	2.0037	2.6753	3.3450	
9	1.1906	1.7810	2.3780	2.9733	
10	1.0716	1.6029	2.1402	2.6760	
12	0.8930	1.3358	1.7835	2.2300	
Rate/Square	7.26	10.86	14.50	18.13	

30 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5348	2.2959	3.0654	3.8328	
7.5	1.4325	2.1428	2.8610	3.5773	
8	1.3430	2.0089	2.6822	3.3537	
9	1.1937	1.7857	2.3842	2.9811	
10	1.0744	1.6071	2.1458	2.6829	
12	0.8953	1.3393	1.7881	2.2358	
Rate/Square	7.26	10.86	14.50	18.13	

31 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5433	2.3085	3.0823	3.8539	
7.5	1.4404	2.1546	2.8768	3.5970	
8	1.3504	2.0200	2.6970	3.3722	
9	1.2003	1.7955	2.3973	2.9975	
10	1.0803	1.6160	2.1576	2.6977	
12	0.9002	1.3466	1.7980	2.2481	
Rate/Square	7.26	10.86	14.50	18.13	

31 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5517	2.3212	3.0992	3.8751	
7.5	1.4483	2.1664	2.8926	3.6167	
8	1.3578	2.0310	2.7118	3.3907	
9	1.2069	1.8054	2.4105	3.0139	
10	1.0862	1.6248	2.1694	2.7125	
12	0.9052	1.3540	1.8079	2.2604	
Rate/Square	7.26	10.86	14.50	18.13	

31 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5557	2.3271	3.1071	3.8850	
7.5	1.4520	2.1720	2.9000	3.6260	
8	1.3613	2.0363	2.7188	3.3994	
9	1.2100	1.8100	2.4167	3.0217	
10	1.0890	1.6290	2.1750	2.7195	
12	0.9075	1.3575	1.8125	2.2663	
Rate/Square	7.26	10.86	14.50	18.13	

33 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6428	2.4575	3.2811	4.1026	
7.5	1.5333	2.2936	3.0624	3.8291	
8	1.4375	2.1503	2.8710	3.5897	
9	1.2778	1.9114	2.5520	3.1909	
10	1.1500	1.7202	2.2968	2.8718	
12	0.9583	1.4335	1.9140	2.3932	
Rate/Square	7.26	10.86	14.50	18.13	

34 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6966	2.5379	3.3885	4.2368	
7.5	1.5835	2.3687	3.1626	3.9544	
8	1.4845	2.2207	2.9650	3.7072	
9	1.3196	1.9739	2.6355	3.2953	
10	1.1876	1.7765	2.3720	2.9658	
12	0.9897	1.4804	1.9766	2.4715	
Rate/Square	7.26	10.86	14.50	18.13	

35 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7758	2.6563	3.5466	4.4345	
7.5	1.6574	2.4792	3.3102	4.1389	
8	1.5538	2.3243	3.1033	3.8802	
9	1.3811	2.0660	2.7585	3.4491	
10	1.2430	1.8594	2.4826	3.1041	
12	1.0359	1.5495	2.0689	2.5868	
Rate/Square	7.26	10.86	14.50	18.13	

39 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.9415	2.9043	3.8777	4.8485
7.5	1.8121	2.7107	3.6192	4.5252
8	1.6988	2.5412	3.3930	4.2424
9	1.5101	2.2589	3.0160	3.7710
10	1.3591	2.0330	2.7144	3.3939
12	1.1326	1.6942	2.2620	2.8283
Rate/Square	7.26	10.86	14.50	18.13

39 Pica	5 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.9624	2.9356	3.9195	4.9007
7.5	1.8316	2.7398	3.6582	4.5740
8	1.7171	2.5686	3.4295	4.2881
9	1.5263	2.2832	3.0485	3.8117
10	1.3737	2.0549	2.7436	3.4305
12	1.1448	1.7124	2.2864	2.8587
Rate/Square	7.26	10.86	14.50	18.13