

THE SCHOOL BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 236

December 2021

ITEMS TO REMEMBER

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 2022 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 2022 year’s appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations, and allotments of the 2021 calendar year to be carried forward.
- 15 Last day to upload November files required by State Examiner Directive 2018-1 in the Monthly and Annual Engagement Uploads application in Gateway.
- 17 Legal Holiday – Martin Luther King, Jr’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 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.
- 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 for the school board of finance to review the school corporation financial condition report. (IC 5-13-7-8)
- 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, 2021 to December 31, 2021.
- 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)

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Volume 236, Page 2

December 2021

ITEMS TO REMEMBER
(Continued)

February

- 1 Prove all ledgers for the month of January.
- 1 The Indiana Department of Education (IDOE) will collect an average daily membership (ADM) count of students in fall 2021 and spring 2022. (I.C. 20-43-4-2). The spring 2022 ADM count date of the eligible pupils enrolled in each school corporation and charter school is February 1, 2022.
- 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.
- 21 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.
- 28 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)
- 28 Last day for each political subdivision to submit annual report to the Department of Local Government Finance in Gateway Debt Management of any outstanding bonds or leases (as of January 1). (IC 5-1-18-9)

March

- 1 Prove the Fund Ledger and Ledger of Receipts for the month of February 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 Last day for political subdivisions to report to the Department of Local Government Finance information and data on its retiree benefits and expenditures. (IC 36-1-8-17.5)
- 15 Deadline to upload monthly bank reconcilements, approved board minutes, and funds ledger, summarizing total receipts, disbursements, and balances by fund for January 2022 in Gateway. [State Examiner Directive 2018-1]
- 20 Last day for Early Filers to report and make payment of state and county income tax withheld during February 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.
- 31 Last day for the governing board of a school corporation to publish an annual performance report of the school corporation. (IC 20-20-8-3). The report must be published one (1) time annually under IC 5-3-1. (Not earlier than March 15 or later than March 31 of each year)
- 31 If using e-file, last day to file Form W-2 with Form W-3 with the Internal Revenue Service.

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December 2021

ITEMS TO REMEMBER
(Continued)

- 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)

CHART OF ACCOUNTS – UPDATES

The following changes have been made to the Uniform Compliance Guidelines Manual for Indiana Public School Corporations.

- Chapter 6 Expenditures
 - Expenditure codes 33100, 33200, 33500, 33600 allowed for use in Special Funds.
 - Expenditure codes 24100 and 24900 allowed for use in Special Funds.

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

All schools 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 school offers a health plan, a pension, and other benefits to full-time and part-time employees.

Indiana Code 5-11-13-1 states:

(a) As used in this section, "audited entity" includes only the following:

- (1) The state.
- (2) A municipality.
- (3) A state educational institution.

(b) Each audited entity shall during the month of January of each year prepare, make, and sign a certified report, correctly and completely showing the names and business addresses of the officers, employees, and agents of the audited entity. The report shall indicate the respective duties and compensation of each officer, employee, and agent of the audited entity. The audited entity shall file the report in the office of the state examiner of the state board of accounts. The report must also indicate whether the political subdivision offers a health plan, a pension, and other benefits to full-time and part-time employees. However, no more than one (1) report covering the same officers, employees, and agents need be made from the state or any county, city, town, township, or school unit in any one year. The certification must be filed electronically in the manner prescribed under IC 5-14-3.8-7.

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

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 school's budget or any additional appropriations for the ensuing calendar year unless such report is filed.

REPORT OF MISAPPROPRIATION

Indiana Code 5-11-1-27(l) requires a public officer who has actual knowledge or reasonable cause to believe that there has been a misappropriation of public funds or assets to immediately send a written notice to the state board of accounts and the prosecuting attorney.

Indiana Code 5-11-1-27(l) states:

(l) A public officer who has actual knowledge of or reasonable cause to believe that there has been a misappropriation of public funds or assets of the public office, including:

- (1) information obtained as a result of a police report;
- (2) an internal audit finding; or
- (3) another source indicating that a misappropriation has occurred;

shall immediately send written notice of the misappropriation to the state board of accounts and the prosecuting attorney serving in the area governed by the political subdivision.

The State Examiner Directive 2015-6 also addresses this statute.

The policy must also consider Ind. Code § 5-11-1-27(l), which requires public officials who have actual knowledge of or reasonable cause to believe that there has been a misappropriation of public funds to immediately send written notice of the misappropriation to the State Board of Accounts and the prosecuting attorney. There is no materiality threshold applicable to Ind. Code § 5-11-1-27(l). Thus, whenever a political subdivision has actual knowledge or is reasonably certain that a misappropriation of public funds has occurred (regardless of the dollar amount), the political subdivision must send written notice of the misappropriation to the State Board of Accounts and the local prosecuting attorney. Misappropriation occurs when an employee or in-house contractor of the political subdivision wrongly takes or embezzles public funds. When there is a known misappropriation or embezzlement of public funds by an internal actor, materiality is irrelevant. Indiana law requires the political subdivision to report the activity to the State Board of Accounts and the local prosecutor. Ind. Code § 5-11-1-27(l).

We are finding that the requirements of this statute are not being followed consistently. If a public official fails to report the misappropriation of funds or assets in a timely manner, this will result in a finding in the audit report. This may also result in additional audit costs. Also, be aware that reporting the misappropriation to a law enforcement agency does not fulfill the requirements of the statute. Even when you have notified law enforcement officials, you must still notify the board of accounts and the prosecutor. If there are any concerns on the response the board of accounts will take after a report is received or how they will liaison with the law enforcement investigation, you can contact our Director of Special Investigations, Mark Mahon at (317) 232-2513 or mmahon@sboa.in.gov.

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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. Develop an inventory of all capital assets which are significant for which records of the historical costs are not available. Obtain an estimate of the replacement costs of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimated 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.

As an example, if the replacement cost is estimated to be \$76,000.00 and the asset was constructed in 1946, then the estimated cost of the asset should be reported as \$6,080.00 ($\$76,000.00 \times .08 = \$6,080.00$).

Year	Index	Year	Index	Year	Index	Year	Index
2020	1.00	1993	0.56	1966	0.13	1939	0.05
2019	0.99	1992	0.54	1965	0.12	1938	0.05
2018	0.97	1991	0.53	1964	0.12	1937	0.06
2017	0.95	1990	0.51	1963	0.12	1936	0.05
2016	0.93	1989	0.48	1962	0.12	1935	0.05
2015	0.92	1988	0.46	1961	0.12	1934	0.05
2014	0.91	1987	0.44	1960	0.11	1933	0.05
2013	0.90	1986	0.42	1959	0.11	1932	0.05
2012	0.89	1985	0.42	1958	0.11	1931	0.06
2011	0.87	1984	0.40	1957	0.11	1930	0.06
2010	0.84	1983	0.38	1956	0.11	1929	0.07
2009	0.83	1982	0.37	1955	0.10	1928	0.07
2008	0.83	1981	0.35	1954	0.10	1927	0.07
2007	0.80	1980	0.32	1953	0.10	1926	0.07
2006	0.78	1979	0.28	1952	0.10	1925	0.07
2005	0.75	1978	0.25	1951	0.10	1924	0.07
2004	0.73	1977	0.23	1950	0.09	1923	0.07
2003	0.71	1976	0.22	1949	0.09	1922	0.06
2002	0.70	1975	0.21	1948	0.09	1921	0.07
2001	0.68	1974	0.19	1947	0.09	1920	0.08
2000	0.67	1973	0.17	1946	0.08	1919	0.07
1999	0.64	1972	0.16	1945	0.07	1918	0.06
1998	0.63	1971	0.16	1944	0.07	1917	0.05
1997	0.62	1970	0.15	1943	0.07	1916	0.04
1996	0.61	1969	0.14	1942	0.06	1915	0.04
1995	0.59	1968	0.13	1941	0.06	1914	0.04
1994	0.57	1967	0.13	1940	0.05	1913	0.04

SCHOOL CROSSING GUARDS

We have received questions regarding a school corporation's responsibility to hire crossing guards.

Our audit position is that a school crossing guard can only be appointed by the parties noted in the statute below.

IC 9-13-2-161.3 states: "School crossing guard" means a person at least eighteen (18) years of age appointed by one (1) of the following:

- (1) Safety board.
- (2) Board of public works and safety.
- (3) Town board.
- (4) Board of public safety.
- (5) Sheriff.

IC 9-13-2-161.5 describes a "school crossing zone" and states that a school crossing zone means a part of a roadway distinctly indicated for crossing by children on the way to or from school by lines or other markings on the surface of the roadway or by signs.

SCHOLARSHIPS

We have been receiving several questions regarding the proper accounting of scholarships. Our audit position is that transactions for scholarships should be included in the School Corporation's financial records. This position is based on the fact that scholarships are more closely associated with an educational expense (being a scholarship) and not an extracurricular account (ECA) expense. IC 20-40-14 specifically allows School Corporations to account for gifts and endowments given for a special purpose in its own School Corporation fund. Per the Chart of Accounts in the [Uniform Compliance Guidelines Manual Chapter 4](#), the 2000 fund series are to account for Donations, Gifts, and Trusts. Scholarships are to be accounted for specifically in Funds 2700-2799.

If a club or class fund provides a scholarship, then the disbursement is to be approved by a majority of its members and funds should be transferred to the corporation level. The school corporation would receipt the money from the ECA into a scholarship fund and then pay it directly to the college/university on behalf of the student that receives the scholarship. Checks should not be written to an individual.

We have noticed some ECAs account for donated funds and have 'scholarship' in the fund name. In an audit we will be assessing what the proceeds of the donated funds are to be used for. If these funds are not a traditional scholarship, which are normally provided to a university, and instead will be used for an extracurricular purpose we will not take audit exception.

LEGAL ADVERTISING

The statute governing the publication of legal notices and annual reports may be found in IC 5-3- 1. IC 5-3-1-1 details the method of calculating the compensation of the publisher which may be claimed after the notice or report has been published. The calculation per square resulted in the rates referred to in the above article entitled "Rates for Legal Advertising." This statute also describes the specifications which the publisher is to follow in setting the type for the notice or report which is currently a minimum of 7-point type.

IC 5-3-1-1.5 provides the requirements for newspaper website posting when a notice is published in accordance with this chapter and provides that a newspaper may not charge a fee for posting a notice on its website in accordance with this section.

IC 5-3-1-2 provides the requirements for notice publication of different types of events when the notice is required to be published in accordance with this chapter.

IC 5-3-1-2.3 provides guidance for the validity of notices that contain errors or omissions, both for those published in accordance with this chapter or published in accordance with other statutes.

The final legal rate tables effective January 1st, 2022 can be found at the end of this bulletin article.

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RATES FOR LEGAL ADVERTISING
Effective January 1, 2022

The following rates, effective January 1, 2022, 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	0.3287	0.4916	0.6561	0.8203	
7.5	0.3068	0.4588	0.6124	0.7656	
8	0.2876	0.4301	0.5741	0.7178	
9	0.2557	0.3823	0.5103	0.6380	
10	0.2301	0.3441	0.4593	0.5742	
12	0.1918	0.2868	0.3828	0.4785	
Rate/Square	7.67	11.47	15.31	19.14	

6 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3329	0.4979	0.6645	0.8308	
7.5	0.3107	0.4647	0.6202	0.7754	
8	0.2913	0.4356	0.5815	0.7269	
9	0.2589	0.3872	0.5169	0.6462	
10	0.2330	0.3485	0.4652	0.5815	
12	0.1942	0.2904	0.3876	0.4846	
Rate/Square	7.67	11.47	15.31	19.14	

6 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3461	0.5175	0.6908	0.8636	
7.5	0.3230	0.4830	0.6447	0.8060	
8	0.3028	0.4528	0.6044	0.7556	
9	0.2692	0.4025	0.5373	0.6717	
10	0.2422	0.3623	0.4836	0.6045	
12	0.2019	0.3019	0.4030	0.5038	
Rate/Square	7.67	11.47	15.31	19.14	

6 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3550	0.5309	0.7086	0.8859	
7.5	0.3313	0.4955	0.6614	0.8268	
8	0.3106	0.4645	0.6201	0.7752	
9	0.2761	0.4129	0.5512	0.6890	
10	0.2485	0.3716	0.4960	0.6201	
12	0.2071	0.3097	0.4134	0.5168	
Rate/Square	7.67	11.47	15.31	19.14	

6 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3592	0.5372	0.7170	0.8964	
7.5	0.3353	0.5014	0.6692	0.8366	
8	0.3143	0.4700	0.6274	0.7844	
9	0.2794	0.4178	0.5577	0.6972	
10	0.2515	0.3760	0.5019	0.6275	
12	0.2095	0.3134	0.4183	0.5229	
Rate/Square	7.67	11.47	15.31	19.14	

6 Pica		11 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3640	0.5443	0.7265	0.9082	
7.5	0.3397	0.5080	0.6780	0.8477	
8	0.3185	0.4762	0.6357	0.7947	
9	0.2831	0.4233	0.5650	0.7064	
10	0.2548	0.3810	0.5085	0.6358	
12	0.2123	0.3175	0.4238	0.5298	
Rate/Square	7.67	11.47	15.31	19.14	

7 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3682	0.5506	0.7349	0.9187	
7.5	0.3436	0.5139	0.6859	0.8575	
8	0.3221	0.4817	0.6430	0.8039	
9	0.2863	0.4282	0.5716	0.7146	
10	0.2577	0.3854	0.5144	0.6431	
12	0.2148	0.3212	0.4287	0.5359	
Rate/Square	7.67	11.47	15.31	19.14	

7 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.3771	0.5639	0.7527	0.9410	
7.5	0.3520	0.5263	0.7025	0.8783	
8	0.3300	0.4934	0.6586	0.8234	
9	0.2933	0.4386	0.5855	0.7319	
10	0.2640	0.3948	0.5269	0.6587	
12	0.2200	0.3290	0.4391	0.5489	
Rate/Square	7.67	11.47	15.31	19.14	

7 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.3945	0.5899	0.7874	0.9843
7.5	0.3682	0.5506	0.7349	0.9187
8	0.3452	0.5162	0.6890	0.8613
9	0.3068	0.4588	0.6124	0.7656
10	0.2761	0.4129	0.5512	0.6890
12	0.2301	0.3441	0.4593	0.5742
Rate/Square	7.67	11.47	15.31	19.14

7 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4118	0.6158	0.8220	1.0277
7.5	0.3844	0.5748	0.7672	0.9591
8	0.3603	0.5389	0.7193	0.8992
9	0.3203	0.4790	0.6393	0.7993
10	0.2883	0.4311	0.5754	0.7194
12	0.2402	0.3592	0.4795	0.5995
Rate/Square	7.67	11.47	15.31	19.14

8 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4339	0.6489	0.8661	1.0828
7.5	0.4050	0.6056	0.8084	1.0106
8	0.3797	0.5678	0.7578	0.9474
9	0.3375	0.5047	0.6736	0.8422
10	0.3037	0.4542	0.6063	0.7579
12	0.2531	0.3785	0.5052	0.6316
Rate/Square	7.67	11.47	15.31	19.14

8 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4428	0.6622	0.8840	1.1051
7.5	0.4133	0.6181	0.8250	1.0314
8	0.3875	0.5795	0.7735	0.9670
9	0.3444	0.5151	0.6875	0.8595
10	0.3100	0.4636	0.6188	0.7736
12	0.2583	0.3863	0.5156	0.6446
Rate/Square	7.67	11.47	15.31	19.14

8 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4471	0.6685	0.8924	1.1156
7.5	0.4172	0.6240	0.8329	1.0412
8	0.3912	0.5850	0.7808	0.9761
9	0.3477	0.5200	0.6941	0.8677
10	0.3129	0.4680	0.6246	0.7809
12	0.2608	0.3900	0.5205	0.6508
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4733	0.7079	0.9448	1.1812
7.5	0.4418	0.6607	0.8819	1.1025
8	0.4142	0.6194	0.8267	1.0336
9	0.3682	0.5506	0.7349	0.9187
10	0.3313	0.4955	0.6614	0.8268
12	0.2761	0.4129	0.5512	0.6890
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 2 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4823	0.7212	0.9627	1.2035
7.5	0.4501	0.6732	0.8985	1.1233
8	0.4220	0.6311	0.8424	1.0531
9	0.3751	0.5610	0.7488	0.9361
10	0.3376	0.5049	0.6739	0.8425
12	0.2813	0.4207	0.5616	0.7021
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4907	0.7338	0.9795	1.2245
7.5	0.4580	0.6849	0.9142	1.1429
8	0.4294	0.6421	0.8571	1.0715
9	0.3817	0.5707	0.7618	0.9524
10	0.3435	0.5137	0.6856	0.8572
12	0.2862	0.4281	0.5714	0.7143
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4954	0.7409	0.9889	1.2363
7.5	0.4624	0.6915	0.9230	1.1539
8	0.4335	0.6483	0.8653	1.0818
9	0.3853	0.5763	0.7692	0.9616
10	0.3468	0.5186	0.6923	0.8654
12	0.2890	0.4322	0.5769	0.7212
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.4996	0.7472	0.9973	1.2468
7.5	0.4663	0.6974	0.9308	1.1637
8	0.4372	0.6538	0.8727	1.0910
9	0.3886	0.5811	0.7757	0.9698
10	0.3498	0.5230	0.6981	0.8728
12	0.2915	0.4359	0.5818	0.7273
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 8 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5086	0.7606	1.0152	1.2691
7.5	0.4747	0.7099	0.9475	1.1845
8	0.4450	0.6655	0.8883	1.1105
9	0.3956	0.5915	0.7896	0.9871
10	0.3560	0.5324	0.7106	0.8884
12	0.2967	0.4437	0.5922	0.7403
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5128	0.7669	1.0236	1.2796
7.5	0.4786	0.7157	0.9553	1.1943
8	0.4487	0.6710	0.8956	1.1197
9	0.3988	0.5964	0.7961	0.9953
10	0.3590	0.5368	0.7165	0.8958
12	0.2991	0.4473	0.5971	0.7465
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5170	0.7731	1.0320	1.2901
7.5	0.4825	0.7216	0.9632	1.2041
8	0.4524	0.6765	0.9030	1.1289
9	0.4021	0.6013	0.8027	1.0034
10	0.3619	0.5412	0.7224	0.9031
12	0.3016	0.4510	0.6020	0.7526
Rate/Square	7.67	11.47	15.31	19.14

9 Pica 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5217	0.7802	1.0414	1.3020
7.5	0.4870	0.7282	0.9720	1.2152
8	0.4565	0.6827	0.9113	1.1392
9	0.4058	0.6068	0.8100	1.0126
10	0.3652	0.5462	0.7290	0.9114
12	0.3043	0.4551	0.6075	0.7595
Rate/Square	7.67	11.47	15.31	19.14

10 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5259	0.7865	1.0498	1.3125
7.5	0.4909	0.7341	0.9798	1.2250
8	0.4602	0.6882	0.9186	1.1484
9	0.4091	0.6117	0.8165	1.0208
10	0.3682	0.5506	0.7349	0.9187
12	0.3068	0.4588	0.6124	0.7656
Rate/Square	7.67	11.47	15.31	19.14

10 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5480	0.8195	1.0939	1.3676
7.5	0.5115	0.7649	1.0210	1.2764
8	0.4795	0.7171	0.9572	1.1966
9	0.4262	0.6374	0.8508	1.0637
10	0.3836	0.5737	0.7657	0.9573
12	0.3197	0.4781	0.6381	0.7978
Rate/Square	7.67	11.47	15.31	19.14

10 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5522	0.8258	1.1023	1.3781
7.5	0.5154	0.7708	1.0288	1.2862
8	0.4832	0.7226	0.9645	1.2058
9	0.4295	0.6423	0.8574	1.0718
10	0.3866	0.5781	0.7716	0.9647
12	0.3221	0.4817	0.6430	0.8039
Rate/Square	7.67	11.47	15.31	19.14

11 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5785	0.8652	1.1548	1.4437
7.5	0.5400	0.8075	1.0778	1.3475
8	0.5062	0.7570	1.0105	1.2632
9	0.4500	0.6729	0.8982	1.1229
10	0.4050	0.6056	0.8084	1.0106
12	0.3375	0.5047	0.6736	0.8422
Rate/Square	7.67	11.47	15.31	19.14

11 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.5917	0.8848	1.1811	1.4765
7.5	0.5522	0.8258	1.1023	1.3781
8	0.5177	0.7742	1.0334	1.2920
9	0.4602	0.6882	0.9186	1.1484
10	0.4142	0.6194	0.8267	1.0336
12	0.3452	0.5162	0.6890	0.8613
Rate/Square	7.67	11.47	15.31	19.14

11 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.6090	0.9108	1.2157	1.5198
7.5	0.5684	0.8501	1.1347	1.4185
8	0.5329	0.7969	1.0637	1.3298
9	0.4737	0.7084	0.9455	1.1821
10	0.4263	0.6375	0.8510	1.0639
12	0.3553	0.5313	0.7092	0.8866
Rate/Square	7.67	11.47	15.31	19.14

12 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6532	0.9769	1.3039	1.6301	
7.5	0.6097	0.9117	1.2170	1.5214	
8	0.5716	0.8547	1.1409	1.4263	
9	0.5081	0.7598	1.0141	1.2678	
10	0.4573	0.6838	0.9127	1.1411	
12	0.3810	0.5698	0.7606	0.9509	
Rate/Square	7.67	11.47	15.31	19.14	

12 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6706	1.0028	1.3385	1.6734	
7.5	0.6259	0.9360	1.2493	1.5618	
8	0.5868	0.8775	1.1712	1.4642	
9	0.5216	0.7800	1.0411	1.3015	
10	0.4694	0.7020	0.9370	1.1714	
12	0.3912	0.5850	0.7808	0.9761	
Rate/Square	7.67	11.47	15.31	19.14	

13 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6837	1.0225	1.3648	1.7062	
7.5	0.6381	0.9543	1.2738	1.5924	
8	0.5983	0.8947	1.1942	1.4929	
9	0.5318	0.7953	1.0615	1.3270	
10	0.4786	0.7157	0.9553	1.1943	
12	0.3988	0.5964	0.7961	0.9953	
Rate/Square	7.67	11.47	15.31	19.14	

13 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.6927	1.0358	1.3826	1.7285	
7.5	0.6465	0.9668	1.2904	1.6133	
8	0.6061	0.9064	1.2098	1.5124	
9	0.5387	0.8057	1.0754	1.3444	
10	0.4849	0.7251	0.9678	1.2100	
12	0.4041	0.6042	0.8065	1.0083	
Rate/Square	7.67	11.47	15.31	19.14	

14 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7453	1.1145	1.4876	1.8598	
7.5	0.6956	1.0402	1.3884	1.7358	
8	0.6521	0.9752	1.3017	1.6273	
9	0.5796	0.8668	1.1570	1.4465	
10	0.5217	0.7801	1.0413	1.3018	
12	0.4347	0.6501	0.8678	1.0849	
Rate/Square	7.67	11.47	15.31	19.14	

14 Pica		5 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7584	1.1342	1.5139	1.8926	
7.5	0.7078	1.0585	1.4129	1.7664	
8	0.6636	0.9924	1.3246	1.6560	
9	0.5899	0.8821	1.1774	1.4720	
10	0.5309	0.7939	1.0597	1.3248	
12	0.4424	0.6616	0.8831	1.1040	
Rate/Square	7.67	11.47	15.31	19.14	

14 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7668	1.1467	1.5307	1.9136	
7.5	0.7157	1.0703	1.4286	1.7860	
8	0.6710	1.0034	1.3393	1.6744	
9	0.5964	0.8919	1.1905	1.4883	
10	0.5368	0.8027	1.0715	1.3395	
12	0.4473	0.6689	0.8929	1.1162	
Rate/Square	7.67	11.47	15.31	19.14	

14 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7758	1.1601	1.5485	1.9359	
7.5	0.7240	1.0828	1.4453	1.8068	
8	0.6788	1.0151	1.3549	1.6939	
9	0.6034	0.9023	1.2044	1.5057	
10	0.5430	0.8121	1.0839	1.3551	
12	0.4525	0.6767	0.9033	1.1293	
Rate/Square	7.67	11.47	15.31	19.14	

15 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.7889	1.1798	1.5747	1.9687	
7.5	0.7363	1.1011	1.4698	1.8374	
8	0.6903	1.0323	1.3779	1.7226	
9	0.6136	0.9176	1.2248	1.5312	
10	0.5522	0.8258	1.1023	1.3781	
12	0.4602	0.6882	0.9186	1.1484	
Rate/Square	7.67	11.47	15.31	19.14	

15 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	0.8284	1.2388	1.6535	2.0671	
7.5	0.7731	1.1562	1.5432	1.9293	
8	0.7248	1.0839	1.4468	1.8087	
9	0.6443	0.9635	1.2860	1.6078	
10	0.5799	0.8671	1.1574	1.4470	
12	0.4832	0.7226	0.9645	1.2058	
Rate/Square	7.67	11.47	15.31	19.14	

16 Pica 5 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.8636	1.2915	1.7238	2.1551
7.5	0.8060	1.2054	1.6089	2.0114
8	0.7556	1.1300	1.5083	1.8857
9	0.6717	1.0045	1.3407	1.6762
10	0.6045	0.9040	1.2067	1.5085
12	0.5038	0.7533	1.0056	1.2571
Rate/Square	7.67	11.47	15.31	19.14

17 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9073	1.3567	1.8110	2.2640
7.5	0.8468	1.2663	1.6902	2.1131
8	0.7938	1.1871	1.5846	1.9810
9	0.7056	1.0552	1.4085	1.7609
10	0.6351	0.9497	1.2677	1.5848
12	0.5292	0.7914	1.0564	1.3207
Rate/Square	7.67	11.47	15.31	19.14

18 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9861	1.4747	1.9684	2.4609
7.5	0.9204	1.3764	1.8372	2.2968
8	0.8629	1.2904	1.7224	2.1533
9	0.7670	1.1470	1.5310	1.9140
10	0.6903	1.0323	1.3779	1.7226
12	0.5753	0.8603	1.1483	1.4355
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	0.9993	1.4944	1.9947	2.4937
7.5	0.9327	1.3948	1.8617	2.3274
8	0.8744	1.3076	1.7453	2.1820
9	0.7772	1.1623	1.5514	1.9395
10	0.6995	1.0461	1.3963	1.7456
12	0.5829	0.8717	1.1636	1.4546
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0166	1.5203	2.0293	2.5370
7.5	0.9489	1.4190	1.8940	2.3678
8	0.8896	1.3303	1.7757	2.2199
9	0.7907	1.1825	1.5784	1.9732
10	0.7117	1.0642	1.4205	1.7759
12	0.5930	0.8869	1.1838	1.4799
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0256	1.5337	2.0472	2.5593
7.5	0.9572	1.4315	1.9107	2.3887
8	0.8974	1.3420	1.7913	2.2394
9	0.7977	1.1929	1.5922	1.9906
10	0.7179	1.0736	1.4330	1.7915
12	0.5983	0.8947	1.1942	1.4929
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 9 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0387	1.5534	2.0734	2.5921
7.5	0.9695	1.4498	1.9352	2.4193
8	0.9089	1.3592	1.8142	2.2681
9	0.8079	1.2082	1.6127	2.0161
10	0.7271	1.0874	1.4514	1.8145
12	0.6059	0.9061	1.2095	1.5121
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0429	1.5597	2.0818	2.6026
7.5	0.9734	1.4557	1.9430	2.4291
8	0.9126	1.3647	1.8216	2.2773
9	0.8112	1.2131	1.6192	2.0242
10	0.7301	1.0918	1.4573	1.8218
12	0.6084	0.9098	1.2144	1.5182
Rate/Square	7.67	11.47	15.31	19.14

19 Pica 11 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0477	1.5667	2.0913	2.6144
7.5	0.9778	1.4623	1.9518	2.4401
8	0.9167	1.3709	1.8299	2.2876
9	0.8149	1.2186	1.6265	2.0334
10	0.7334	1.0967	1.4639	1.8301
12	0.6111	0.9139	1.2199	1.5251
Rate/Square	7.67	11.47	15.31	19.14

20 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0650	1.5927	2.1259	2.6577
7.5	0.9940	1.4865	1.9842	2.4805
8	0.9319	1.3936	1.8602	2.3255
9	0.8284	1.2388	1.6535	2.0671
10	0.7455	1.1149	1.4881	1.8604
12	0.6213	0.9291	1.2401	1.5503
Rate/Square	7.67	11.47	15.31	19.14

20 Pica 4 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0692	1.5990	2.1343	2.6682
7.5	0.9980	1.4924	1.9920	2.4903
8	0.9356	1.3991	1.8675	2.3347
9	0.8316	1.2437	1.6600	2.0753
10	0.7485	1.1193	1.4940	1.8678
12	0.6237	0.9327	1.2450	1.5565
Rate/Square	7.67	11.47	15.31	19.14

20 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.0782	1.6124	2.1521	2.6905
7.5	1.0063	1.5049	2.0087	2.5112
8	0.9434	1.4108	1.8831	2.3542
9	0.8386	1.2541	1.6739	2.0926
10	0.7547	1.1286	1.5065	1.8834
12	0.6289	0.9405	1.2554	1.5695
Rate/Square	7.67	11.47	15.31	19.14

21 Pica 6 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1308	1.6910	2.2571	2.8218
7.5	1.0554	1.5783	2.1067	2.6337
8	0.9894	1.4796	1.9750	2.4691
9	0.8795	1.3152	1.7555	2.1947
10	0.7915	1.1837	1.5800	1.9752
12	0.6596	0.9864	1.3167	1.6460
Rate/Square	7.67	11.47	15.31	19.14

21 Pica 7 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1350	1.6973	2.2655	2.8323
7.5	1.0593	1.5841	2.1145	2.6435
8	0.9931	1.4851	1.9823	2.4782
9	0.8828	1.3201	1.7621	2.2029
10	0.7945	1.1881	1.5859	1.9826
12	0.6621	0.9901	1.3216	1.6522
Rate/Square	7.67	11.47	15.31	19.14

22 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1571	1.7303	2.3096	2.8874
7.5	1.0799	1.6150	2.1556	2.6949
8	1.0124	1.5140	2.0209	2.5265
9	0.8999	1.3458	1.7964	2.2458
10	0.8100	1.2112	1.6167	2.0212
12	0.6750	1.0094	1.3473	1.6843
Rate/Square	7.67	11.47	15.31	19.14

22 Pica 1 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.1613	1.7366	2.3180	2.8979
7.5	1.0839	1.6208	2.1635	2.7047
8	1.0161	1.5195	2.0283	2.5357
9	0.9032	1.3507	1.8029	2.2539
10	0.8129	1.2156	1.6226	2.0285
12	0.6774	1.0130	1.3522	1.6904
Rate/Square	7.67	11.47	15.31	19.14

22 Pica 10 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.2007	1.7956	2.3968	2.9963
7.5	1.1207	1.6759	2.2370	2.7966
8	1.0506	1.5712	2.0972	2.6218
9	0.9339	1.3966	1.8641	2.3305
10	0.8405	1.2569	1.6777	2.0974
12	0.7004	1.0474	1.3981	1.7479
Rate/Square	7.67	11.47	15.31	19.14

23 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.2097	1.8090	2.4146	3.0187
7.5	1.1290	1.6884	2.2536	2.8174
8	1.0585	1.5829	2.1128	2.6413
9	0.9409	1.4070	1.8780	2.3478
10	0.8468	1.2663	1.6902	2.1131
12	0.7056	1.0552	1.4085	1.7609
Rate/Square	7.67	11.47	15.31	19.14

23 Pica 3 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.2228	1.8286	2.4409	3.0515
7.5	1.1413	1.7067	2.2781	2.8480
8	1.0700	1.6001	2.1357	2.6700
9	0.9511	1.4223	1.8984	2.3734
10	0.8560	1.2801	1.7086	2.1360
12	0.7133	1.0667	1.4238	1.7800
Rate/Square	7.67	11.47	15.31	19.14

24 Pica 0 Point Column

Type Size	Number of Insertions			
	1	2	3	4
7	1.2623	1.8876	2.5196	3.1499
7.5	1.1781	1.7618	2.3516	2.9399
8	1.1045	1.6517	2.2046	2.7562
9	0.9818	1.4682	1.9597	2.4499
10	0.8836	1.3213	1.7637	2.2049
12	0.7363	1.1011	1.4698	1.8374
Rate/Square	7.67	11.47	15.31	19.14

25 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.3412	2.0056	2.6771	3.3468	
7.5	1.2517	1.8719	2.4986	3.1236	
8	1.1735	1.7549	2.3424	2.9284	
9	1.0431	1.5599	2.0822	2.6030	
10	0.9388	1.4039	1.8739	2.3427	
12	0.7823	1.1699	1.5616	1.9523	
Rate/Square	7.67	11.47	15.31	19.14	

26 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.3675	2.0449	2.7296	3.4124	
7.5	1.2763	1.9086	2.5476	3.1849	
8	1.1965	1.7893	2.3884	2.9858	
9	1.0636	1.5905	2.1230	2.6541	
10	0.9572	1.4315	1.9107	2.3887	
12	0.7977	1.1929	1.5922	1.9906	
Rate/Square	7.67	11.47	15.31	19.14	

26 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.3806	2.0646	2.7558	3.4452	
7.5	1.2886	1.9270	2.5721	3.2155	
8	1.2080	1.8065	2.4113	3.0146	
9	1.0738	1.6058	2.1434	2.6796	
10	0.9664	1.4452	1.9291	2.4116	
12	0.8054	1.2044	1.6076	2.0097	
Rate/Square	7.67	11.47	15.31	19.14	

29 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5384	2.3006	3.0707	3.8389	
7.5	1.4358	2.1472	2.8660	3.5830	
8	1.3461	2.0130	2.6869	3.3591	
9	1.1965	1.7893	2.3884	2.9858	
10	1.0769	1.6104	2.1495	2.6873	
12	0.8974	1.3420	1.7913	2.2394	
Rate/Square	7.67	11.47	15.31	19.14	

29 Pica		4 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5426	2.3068	3.0791	3.8494	
7.5	1.4398	2.1531	2.8739	3.5928	
8	1.3498	2.0185	2.6943	3.3683	
9	1.1998	1.7942	2.3949	2.9940	
10	1.0798	1.6148	2.1554	2.6946	
12	0.8998	1.3457	1.7962	2.2455	
Rate/Square	7.67	11.47	15.31	19.14	

29 Pica		6 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5515	2.3202	3.0970	3.8717	
7.5	1.4481	2.1655	2.8905	3.6136	
8	1.3576	2.0302	2.7099	3.3878	
9	1.2067	1.8046	2.4088	3.0114	
10	1.0861	1.6242	2.1679	2.7102	
12	0.9051	1.3535	1.8066	2.2585	
Rate/Square	7.67	11.47	15.31	19.14	

29 Pica		7 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5557	2.3265	3.1054	3.8822	
7.5	1.4520	2.1714	2.8984	3.6234	
8	1.3613	2.0357	2.7172	3.3970	
9	1.2100	1.8095	2.4153	3.0195	
10	1.0890	1.6286	2.1738	2.7176	
12	0.9075	1.3571	1.8115	2.2646	
Rate/Square	7.67	11.47	15.31	19.14	

29 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5605	2.3336	3.1148	3.8941	
7.5	1.4564	2.1780	2.9072	3.6345	
8	1.3654	2.0419	2.7255	3.4073	
9	1.2137	1.8150	2.4227	3.0287	
10	1.0923	1.6335	2.1804	2.7258	
12	0.9103	1.3613	1.8170	2.2715	
Rate/Square	7.67	11.47	15.31	19.14	

30 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5778	2.3595	3.1495	3.9374	
7.5	1.4726	2.2022	2.9395	3.6749	
8	1.3806	2.0646	2.7558	3.4452	
9	1.2272	1.8352	2.4496	3.0624	
10	1.1045	1.6517	2.2046	2.7562	
12	0.9204	1.3764	1.8372	2.2968	
Rate/Square	7.67	11.47	15.31	19.14	

30 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5820	2.3658	3.1579	3.9479	
7.5	1.4766	2.2081	2.9474	3.6847	
8	1.3843	2.0701	2.7631	3.4544	
9	1.2305	1.8401	2.4561	3.0706	
10	1.1074	1.6561	2.2105	2.7635	
12	0.9229	1.3801	1.8421	2.3029	
Rate/Square	7.67	11.47	15.31	19.14	

30 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.5910	2.3792	3.1757	3.9702	
7.5	1.4849	2.2206	2.9640	3.7055	
8	1.3921	2.0818	2.7788	3.4739	
9	1.2374	1.8505	2.4700	3.0879	
10	1.1137	1.6654	2.2230	2.7791	
12	0.9281	1.3879	1.8525	2.3159	
Rate/Square	7.67	11.47	15.31	19.14	

30 Pica		9 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6173	2.4185	3.2282	4.0358	
7.5	1.5095	2.2573	3.0130	3.7668	
8	1.4151	2.1162	2.8247	3.5313	
9	1.2579	1.8811	2.5108	3.1390	
10	1.1321	1.6930	2.2598	2.8251	
12	0.9434	1.4108	1.8831	2.3542	
Rate/Square	7.67	11.47	15.31	19.14	

30 Pica		10 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6215	2.4248	3.2366	4.0463	
7.5	1.5134	2.2632	3.0208	3.7766	
8	1.4188	2.1217	2.8320	3.5405	
9	1.2612	1.8860	2.5174	3.1471	
10	1.1350	1.6974	2.2656	2.8324	
12	0.9459	1.4145	1.8880	2.3603	
Rate/Square	7.67	11.47	15.31	19.14	

31 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6304	2.4382	3.2545	4.0686	
7.5	1.5217	2.2756	3.0375	3.7974	
8	1.4266	2.1334	2.8477	3.5600	
9	1.2681	1.8964	2.5313	3.1645	
10	1.1413	1.7067	2.2781	2.8480	
12	0.9511	1.4223	1.8984	2.3734	
Rate/Square	7.67	11.47	15.31	19.14	

31 Pica		2 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6394	2.4516	3.2723	4.0909	
7.5	1.5301	2.2881	3.0542	3.8182	
8	1.4344	2.1451	2.8633	3.5796	
9	1.2751	1.9068	2.5451	3.1818	
10	1.1476	1.7161	2.2906	2.8637	
12	0.9563	1.4301	1.9089	2.3864	
Rate/Square	7.67	11.47	15.31	19.14	

31 Pica		3 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.6436	2.4579	3.2807	4.1014	
7.5	1.5340	2.2940	3.0620	3.8280	
8	1.4381	2.1506	2.8706	3.5888	
9	1.2783	1.9117	2.5517	3.1900	
10	1.1505	1.7205	2.2965	2.8710	
12	0.9588	1.4338	1.9138	2.3925	
Rate/Square	7.67	11.47	15.31	19.14	

33 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7356	2.5955	3.4644	4.3311	
7.5	1.6199	2.4225	3.2335	4.0424	
8	1.5187	2.2711	3.0314	3.7897	
9	1.3499	2.0187	2.6946	3.3686	
10	1.2149	1.8168	2.4251	3.0318	
12	1.0124	1.5140	2.0209	2.5265	
Rate/Square	7.67	11.47	15.31	19.14	

34 Pica		1 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.7924	2.6804	3.5778	4.4729	
7.5	1.6729	2.5017	3.3393	4.1747	
8	1.5684	2.3454	3.1306	3.9137	
9	1.3941	2.0848	2.7827	3.4789	
10	1.2547	1.8763	2.5045	3.1310	
12	1.0456	1.5636	2.0871	2.6092	
Rate/Square	7.67	11.47	15.31	19.14	

35 Pica		0 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.8408	2.7528	3.6744	4.5936	
7.5	1.7181	2.5693	3.4294	4.2874	
8	1.6107	2.4087	3.2151	4.0194	
9	1.4317	2.1411	2.8579	3.5728	
10	1.2886	1.9270	2.5721	3.2155	
12	1.0738	1.6058	2.1434	2.6796	
Rate/Square	7.67	11.47	15.31	19.14	

35 Pica		8 Point Column			
Type Size	Number of Insertions				
	1	2	3	4	
7	1.8760	2.8055	3.7447	4.6815	
7.5	1.7510	2.6185	3.4951	4.3694	
8	1.6415	2.4548	3.2766	4.0963	
9	1.4591	2.1821	2.9126	3.6412	
10	1.3132	1.9638	2.6213	3.2771	
12	1.0944	1.6365	2.1844	2.7309	
Rate/Square	7.67	11.47	15.31	19.14	

39 Pica	0 Point Column
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Type Size	Number of Insertions			
	1	2	3	4
7	2.0512	3.0674	4.0943	5.1186
7.5	1.9144	2.8629	3.8214	4.7773
8	1.7948	2.6840	3.5825	4.4788
9	1.5954	2.3858	3.1845	3.9811
10	1.4358	2.1472	2.8660	3.5830
12	1.1965	1.7893	2.3884	2.9858
Rate/Square	7.67	11.47	15.31	19.14

39 Pica	5 Point Column
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Type Size	Number of Insertions			
	1	2	3	4
7	2.0733	3.1004	4.1384	5.1737
7.5	1.9350	2.8937	3.8625	4.8288
8	1.8141	2.7129	3.6211	4.5270
9	1.6125	2.4115	3.2188	4.0240
10	1.4513	2.1703	2.8969	3.6216
12	1.2094	1.8086	2.4141	3.0180
Rate/Square	7.67	11.47	15.31	19.14