THE SCHOOL BULLETIN
ISSUED BY STATE BOARD OF ACCOUNTS

Volume 248, Page 1 December 2024

ITEMS TO REMEMBER

January 2025

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 2025 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 2025 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 2024 calendar year to be carried forward.

15 Last day to upload November files required by State Examiner Directive 2018-1 (Amended October 2023) in the Monthly and Annual Engagement Uploads application in Gateway.

20 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 December 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 hold the annual meeting of the school board to organize as the board of finance by electing one member as president and one member as secretary for the year. (After the first Monday and on or before the last day of January) (IC 5-13-7-6)

31 Last day to furnish Form W-2 to each employee.

31 Last day to file W-2 and W-3 with the Social Security Administration

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, 2024 to December 31, 2024.

ITEMS TO REMEMBER
(Continued)

January 2025 (Continued)

31 Last day to file Form WH-3 and Form W-2 with the Department of Revenue

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(e))

February 2025

1 Prove all ledgers for the month of January.

3 The Indiana Department of Education (IDOE) will collect an average daily membership (ADM) count of students in Fall 2024 and Spring 2025. (I.C. 20-43-4-2) The Spring 2025 ADM count date of the eligible pupils enrolled in each school corporation and charter school is February 3, 2025.

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 (Amended October 2023) 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 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(e))

March 2025

1 Prove all ledgers for the month of February.

1 Deadline 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)

ITEMS TO REMEMBER (Continued)

March 2025 (Continued)

15 Last day to upload January files required by State Examiner Directive 2018-1 (Amended October 2023) 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 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 If using e-file, last day to file Form W-2 with Form W-3 with the Internal Revenue Service.

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

We have updated the following items in the School Chart of Accounts on our website at https://www.in.gov/sboa/4449.htm .

- Chapter 8 – Object code 930 SubAwards/SubGrants for federal projects for less than $50,000 to Other Governmental Units – **edited.**
- Chapter 8 – Object code 931 SubAwards/SubGrants for federal projects for greater than $50,000 to Other Governmental Units – **edited.**
- Chapter 8 – Object code 940 SubAwards/SubGrants for federal projects for less than $50,000 to Non-Governmental Units – **edited.**
- Chapter 8 – Object code 941 SubAwards/SubGrants for federal projects for greater than $50,000 to Non-Governmental Units – **edited.**

ATTENDANCE OFFICERS

Attendance Officers; Appointment

The governing body of each school corporation may appoint or the governing bodies of two (2) or more school corporations may appoint one (1) attendance officer, and then one (1) additional attendance officer for every 7,500 students in ADA in the school corporation or school corporations. The county council shall appropriate, and the board of county commissioners shall allow, the funds necessary to pay the salary and expenses of attendance officers appointed in accordance with this section. If the governing body of a school corporation declines to make an appointment, the superintendent of the school corporation shall serve as ex officio attendance officer under IC 20-33-2-35. (IC 20-33-2-31)

Ex Officio Attendance Officers

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

Attendance Officers; Appointment Of Additional Officers

Any school corporation or school corporations may appoint more attendance officers than are specifically authorized or required under IC 20-33-2-31. However, these additional attendance officers shall be appointed in the same manner as required by law for other attendance officers. Compensation for additional attendance officers appointed under this section shall be paid entirely by the school corporation or school corporations involved. (IC 20-33-2-38)

See IC 20-33-2-39 through IC 20-33-2-41 for information relating to the duties of attendance officers and licensing requirements.

GOVERNING BODY

Compensation

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

GOVERNING BODY
(Continued)

Approval of Contracts

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

Qualifications to Become a Member

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

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

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

PURCHASES OF COMPUTER HARDWARE AND SOFTWARE

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

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

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

PREPAID SCHOOL MEAL ACCOUNTS

When a student puts money into their individual meal account, it should not be considered income to the child nutrition program until that student goes through the lunch line and charges a meal to their account. Therefore, the balance in a student's individual account should not be included in Fund 800 School Lunch; rather, the school corporation should set up a clearing account with the fund number of 8400 Prepaid School Lunch Accounts, as prescribed in Chapter 4 of the SBOA's Uniform Compliance Guidelines for Indiana Public School Corporations. When a student brings in a deposit, the receipt should be recorded to fund 8400 using receipt account 1630 Special Functions.

After the student has charged meals, the school corporation should disburse the amount charged from Fund 8400 using expenditure account 31900 Other Food Services, and receipt this same amount into Fund 800 using the Food Services receipt accounts 1611-1623 at the time established in a written school policy to ensure accurate monthly reporting. At this point, the receipts are considered program income and should be included on any reports that are required to be completed. Also, on a monthly basis, it is required that the balance of Fund 8400 be reconciled with the total of the individual meal accounts.

PREPAID SCHOOL MEAL ACCOUNTS – BAD DEBT

School corporations have a responsibility to collect amounts owed to them pursuant to procedures authorized by law. The school board must have a written policy concerning procedures for the writing off of bad debts, uncollectible accounts receivable, or any adjustments to record balances. Documentation must exist for all efforts made by the school corporation to collect amounts owed prior to any write-offs. The most common bad debt of a school corporation is a result of allowing students to charge meals to their prepaid lunch account when the student doesn't have sufficient funds in their account.

School Lunch program funds (Fund 800) are considered federal funds and may not be used to reimburse the prepaid school lunch fund for negative balances of the individual accounts. It may be possible for the operations fund of the school corporation or any other local fund, such as a donations fund that has not been restricted for another purpose, to be used for the bad debt, with school board approval.

School corporations should use expenditure code 31900 (Other Food Services), along with object code 825 (Seldom on Non-Recurring Fines), to record bad debt expenses of the prepaid school lunch accounts. The amount of the bad debt expenses would be receipted into Prepaid School Lunch (Fund 8400) using receipt code 1999 (Other).

OPERATING REFERENDUM LEVY TAX FUND

An Operating Referendum Tax Levy Fund may be established after a majority of the individuals who vote in a referendum approve the school corporation making a levy. Fund 0160 Operating Referendum Tax Levy has been created in the Chart of Accounts for school corporations to account for the property tax revenue received by the school corporation as a result of the approved referendum and the corresponding disbursements. Under Indiana Code 20-40-3-5(a), money in the Operation Referendum Tax Levy Fund may be used for any lawful school expenses, including making a transfer to the school corporation's Education Fund or Operation Fund.

ATTEMPTED FRAUD SCHEMES

We have been made aware of numerous governmental units, including School Corporations, that have had money stolen, or attempted to be stolen from their bank accounts through various fraudulent methods. One scheme that is being used is that checks are being intercepted; the vendors name is being changed; and then the funds are deposited into that individuals account. Another scheme is that the payroll department will receive an email that appears to be from an employee requesting the account of their direct deposit be changed. A third scheme is that a fraudulent email will be received by the unit from what appears to be a contractor that is paid through an ACH/EFT requesting a change in a bank account that the ACH is to be sent to. Because of the lapse in time to discover these fraudulent payments, the governmental unit has not always recovered its money. We strongly encourage internal control procedures to be established to limit exposure to these schemes. Control activities could include setting up "positive pay"; requiring in person requests to change a bank account for payroll or vendor payments; contacting vendors from a contact number outside of the contact information provided in the email for verification; and assigning personnel to routinely monitor bank payments throughout the period between reconcilements.

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 $3,800.00 ($76000 x .05).

TABLE OF COST INDEXES
1916 to 2023

Year	Index	Year	Index	Year	Index	Year	Index
2023	1.00	**1996**	0.51	**1969**	0.12	**1942**	0.05
2022	0.96	**1995**	0.50	**1968**	0.11	**1941**	0.05
2021	0.89	**1994**	0.49	**1967**	0.11	**1940**	0.05
2020	0.85	**1993**	0.47	**1966**	0.11	**1939**	0.04
2019	0.84	**1992**	0.46	**1965**	0.10	**1938**	0.05
2018	0.82	**1991**	0.45	**1964**	0.10	**1937**	0.05
2017	0.80	**1990**	0.43	**1963**	0.10	**1936**	0.04
2016	0.79	**1989**	0.41	**1962**	0.10	**1935**	0.04
2015	0.78	**1988**	0.39	**1961**	0.10	**1934**	0.04
2014	0.78	**1987**	0.37	**1960**	0.10	**1933**	0.04
2013	0.76	**1986**	0.36	**1959**	0.10	**1932**	0.04
2012	0.75	**1985**	0.35	**1958**	0.09	**1931**	0.05
2011	0.74	**1984**	0.34	**1957**	0.09	**1930**	0.05
2010	0.72	**1983**	0.33	**1956**	0.09	**1929**	0.06
2009	0.70	**1982**	0.32	**1955**	0.09	**1928**	0.06
2008	0.71	**1981**	0.30	**1954**	0.09	**1927**	0.06
2007	0.68	**1980**	0.27	**1953**	0.09	**1926**	0.06
2006	0.66	**1979**	0.24	**1952**	0.09	**1925**	0.06
2005	0.64	**1978**	0.21	**1951**	0.09	**1924**	0.06
2004	0.62	**1977**	0.20	**1950**	0.08	**1923**	0.06
2003	0.60	**1976**	0.19	**1949**	0.08	**1922**	0.05
2002	0.59	**1975**	0.18	**1948**	0.08	**1921**	0.06
2001	0.58	**1974**	0.16	**1947**	0.07	**1920**	0.07
2000	0.56	**1973**	0.14	**1946**	0.06	**1919**	0.06
1999	0.55	**1972**	0.14	**1945**	0.06	**1918**	0.05
1998	0.54	**1971**	0.13	**1944**	0.06	**1917**	0.04
1997	0.53	**1970**	0.13	**1943**	0.06	**1916**	0.03

RATES FOR LEGAL ADVERTISING

Effective January 1, 2025

The following rates, effective January 1, 2025, 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

	Number of Insertions			
Type Size	1	2	3	4
7	0.3566	0.5331	0.7114	0.8901
7.5	0.3328	0.4976	0.6640	0.8308
8	0.3120	0.4665	0.6225	0.7789
9	0.2773	0.4147	0.5533	0.6923
10	0.2496	0.3732	0.4980	0.6231
12	0.2080	0.3110	0.4150	0.5193
Rate/Square	8.32	12.44	16.60	20.77

6 Pica 4 Point Column

	Number of Insertions			
Type Size	1	2	3	4
7	0.3611	0.5400	0.7205	0.9015
7.5	0.3371	0.5040	0.6725	0.8414
8	0.3160	0.4725	0.6305	0.7888
9	0.2809	0.4200	0.5604	0.7012
10	0.2528	0.3780	0.5044	0.6311
12	0.2107	0.3150	0.4203	0.5259
Rate/Square	8.32	12.44	16.60	20.77

6 Pica 7 Point Column

	Number of Insertions			
Type Size	1	2	3	4
7	0.3754	0.5613	0.7490	0.9371
7.5	0.3504	0.5239	0.6991	0.8747
8	0.3285	0.4911	0.6554	0.8200
9	0.2920	0.4366	0.5825	0.7289
10	0.2628	0.3929	0.5243	0.6560
12	0.2190	0.3274	0.4369	0.5467
Rate/Square	8.32	12.44	16.60	20.77

6 Pica 9 Point Column

	Number of Insertions			
Type Size	1	2	3	4
7	0.3851	0.5758	0.7683	0.9614
7.5	0.3594	0.5374	0.7171	0.8973
8	0.3370	0.5038	0.6723	0.8412
9	0.2995	0.4478	0.5976	0.7477
10	0.2696	0.4031	0.5378	0.6729
12	0.2246	0.3359	0.4482	0.5608
Rate/Square	8.32	12.44	16.60	20.77

6 Pica 10 Point Column

	Number of Insertions			
Type Size	1	2	3	4
7	0.3897	0.5826	0.7774	0.9727
7.5	0.3637	0.5438	0.7256	0.9079
8	0.3410	0.5098	0.6803	0.8512
9	0.3031	0.4531	0.6047	0.7566
10	0.2728	0.4078	0.5442	0.6809
12	0.2273	0.3399	0.4535	0.5674
Rate/Square	8.32	12.44	16.60	20.77

6 Pica 11 Point Column

	Number of Insertions			
Type Size	1	2	3	4
7	0.3948	0.5903	0.7877	0.9856
7.5	0.3685	0.5509	0.7352	0.9199
8	0.3454	0.5165	0.6892	0.8624
9	0.3071	0.4591	0.6127	0.7666
10	0.2764	0.4132	0.5514	0.6899
12	0.2303	0.3443	0.4595	0.5749
Rate/Square	8.32	12.44	16.60	20.77

7 Pica — 0 Point Column

Type Size	1	2	3	4
	Number of Insertions			
7	0.3994	0.5971	0.7968	0.9970
7.5	0.3727	0.5573	0.7437	0.9305
8	0.3494	0.5225	0.6972	0.8723
9	0.3106	0.4644	0.6197	0.7754
10	0.2796	0.4180	0.5578	0.6979
12	0.2330	0.3483	0.4648	0.5816
Rate/Square	8.32	12.44	16.60	20.77

7 Pica — 2 Point Column

Type Size	1	2	3	4
	Number of Insertions			
7	0.4091	0.6116	0.8162	1.0212
7.5	0.3818	0.5708	0.7617	0.9531
8	0.3579	0.5352	0.7141	0.8935
9	0.3182	0.4757	0.6348	0.7942
10	0.2863	0.4281	0.5713	0.7148
12	0.2386	0.3568	0.4761	0.5957
Rate/Square	8.32	12.44	16.60	20.77

7 Pica — 6 Point Column

Type Size	1	2	3	4
	Number of Insertions			
7	0.4279	0.6398	0.8537	1.0682
7.5	0.3994	0.5971	0.7968	0.9970
8	0.3744	0.5598	0.7470	0.9347
9	0.3328	0.4976	0.6640	0.8308
10	0.2995	0.4478	0.5976	0.7477
12	0.2496	0.3732	0.4980	0.6231
Rate/Square	8.32	12.44	16.60	20.77

7 Pica — 10 Point Column

Type Size	1	2	3	4
	Number of Insertions			
7	0.4467	0.6679	0.8913	1.1152
7.5	0.4169	0.6234	0.8319	1.0408
8	0.3909	0.5844	0.7799	0.9758
9	0.3474	0.5195	0.6932	0.8674
10	0.3127	0.4675	0.6239	0.7806
12	0.2606	0.3896	0.5199	0.6505
Rate/Square	8.32	12.44	16.60	20.77

8 Pica — 3 Point Column

Type Size	1	2	3	4
	Number of Insertions			
7	0.4707	0.7037	0.9391	1.1750
7.5	0.4393	0.6568	0.8765	1.0967
8	0.4118	0.6158	0.8217	1.0281
9	0.3661	0.5474	0.7304	0.9139
10	0.3295	0.4926	0.6574	0.8225
12	0.2746	0.4105	0.5478	0.6854
Rate/Square	8.32	12.44	16.60	20.77

8 Pica — 5 Point Column

Type Size	1	2	3	4
	Number of Insertions			
7	0.4804	0.7183	0.9584	1.1992
7.5	0.4483	0.6704	0.8945	1.1193
8	0.4203	0.6285	0.8386	1.0493
9	0.3736	0.5586	0.7455	0.9327
10	0.3363	0.5028	0.6709	0.8394
12	0.2802	0.4190	0.5591	0.6995
Rate/Square	8.32	12.44	16.60	20.77

8 Pica — 6 Point Column

Type Size	1	2	3	4
	Number of Insertions			
7	0.4849	0.7251	0.9675	1.2106
7.5	0.4526	0.6767	0.9030	1.1299
8	0.4243	0.6344	0.8466	1.0593
9	0.3772	0.5639	0.7525	0.9416
10	0.3395	0.5076	0.6773	0.8474
12	0.2829	0.4230	0.5644	0.7062
Rate/Square	8.32	12.44	16.60	20.77

9 Pica — 0 Point Column

Type Size	1	2	3	4
	Number of Insertions			
7	0.5135	0.7677	1.0245	1.2818
7.5	0.4792	0.7165	0.9562	1.1964
8	0.4493	0.6718	0.8964	1.1216
9	0.3994	0.5971	0.7968	0.9970
10	0.3594	0.5374	0.7171	0.8973
12	0.2995	0.4478	0.5976	0.7477
Rate/Square	8.32	12.44	16.60	20.77

9 Pica — 2 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5232	0.7822	1.0438	1.3060
7.5	0.4883	0.7301	0.9742	1.2189
8	0.4578	0.6844	0.9133	1.1428
9	0.4069	0.6084	0.8119	1.0158
10	0.3662	0.5476	0.7307	0.9142
12	0.3052	0.4563	0.6089	0.7618
Rate/Square	8.32	12.44	16.60	20.77

9 Pica — 4 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5323	0.7959	1.0620	1.3288
7.5	0.4968	0.7428	0.9912	1.2402
8	0.4658	0.6964	0.9293	1.1627
9	0.4140	0.6190	0.8260	1.0335
10	0.3726	0.5571	0.7434	0.9302
12	0.3105	0.4643	0.6195	0.7751
Rate/Square	8.32	12.44	16.60	20.77

9 Pica — 5 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5374	0.8036	1.0723	1.3416
7.5	0.5016	0.7500	1.0008	1.2522
8	0.4702	0.7031	0.9382	1.1739
9	0.4180	0.6250	0.8340	1.0435
10	0.3762	0.5625	0.7506	0.9391
12	0.3135	0.4687	0.6255	0.7826
Rate/Square	8.32	12.44	16.60	20.77

9 Pica — 6 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5420	0.8104	1.0814	1.3530
7.5	0.5059	0.7564	1.0093	1.2628
8	0.4742	0.7091	0.9462	1.1839
9	0.4215	0.6303	0.8411	1.0523
10	0.3794	0.5673	0.7570	0.9471
12	0.3162	0.4727	0.6308	0.7893
Rate/Square	8.32	12.44	16.60	20.77

9 Pica — 8 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5517	0.8249	1.1007	1.3772
7.5	0.5149	0.7699	1.0273	1.2854
8	0.4827	0.7218	0.9631	1.2051
9	0.4291	0.6416	0.8561	1.0712
10	0.3862	0.5774	0.7705	0.9641
12	0.3218	0.4812	0.6421	0.8034
Rate/Square	8.32	12.44	16.60	20.77

9 Pica — 9 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5563	0.8317	1.1098	1.3886
7.5	0.5192	0.7763	1.0358	1.2960
8	0.4867	0.7277	0.9711	1.2150
9	0.4326	0.6469	0.8632	1.0800
10	0.3894	0.5822	0.7769	0.9720
12	0.3245	0.4852	0.6474	0.8100
Rate/Square	8.32	12.44	16.60	20.77

9 Pica — 10 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5608	0.8385	1.1189	1.4000
7.5	0.5234	0.7826	1.0443	1.3067
8	0.4907	0.7337	0.9791	1.2250
9	0.4362	0.6522	0.8703	1.0889
10	0.3926	0.5870	0.7833	0.9800
12	0.3271	0.4891	0.6527	0.8167
Rate/Square	8.32	12.44	16.60	20.77

9 Pica — 11 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.5660	0.8462	1.1292	1.4128
7.5	0.5282	0.7898	1.0539	1.3186
8	0.4952	0.7404	0.9880	1.2362
9	0.4402	0.6582	0.8783	1.0989
10	0.3962	0.5923	0.7904	0.9890
12	0.3301	0.4936	0.6587	0.8242
Rate/Square	8.32	12.44	16.60	20.77

10 Pica	0 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	0.5705	0.8530	1.1383	1.4242
7.5	0.5325	0.7962	1.0624	1.3293
8	0.4992	0.7464	0.9960	1.2462
9	0.4437	0.6635	0.8853	1.1077
10	0.3994	0.5971	0.7968	0.9970
12	0.3328	0.4976	0.6640	0.8308
Rate/Square	8.32	12.44	16.60	20.77

10 Pica	5 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	0.5945	0.8889	1.1861	1.4840
7.5	0.5548	0.8296	1.1070	1.3851
8	0.5202	0.7777	1.0378	1.2985
9	0.4624	0.6913	0.9225	1.1543
10	0.4161	0.6222	0.8303	1.0388
12	0.3468	0.5185	0.6919	0.8657
Rate/Square	8.32	12.44	16.60	20.77

10 Pica	6 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	0.5990	0.8957	1.1952	1.4954
7.5	0.5591	0.8360	1.1155	1.3957
8	0.5242	0.7837	1.0458	1.3085
9	0.4659	0.6966	0.9296	1.1631
10	0.4193	0.6270	0.8366	1.0468
12	0.3494	0.5225	0.6972	0.8723
Rate/Square	8.32	12.44	16.60	20.77

11 Pica	0 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	0.6276	0.9383	1.2521	1.5667
7.5	0.5857	0.8758	1.1686	1.4622
8	0.5491	0.8210	1.0956	1.3708
9	0.4881	0.7298	0.9739	1.2185
10	0.4393	0.6568	0.8765	1.0967
12	0.3661	0.5474	0.7304	0.9139
Rate/Square	8.32	12.44	16.60	20.77

11 Pica	3 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	0.6418	0.9597	1.2806	1.6023
7.5	0.5990	0.8957	1.1952	1.4954
8	0.5616	0.8397	1.1205	1.4020
9	0.4992	0.7464	0.9960	1.2462
10	0.4493	0.6718	0.8964	1.1216
12	0.3744	0.5598	0.7470	0.9347
Rate/Square	8.32	12.44	16.60	20.77

11 Pica	7 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	0.6607	0.9878	1.3181	1.6493
7.5	0.6166	0.9220	1.2303	1.5393
8	0.5781	0.8643	1.1534	1.4431
9	0.5138	0.7683	1.0252	1.2828
10	0.4625	0.6915	0.9227	1.1545
12	0.3854	0.5762	0.7689	0.9621
Rate/Square	8.32	12.44	16.60	20.77

12 Pica	5 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	0.7086	1.0595	1.4138	1.7689
7.5	0.6613	0.9888	1.3195	1.6510
8	0.6200	0.9270	1.2370	1.5478
9	0.5511	0.8240	1.0996	1.3758
10	0.4960	0.7416	0.9896	1.2382
12	0.4133	0.6180	0.8247	1.0319
Rate/Square	8.32	12.44	16.60	20.77

12 Pica	9 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	0.7274	1.0876	1.4513	1.8159
7.5	0.6789	1.0151	1.3546	1.6948
8	0.6365	0.9517	1.2699	1.5889
9	0.5658	0.8459	1.1288	1.4124
10	0.5092	0.7613	1.0159	1.2711
12	0.4243	0.6344	0.8466	1.0593
Rate/Square	8.32	12.44	16.60	20.77

13 Pica — 0 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.7417	1.1089	1.4798	1.8515
7.5	0.6922	1.0350	1.3811	1.7281
8	0.6490	0.9703	1.2948	1.6201
9	0.5769	0.8625	1.1509	1.4401
10	0.5192	0.7763	1.0358	1.2960
12	0.4326	0.6469	0.8632	1.0800
Rate/Square	8.32	12.44	16.60	20.77

13 Pica — 2 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.7514	1.1234	1.4991	1.8757
7.5	0.7013	1.0485	1.3992	1.7507
8	0.6574	0.9830	1.3117	1.6412
9	0.5844	0.8738	1.1660	1.4589
10	0.5260	0.7864	1.0494	1.3130
12	0.4383	0.6553	0.8745	1.0942
Rate/Square	8.32	12.44	16.60	20.77

14 Pica — 2 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.8084	1.2087	1.6130	2.0181
7.5	0.7545	1.1282	1.5054	1.8836
8	0.7074	1.0576	1.4113	1.7659
9	0.6288	0.9401	1.2545	1.5697
10	0.5659	0.8461	1.1291	1.4127
12	0.4716	0.7051	0.9409	1.1772
Rate/Square	8.32	12.44	16.60	20.77

14 Pica — 5 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.8227	1.2301	1.6414	2.0537
7.5	0.7678	1.1481	1.5320	1.9168
8	0.7198	1.0763	1.4362	1.7970
9	0.6399	0.9567	1.2767	1.5974
10	0.5759	0.8610	1.1490	1.4376
12	0.4799	0.7175	0.9575	1.1980
Rate/Square	8.32	12.44	16.60	20.77

14 Pica — 7 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.8318	1.2437	1.6596	2.0765
7.5	0.7764	1.1608	1.5490	1.9381
8	0.7278	1.0883	1.4522	1.8170
9	0.6470	0.9673	1.2908	1.6151
10	0.5823	0.8706	1.1617	1.4536
12	0.4852	0.7255	0.9681	1.2113
Rate/Square	8.32	12.44	16.60	20.77

14 Pica — 9 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.8415	1.2582	1.6790	2.1007
7.5	0.7854	1.1743	1.5670	1.9607
8	0.7363	1.1009	1.4691	1.8381
9	0.6545	0.9786	1.3059	1.6339
10	0.5891	0.8808	1.1753	1.4705
12	0.4909	0.7340	0.9794	1.2254
Rate/Square	8.32	12.44	16.60	20.77

15 Pica — 0 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.8558	1.2795	1.7074	2.1363
7.5	0.7987	1.1942	1.5936	1.9939
8	0.7488	1.1196	1.4940	1.8693
9	0.6656	0.9952	1.3280	1.6616
10	0.5990	0.8957	1.1952	1.4954
12	0.4992	0.7464	0.9960	1.2462
Rate/Square	8.32	12.44	16.60	20.77

15 Pica — 9 Point Column

Type Size	Number of Insertions 1	2	3	4
7	0.8986	1.3435	1.7928	2.2432
7.5	0.8387	1.2540	1.6733	2.0936
8	0.7862	1.1756	1.5687	1.9628
9	0.6989	1.0450	1.3944	1.7447
10	0.6290	0.9405	1.2550	1.5702
12	0.5242	0.7837	1.0458	1.3085
Rate/Square	8.32	12.44	16.60	20.77

16 Pica	5 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	0.9368	1.4007	1.8691	2.3386
7.5	0.8743	1.3073	1.7445	2.1827
8	0.8197	1.2256	1.6354	2.0463
9	0.7286	1.0894	1.4537	1.8189
10	0.6557	0.9805	1.3083	1.6370
12	0.5465	0.8171	1.0903	1.3642
Rate/Square	8.32	12.44	16.60	20.77

17 Pica	3 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	0.9841	1.4715	1.9635	2.4568
7.5	0.9185	1.3734	1.8326	2.2930
8	0.8611	1.2875	1.7181	2.1497
9	0.7654	1.1445	1.5272	1.9108
10	0.6889	1.0300	1.3745	1.7198
12	0.5741	0.8584	1.1454	1.4331
Rate/Square	8.32	12.44	16.60	20.77

18 Pica	9 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.0697	1.5994	2.1343	2.6704
7.5	0.9984	1.4928	1.9920	2.4924
8	0.9360	1.3995	1.8675	2.3366
9	0.8320	1.2440	1.6600	2.0770
10	0.7488	1.1196	1.4940	1.8693
12	0.6240	0.9330	1.2450	1.5578
Rate/Square	8.32	12.44	16.60	20.77

19 Pica	0 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.0840	1.6208	2.1627	2.7060
7.5	1.0117	1.5127	2.0186	2.5256
8	0.9485	1.4182	1.8924	2.3678
9	0.8431	1.2606	1.6821	2.1047
10	0.7588	1.1345	1.5139	1.8942
12	0.6323	0.9454	1.2616	1.5785
Rate/Square	8.32	12.44	16.60	20.77

19 Pica	4 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.1028	1.6489	2.2003	2.7530
7.5	1.0293	1.5390	2.0536	2.5695
8	0.9650	1.4428	1.9253	2.4089
9	0.8577	1.2825	1.7113	2.1412
10	0.7720	1.1542	1.5402	1.9271
12	0.6433	0.9619	1.2835	1.6059
Rate/Square	8.32	12.44	16.60	20.77

19 Pica	6 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.1125	1.6634	2.2197	2.7772
7.5	1.0383	1.5525	2.0717	2.5921
8	0.9734	1.4555	1.9422	2.4301
9	0.8653	1.2938	1.7264	2.1601
10	0.7788	1.1644	1.5538	1.9441
12	0.6490	0.9703	1.2948	1.6201
Rate/Square	8.32	12.44	16.60	20.77

19 Pica	9 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.1268	1.6847	2.2481	2.8129
7.5	1.0516	1.5724	2.0982	2.6253
8	0.9859	1.4741	1.9671	2.4612
9	0.8764	1.3103	1.7485	2.1878
10	0.7887	1.1793	1.5737	1.9690
12	0.6573	0.9828	1.3114	1.6408
Rate/Square	8.32	12.44	16.60	20.77

19 Pica	10 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.1313	1.6916	2.2572	2.8242
7.5	1.0559	1.5788	2.1067	2.6360
8	0.9899	1.4801	1.9751	2.4712
9	0.8799	1.3157	1.7556	2.1966
10	0.7919	1.1841	1.5801	1.9770
12	0.6599	0.9867	1.3167	1.6475
Rate/Square	8.32	12.44	16.60	20.77

19 Pica	11 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.1365	1.6992	2.2675	2.8371
7.5	1.0607	1.5860	2.1163	2.6479
8	0.9944	1.4868	1.9840	2.4824
9	0.8839	1.3216	1.7636	2.2066
10	0.7955	1.1895	1.5872	1.9859
12	0.6629	0.9912	1.3227	1.6550
Rate/Square	8.32	12.44	16.60	20.77

20 Pica	3 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.1553	1.7274	2.3050	2.8841
7.5	1.0783	1.6122	2.1514	2.6918
8	1.0109	1.5115	2.0169	2.5236
9	0.8986	1.3435	1.7928	2.2432
10	0.8087	1.2092	1.6135	2.0188
12	0.6739	1.0076	1.3446	1.6824
Rate/Square	8.32	12.44	16.60	20.77

20 Pica	4 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.1599	1.7342	2.3141	2.8955
7.5	1.0825	1.6186	2.1599	2.7024
8	1.0149	1.5174	2.0249	2.5335
9	0.9021	1.3488	1.7999	2.2520
10	0.8119	1.2139	1.6199	2.0268
12	0.6766	1.0116	1.3499	1.6890
Rate/Square	8.32	12.44	16.60	20.77

20 Pica	6 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.1696	1.7487	2.3335	2.9197
7.5	1.0916	1.6321	2.1779	2.7250
8	1.0234	1.5301	2.0418	2.5547
9	0.9097	1.3601	1.8149	2.2709
10	0.8187	1.2241	1.6334	2.0438
12	0.6822	1.0201	1.3612	1.7031
Rate/Square	8.32	12.44	16.60	20.77

21 Pica	6 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.2266	1.8340	2.4473	3.0621
7.5	1.1448	1.7117	2.2842	2.8580
8	1.0733	1.6048	2.1414	2.6793
9	0.9540	1.4265	1.9035	2.3816
10	0.8586	1.2838	1.7131	2.1435
12	0.7155	1.0698	1.4276	1.7862
Rate/Square	8.32	12.44	16.60	20.77

21 Pica	7 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.2312	1.8408	2.4564	3.0735
7.5	1.1491	1.7181	2.2927	2.8686
8	1.0773	1.6107	2.1494	2.6893
9	0.9576	1.4318	1.9105	2.3905
10	0.8618	1.2886	1.7195	2.1514
12	0.7182	1.0738	1.4329	1.7929
Rate/Square	8.32	12.44	16.60	20.77

22 Pica	0 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.2551	1.8767	2.5042	3.1333
7.5	1.1715	1.7516	2.3373	2.9244
8	1.0982	1.6421	2.1912	2.7416
9	0.9762	1.4596	1.9477	2.4370
10	0.8786	1.3137	1.7530	2.1933
12	0.7322	1.0947	1.4608	1.8278
Rate/Square	8.32	12.44	16.60	20.77

22 Pica	1 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.2597	1.8835	2.5133	3.1447
7.5	1.1757	1.7579	2.3458	2.9351
8	1.1022	1.6481	2.1992	2.7516
9	0.9798	1.4649	1.9548	2.4459
10	0.8818	1.3184	1.7593	2.2013
12	0.7348	1.0987	1.4661	1.8344
Rate/Square	8.32	12.44	16.60	20.77

22 Pica — 10 Point Column

Type Size	1	2	3	4
	Number of Insertions			
7	1.3025	1.9475	2.5987	3.2515
7.5	1.2157	1.8176	2.4255	3.0347
8	1.1397	1.7040	2.2739	2.8451
9	1.0130	1.5147	2.0212	2.5290
10	0.9117	1.3632	1.8191	2.2761
12	0.7598	1.1360	1.5159	1.8967
Rate/Square	8.32	12.44	16.60	20.77

23 Pica — 0 Point Column

Type Size	1	2	3	4
	Number of Insertions			
7	1.3122	1.9620	2.6181	3.2757
7.5	1.2247	1.8312	2.4435	3.0573
8	1.1482	1.7167	2.2908	2.8663
9	1.0206	1.5260	2.0363	2.5478
10	0.9185	1.3734	1.8326	2.2930
12	0.7654	1.1445	1.5272	1.9108
Rate/Square	8.32	12.44	16.60	20.77

23 Pica — 3 Point Column

Type Size	1	2	3	4
	Number of Insertions			
7	1.3264	1.9833	2.6465	3.3113
7.5	1.2380	1.8511	2.4701	3.0906
8	1.1606	1.7354	2.3157	2.8974
9	1.0317	1.5426	2.0584	2.5755
10	0.9285	1.3883	1.8526	2.3179
12	0.7738	1.1569	1.5438	1.9316
Rate/Square	8.32	12.44	16.60	20.77

24 Pica — 0 Point Column

Type Size	1	2	3	4
	Number of Insertions			
7	1.3692	2.0473	2.7319	3.4181
7.5	1.2780	1.9108	2.5498	3.1903
8	1.1981	1.7914	2.3904	2.9909
9	1.0650	1.5923	2.1248	2.6586
10	0.9585	1.4331	1.9123	2.3927
12	0.7987	1.1942	1.5936	1.9939
Rate/Square	8.32	12.44	16.60	20.77

25 Pica — 6 Point Column

Type Size	1	2	3	4
	Number of Insertions			
7	1.4548	2.1752	2.9026	3.6318
7.5	1.3578	2.0302	2.7091	3.3897
8	1.2730	1.9033	2.5398	3.1778
9	1.1315	1.6918	2.2576	2.8247
10	1.0184	1.5227	2.0318	2.5422
12	0.8486	1.2689	1.6932	2.1185
Rate/Square	8.32	12.44	16.60	20.77

26 Pica — 0 Point Column

Type Size	1	2	3	4
	Number of Insertions			
7	1.4833	2.2179	2.9595	3.7030
7.5	1.3844	2.0700	2.7622	3.4561
8	1.2979	1.9406	2.5896	3.2401
9	1.1537	1.7250	2.3019	2.8801
10	1.0383	1.5525	2.0717	2.5921
12	0.8653	1.2938	1.7264	2.1601
Rate/Square	8.32	12.44	16.60	20.77

26 Pica — 3 Point Column

Type Size	1	2	3	4
	Number of Insertions			
7	1.4976	2.2392	2.9880	3.7386
7.5	1.3978	2.0899	2.7888	3.4894
8	1.3104	1.9593	2.6145	3.2713
9	1.1648	1.7416	2.3240	2.9078
10	1.0483	1.5674	2.0916	2.6170
12	0.8736	1.3062	1.7430	2.1809
Rate/Square	8.32	12.44	16.60	20.77

29 Pica — 3 Point Column

Type Size	1	2	3	4
	Number of Insertions			
7	1.6688	2.4951	3.3295	4.1659
7.5	1.5575	2.3288	3.1075	3.8881
8	1.4602	2.1832	2.9133	3.6451
9	1.2979	1.9406	2.5896	3.2401
10	1.1681	1.7466	2.3306	2.9161
12	0.9734	1.4555	1.9422	2.4301
Rate/Square	8.32	12.44	16.60	20.77

29 Pica	4 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.6733	2.5019	3.3386	4.1773
7.5	1.5618	2.3351	3.1160	3.8988
8	1.4642	2.1892	2.9213	3.6551
9	1.3015	1.9459	2.5967	3.2490
10	1.1713	1.7514	2.3370	2.9241
12	0.9761	1.4595	1.9475	2.4367
Rate/Square	8.32	12.44	16.60	20.77

29 Pica	6 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.6830	2.5164	3.3579	4.2015
7.5	1.5708	2.3487	3.1341	3.9214
8	1.4726	2.2019	2.9382	3.6763
9	1.3090	1.9572	2.6117	3.2678
10	1.1781	1.7615	2.3506	2.9410
12	0.9818	1.4679	1.9588	2.4509
Rate/Square	8.32	12.44	16.60	20.77

29 Pica	7 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.6876	2.5233	3.3670	4.2129
7.5	1.5751	2.3550	3.1426	3.9320
8	1.4766	2.2079	2.9462	3.6863
9	1.3126	1.9625	2.6188	3.2767
10	1.1813	1.7663	2.3569	2.9490
12	0.9844	1.4719	1.9641	2.4575
Rate/Square	8.32	12.44	16.60	20.77

29 Pica	8 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.6927	2.5309	3.3773	4.2257
7.5	1.5799	2.3622	3.1521	3.9440
8	1.4811	2.2146	2.9551	3.6975
9	1.3166	1.9685	2.6268	3.2866
10	1.1849	1.7717	2.3641	2.9580
12	0.9874	1.4764	1.9701	2.4650
Rate/Square	8.32	12.44	16.60	20.77

30 Pica	0 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.7115	2.5591	3.4149	4.2727
7.5	1.5974	2.3885	3.1872	3.9878
8	1.4976	2.2392	2.9880	3.7386
9	1.3312	1.9904	2.6560	3.3232
10	1.1981	1.7914	2.3904	2.9909
12	0.9984	1.4928	1.9920	2.4924
Rate/Square	8.32	12.44	16.60	20.77

30 Pica	1 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.7161	2.5659	3.4240	4.2841
7.5	1.6017	2.3948	3.1957	3.9985
8	1.5016	2.2452	2.9960	3.7486
9	1.3347	1.9957	2.6631	3.3321
10	1.2013	1.7961	2.3968	2.9989
12	1.0011	1.4968	1.9973	2.4990
Rate/Square	8.32	12.44	16.60	20.77

30 Pica	3 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.7258	2.5804	3.4433	4.3083
7.5	1.6108	2.4084	3.2138	4.0211
8	1.5101	2.2579	3.0129	3.7698
9	1.3423	2.0070	2.6781	3.3509
10	1.2081	1.8063	2.4103	3.0158
12	1.0067	1.5052	2.0086	2.5132
Rate/Square	8.32	12.44	16.60	20.77

30 Pica	9 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	1.7543	2.6231	3.5002	4.3795
7.5	1.6374	2.4482	3.2669	4.0875
8	1.5350	2.2952	3.0627	3.8321
9	1.3645	2.0402	2.7224	3.4063
10	1.2280	1.8361	2.4502	3.0657
12	1.0234	1.5301	2.0418	2.5547
Rate/Square	8.32	12.44	16.60	20.77

30 Pica 10 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.7589	2.6299	3.5093	4.3909
7.5	1.6416	2.4546	3.2754	4.0982
8	1.5390	2.3012	3.0707	3.8420
9	1.3680	2.0455	2.7295	3.4151
10	1.2312	1.8409	2.4565	3.0736
12	1.0260	1.5341	2.0471	2.5614
Rate/Square	8.32	12.44	16.60	20.77

31 Pica 0 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.7686	2.6444	3.5287	4.4151
7.5	1.6507	2.4681	3.2934	4.1208
8	1.5475	2.3138	3.0876	3.8632
9	1.3756	2.0567	2.7445	3.4340
10	1.2380	1.8511	2.4701	3.0906
12	1.0317	1.5426	2.0584	2.5755
Rate/Square	8.32	12.44	16.60	20.77

31 Pica 2 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.7783	2.6589	3.5480	4.4393
7.5	1.6597	2.4816	3.3115	4.1434
8	1.5560	2.3265	3.1045	3.8844
9	1.3831	2.0680	2.7596	3.4528
10	1.2448	1.8612	2.4836	3.1075
12	1.0373	1.5510	2.0697	2.5896
Rate/Square	8.32	12.44	16.60	20.77

31 Pica 3 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.7829	2.6657	3.5571	4.4507
7.5	1.6640	2.4880	3.3200	4.1540
8	1.5600	2.3325	3.1125	3.8944
9	1.3867	2.0733	2.7667	3.4617
10	1.2480	1.8660	2.4900	3.1155
12	1.0400	1.5550	2.0750	2.5963
Rate/Square	8.32	12.44	16.60	20.77

33 Pica 0 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.8827	2.8150	3.7563	4.7000
7.5	1.7572	2.6273	3.5059	4.3866
8	1.6474	2.4631	3.2868	4.1125
9	1.4643	2.1894	2.9216	3.6555
10	1.3179	1.9705	2.6294	3.2900
12	1.0982	1.6421	2.1912	2.7416
Rate/Square	8.32	12.44	16.60	20.77

34 Pica 1 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.9443	2.9071	3.8793	4.8538
7.5	1.8147	2.7133	3.6207	4.5302
8	1.7013	2.5437	3.3944	4.2470
9	1.5122	2.2611	3.0172	3.7752
10	1.3610	2.0350	2.7155	3.3976
12	1.1342	1.6958	2.2629	2.8314
Rate/Square	8.32	12.44	16.60	20.77

35 Pica 0 Point Column

Type Size	Number of Insertions 1	2	3	4
7	1.9968	2.9856	3.9840	4.9848
7.5	1.8637	2.7866	3.7184	4.6525
8	1.7472	2.6124	3.4860	4.3617
9	1.5531	2.3221	3.0987	3.8771
10	1.3978	2.0899	2.7888	3.4894
12	1.1648	1.7416	2.3240	2.9078
Rate/Square	8.32	12.44	16.60	20.77

35 Pica 8 Point Column

Type Size	Number of Insertions 1	2	3	4
7	2.0350	3.0428	4.0603	5.0802
7.5	1.8994	2.8399	3.7896	4.7415
8	1.7806	2.6624	3.5527	4.4452
9	1.5828	2.3666	3.1580	3.9513
10	1.4245	2.1299	2.8422	3.5562
12	1.1871	1.7749	2.3685	2.9635
Rate/Square	8.32	12.44	16.60	20.77

39 Pica	0 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	2.2250	3.3268	4.4393	5.5545
7.5	2.0767	3.1050	4.1434	5.1842
8	1.9469	2.9110	3.8844	4.8602
9	1.7306	2.5875	3.4528	4.3202
10	1.5575	2.3288	3.1075	3.8881
12	1.2979	1.9406	2.5896	3.2401
Rate/Square	8.32	12.44	16.60	20.77

39 Pica	5 Point Column			
	Number of Insertions			
Type Size	1	2	3	4
7	2.2490	3.3626	4.4871	5.6143
7.5	2.0990	3.1385	4.1880	5.2400
8	1.9678	2.9423	3.9262	4.9125
9	1.7492	2.6154	3.4900	4.3667
10	1.5743	2.3538	3.1410	3.9300
12	1.3119	1.9615	2.6175	3.2750
Rate/Square	8.32	12.44	16.60	20.77

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