



Paul D. Joyce, CPA
State Examiner

SPECIAL DISTRICTS BULLETIN

ISSUED BY THE STATE BOARD OF ACCOUNTS

December 2025

STATE BOARD OF ACCOUNTS CONTACT INFORMATION

SBOA Homepage: www.in.gov/sboa

(for information specific to Special Districts, select Entities We Examine and then select Special Districts)

Government Technical Assistance & Compliance (GTAC) Directors:

Beth Goss and Mitch Wilson

Email Address: SpecialDistricts@sboa.in.gov – *NOTE: if you are emailing questions, please send them to this email address and not our individual work emails.*

Phone Number: (317) 232-2513

Gateway Help Desk: gateway@sboa.in.gov or AnnualReports@sboa.in.gov

(either email address will take you to the helpdesk)

SBOA Communications: communications@sboa.in.gov

2025 Indiana General Assembly – link for Indiana Code search:

<https://iga.in.gov/laws/2025/ic/titles/1>

HAPPY HOLIDAYS

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

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

UPCOMING TRAINING

At this time, no special district trainings have been scheduled.

YEAR-END DUTIES

The following is a listing of duties and reports that occur each year end. These articles have been included in this issue in the same order noted below:

- Monthly and Annual Engagement Uploads
- Audit Preparation
- Cancellation of Warrants – Old Outstanding Checks
- Certification of Names and Addresses to County Treasurer
- Encumbered Appropriations – Balance Available
- Dormant Fund Balances – Transfers Authorized
- Internal Control Considerations

MONTHLY AND ANNUAL ENGAGEMENT UPLOADS

Monthly Uploads

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

- Bank Reconcilements, Bank Statements, and Outstanding Check Lists
- Approved Board Minutes
- Funds Ledger, summarizing total receipts, disbursements, and beginning and ending balances by fund

Annual Uploads

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

- Year-end Investment Statements and Register of Investments, General Form 350
- Excel Data Capture/Data dump (no longer optional)
- Detail of Receipts by fund and account (if Data Capture not available)
- Detail of Disbursements by fund and account (if Data Capture not available)
- Current year Salary Ordinance (or Schedule) and Amendments
- Annual Vendor History Report
- Annual Payroll History Report, without social security numbers
- Annual Funds Ledger summarizing year-to-date total receipts, year-to-date disbursements, and beginning and ending balances by fund
- Accounts Payable/Accounts Receivable Schedule support
- Direct Federal Grant Agreements/Award Letters and Amendments initiated during the year
- Agreements for Subawards made to Subrecipients for all Federal Grants initiated during the year
- Personnel Policy (to be uploaded in 2023 and in future years if updated)

Annual files are due to be uploaded on Gateway no later than **March 1, 2026**.

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

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

More information is available on the SBOA website by clicking the Entities We Examine link on the lefthand menu and then by selecting the appropriate unit type. Scroll down and select the Gateway section and the Gateway Upload Application link.

AUDIT PREPARATION

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

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

- Minutes of Council and other Board meetings – these should be uploaded to Gateway monthly. However, it is good to have them ready for audit in case additional information is needed.
- Bank reconciliements complete and bank information (statements, etc.) – these should be uploaded to Gateway monthly. However, you will want these ready for your audit in case the Field Examiner needs to look at the actual copies from the bank.
- Claims in order with supporting documentation available
- Copies of new ordinances, resolutions, or significant contracts from the year
- Written policies and procedures (internal controls, accrued leave, travel, etc.)
- Financial reports filed with other state or federal agencies
- Grant awards and agreements (federal and state)

CANCELLATION OF WARRANTS – OLD OUTSTANDING CHECKS

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

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

The list prepared must include:

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

CERTIFICATION OF NAMES AND ADDRESSES TO COUNTY TREASURER

IC 6-1.1-22-14 states that on or before June 1 and December 1 of each year, the disbursing officer of each political subdivision shall certify the name and address of each person who has money due the person from the political subdivision to the county treasurer of each county in which the political subdivision is located. Upon the receipt of this information, the county treasurer shall search the records to ascertain if any person so certified is delinquent in the payment of property taxes. (link: <https://iga.in.gov/laws/2025/ic/titles/6#6-1.1-22-14>)

IC 6-1.1-22-15 states that if the county treasurer finds that a person whose name is certified to him under IC 6-1.1-22-14 is delinquent in the payment of property taxes, he shall certify the name of that person and the amount of delinquency to the official of the political subdivision who is to make payment to the person. The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer. (link: <https://iga.in.gov/laws/2025/ic/titles/6#6-1.1-22-15>)

ENCUMBERED APPROPRIATIONS – BALANCE AVAILABLE

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

Unpaid purchase orders and those items under contract are to be added for each appropriation account and the total carried to the new 2026 corresponding account. The actual unpaid amount of the purchase orders or contracts should be totaled and shown as a separate amount on the appropriation ledger sheet for 2026, with proper explanation, and added to the 2026 appropriation for the same purpose. By properly carrying out this procedure, the 2026 budget will not be expected to stand any expense not anticipated in making the budget.

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

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

DORMANT FUND BALANCES - TRANSFERS AUTHORIZED

IC 36-1-8-5 gives the district board the authority to order the transfer to the general fund or rainy day fund any unused and unencumbered balance in any fund raised by a general or special tax levy, the purposes of which have been fulfilled. This action may be taken by a district board at any public meeting. (link: <https://iga.in.gov/laws/2024/ic/titles/36#36-1-8-5>)

Please see IC 36-1-8-5.1 (link: <https://iga.in.gov/laws/2024/ic/titles/36#36-1-8-5.1>) for more information about transfers to the Rainy Day fund.

INTERNAL CONTROL CONSIDERATIONS

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

Please note that IC 5-11-1-27 requires all “personnel,” as defined in the statute, to be trained on internal controls (link: <https://iga.in.gov/laws/2024/ic/titles/5#5-11-1-27>). Please make sure that all “personnel,” including newly hired employees, have viewed the SBOA approved training video. (link to training video: <https://youtu.be/KY8TUe6jX88>) The SBOA approved training is required only one time, but we always recommend additional training on internal controls as determined by your district.

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

All districts 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 (link: <https://iga.in.gov/laws/2024/ic/titles/5#5-11-13>). Only the business address of each officer or employee listed is to be included in the form.

Such report must indicate whether the district offers a health plan, a pension, and other benefits to full-time and part-time employees

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

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

ANNUAL FINANCIAL REPORT

IC 5-3-1-3.5 provides that, if a district has an annual budget of at least \$300,000 and has the power to levy taxes, the district’s fiscal officer shall publish an annual report of the receipts and expenditures of the district within 60 days after the close of each calendar year. (link:

<https://iga.in.gov/laws/2024/ic/titles/5#5-3-1-3>)

IC 5-11-1-4 requires such reports to be filed with the State Examiner, as set forth in the Uniform Compliance Guidelines, which states that the deadline is no later than sixty (60) days after the close of the year. (link: <https://iga.in.gov/laws/2024/ic/titles/5#5-11-1-4>)

If the district has an annual budget of at least \$300,000, the “Cash and Investments Combined Statement” of the annual report is to be published one time in two newspapers unless there is only one newspaper in the district territorial limits, in which case publication in the one newspaper is sufficient. If no newspaper is published in the district territorial limits, then publication is to be made in a newspaper published in the county in which the district is located and that circulates within the district territorial limits.

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

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

2025 ANNUAL FINANCIAL REPORT UPDATES

As we begin year-end duties and prepare for completion of the 2025 Annual Financial Report (AFR), we want to highlight a few important updates you will notice throughout the report. In the Unit Questions section, questions 12–20 will be automatically prefilled with “Not Applicable.” These items have been inactivated for this year’s reporting, which means the Transfer Schedule, Interfund Loan Schedule, and Tax Abatement Schedule will not be required for the 2025 AFR.

If you encounter any issues or have additional questions regarding the AFR, please contact the Directors for assistance.

STATE MILEAGE RATES

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

SOCIAL SECURITY TAX BASE CHANGES JANUARY 1

The 2026 contribution rate will remain at a total of 15.3 percent. The tax rate for both employees' and employers' shares for 2026 will be 7.65 percent (6.2% of Social Security and 1.45% Medicare).

The maximum amount of earnings that will be subject to Social Security contribution will increase to \$184,500.

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

COPY FEES

The district board shall establish a fee schedule by ordinance for the certification and copying of documents. For questions on fees please see IC 5-14-3-8 (d) (link: <https://iga.in.gov/laws/2025/ic/titles/5#5-14-3-8>)

CERTIFIED CHECKS FOR BONDS ON PUBLIC CONTRACTS

Per IC 1-1-7.5-1, whenever state law requires a certified check to accompany bids for public contracts, bidders may instead provide a draft, cashier's check, or money order, as long as it is issued by a financial institution covered by federal insurance. (link: <https://iga.in.gov/laws/2025/ic/titles/1#1-1-7.5-1>)

INTERNAL CONTROL TRAINING MATERIALS

Internal control training materials

Indiana Code § 5-11-1-27(f) states:

Not later than November 1, 2015, the state board of accounts shall develop or designate approved personnel training materials as approved by the audit committee, to implement this section.

The State Board of Accounts has developed the following training materials on internal controls:

1. *Uniform Internal Control Standards for Indiana Political Subdivisions* manual by the State Board of Accounts.
2. Numerous webinars containing the phrase "internal control" posted on the SBOA's website.
3. Live presentations by the SBOA at annual called meetings and conferences around the state.

The State Board of Accounts has designated the following training materials on internal controls:

4. *Internal Control – Integrated Framework* (2013) by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
5. Guidance papers, principles, or frameworks on Governance and Operational Performance, Internal Controls, Enterprise Risk Management, or Fraud Deterrence by COSO.
6. *Standards for Internal Control in the Federal Government* (the "Green Book") by the Comptroller General of the United States.

INTEREST RATES

From the Department of Revenue, Departmental Notice #3 issued in October 2025 effective January 1, 2026: "Pursuant to IC 6-8.1-10-1, the rate of interest for an underpayment of tax and an excess tax payment is the percentage rounded to the nearest whole number that equals two percentage points above the average investment yield on state general fund money for the state's fiscal year ending June 30, 2025, excluding pension fund investments, as provided by the State Treasurer's office. The rate of interest for an underpayment of tax and an excess tax payment for calendar year 2026 will be 7%."

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

Historical Interest Rate List

Year	Overpayments	Delinquent Payments
2017	3%	3%
2018	3%	3%
2019	3%	3%
2020	4%	4%
2021	4%	4%
2022	3%	3%
2023	2%	2%
2024	4%	4%
2025	6%	6%
2026	7%	7%

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							
1917 to 2024							
<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>
2024	1.00	1997	0.51	1970	0.12	1943	0.05

2023	0.97	1996	0.50	1969	0.12	1942	0.05
2022	0.93	1995	0.48	1968	0.11	1941	0.05
2021	0.86	1994	0.47	1967	0.11	1940	0.04
2020	0.82	1993	0.46	1966	0.10	1939	0.04
2019	0.81	1992	0.45	1965	0.10	1938	0.04
2018	0.80	1991	0.43	1964	0.10	1937	0.04
2017	0.78	1990	0.42	1963	0.10	1936	0.04
2016	0.77	1989	0.40	1962	0.10	1935	0.04
2015	0.76	1988	0.38	1961	0.09	1934	0.04
2014	0.75	1987	0.36	1960	0.09	1933	0.04
2013	0.74	1986	0.35	1959	0.09	1932	0.04
2012	0.73	1985	0.34	1958	0.09	1931	0.05
2011	0.72	1984	0.33	1957	0.09	1930	0.05
2010	0.70	1983	0.32	1956	0.09	1929	0.05
2009	0.68	1982	0.31	1955	0.08	1928	0.05
2008	0.69	1981	0.29	1954	0.08	1927	0.05
2007	0.66	1980	0.26	1953	0.08	1926	0.06
2006	0.64	1979	0.23	1952	0.08	1925	0.06
2005	0.62	1978	0.21	1951	0.08	1924	0.05
2004	0.60	1977	0.19	1950	0.08	1923	0.05
2003	0.59	1976	0.18	1949	0.07	1922	0.05
2002	0.57	1975	0.17	1948	0.08	1921	0.06
2001	0.56	1974	0.16	1947	0.07	1920	0.06
2000	0.55	1973	0.14	1946	0.06	1919	0.05
1999	0.53	1972	0.13	1945	0.06	1918	0.05
1998	0.52	1971	0.13	1944	0.06	1917	0.04

RATES FOR LEGAL ADVERTISING

Effective January 1, 2026

The following rates, effective January 1, 2026, 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	0.3664	0.5477	0.7311	0.9146
7.5	0.3420	0.5112	0.6824	0.8536
8	0.3206	0.4793	0.6398	0.8003
9	0.2850	0.4260	0.5687	0.7113
10	0.2565	0.3834	0.5118	0.6402
12	0.2138	0.3195	0.4265	0.5335
Rate/Square	8.55	12.78	17.06	21.34

6 Pica		4 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.3711	0.5547	0.7405	0.9263
7.5	0.3464	0.5177	0.6911	0.8645
8	0.3247	0.4854	0.6479	0.8105
9	0.2886	0.4315	0.5759	0.7204
10	0.2598	0.3883	0.5184	0.6484
12	0.2165	0.3236	0.4320	0.5403
Rate/Square	8.55	12.78	17.06	21.34

6 Pica		7 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.3858	0.5766	0.7697	0.9629
7.5	0.3601	0.5382	0.7184	0.8987
8	0.3376	0.5046	0.6735	0.8425
9	0.3000	0.4485	0.5987	0.7489
10	0.2700	0.4036	0.5388	0.6740
12	0.2250	0.3364	0.4490	0.5617
Rate/Square	8.55	12.78	17.06	21.34

6 Pica		9 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.3957	0.5915	0.7896	0.9877
7.5	0.3694	0.5521	0.7370	0.9219
8	0.3463	0.5176	0.6909	0.8643
9	0.3078	0.4601	0.6142	0.7682
10	0.2770	0.4141	0.5527	0.6914
12	0.2309	0.3451	0.4606	0.5762
Rate/Square	8.55	12.78	17.06	21.34

6 Pica		10 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.4004	0.5985	0.7990	0.9994
7.5	0.3737	0.5586	0.7457	0.9328
8	0.3504	0.5237	0.6991	0.8745
9	0.3114	0.4655	0.6214	0.7773
10	0.2803	0.4190	0.5593	0.6996
12	0.2336	0.3491	0.4661	0.5830
Rate/Square	8.55	12.78	17.06	21.34

6 Pica		11 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.4057	0.6064	0.8095	1.0126
7.5	0.3787	0.5660	0.7556	0.9451
8	0.3550	0.5306	0.7083	0.8860
9	0.3156	0.4717	0.6296	0.7876
10	0.2840	0.4245	0.5667	0.7088
12	0.2367	0.3538	0.4722	0.5907
Rate/Square	8.55	12.78	17.06	21.34

7 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.4104	0.6134	0.8189	1.0243
7.5	0.3830	0.5725	0.7643	0.9560
8	0.3591	0.5368	0.7165	0.8963
9	0.3192	0.4771	0.6369	0.7967
10	0.2873	0.4294	0.5732	0.7170
12	0.2394	0.3578	0.4777	0.5975
Rate/Square	8.55	12.78	17.06	21.34

7 Pica	2 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.4204	0.6283	0.8388	1.0492
7.5	0.3923	0.5864	0.7828	0.9792
8	0.3678	0.5498	0.7339	0.9180
9	0.3270	0.4887	0.6524	0.8160
10	0.2943	0.4398	0.5871	0.7344
12	0.2452	0.3665	0.4893	0.6120
Rate/Square	8.55	12.78	17.06	21.34

7 Pica	6 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.4397	0.6573	0.8774	1.0975
7.5	0.4104	0.6134	0.8189	1.0243
8	0.3848	0.5751	0.7677	0.9603
9	0.3420	0.5112	0.6824	0.8536
10	0.3078	0.4601	0.6142	0.7682
12	0.2565	0.3834	0.5118	0.6402
Rate/Square	8.55	12.78	17.06	21.34

7 Pica	10 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.4591	0.6862	0.9160	1.1458
7.5	0.4285	0.6404	0.8549	1.0694
8	0.4017	0.6004	0.8015	1.0026
9	0.3570	0.5337	0.7124	0.8912
10	0.3213	0.4803	0.6412	0.8020
12	0.2678	0.4003	0.5343	0.6684
Rate/Square	8.55	12.78	17.06	21.34

8 Pica	3 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.4837	0.7230	0.9651	1.2072
7.5	0.4514	0.6748	0.9008	1.1268
8	0.4232	0.6326	0.8445	1.0563
9	0.3762	0.5623	0.7506	0.9390
10	0.3386	0.5061	0.6756	0.8451
12	0.2822	0.4217	0.5630	0.7042
Rate/Square	8.55	12.78	17.06	21.34

8 Pica	5 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.4937	0.7379	0.9850	1.2321
7.5	0.4607	0.6887	0.9193	1.1500
8	0.4319	0.6456	0.8619	1.0781
9	0.3840	0.5739	0.7661	0.9583
10	0.3456	0.5165	0.6895	0.8625
12	0.2880	0.4304	0.5746	0.7187
Rate/Square	8.55	12.78	17.06	21.34

8 Pica	6 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.4983	0.7449	0.9944	1.2438
7.5	0.4651	0.6952	0.9281	1.1609
8	0.4361	0.6518	0.8701	1.0883
9	0.3876	0.5794	0.7734	0.9674
10	0.3488	0.5214	0.6960	0.8707
12	0.2907	0.4345	0.5800	0.7256
Rate/Square	8.55	12.78	17.06	21.34

9 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.5277	0.7887	1.0528	1.3170
7.5	0.4925	0.7361	0.9827	1.2292
8	0.4617	0.6901	0.9212	1.1524
9	0.4104	0.6134	0.8189	1.0243
10	0.3694	0.5521	0.7370	0.9219
12	0.3078	0.4601	0.6142	0.7682
Rate/Square	8.55	12.78	17.06	21.34

9 Pica	2 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.5376	0.8036	1.0727	1.3419
7.5	0.5018	0.7500	1.0012	1.2524
8	0.4704	0.7032	0.9386	1.1741
9	0.4182	0.6250	0.8343	1.0437
10	0.3763	0.5625	0.7509	0.9393
12	0.3136	0.4688	0.6258	0.7828
Rate/Square	8.55	12.78	17.06	21.34

9 Pica	4 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.5470	0.8176	1.0915	1.3653
7.5	0.5105	0.7631	1.0187	1.2743
8	0.4786	0.7154	0.9550	1.1946
9	0.4254	0.6359	0.8489	1.0619
10	0.3829	0.5723	0.7640	0.9557
12	0.3191	0.4769	0.6367	0.7964
Rate/Square	8.55	12.78	17.06	21.34

9 Pica	5 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.5523	0.8255	1.1020	1.3784
7.5	0.5155	0.7705	1.0285	1.2865
8	0.4832	0.7223	0.9642	1.2061
9	0.4296	0.6421	0.8571	1.0721
10	0.3866	0.5779	0.7714	0.9649
12	0.3222	0.4816	0.6428	0.8041
Rate/Square	8.55	12.78	17.06	21.34

9 Pica	6 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.5570	0.8325	1.1113	1.3901
7.5	0.5198	0.7770	1.0372	1.2975
8	0.4874	0.7285	0.9724	1.2164
9	0.4332	0.6475	0.8644	1.0812
10	0.3899	0.5828	0.7779	0.9731
12	0.3249	0.4856	0.6483	0.8109
Rate/Square	8.55	12.78	17.06	21.34

9 Pica	8 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.5669	0.8474	1.1312	1.4150
7.5	0.5291	0.7909	1.0558	1.3207
8	0.4961	0.7415	0.9898	1.2381
9	0.4410	0.6591	0.8798	1.1006
10	0.3969	0.5932	0.7919	0.9905
12	0.3307	0.4943	0.6599	0.8254
Rate/Square	8.55	12.78	17.06	21.34

9 Pica	9 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.5716	0.8544	1.1406	1.4267
7.5	0.5335	0.7975	1.0645	1.3316
8	0.5002	0.7476	0.9980	1.2484
9	0.4446	0.6646	0.8871	1.1097
10	0.4001	0.5981	0.7984	0.9987
12	0.3335	0.4984	0.6653	0.8323
Rate/Square	8.55	12.78	17.06	21.34

9 Pica	10 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.5763	0.8614	1.1499	1.4384
7.5	0.5379	0.8040	1.0733	1.3425
8	0.5043	0.7538	1.0062	1.2586
9	0.4482	0.6700	0.8944	1.1188
10	0.4034	0.6030	0.8050	1.0069
12	0.3362	0.5025	0.6708	0.8391
Rate/Square	8.55	12.78	17.06	21.34

9 Pica	11 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.5816	0.8693	1.1605	1.4516
7.5	0.5428	0.8114	1.0831	1.3548
8	0.5089	0.7607	1.0154	1.2702
9	0.4524	0.6761	0.9026	1.1290
10	0.4071	0.6085	0.8123	1.0161
12	0.3393	0.5071	0.6769	0.8468
Rate/Square	8.55	12.78	17.06	21.34

10 Pica		0 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.5863	0.8763	1.1698	1.4633
7.5	0.5472	0.8179	1.0918	1.3658
8	0.5130	0.7668	1.0236	1.2804
9	0.4560	0.6816	0.9099	1.1381
10	0.4104	0.6134	0.8189	1.0243
12	0.3420	0.5112	0.6824	0.8536
Rate/Square	8.55	12.78	17.06	21.34

10 Pica		5 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.6109	0.9131	1.2190	1.5248
7.5	0.5702	0.8523	1.1377	1.4231
8	0.5345	0.7990	1.0666	1.3342
9	0.4752	0.7102	0.9481	1.1859
10	0.4276	0.6392	0.8533	1.0673
12	0.3564	0.5327	0.7111	0.8895
Rate/Square	8.55	12.78	17.06	21.34

10 Pica		6 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.6156	0.9202	1.2283	1.5365
7.5	0.5746	0.8588	1.1464	1.4340
8	0.5387	0.8051	1.0748	1.3444
9	0.4788	0.7157	0.9554	1.1950
10	0.4309	0.6441	0.8598	1.0755
12	0.3591	0.5368	0.7165	0.8963
Rate/Square	8.55	12.78	17.06	21.34

11 Pica		0 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.6449	0.9640	1.2868	1.6096
7.5	0.6019	0.8997	1.2010	1.5023
8	0.5643	0.8435	1.1260	1.4084
9	0.5016	0.7498	1.0009	1.2519
10	0.4514	0.6748	0.9008	1.1268
12	0.3762	0.5623	0.7506	0.9390
Rate/Square	8.55	12.78	17.06	21.34

11 Pica		3 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.6596	0.9859	1.3161	1.6462
7.5	0.6156	0.9202	1.2283	1.5365
8	0.5771	0.8627	1.1516	1.4405
9	0.5130	0.7668	1.0236	1.2804
10	0.4617	0.6901	0.9212	1.1524
12	0.3848	0.5751	0.7677	0.9603
Rate/Square	8.55	12.78	17.06	21.34

11 Pica		7 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.6789	1.0148	1.3547	1.6945
7.5	0.6337	0.9472	1.2644	1.5816
8	0.5941	0.8880	1.1853	1.4827
9	0.5280	0.7893	1.0536	1.3180
10	0.4752	0.7104	0.9483	1.1862
12	0.3960	0.5920	0.7902	0.9885
Rate/Square	8.55	12.78	17.06	21.34

12 Pica		5 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.7282	1.0884	1.4529	1.8174
7.5	0.6796	1.0159	1.3561	1.6963
8	0.6371	0.9524	1.2713	1.5903
9	0.5664	0.8465	1.1301	1.4136
10	0.5097	0.7619	1.0170	1.2722
12	0.4248	0.6349	0.8475	1.0602
Rate/Square	8.55	12.78	17.06	21.34

12 Pica		9 Point Column		
Type Size	Number of Insertions			
	1	2	3	4
7	0.7475	1.1173	1.4915	1.8657
7.5	0.6977	1.0428	1.3921	1.7413
8	0.6541	0.9777	1.3051	1.6325
9	0.5814	0.8690	1.1601	1.4511
10	0.5233	0.7821	1.0441	1.3060
12	0.4361	0.6518	0.8701	1.0883
Rate/Square	8.55	12.78	17.06	21.34

13 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.7622	1.1392	1.5208	1.9023
7.5	0.7114	1.0633	1.4194	1.7755
8	0.6669	0.9968	1.3307	1.6645
9	0.5928	0.8861	1.1828	1.4796
10	0.5335	0.7975	1.0645	1.3316
12	0.4446	0.6646	0.8871	1.1097
Rate/Square	8.55	12.78	17.06	21.34

13 Pica	2 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.7721	1.1541	1.5407	1.9272
7.5	0.7207	1.0772	1.4380	1.7987
8	0.6756	1.0099	1.3481	1.6863
9	0.6006	0.8977	1.1983	1.4989
10	0.5405	0.8079	1.0785	1.3490
12	0.4504	0.6733	0.8987	1.1242
Rate/Square	8.55	12.78	17.06	21.34

14 Pica	2 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.8308	1.2418	1.6576	2.0735
7.5	0.7754	1.1590	1.5471	1.9353
8	0.7269	1.0866	1.4504	1.8143
9	0.6462	0.9658	1.2893	1.6127
10	0.5815	0.8692	1.1604	1.4515
12	0.4846	0.7244	0.9670	1.2096
Rate/Square	8.55	12.78	17.06	21.34

14 Pica	5 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.8454	1.2637	1.6869	2.1101
7.5	0.7891	1.1794	1.5744	1.9694
8	0.7397	1.1057	1.4760	1.8463
9	0.6576	0.9829	1.3120	1.6412
10	0.5918	0.8846	1.1808	1.4771
12	0.4932	0.7372	0.9840	1.2309
Rate/Square	8.55	12.78	17.06	21.34

14 Pica	7 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.8548	1.2777	1.7056	2.1335
7.5	0.7978	1.1925	1.5919	1.9913
8	0.7480	1.1180	1.4924	1.8668
9	0.6648	0.9938	1.3266	1.6594
10	0.5984	0.8944	1.1939	1.4935
12	0.4986	0.7453	0.9949	1.2445
Rate/Square	8.55	12.78	17.06	21.34

14 Pica	9 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.8648	1.2926	1.7255	2.1584
7.5	0.8071	1.2064	1.6105	2.0145
8	0.7567	1.1310	1.5098	1.8886
9	0.6726	1.0054	1.3421	1.6787
10	0.6053	0.9048	1.2078	1.5109
12	0.5045	0.7540	1.0065	1.2591
Rate/Square	8.55	12.78	17.06	21.34

15 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.8794	1.3145	1.7547	2.1950
7.5	0.8208	1.2269	1.6378	2.0486
8	0.7695	1.1502	1.5354	1.9206
9	0.6840	1.0224	1.3648	1.7072
10	0.6156	0.9202	1.2283	1.5365
12	0.5130	0.7668	1.0236	1.2804
Rate/Square	8.55	12.78	17.06	21.34

15 Pica	9 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.9234	1.3802	1.8425	2.3047
7.5	0.8618	1.2882	1.7196	2.1511
8	0.8080	1.2077	1.6122	2.0166
9	0.7182	1.0735	1.4330	1.7926
10	0.6464	0.9662	1.2897	1.6133
12	0.5387	0.8051	1.0748	1.3444
Rate/Square	8.55	12.78	17.06	21.34

16 Pica	5 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	0.9627	1.4390	1.9209	2.4028
7.5	0.8985	1.3430	1.7928	2.2426
8	0.8423	1.2591	1.6808	2.1024
9	0.7488	1.1192	1.4940	1.8688
10	0.6739	1.0073	1.3446	1.6819
12	0.5616	0.8394	1.1205	1.4016
Rate/Square	8.55	12.78	17.06	21.34

17 Pica	3 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.0113	1.5117	2.0180	2.5242
7.5	0.9439	1.4109	1.8834	2.3559
8	0.8849	1.3227	1.7657	2.2087
9	0.7866	1.1758	1.5695	1.9633
10	0.7079	1.0582	1.4126	1.7670
12	0.5900	0.8818	1.1771	1.4725
Rate/Square	8.55	12.78	17.06	21.34

18 Pica	9 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.0993	1.6431	2.1934	2.7437
7.5	1.0260	1.5336	2.0472	2.5608
8	0.9619	1.4378	1.9193	2.4008
9	0.8550	1.2780	1.7060	2.1340
10	0.7695	1.1502	1.5354	1.9206
12	0.6413	0.9585	1.2795	1.6005
Rate/Square	8.55	12.78	17.06	21.34

19 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.1139	1.6651	2.2227	2.7803
7.5	1.0397	1.5540	2.0745	2.5949
8	0.9747	1.4569	1.9448	2.4328
9	0.8664	1.2950	1.7287	2.1625
10	0.7798	1.1655	1.5559	1.9462
12	0.6498	0.9713	1.2966	1.6218
Rate/Square	8.55	12.78	17.06	21.34

19 Pica	4 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.1333	1.6940	2.2613	2.8286
7.5	1.0577	1.5810	2.1105	2.6400
8	0.9916	1.4822	1.9786	2.4750
9	0.8814	1.3175	1.7588	2.2000
10	0.7933	1.1858	1.5829	1.9800
12	0.6611	0.9881	1.3191	1.6500
Rate/Square	8.55	12.78	17.06	21.34

19 Pica	6 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.1433	1.7089	2.2812	2.8535
7.5	1.0670	1.5949	2.1291	2.6632
8	1.0004	1.4953	1.9960	2.4968
9	0.8892	1.3291	1.7742	2.2194
10	0.8003	1.1962	1.5968	1.9974
12	0.6669	0.9968	1.3307	1.6645
Rate/Square	8.55	12.78	17.06	21.34

19 Pica	9 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.1579	1.7308	2.3104	2.8900
7.5	1.0807	1.6154	2.1564	2.6974
8	1.0132	1.5144	2.0216	2.5288
9	0.9006	1.3462	1.7970	2.2478
10	0.8105	1.2115	1.6173	2.0230
12	0.6755	1.0096	1.3477	1.6859
Rate/Square	8.55	12.78	17.06	21.34

19 Pica	10 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.1626	1.7378	2.3198	2.9018
7.5	1.0851	1.6219	2.1651	2.7083
8	1.0173	1.5206	2.0298	2.5390
9	0.9042	1.3516	1.8043	2.2569
10	0.8138	1.2165	1.6238	2.0312
12	0.6782	1.0137	1.3532	1.6927
Rate/Square	8.55	12.78	17.06	21.34

19 Pica	11 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.1679	1.7457	2.3303	2.9149
7.5	1.0900	1.6293	2.1749	2.7206
8	1.0219	1.5275	2.0390	2.5506
9	0.9084	1.3577	1.8125	2.2672
10	0.8175	1.2220	1.6312	2.0404
12	0.6813	1.0183	1.3593	1.7004
Rate/Square	8.55	12.78	17.06	21.34

20 Pica	3 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.1872	1.7746	2.3689	2.9632
7.5	1.1081	1.6563	2.2110	2.7657
8	1.0388	1.5528	2.0728	2.5928
9	0.9234	1.3802	1.8425	2.3047
10	0.8311	1.2422	1.6582	2.0742
12	0.6926	1.0352	1.3819	1.7285
Rate/Square	8.55	12.78	17.06	21.34

20 Pica	4 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.1919	1.7816	2.3783	2.9749
7.5	1.1125	1.6628	2.2197	2.7766
8	1.0429	1.5589	2.0810	2.6031
9	0.9270	1.3857	1.8498	2.3138
10	0.8343	1.2471	1.6648	2.0824
12	0.6953	1.0393	1.3873	1.7354
Rate/Square	8.55	12.78	17.06	21.34

20 Pica	6 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.2019	1.7965	2.3981	2.9998
7.5	1.1218	1.6767	2.2383	2.7998
8	1.0517	1.5719	2.0984	2.6248
9	0.9348	1.3973	1.8652	2.3332
10	0.8413	1.2576	1.6787	2.0999
12	0.7011	1.0480	1.3989	1.7499
Rate/Square	8.55	12.78	17.06	21.34

21 Pica	6 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.2605	1.8841	2.5151	3.1461
7.5	1.1765	1.7585	2.3475	2.9364
8	1.1030	1.6486	2.2007	2.7529
9	0.9804	1.4654	1.9562	2.4470
10	0.8824	1.3189	1.7606	2.2023
12	0.7353	1.0991	1.4672	1.8352
Rate/Square	8.55	12.78	17.06	21.34

21 Pica	7 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.2652	1.8911	2.5245	3.1578
7.5	1.1809	1.7651	2.3562	2.9473
8	1.1071	1.6548	2.2089	2.7631
9	0.9840	1.4709	1.9635	2.4561
10	0.8856	1.3238	1.7671	2.2105
12	0.7380	1.1032	1.4726	1.8421
Rate/Square	8.55	12.78	17.06	21.34

22 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.2898	1.9280	2.5736	3.2193
7.5	1.2038	1.7994	2.4020	3.0047
8	1.1286	1.6870	2.2519	2.8169
9	1.0032	1.4995	2.0017	2.5039
10	0.9029	1.3496	1.8015	2.2535
12	0.7524	1.1246	1.5013	1.8779
Rate/Square	8.55	12.78	17.06	21.34

22 Pica	1 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.2945	1.9350	2.5830	3.2310
7.5	1.2082	1.8060	2.4108	3.0156
8	1.1327	1.6931	2.2601	2.8271
9	1.0068	1.5050	2.0090	2.5130
10	0.9062	1.3545	1.8081	2.2617
12	0.7551	1.1287	1.5067	1.8847
Rate/Square	8.55	12.78	17.06	21.34

22 Pica	10 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.3385	2.0007	2.6707	3.3407
7.5	1.2493	1.8673	2.4927	3.1180
8	1.1712	1.7506	2.3369	2.9232
9	1.0410	1.5561	2.0772	2.5984
10	0.9369	1.4005	1.8695	2.3385
12	0.7808	1.1671	1.5579	1.9488
Rate/Square	8.55	12.78	17.06	21.34

23 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.3485	2.0156	2.6906	3.3656
7.5	1.2586	1.8812	2.5112	3.1412
8	1.1799	1.7636	2.3543	2.9449
9	1.0488	1.5677	2.0927	2.6177
10	0.9439	1.4109	1.8834	2.3559
12	0.7866	1.1758	1.5695	1.9633
Rate/Square	8.55	12.78	17.06	21.34

23 Pica	3 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.3631	2.0375	2.7199	3.4022
7.5	1.2722	1.9017	2.5385	3.1754
8	1.1927	1.7828	2.3799	2.9769
9	1.0602	1.5847	2.1154	2.6462
10	0.9542	1.4262	1.9039	2.3815
12	0.7952	1.1885	1.5866	1.9846
Rate/Square	8.55	12.78	17.06	21.34

24 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.4071	2.1032	2.8076	3.5120
7.5	1.3133	1.9630	2.6204	3.2778
8	1.2312	1.8403	2.4566	3.0730
9	1.0944	1.6358	2.1837	2.7315
10	0.9850	1.4723	1.9653	2.4584
12	0.8208	1.2269	1.6378	2.0486
Rate/Square	8.55	12.78	17.06	21.34

25 Pica	6 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.4950	2.2347	2.9831	3.7315
7.5	1.3954	2.0857	2.7842	3.4827
8	1.3082	1.9553	2.6102	3.2650
9	1.1628	1.7381	2.3202	2.9022
10	1.0465	1.5643	2.0881	2.6120
12	0.8721	1.3036	1.7401	2.1767
Rate/Square	8.55	12.78	17.06	21.34

26 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.5243	2.2785	3.0416	3.8046
7.5	1.4227	2.1266	2.8388	3.5510
8	1.3338	1.9937	2.6614	3.3290
9	1.1856	1.7722	2.3657	2.9591
10	1.0670	1.5949	2.1291	2.6632
12	0.8892	1.3291	1.7742	2.2194
Rate/Square	8.55	12.78	17.06	21.34

26 Pica	3 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.5390	2.3004	3.0708	3.8412
7.5	1.4364	2.1470	2.8661	3.5851
8	1.3466	2.0129	2.6870	3.3611
9	1.1970	1.7892	2.3884	2.9876
10	1.0773	1.6103	2.1496	2.6888
12	0.8978	1.3419	1.7913	2.2407
Rate/Square	8.55	12.78	17.06	21.34

29 Pica	3 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.7149	2.5633	3.4217	4.2802
7.5	1.6006	2.3924	3.1936	3.9948
8	1.5005	2.2429	2.9940	3.7452
9	1.3338	1.9937	2.6614	3.3290
10	1.2004	1.7943	2.3952	2.9961
12	1.0004	1.4953	1.9960	2.4968
Rate/Square	8.55	12.78	17.06	21.34

29 Pica	4 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.7196	2.5703	3.4311	4.2919
7.5	1.6049	2.3990	3.2024	4.0058
8	1.5046	2.2490	3.0022	3.7554
9	1.3374	1.9991	2.6686	3.3381
10	1.2037	1.7992	2.4018	3.0043
12	1.0031	1.4993	2.0015	2.5036
Rate/Square	8.55	12.78	17.06	21.34

29 Pica	6 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.7295	2.5852	3.4510	4.3168
7.5	1.6142	2.4129	3.2209	4.0290
8	1.5134	2.2621	3.0196	3.7772
9	1.3452	2.0107	2.6841	3.3575
10	1.2107	1.8096	2.4157	3.0217
12	1.0089	1.5080	2.0131	2.5181
Rate/Square	8.55	12.78	17.06	21.34

29 Pica	7 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.7342	2.5922	3.4604	4.3285
7.5	1.6186	2.4194	3.2297	4.0399
8	1.5175	2.2682	3.0278	3.7874
9	1.3488	2.0162	2.6914	3.3666
10	1.2140	1.8146	2.4222	3.0299
12	1.0116	1.5121	2.0185	2.5249
Rate/Square	8.55	12.78	17.06	21.34

29 Pica	8 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.7395	2.6001	3.4709	4.3417
7.5	1.6235	2.4268	3.2395	4.0522
8	1.5221	2.2751	3.0370	3.7989
9	1.3530	2.0223	2.6996	3.3768
10	1.2177	1.8201	2.4296	3.0392
12	1.0147	1.5167	2.0247	2.5326
Rate/Square	8.55	12.78	17.06	21.34

30 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.7589	2.6290	3.5095	4.3899
7.5	1.6416	2.4538	3.2755	4.0973
8	1.5390	2.3004	3.0708	3.8412
9	1.3680	2.0448	2.7296	3.4144
10	1.2312	1.8403	2.4566	3.0730
12	1.0260	1.5336	2.0472	2.5608
Rate/Square	8.55	12.78	17.06	21.34

30 Pica	1 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.7635	2.6360	3.5188	4.4016
7.5	1.6460	2.4603	3.2843	4.1082
8	1.5431	2.3065	3.0790	3.8514
9	1.3716	2.0503	2.7369	3.4235
10	1.2345	1.8452	2.4632	3.0812
12	1.0287	1.5377	2.0527	2.5676
Rate/Square	8.55	12.78	17.06	21.34

30 Pica	3 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.7735	2.6509	3.5387	4.4265
7.5	1.6553	2.4742	3.3028	4.1314
8	1.5518	2.3196	3.0964	3.8732
9	1.3794	2.0618	2.7523	3.4429
10	1.2415	1.8557	2.4771	3.0986
12	1.0346	1.5464	2.0643	2.5821
Rate/Square	8.55	12.78	17.06	21.34

30 Pica	9 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.8028	2.6948	3.5972	4.4997
7.5	1.6826	2.5151	3.3574	4.1997
8	1.5775	2.3579	3.1476	3.9372
9	1.4022	2.0959	2.7978	3.4998
10	1.2620	1.8863	2.5181	3.1498
12	1.0517	1.5719	2.0984	2.6248
Rate/Square	8.55	12.78	17.06	21.34

30 Pica	10 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.8075	2.7018	3.6066	4.5114
7.5	1.6870	2.5216	3.3661	4.2106
8	1.5816	2.3640	3.1558	3.9475
9	1.4058	2.1014	2.8051	3.5089
10	1.2653	1.8912	2.5246	3.1580
12	1.0544	1.5760	2.1038	2.6316
Rate/Square	8.55	12.78	17.06	21.34

31 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.8175	2.7167	3.6265	4.5363
7.5	1.6963	2.5356	3.3847	4.2339
8	1.5903	2.3771	3.1732	3.9692
9	1.4136	2.1130	2.8206	3.5282
10	1.2722	1.9017	2.5385	3.1754
12	1.0602	1.5847	2.1154	2.6462
Rate/Square	8.55	12.78	17.06	21.34

31 Pica	2 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.8275	2.7316	3.6464	4.5612
7.5	1.7056	2.5495	3.4033	4.2571
8	1.5990	2.3901	3.1906	3.9910
9	1.4214	2.1245	2.8361	3.5476
10	1.2792	1.9121	2.5524	3.1928
12	1.0660	1.5934	2.1270	2.6607
Rate/Square	8.55	12.78	17.06	21.34

31 Pica	3 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.8321	2.7386	3.6557	4.5729
7.5	1.7100	2.5560	3.4120	4.2680
8	1.6031	2.3963	3.1988	4.0013
9	1.4250	2.1300	2.8433	3.5567
10	1.2825	1.9170	2.5590	3.2010
12	1.0688	1.5975	2.1325	2.6675
Rate/Square	8.55	12.78	17.06	21.34

33 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.9347	2.8919	3.8604	4.8289
7.5	1.8058	2.6991	3.6031	4.5070
8	1.6929	2.5304	3.3779	4.2253
9	1.5048	2.2493	3.0026	3.7558
10	1.3543	2.0244	2.7023	3.3803
12	1.1286	1.6870	2.2519	2.8169
Rate/Square	8.55	12.78	17.06	21.34

34 Pica	1 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	1.9981	2.9866	3.9868	4.9870
7.5	1.8649	2.7875	3.7210	4.6545
8	1.7483	2.6133	3.4884	4.3636
9	1.5540	2.3229	3.1008	3.8788
10	1.3986	2.0906	2.7907	3.4909
12	1.1655	1.7422	2.3256	2.9091
Rate/Square	8.55	12.78	17.06	21.34

35 Pica	0 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	2.0520	3.0672	4.0944	5.1216
7.5	1.9152	2.8627	3.8214	4.7802
8	1.7955	2.6838	3.5826	4.4814
9	1.5960	2.3856	3.1845	3.9835
10	1.4364	2.1470	2.8661	3.5851
12	1.1970	1.7892	2.3884	2.9876
Rate/Square	8.55	12.78	17.06	21.34

35 Pica	8 Point Column			
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Type Size	Number of Insertions			
	1	2	3	4
7	2.0913	3.1259	4.1728	5.2196
7.5	1.9519	2.9175	3.8946	4.8717
8	1.8299	2.7352	3.6512	4.5672
9	1.6266	2.4313	3.2455	4.0597
10	1.4639	2.1881	2.9209	3.6537
12	1.2199	1.8235	2.4341	3.0448
Rate/Square	8.55	12.78	17.06	21.34

39 Pica	0 Point Column
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Type Size	Number of Insertions			
	1	2	3	4
7	2.2865	3.4177	4.5623	5.7069
7.5	2.1341	3.1899	4.2582	5.3265
8	2.0007	2.9905	3.9920	4.9936
9	1.7784	2.6582	3.5485	4.4387
10	1.6006	2.3924	3.1936	3.9948
12	1.3338	1.9937	2.6614	3.3290
Rate/Square	8.55	12.78	17.06	21.34

39 Pica	5 Point Column
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Type Size	Number of Insertions			
	1	2	3	4
7	2.3111	3.4545	4.6115	5.7684
7.5	2.1571	3.2242	4.3040	5.3838
8	2.0222	3.0227	4.0350	5.0473
9	1.7976	2.6869	3.5867	4.4865
10	1.6178	2.4182	3.2280	4.0379
12	1.3482	2.0152	2.6900	3.3649
Rate/Square	8.55	12.78	17.06	21.34