BOARD OF EDUCATION
COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64
COMMITTEE-OF-THE-WHOLE ON FINANCE

MONDAY, SEPTEMBER 13, 2010
7:00 P.M.
RAYMOND E. HENDEE EDUCATIONAL SERVICE CENTER
164 S. PROSPECT AVENUE

AGENDA

1. REVIEW 2010-11 TENTATIVE BUDGET PRIOR TO BOARD ADOPTION ON SEPTEMBER 27, 2010

2. OTHER

3. ADJOURNMENT

STUDENTS STAFF PARENTS COMMUNITY

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64 PARK RIDGE-NILES

164 S. Prospect Avenue Park Ridge, IL 60068-4079 (847) 318-4300 FAX (847) 318-4351 www.d64.org

To: Board of Education
Philip Bender, Superintendent

From: Rebecca Allard, Business Manager ba

Subject: 2010-11 Tentative Budget Draft #3

Date: September 13, 2010

The adoption of a school district budget is required by the end of the first quarter of the fiscal year (September 30). By satisfying the legal requirement, a school district may expend funds and levy taxes. But more importantly, the budget tells a story of the many opportunities and services available to the children of Park Ridge-Niles School District 64.

The Board of Education has reviewed the tentative budget on three occasions first on May 24, then on June 8 and again on August 23. The budget, as presented, will be the budget the Board of Education will be asked to approve at the September 27, 2010 Board meeting.

It should be noted that the 2009 tax extension has not been finalized at this time. Once the tax extension is finalized, the Board may choose to re-adopt the budget if the variance is substantial.

The State of Illinois was successful in writing the grant application for the Jobs Program and the funding will be distributed based on the percentage of distribution for general state aid. District 64 will receive $146,599. This amount has now been added to the 2010-11 Education Fund revenue budget.

The documents that follow reflect the changes that have been made to the revenue and expense budgets based on the information known as of September 9, 2010.

Revenue Changes

Education Fund			
Federal Income	Increase	$146,599	*Jobs Program*
Total Change	**Increase**	**$146,599**	

Expenditure Changes

Education Fund			
Salaries	Decrease	($134,975)	*Minor adjustments to all salary line items to reflect actual salaries.*
Benefits	Increase	$3,424	*Finalized TRS Retirement assessments*
Purchased Services	Decrease	($224)	*Realignment of 2010-11 ARRA grant*
Supplies	Increase	$161,212	*Realignment of 2010-11 ARRA grant*
Capital Outlay	Decrease	($68,889)	*Realignment of 2010-11 ARRA grant*
Other Expense	No Change	$0	
Total Change	**Decrease**	($39,452)	

In summary, revenues increased by $146,599 and expenses decreased by ($39,452). The following Statement of Position has been updated to include the revenue and expense changes identified above.

The 2010-11 fiscal year is the 4th budget adopted since the 2007 referendum. During the referendum campaign the District made a commitment, barring any catastrophic change in economic conditions, the increase in the approved tax rate would support the District's educational programs for 10 years. The budget being presented is aligned with that commitment to the Park Ridge – Niles community.

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64
2010-11 STATEMENT OF POSITION (September 13, 2010)

Fund	Unaudited Beginning Balance July 1, 2010	Add Budgeted Revenues	Less Budgeted Expenditures	Excess / Deficiency of Revenues Over Expenditures	Estimated Ending Balance June 30, 2011
Education	$19,758,788	$54,530,577	$53,559,428	$971,149	$20,729,937
Tort Immunity	$888,624	$1,304,815	$704,303	$600,512	$1,489,136
Operations & Maintenance	($1,348,625)	$14,699,162	$14,615,852	$83,310	($1,265,315)
Transportation	$1,090,634	$2,562,584	$2,044,399	$518,185	$1,608,819
Retirement Fund	$1,226,219	$2,459,904	$2,043,373	$416,531	$1,642,750
Working Cash	$12,699,053	$755,819	$234,300	$521,519	$13,220,572
Total - Operating Funds	$34,314,693	$76,312,861	$73,201,655	$3,111,206	$37,425,899
*****Estimated Expense to Fund Balance Ratio***	*55.45%*				*51.13%*
Debt Service Fund	$2,906,359	$2,589,044	$2,588,900	$144	$2,906,503
Total - All Funds	$37,221,053	$78,901,905	$75,790,555	$3,111,350	$40,332,403

***Fund Balance Policy: The District's operating fund balances shall end each fiscal year with four (4) months of operating expenditures for the fiscal year ended. Expenses shall be measured against cumulative total operating funds that include: education, operations and maintenance, transportation Illinois municipal retirement and working cash.*

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64
2010-11 Tentative Budget (August 23, 2010)
COMPARISON OF REVENUES BY OBJECTS

EDUCATIONAL FUND	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 Unaudited Actual	2010-11 TENTATIVE BUDGET	% Change From 2009-10 Unaudited Actual
PROPERTY TAXES	$ 37,362,058	$ 42,407,522	$ 42,902,700	$ 43,081,754	$ 43,446,748	0.85%
CORP. PERS. PROP. TAX	1,215,770	1,041,508	900,000	832,109	826,375	-0.69%
INTEREST INCOME	313,379	320,775	287,300	330,208	297,300	-9.97%
OTHER LOCAL REVENUES	3,345,350	3,320,974	3,229,514	4,024,064	3,753,574	-6.72%
GENERAL STATE AID	1,678,094	1,254,697	1,368,039	1,412,280	1,610,189	14.01%
OTHER STATE AID	1,933,936	2,088,065	2,067,975	2,137,693	2,654,697	24.19%
FEDERAL AID	1,108,367	1,396,145	2,449,420	2,242,562	1,646,494	-26.58%
TRANSFERS IN	7,528,559	407,089	244,100	340,080	295,200	-13.20%
TOTAL	$ 54,485,513	$ 52,236,774	$ 53,449,048	$ 54,400,750	$ 54,530,577	0.24%
% of Change	*37.92%*	*-4.13%*	*2.32%*	*4.14%*	*0.24%*	

TORT FUND	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 Unaudited Actual	2010-11 TENTATIVE BUDGET	% Change From 2009-10 Unaudited Actual
PROPERTY TAXES	$ 1,064,181	$ 1,217,938	$ 1,306,000	$ 1,270,102	$ 1,291,815	1.71%
INTEREST INCOME	1,731	412	0	1,176	13,000	NA
TOTAL	$ 1,065,912	$ 1,218,349	$ 1,306,000	$ 1,271,278	$ 1,304,815	2.64%
% of Change	*98.71%*	*14.30%*	*7.19%*	*4.34%*	*2.64%*	

OPERATIONS & MAINTENANCE FUND	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 Unaudited Actual	2010-11 TENTATIVE BUDGET	% Change From 2009-10 Unaudited Actual
PROPERTY TAXES	$ 5,197,818	$ 5,968,996	$ 6,355,900	$ 6,289,226	$ 6,811,852	8.31%
INTEREST INCOME	13,380	2,772	3,300	1,367	2,000	46.31%
OTHER LOCAL REVENUES	26,837	19,997	32,000	34,844	1,949,277	5494.30%
OTHER STATE AID	-	-	25,000	-	-	NA
FEDERAL AID	-	93,142	2,100,000	833,550	5,936,033	612.14%
TRANSFERS IN	-			-		NA
TOTAL	$ 5,238,035	$ 6,084,907	$ 8,516,200	$ 7,158,987	$ 14,699,162	105.32%
% of Change	*11.09%*	*16.17%*	*39.96%*	*17.65%*	*105.32%*	

TRANSPORTATION FUND	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 Unaudited Actual	2010-11 TENTATIVE BUDGET	% Change From 2009-10 Unaudited Actual
PROPERTY TAXES	$ 1,592,300	$ 1,826,920	$ 1,955,600	$ 1,905,169	$ 1,960,056	2.88%
INTEREST INCOME	4,213	2,683	20,400	2,931	2,500	-14.70%
OTHER LOCAL REVENUES	77,293	117,189	98,000	73,075	67,200	-8.04%
OTHER STATE AID	642,123	586,452	821,776	594,888	532,828	-10.43%
TOTAL	$ 2,315,929	$ 2,533,244	$ 2,895,776	$ 2,576,063	$ 2,562,584	-0.52%
% of Change	*32.56%*	*9.38%*	*14.31%*	*1.69%*	*-0.52%*	

ILL. MUNICIPAL RETIREMENT FUND	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 Unaudited Actual	2010-11 TENTATIVE BUDGET	% Change From 2009-10 Unaudited Actual
PROPERTY TAXES	$ 1,803,797	$ 2,070,515	$ 2,216,000	$ 2,202,513	$ 2,314,404	5.08%
CORP. PERS. PROP. TAX	111,847	122,351	100,000	134,267	140,000	4.27%
INTEREST INCOME	4,785	5,418	11,100	4,781	5,500	15.04%
TOTAL	$ 1,920,428	$ 2,198,284	$ 2,327,100	$ 2,341,561	$ 2,459,904	5.05%
% of Change	*39.31%*	*14.47%*	*5.86%*	*6.52%*	*5.05%*	

WORKING CASH FUND	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 Unaudited Actual	2010-11 TENTATIVE BUDGET	% Change From 2009-10 Unaudited Actual
PROPERTY TAXES	$ 378,286	$ 877,423	$ 939,600	$ 988,129	$ 521,519	-47.22%
INTEREST INCOME	408,559	364,034	184,200	345,455	234,300	-32.18%
TRANSFERS IN/SALE OF BONDS			0	0	0	NA
TOTAL	$ 786,845	$ 1,241,456	$ 1,123,800	$ 1,333,584	$ 755,819	-43.32%
% of Change	*43.73%*	*57.78%*	*-9.48%*	*7.42%*	*-43.32%*	

TOTAL OPERATING FUNDS

	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 Unaudited Actual	2010-11 TENTATIVE BUDGET	% Change From 2009-10 Unaudited Actual
PROPERTY TAXES	$ 47,398,440	$ 54,369,313	$ 55,675,800	$ 55,736,893	$ 56,346,394	1.09%
CORP. PERS. PROP. TAX	1,327,617	1,163,859	1,000,000	966,376	966,375	0.00%
INTEREST INCOME	746,047	696,093	506,300	685,918	554,600	-19.14%
OTHER LOCAL REVENUES	3,449,480	3,458,160	3,359,514	4,131,983	5,770,051	39.64%
GENERAL STATE AID	1,678,094	1,254,697	1,368,039	1,412,280	1,610,189	14.01%
OTHER STATE AID	2,576,059	2,674,517	2,914,751	2,732,581	3,187,525	16.65%
FEDERAL AID	1,108,367	1,489,287	4,549,420	3,076,112	7,582,527	146.50%
TRANSFERS IN	7,528,559	407,089	244,100	340,080	295,200	-13.20%
TOTAL	$ 65,812,664	$ 65,513,015	$ 69,617,924	$ 69,082,223	$ 76,312,861	10.47%
% of Change	*35.90%*	*-0.46%*	*6.27%*	*5.45%*	*10.47%*	

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64
2010-11 Tentative Budget (August 23, 2010)
COMPARISON OF REVENUES BY OBJECTS

DEBT SERVICE FUND	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 Unaudited Actual	2010-11 TENTATIVE BUDGET	*% Change From 2009-10 Unaudited Actual*
PROPERTY TAXES	$ 4,398,801	$ 3,789,699	$ 2,761,800	$ 2,633,318	$ 2,528,144	*-3.99%*
INTEREST INCOME	120,660	43,056	59,900	23,163	60,900	*162.92%*
OTHER LOCAL REVENUES		948.6	-	-		*NA*
GENERAL STATE AID		-	-	-	-	*NA*
TOTAL	$ 4,519,460	$ 3,833,703	$ 2,821,700	$ 2,656,481	$ 2,589,044	*-2.54%*
% of Change	*13.22%*	*-15.17%*	*-26.40%*	*-30.71%*	*-2.54%*	

SITE & CONSTRUCTION FUND	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 Unaudited Actual	2010-11 TENTATIVE BUDGET	*% Change From 2009-10 Unaudited Actual*
INTEREST INCOME	-	-	-		-	*NA*
TOTAL	$ -					*NA*
% of Change	*NA*	*NA*	*NA*		*NA*	

TOTAL ALL FUNDS

	2007-08 ACTUAL	2008-09 ACTUAL	2009-10 BUDGET	2009-10 Unaudited Actual	2010-11 TENTATIVE BUDGET	*% Change From 2009-10 Unaudited Actual*
PROPERTY TAXES	$ 51,797,240	$ 58,159,011	$ 58,437,600	$ 58,370,211	$ 58,874,538	*0.86%*
CORP. PERS. PROP. TAX	1,327,617	1,163,859	1,000,000	966,376	966,375	*0.00%*
INTEREST INCOME	866,707	739,148	566,200	709,081	615,500	*-13.20%*
OTHER LOCAL REVENUES	3,449,480	3,459,109	3,359,514	4,131,983	5,770,051	*39.64%*
GENERAL STATE AID	1,678,094	1,254,697	1,368,039	1,412,280	1,610,189	*14.01%*
OTHER STATE AID	2,576,059	2,674,517	2,914,751	2,732,581	3,187,525	*16.65%*
FEDERAL AID	1,108,367	1,489,287	4,549,420	3,076,112	7,582,527	*146.50%*
TRANSFERS IN	7,528,559	407,089	244,100	340,080	295,200	*-13.20%*
TOTAL	$ 70,332,124	$ 69,346,718	$ 72,439,624	$ 71,738,704	$ 78,901,905	*9.99%*
% of Change	*34.11%*	*-1.40%*	*4.46%*	*3.45%*	*9.99%*	

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64
2010-11 TENTATIVE BUDGET (September 13, 2010)
COMPARISON OF EXPENDITURES BY OBJECTS

EDUCATIONAL FUND	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 (Unaudited) Actuals	2010-11 Tentative Budget	% Change from 2009-10 Unaudited Actuals
SALARIES	$ 32,208,393	$ 34,301,494	$ 36,805,273	$ 37,123,639	$ 39,409,394	6.16%
EMPLOYEE BENEFITS	3,821,190	4,530,922	4,761,176	4,940,504	5,149,189	4.22%
PURCHASED SERVICES	1,570,356	2,384,705	2,230,954	1,813,147	2,125,164	17.21%
SUPPLIES & MATERIALS	1,641,146	1,689,440	2,007,434	2,012,981	2,225,081	10.54%
CAPITAL OUTLAY	141,606	111,850	807,035	415,690	930,598	123.87%
OTHER	7,094,775	1,844,592	2,932,850	3,117,231	3,720,002	19.34%
TUITION	1,813,085	-	-	-	-	
TOTAL	$ 48,290,551	$ 44,863,003	$ 49,544,723	$ 49,423,192	$ 53,559,428	8.10%
% Change	26.16%	-7.10%	10.44%	10.16%	8.10%	

TORT FUND	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 (Unaudited) Actuals	2010-11 Tentative Budget	% Change from 2009-10 Unaudited Actuals
SALARIES	$ 536,856	$ 416,716	$ 166,531	$ (406)	$ -	-100.00%
EMPLOYEE BENEFITS	91,309	81,044	-	-	30,000	NA
PURCHASED SERVICES	631,877	887,976	666,956	204,812	670,303	227.28%
SUPPLIES & MATERIALS	6,871	7,192	10,936	6,526	2,000	-69.35%
OTHER				-	2,000	NA
TOTAL	$ 1,266,914	$ 1,392,928	$ 844,423	$ 210,932	$ 704,303	233.90%
% Change	19.02%	9.95%	-39.38%	-84.86%	233.90%	

OPERATIONS & MAINTENANCE FUND	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 (Unaudited) Actuals	2010-11 Tentative Budget	% Change from 2009-10 Unaudited Actuals
SALARIES	$ 1,894,447	$ 1,992,701	$ 2,254,761	$ 2,230,577	$ 2,468,904	10.68%
EMPLOYEE BENEFITS	288,312	288,642	324,358	305,065	356,469	16.85%
PURCHASED SERVICES	567,744	614,601	706,118	1,303,146	1,398,525	7.32%
SUPPLIES & MATERIALS	1,135,987	1,170,687	1,519,763	1,055,501	1,410,869	33.67%
CAPITAL OUTLAY	886,044	2,266,148	4,097,100	3,382,956	8,979,085	165.42%
OTHER	-	-	-	-	2,000	NA
TOTAL	$ 4,772,533	$ 6,332,779	$ 8,902,100	$ 8,277,245	$ 14,615,852	76.58%
% Change	-5.61%	32.69%	40.57%	30.70%	76.58%	

TRANSPORTATION FUND	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 (Unaudited) Actuals	2010-11 Tentative Budget	% Change from 2009-10 Unaudited Actuals
SALARIES	$ 182,263	$ 219,789	$ 38,268	$ 61,924	$ 21,091	-65.94%
EMPLOYEE BENEFITS	43,497	45,354	-	3,006	-	NA
PURCHASED SERVICES	1,580,937	1,797,007	1,792,708	1,851,757	2,023,308	9.26%
SUPPLIES & MATERIALS	16,529	14,657	4,100	7,870	-	NA
CAPITAL OUTLAY	25,409	43,427	-	610	-	NA
TRANSFERS OUT				-		
TOTAL	$ 1,848,635	$ 2,120,234	$ 1,835,076	$ 1,925,167	$ 2,044,399	11.41%
% Change	3.24%	14.69%	-13.45%	-9.20%	11.41%	

ILL. MUNICIPAL RETIREMENT FUND	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 (Unaudited) Actuals	2010-11 Tentative Budget	% Change from 2009-10 Unaudited Actuals
EMPLOYEE BENEFITS	1,530,145	1,610,113	1,802,944	1,723,772	2,043,373	18.54%
TOTAL	$ 1,530,145	$ 1,610,113	$ 1,802,944	$ 1,723,772	$ 2,043,373	18.54%
% Change	8.64%	5.23%	11.98%	7.06%	18.54%	

WORKING CASH FUND	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 (Unaudited) Actuals	2010-11 Tentative Budget	% Change from 2009-10 Unaudited Actuals
TRANSFERS OUT	408,559	364,034	184,200	318,266	234,300	-26.38%
TOTAL	$ 408,559	$ 364,034	$ 184,200	$ 318,266	$ 234,300	-26.38%
% Change	-81.15%	-10.90%	-49.40%	-12.57%	-26.38%	

OPERATING FUNDS						
Salaries	$ 34,821,959	$ 36,930,701	$ 39,264,833	$ 39,415,734	$ 41,899,389	6.30%
Employee Benefits	5,774,453	6,556,075	6,888,478	6,972,347	7,579,031	8.70%
Purchased Services	4,350,914	5,684,289	5,396,736	5,172,862	6,217,300	20.19%
Supplies & Materials	2,800,533	2,881,975	3,542,234	3,082,878	3,637,950	18.00%
Captial Outlay	167,015	155,277	4,904,135	3,799,256	9,909,683	160.83%
Other	7,094,775	1,844,592	2,932,850	3,117,231	3,724,002	19.47%
Tuition	1,813,085	-	-	-	-	NA
Transfer Out	408,559	364,034	184,200	318,266	234,300	-26.38%
Grand Total Operating Fund	**$ 57,231,294**	**$ 54,416,942**	**$ 63,113,466**	**$ 61,878,574**	**$ 73,201,655**	**18.30%**

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64
2010-11 TENTATIVE BUDGET (September 13, 2010)
COMPARISON OF EXPENDITURES BY OBJECTS

Other Funds

DEBT SERVICE	2007-08 Actual	2008-09 Actual	2009-10 Budget	2009-10 (Unaudited) Actuals	2010-11 Tentative Budget	% Change from 2009-10 Unaudited Actuals
OTHER	$ 4,053,423	$ 4,305,080	$ 2,548,169	$ 2,540,047	$ 2,528,000	-0.47%
TRANSFERS OUT	120,000	-	59,900	21,813	60,900	NA
TOTAL	$ 4,173,423	$ 4,305,080	$ 2,608,069	$ 2,561,860	$ 2,588,900	1.06%

SITE & CONSTRUCTION	2007-08 Actual	2008-09 Actual	2009-10 Budget		2010-11 Tentative Budget	% Change from 2009-10 Unaudited Actuals
OTHER	$ -	$ -	$ -		$ -	NA
TOTAL	$ -	$ -	$ -		$ -	NA

GRAND TOTAL ALL FUNDS

Salaries	$ 34,821,959	$ 36,930,701	$ 39,264,833	$ 39,415,734	$ 41,899,389	6.30%
Employee Benefits	$ 5,774,453	$ 6,556,075	$ 6,888,478	$ 6,972,347	$ 7,579,031	8.70%
Purchased Services	$ 4,350,914	$ 5,684,289	$ 5,396,736	$ 5,172,862	$ 6,217,300	20.19%
Supplies & Materials	$ 2,800,533	$ 2,881,975	$ 3,542,234	$ 3,082,878	$ 3,637,950	18.00%
Captial Outlay	$ 167,015	$ 155,277	$ 4,904,135	$ 3,799,256	$ 9,909,683	160.83%
Other	$ 11,148,198	$ 6,149,672	$ 5,481,019	$ 5,657,278	$ 6,252,002	10.51%
Tuition	$ 1,813,085	$ -	$ -	$ -	$ -	NA
Transfer Out	$ 528,559	$ 364,034	$ 244,100	$ 340,079	$ 295,200	-13.20%
Grand Total Operating Funds	**$ 61,404,717**	**$ 58,722,023**	**$ 65,721,535**	**$ 64,440,434**	**$ 75,790,555**	**17.61%**

STUDENTS STAFF PARENTS COMMUNITY

COMMUNITY CONSOLIDATED SCHOOL DISTRICT 64 PARK RIDGE-NILES

164 S. Prospect Avenue Park Ridge, IL 60068-4079 (847) 318-4300 FAX (847) 318-4351 www.d64.org

To: Board of Education
Philip Bender, Superintendent

From: Rebecca Allard, Business Manager

Subject: Follow-up to Board Member Information Request

Date: September 13, 2010

Issue: Is it possible to file suit against District 63 for the late billing of tuition?

Response: According to legal counsel, without a written agreement there is no legal basis for filing suit against a District for late billings. District 63 accepted District 64 students into their program in return for District 64 paying tuition. There was no specified timeline to when District 63 would bill.

Issue: Can you provide a teacher scatter-gram?

Response: The attached documents provide the following information:

- The current FTE of 368.78 is 2.255 FTE less than the 2009-10 school year: a 1.0 FTE reduction is the transfer of the Jefferson Extended Day Care Program to an administrative Type 75 position. The remainder of the reduction is shifts in staffing for specials and enrollment;
- New positions are a part of the 368.78 FT, those positions are: 0.5 Social Worker; 1.0 TPI/Bi-Lingual; and 1.0 to accommodate at new section at 8th grade.
- 64.34% of D64 teachers have more than 10 years of experience;
- 23.56% of D64 teachers are at Step 20;
- 81.64% of D64 teachers have a masters degree;
- 35.50% of D64 teachers are placed at the MA+48 level;
- Step increases vary within each lane; and
- The average step increase for the current staff to move one step is 1.81%.

2010-11 Teacher Placement on Teacher Salary Schedule

Lane / Step	BA	BA +12	BA +24	*BA +90*	MA	MA +12	MA +24	MA +36	MA +48	TOTALS	% Distribution	
1	4.500	0.000	0.000	*0.000*	0.000	0.000	0.000	0.000	0.000	4.500	*1.25%*	*35.66%*
2	5.090	0.000	1.000	*0.000*	3.000	0.000	0.000	0.000	0.000	9.090	*2.52%*	
3	3.000	0.950	0.000	*0.000*	5.800	0.000	0.000	1.000	0.000	10.750	*2.98%*	
4	3.500	1.000	2.000	*0.000*	3.000	1.000	0.000	0.000	0.000	10.500	*2.91%*	
5	1.000	1.000	2.000	*0.000*	3.000	0.000	0.000	0.000	0.000	7.000	*1.94%*	
6	5.000	0.000	2.000	*0.000*	6.000	1.000	0.000	1.000	1.000	16.000	*4.43%*	
7	1.000	0.670	1.000	*0.000*	7.000	7.000	0.000	0.500	2.000	19.170	*5.31%*	
8	3.000	1.000	2.000	*0.000*	6.000	3.000	1.000	0.000	1.000	17.000	*4.71%*	
9	2.000	0.000	0.000	*0.000*	4.000	3.000	1.000	2.000	4.500	16.500	*4.57%*	
10	4.000	2.000	2.000	*0.000*	5.000	1.500	2.000	0.000	4.500	21.000	*5.82%*	
11	0.500	1.000	0.000	*0.000*	1.000	2.000	2.000	2.000	0.000	8.500	*2.36%*	*64.34%*
12	0.000	0.000	0.000	*0.000*	8.500	3.000	4.000	1.000	5.000	21.500	*5.96%*	
13	1.500	0.000	1.000	*0.000*	8.000	1.500	1.000	0.000	6.600	19.600	*5.43%*	
14	0.000	0.000	0.000	*0.000*	3.000	1.500	4.000	1.500	6.000	16.000	*4.43%*	
15	1.000	0.000	1.000	*0.000*	3.000	1.000	0.000	1.640	5.000	12.640	*3.50%*	
16	1.000	1.000	0.000	*0.000*	2.500	2.000	1.000	3.000	6.000	16.500	*4.57%*	
17	0.000	0.000	0.000	*0.000*	1.000	2.000	3.000	1.000	9.000	16.000	*4.43%*	
18	0.000	0.000	0.000	*0.000*	0.500	1.530	3.000	3.000	7.000	15.030	*4.17%*	
19	0.000	0.000	0.000	*0.000*	7.000	5.000	2.000	3.000	9.500	26.500	*7.34%*	
20	0.000	2.000	6.000	*1.000*	4.000	1.000	6.000	4.000	61.000	85.000	*23.56%*	
	36.090	10.620	20.000	*1.000*	81.300	37.030	30.000	24.640	128.100	368.780		
% Distribution	*10.00%*	*2.94%*	*5.54%*	*0.28%*	*22.53%*	*10.26%*	*8.31%*	*6.83%*	*35.50%*			
	18.36%				*81.64%*							