

SCHOOL ALLOCATION MEMORANDUM NO. 34, FY 2017

DATE: May 27, 2016

TO: Community Superintendents
High School Superintendents
Borough Field Support Center Teams
School Principals

FROM: Raymond J. Orlando, Chief Financial Officer

SUBJECT: FY 2016 Deficit Rollover

Schools are responsible for rollover deficits where they did not pay back funds owed for register loss in the prior fiscal year. Principals must work closely with Borough Field Support Center (BFSC) budget staff to ensure service levels and budget schedules are aligned with pupil need. Schools must plan and take action to pay back their rollover deficit liability, while also right-sizing services scheduled in Galaxy to align with their school year 2016-2017 register projection. Principals and their designees should work closely with their BFSC team to understand the implications of changing registers and student attendance on an on-going basis from now until registers are stabilized in the fall.

All schools must plan accordingly to manage any reductions due to register loss within the school year of the register loss. This is in accordance with the Compliance Checklist, question CL03:

Did your school set aside the appropriate level of funding in anticipation of mid-year adjustments, based upon the audited register, by March 4, 2016?

Schools should expect that this item will once again be part of the Compliance Checklist for FY 2017.

Pay Back Schedule

Schools will pay back rollover deficit liabilities based on the following payment schedule:

- Schools with deficits less than \$100K must pay back their entire debt in FY 2017.
- Schools with deficits between \$100K and \$200K must pay back \$100K in FY 2017, with the balance due in FY 2018.
- Schools with deficits greater than \$200K will have three years to pay back their debt. The first installment is due in FY 2017.
- Where schools did not completely pay back amounts owed in prior fiscal years, outstanding balances have been added to amounts owed for FY 2016 deficits to be rolled into FY 2017, and pay back plans have been recalculated as per the criteria above.

Principals are strongly encouraged to right-size and take as much corrective action as possible in FY 2017. Where schools with multi-year payment plans are able to pay back rollover deficit liabilities early, the following credits will apply:

- Schools with debt greater than \$100K but less than \$200K that pay back their entire liability in FY 2017 will have the portion of liability in excess of \$100K reduced by 25%.
- Schools with three year payment plans that pay back 50% of their debt in the first year will have their remaining debt reduced by 50%; effectively allowing the school to satisfy their debt in two years.

Where it has been determined that schools did not have the financial capacity to pay back debt due to reasons beyond the principal's control, debt has been forgiven. This is only done after thorough review of the school's fiscal condition, and requires approval by the Office of Field Support and the Division of Finance.

Payment plans and potential credits appear on the tables attached.

Deficit Forgiveness for Renewal Schools

As part of the Chancellor's commitment to help our struggling schools, any renewal school that had a rollover deficit into FY 2017 has been granted forgiveness of those funds owed.

Payback Process

Funds owed in FY 2017 based on the payment plan detailed above have been auto-scheduled in the title "***Rollover Deficit Set Aside Schools***" in the "Set Aside" section of the Galaxy Table of Organization (TO) in the following allocation categories as appropriate by type of school:

- **TL Fair Student Funding**
- **TL Fair Student Funding HS**
- **TL Instructional Programs**
- **TL Instructional Programs HS**

The set aside reduces the amount of funding available for scheduling. Schools must work with their BFSC team to align their budget schedules inclusive of this set aside with allocated funding by the school budget completion date - **July 1, 2016**.

Where schools experience severe financial hardship after paying back their rollover deficit, and cannot cover contractual class size and mandated staffing requirements, they should speak with their BFSC budget director regarding possible relief. Schools must pay back rollover deficit funds owed before relief funding will be considered. Relief will only be considered in extreme circumstances.

Schools can consider excessing staff as needed to downsize to meet their set aside target. Schools taking such action should notify staff being excessed before school closes. All excess actions are subject to financial review and approval by the BFSC.

Rollover deficit set asides will be removed from school budgets on **September 2, 2016** and school allocations will be reduced concurrently.

Accountability

Principals of schools with register loss that do not set aside appropriate funding to cover their register loss may be asked to meet with staff from the Office of the Chief Financial Officer.

Reserve for Register Loss and Register Monitoring

Schools not able to pay back funds owed due to register loss in two or more of the past five years, or which had an outstanding payback plan for which they were given amnesty in FY 2013, will have a “Register Loss Reserve Set Aide” automatically scheduled on their Galaxy TO. Refer to SAM #1 Fair Student Funding for details on reserves.

Schools should work with their BFSC team to release reserved funds only when actual registers are stable, and principals are confident and can provide documentation that registers have attained allocated levels. Where schools are experiencing loss, the set aside should not be removed, and where additional loss is identified, schools should schedule additional funds for Register Loss Set Aside.

In late fall, a preliminary allocation adjustment for register gains and losses will take place in advance of the audited register data. Further information about the register adjustment process will be issued after school starts in September. At the end of September, weekly register monitoring reports are made available in ATS. Adjustments based on audited data will take place in February 2017.

Resources and information on register monitoring can be found [here](#).

Other Rollover Liabilities

Schools are liable for unpaid school-funded copier costs and “O to Q” Teacher Grievances. These liabilities will be directly reduced from affected schools’ Fair Student Funding allocations.

Type of Rollover Liability	Payback Plan
School-Funded Copier Costs	Schools are liable for the full amount of the cost of the purchase order; information on balances owed provided by the Division of Financial Operations.
“O to Q” Teacher Grievances	Schools are responsible for the full cost of grievances for teacher service in their schools. Costs are applied to the rollover deficit where schools have not provided funding on their TO in Galaxy to cover the special jobs created for these payments in the prior fiscal year.

Where schools also rolled over Deferred Program Planning Initiative (DPPI) funds, liabilities were first reduced from DPPI funding. Remaining copier and “O to Q” liabilities were deducted from the following allocation categories:

- **TL Fair Student Funding**
- **TL Fair Student Funding HS**
- **TL Instructional Programs**
- **TL Instructional Programs HS**

[Click here to download a copy of the School Allocation Memorandum.](#)

Attachment(s)

Table 1 – FY 2016 Deficit Roll – Payment Plan [\(click here for a downloadable Excel file\)](#)

Table 2 – FY 2016 Deficit Roll – Potential Credits [\(click here for a downloadable Excel file\)](#)

Table 3 – Copier and O to Q Grievance Costs [\(click here for a downloadable Excel file\)](#)

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School Allocation Memorandum No. 34 FY 2017

Table 1: Schools FY 2016 Deficit Payment Plan

FSC	FSC Team	Location	Deficit Roll Amount	Year 1 Payment Plan	Year 2 Payment Plan	Year 3 Payment Plan
94MFSC	94MR03	01M064	(85,534)	(85,534)	-	-
94MFSC	94MR03	01M364	(41,806)	(41,806)	-	-
94MFSC	94MR01	01M509	(174,553)	-	(87,277)	(87,276)
94MFSC	94MR04	02M183	(1,928)	(1,928)	-	-
94MFSC	94MR01	02M296	(74,206)	(74,206)	-	-
94MFSC	94MR01	02M412	(80,058)	(80,058)	-	-
94MFSC	94MR01	02M414	(110,137)	(100,000)	(10,137)	-
94AFSA	94AR05	02M565	(91,805)	(91,805)	-	-
94MFSC	94MR02	02M580	(190,091)	(100,000)	(90,091)	-
94MFSC	94MR02	02M655	(130,444)	(100,000)	(30,444)	-
94MFSC	94MR05	03M009	(80,783)	(80,783)	-	-
94MFSC	94MR05	03M087	(280,903)	(93,634)	(93,634)	(93,635)
94MFSC	94MR05	03M145	(23,610)	(23,610)	-	-
94MFSC	94MR05	03M191	(110,802)	(100,000)	(10,802)	-
94MFSC	94MR05	03M242	(22,644)	(22,644)	-	-
94MFSC	94MR06	04M037	(67,695)	(67,695)	-	-
94MFSC	94MR06	04M146	(42,383)	(42,383)	-	-
94MFSC	94MR06	04M375	(34,255)	(34,255)	-	-
94MFSC	94MR06	04M825	(51,547)	(51,547)	-	-
94MFSC	94MR05	05M036	(43,561)	(43,561)	-	-
94MFSC	94MR05	05M129	(192,686)	(100,000)	(92,686)	-
94MFSC	94MR06	05M175	(51,049)	(51,049)	-	-
94MFSC	94MR06	05M499	(668,992)	(222,997)	(222,997)	(222,998)
94AFSA	94AR03	05M670	(41,998)	(41,998)	-	-
94MFSC	94MR07	06M368	(4,712)	(4,712)	-	-
94MFSC	94MR02	06M467	(42,557)	-	(42,557)	-
94AFSA	94AR02	08X377	(148,497)	(73,874)	(74,623)	-
94XFSC	94XR10	09X215	(79,637)	(79,637)	-	-
94XFSC	94XR02	09X404	(2,960)	-	(2,960)	-
94AFSA	94AR02	10X284	(20,731)	(20,731)	-	-
94AFSA	94AR02	10X546	(383,115)	(127,705)	(127,705)	(127,705)
94KFSN	94KR03	13K113	(254,379)	-	(127,190)	(127,189)
94KFSN	94KR04	14K018	(27,586)	(27,586)	-	-
94KFSN	94KR04	14K157	(61,623)	(61,623)	-	-
94KFSN	94KR04	14K318	(268,522)	-	(132,683)	(135,839)
94KFSN	94KR05	16K035	(58,494)	(58,494)	-	-
94KFSN	94KR06	16K081	(27,245)	-	(27,245)	-
94KFSN	94KR06	16K267	(57,160)	(57,160)	-	-
94KFSN	94KR05	16K335	(240,981)	(80,327)	(80,327)	(80,327)
94KFSS	94KU02	17K181	(56,302)	-	(56,302)	-
94KFSS	94KU02	17K191	(59,436)	(59,436)	-	-
94KFSS	94KU02	17K246	(144,418)	-	(72,209)	(72,209)
94KFSS	94KU02	17K289	(46,205)	(46,205)	-	-
94KFSS	94KU02	17K353	(60,956)	(60,956)	-	-

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Table 1: Schools FY 2016 Deficit Payment Plan

FSC	FSC Team	Location	Deficit Roll Amount	Year 1 Payment Plan	Year 2 Payment Plan	Year 3 Payment Plan
94KFSS	94KU02	17K397	(36,469)	(36,469)	-	-
94KFSS	94KU02	17K484	(26,780)	(26,780)	-	-
94KFSS	94KU01	17K489	(1,791)	(1,791)	-	-
94AFSA	94AR03	17K546	(111,026)	(100,000)	(11,026)	-
94AFSA	94AR03	17K548	(41,380)	(9,101)	(32,279)	-
94AFSA	94AR01	17K590	(110,990)	(100,000)	(10,990)	-
94KFSS	94KU01	17K600	(96,250)	(31,708)	(64,542)	-
94KFSS	94KU03	18K068	(141,437)	(100,000)	(41,437)	-
94KFSS	94KU03	18K115	(95,450)	(95,450)	-	-
94KFSS	94KU03	18K233	(83,682)	(83,682)	-	-
94KFSS	94KU03	18K276	(151,272)	(100,000)	(51,272)	-
94KFSS	94KU03	18K285	(113,283)	(100,000)	(13,283)	-
94KFSS	94KU03	18K588	(63,184)	(63,184)	-	-
94KFSS	94KU03	18K598	(175,331)	(100,000)	(75,331)	-
94KFSN	94KR07	19K218	(126,421)	(100,000)	(26,421)	-
94KFSN	94KR07	19K364	(7,555)	(7,555)	-	-
94KFSN	94KR07	19K452	(153,892)	-	(76,858)	(77,034)
94KFSN	94KR02	19K615	(79,534)	-	(79,534)	-
94KFSS	94KU04	20K185	(139,009)	(100,000)	(39,009)	-
94KFSS	94KU05	21K226	(122,408)	(100,000)	(22,408)	-
94KFSS	94KU05	21K238	(97,027)	(97,027)	-	-
94KFSS	94KU06	22K119	(12,830)	(12,830)	-	-
94KFSS	94KU06	22K236	(66,147)	(66,147)	-	-
94KFSS	94KU06	22K381	(82,493)	-	(82,493)	-
94KFSS	94KU01	22K535	(269,953)	(89,984)	(89,984)	(89,985)
94KFSN	94KR07	23K041	(42,476)	(42,476)	-	-
94KFSN	94KR07	23K155	(69,682)	(69,682)	-	-
94KFSN	94KR07	23K178	(114,893)	(100,000)	(14,893)	-
94KFSN	94KR07	23K184	(1,505)	(1,505)	-	-
94KFSN	94KR07	23K392	(41,298)	(41,298)	-	-
94QFSN	94QR03	25Q209	(61,236)	(61,236)	-	-
94QFSN	94QR04	26Q098	(18,669)	(18,669)	-	-
94QFSN	94QR04	26Q158	(97,350)	(97,350)	-	-
94QFSN	94QR04	26Q213	(77,108)	(77,108)	-	-
94QFSN	94QR01	26Q415	(14,280)	(14,280)	-	-
94AFSA	94AR02	26Q495	(9,962)	-	(9,962)	-
94QFSS	94QU03	28Q072	(209,586)	(69,862)	(69,862)	(69,862)
94QFSS	94QU03	28Q080	(46,924)	(46,924)	-	-
94QFSS	94QU03	28Q086	(4,678)	-	(4,678)	-
94QFSS	94QU03	28Q140	(26,336)	(26,336)	-	-
94QFSS	94QU03	28Q303	(44,902)	(44,902)	-	-
94QFSS	94QU04	29Q036	(5,395)	(5,395)	-	-
94QFSS	94QU04	29Q147	(32,220)	(32,220)	-	-
94QFSS	94QU04	29Q176	(81,240)	(81,240)	-	-

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Table 1: Schools FY 2016 Deficit Payment Plan

FSC	FSC Team	Location	Deficit Roll Amount	Year 1 Payment Plan	Year 2 Payment Plan	Year 3 Payment Plan
94QFSS	94QU01	29Q259	(26,391)	-	(26,391)	-
94QFSN	94QR05	30Q084	(50,069)	(50,069)	-	-
94QFSN	94QR05	30Q166	(118,496)	(100,000)	(18,496)	-
94RFSC	94RR01	31R001	(51,801)	(51,801)	-	-
94RFSC	94RR02	31R007	(105,583)	(100,000)	(5,583)	-
94RFSC	94RR02	31R029	(29,550)	(29,550)	-	-
94RFSC	94RR02	31R055	(53,762)	(53,762)	-	-
94RFSC	94RR02	31R056	(171,746)	(100,000)	(71,746)	-
94RFSC	94RR02	31R058	(22,696)	(22,696)	-	-
94RFSC	94RR01	31R450	(20,855)	-	(20,855)	-
94RFSC	94RR01	31R455	(226,773)	-	(112,203)	(114,570)
Total			(9,022,042)	(5,270,008)	(2,453,405)	(1,298,629)

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Table 2: Deficit Roll Potential Credits

FSC	FSC Team	Location	Deficit Roll Amount	Potential Credit 1	Potential Credit 2	Total Potential	New Deficit Roll Amount
94MFSC	94MR03	01M064	(85,534)	-	-	-	(85,534)
94MFSC	94MR03	01M364	(41,806)	-	-	-	(41,806)
94MFSC	94MR01	01M509	(174,553)	-	65,458	65,458	(109,095)
94MFSC	94MR04	02M183	(1,928)	-	-	-	(1,928)
94MFSC	94MR01	02M296	(74,206)	-	-	-	(74,206)
94MFSC	94MR01	02M412	(80,058)	-	-	-	(80,058)
94MFSC	94MR01	02M414	(110,137)	2,534	-	2,534	(107,603)
94AFSA	94AR05	02M565	(91,805)	-	-	-	(91,805)
94MFSC	94MR02	02M580	(190,091)	22,523	-	22,523	(167,568)
94MFSC	94MR02	02M655	(130,444)	7,611	-	7,611	(122,833)
94MFSC	94MR05	03M009	(80,783)	-	-	-	(80,783)
94MFSC	94MR05	03M087	(280,903)	-	70,226	70,226	(210,677)
94MFSC	94MR05	03M145	(23,610)	-	-	-	(23,610)
94MFSC	94MR05	03M191	(110,802)	2,701	-	2,701	(108,101)
94MFSC	94MR05	03M242	(22,644)	-	-	-	(22,644)
94MFSC	94MR06	04M037	(67,695)	-	-	-	(67,695)
94MFSC	94MR06	04M146	(42,383)	-	-	-	(42,383)
94MFSC	94MR06	04M375	(34,255)	-	-	-	(34,255)
94MFSC	94MR06	04M825	(51,547)	-	-	-	(51,547)
94MFSC	94MR05	05M036	(43,561)	-	-	-	(43,561)
94MFSC	94MR05	05M129	(192,686)	23,172	-	23,172	(169,514)
94MFSC	94MR06	05M175	(51,049)	-	-	-	(51,049)
94MFSC	94MR06	05M499	(668,992)	-	167,248	167,248	(501,744)
94AFSA	94AR03	05M670	(41,998)	-	-	-	(41,998)
94MFSC	94MR07	06M368	(4,712)	-	-	-	(4,712)
94MFSC	94MR02	06M467	(42,557)	10,639	-	10,639	(31,918)
94AFSA	94AR02	08X377	(148,497)	18,656	-	18,656	(129,841)
94XFSC	94XR10	09X215	(79,637)	-	-	-	(79,637)
94XFSC	94XR02	09X404	(2,960)	740	-	740	(2,220)
94AFSA	94AR02	10X284	(20,731)	-	-	-	(20,731)
94AFSA	94AR02	10X546	(383,115)	-	95,779	95,779	(287,336)
94KFSN	94KR03	13K113	(254,379)	-	95,392	95,392	(158,987)
94KFSN	94KR04	14K018	(27,586)	-	-	-	(27,586)
94KFSN	94KR04	14K157	(61,623)	-	-	-	(61,623)
94KFSN	94KR04	14K318	(268,522)	-	101,879	101,879	(166,643)
94KFSN	94KR05	16K035	(58,494)	-	-	-	(58,494)
94KFSN	94KR06	16K081	(27,245)	6,811	-	6,811	(20,434)
94KFSN	94KR06	16K267	(57,160)	-	-	-	(57,160)
94KFSN	94KR05	16K335	(240,981)	-	60,245	60,245	(180,736)
94KFSS	94KU02	17K181	(56,302)	14,076	-	14,076	(42,226)
94KFSS	94KU02	17K191	(59,436)	-	-	-	(59,436)
94KFSS	94KU02	17K246	(144,418)	-	54,157	54,157	(90,261)
94KFSS	94KU02	17K289	(46,205)	-	-	-	(46,205)
94KFSS	94KU02	17K353	(60,956)	-	-	-	(60,956)

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Table 2: Deficit Roll Potential Credits

FSC	FSC Team	Location	Deficit Roll Amount	Potential Credit 1	Potential Credit 2	Total Potential	New Deficit Roll Amount
94KFSS	94KU02	17K397	(36,469)	-	-	-	(36,469)
94KFSS	94KU02	17K484	(26,780)	-	-	-	(26,780)
94KFSS	94KU01	17K489	(1,791)	-	-	-	(1,791)
94AFSA	94AR03	17K546	(111,026)	2,757	-	2,757	(108,269)
94AFSA	94AR03	17K548	(41,380)	8,070	-	8,070	(33,310)
94AFSA	94AR01	17K590	(110,990)	2,748	-	2,748	(108,242)
94KFSS	94KU01	17K600	(96,250)	16,136	-	16,136	(80,114)
94KFSS	94KU03	18K068	(141,437)	10,359	-	10,359	(131,078)
94KFSS	94KU03	18K115	(95,450)	-	-	-	(95,450)
94KFSS	94KU03	18K233	(83,682)	-	-	-	(83,682)
94KFSS	94KU03	18K276	(151,272)	12,818	-	12,818	(138,454)
94KFSS	94KU03	18K285	(113,283)	3,321	-	3,321	(109,962)
94KFSS	94KU03	18K588	(63,184)	-	-	-	(63,184)
94KFSS	94KU03	18K598	(175,331)	18,833	-	18,833	(156,498)
94KFSN	94KR07	19K218	(126,421)	6,605	-	6,605	(119,816)
94KFSN	94KR07	19K364	(7,555)	-	-	-	(7,555)
94KFSN	94KR07	19K452	(153,892)	-	57,775	57,775	(96,117)
94KFSN	94KR02	19K615	(79,534)	19,884	-	19,884	(59,650)
94KFSS	94KU04	20K185	(139,009)	9,752	-	9,752	(129,257)
94KFSS	94KU05	21K226	(122,408)	5,602	-	5,602	(116,806)
94KFSS	94KU05	21K238	(97,027)	-	-	-	(97,027)
94KFSS	94KU06	22K119	(12,830)	-	-	-	(12,830)
94KFSS	94KU06	22K236	(66,147)	-	-	-	(66,147)
94KFSS	94KU06	22K381	(82,493)	20,623	-	20,623	(61,870)
94KFSS	94KU01	22K535	(269,953)	-	67,488	67,488	(202,465)
94KFSN	94KR07	23K041	(42,476)	-	-	-	(42,476)
94KFSN	94KR07	23K155	(69,682)	-	-	-	(69,682)
94KFSN	94KR07	23K178	(114,893)	3,723	-	3,723	(111,170)
94KFSN	94KR07	23K184	(1,505)	-	-	-	(1,505)
94KFSN	94KR07	23K392	(41,298)	-	-	-	(41,298)
94QFSN	94QR03	25Q209	(61,236)	-	-	-	(61,236)
94QFSN	94QR04	26Q098	(18,669)	-	-	-	(18,669)
94QFSN	94QR04	26Q158	(97,350)	-	-	-	(97,350)
94QFSN	94QR04	26Q213	(77,108)	-	-	-	(77,108)
94QFSN	94QR01	26Q415	(14,280)	-	-	-	(14,280)
94AFSA	94AR02	26Q495	(9,962)	2,491	-	2,491	(7,471)
94QFSS	94QU03	28Q072	(209,586)	-	52,397	52,397	(157,189)
94QFSS	94QU03	28Q080	(46,924)	-	-	-	(46,924)
94QFSS	94QU03	28Q086	(4,678)	1,170	-	1,170	(3,508)
94QFSS	94QU03	28Q140	(26,336)	-	-	-	(26,336)
94QFSS	94QU03	28Q303	(44,902)	-	-	-	(44,902)
94QFSS	94QU04	29Q036	(5,395)	-	-	-	(5,395)
94QFSS	94QU04	29Q147	(32,220)	-	-	-	(32,220)
94QFSS	94QU04	29Q176	(81,240)	-	-	-	(81,240)

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Table 2: Deficit Roll Potential Credits

FSC	FSC Team	Location	Deficit Roll Amount	Potential Credit 1	Potential Credit 2	Total Potential	New Deficit Roll Amount
94QFSS	94QU01	29Q259	(26,391)	6,598	-	6,598	(19,793)
94QFSN	94QR05	30Q084	(50,069)	-	-	-	(50,069)
94QFSN	94QR05	30Q166	(118,496)	4,624	-	4,624	(113,872)
94RFSC	94RR01	31R001	(51,801)	-	-	-	(51,801)
94RFSC	94RR02	31R007	(105,583)	1,396	-	1,396	(104,187)
94RFSC	94RR02	31R029	(29,550)	-	-	-	(29,550)
94RFSC	94RR02	31R055	(53,762)	-	-	-	(53,762)
94RFSC	94RR02	31R056	(171,746)	17,937	-	17,937	(153,809)
94RFSC	94RR02	31R058	(22,696)	-	-	-	(22,696)
94RFSC	94RR01	31R450	(20,855)	5,214	-	5,214	(15,641)
94RFSC	94RR01	31R455	(226,773)	-	85,927	85,927	(140,846)
Total			(9,022,042)	290,124	973,971	1,264,095	(7,757,947)

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Table 3: Schools Copier O to Q Grievance Costs

BFSC	BFSC Team	Location	O to Q Grievances	FY16 Copier Cost	Total
94MFSC	94MR01	02M411	-	(2,334)	(2,334)
94MFSC	94MR02	02M580	-	(3,324)	(3,324)
94MFSC	94MR02	02M655	(16,000)	(3,561)	(19,561)
94MFSC	94MR06	05M499	-	(9,540)	(9,540)
94MFSC	94MR07	06M018	-	(1,920)	(1,920)
94XFSC	94XR06	07X296	(16,000)	-	(16,000)
94XFSC	94XR07	08X119	-	(2,304)	(2,304)
94XFSC	94XR02	09X517	-	(1,211)	(1,211)
94XFSC	94XR02	11X275	-	(3,501)	(3,501)
94KFSN	94KR01	13K412	-	(860)	(860)
94KFSN	94KR01	13K430	-	(1,920)	(1,920)
94KFSN	94KR04	14K582	-	(4,032)	(4,032)
94KFSN	94KR04	15K094	-	(14,364)	(14,364)
94KFSN	94KR05	15K124	-	(1,780)	(1,780)
94KFSN	94KR05	16K309	-	(3,810)	(3,810)
94KFSN	94KR05	16K335	-	(660)	(660)
94AFSA	94AR05	17K467	-	(9,132)	(9,132)
94KFSS	94KU03	18K366	(16,000)	-	(16,000)
94KFSS	94KU01	18K589	-	(1,005)	(1,005)
94KFSN	94KR06	19K557	(16,000)	-	(16,000)
94AFSA	94AR05	20K609	-	(3,228)	(3,228)
94KFSS	94KU05	21K226	-	(1,068)	(1,068)
94KFSS	94KU06	22K014	-	(1,920)	(1,920)
94KFSS	94KU06	22K193	-	(4,248)	(4,248)
94KFSS	94KU06	22K240	-	(1,548)	(1,548)
94KFSN	94KR07	23K668	(16,000)	-	(16,000)
94KFSN	94KR07	23K671	-	(7,920)	(7,920)
94QFSN	94QR01	25Q467	-	(7,308)	(7,308)
94QFSN	94QR04	26Q221	-	(1,050)	(1,050)
94QFSS	94QU02	27Q232	-	(3,072)	(3,072)
94QFSS	94QU03	28Q072	(16,000)	-	(16,000)
94QFSS	94QU01	28Q680	-	(920)	(920)
94QFSS	94QU04	29Q138	-	(2,724)	(2,724)
94QFSN	94QR01	30Q502	-	(2,148)	(2,148)
94KFSN	94KR03	32K123	-	(3,240)	(3,240)
79TUD5	79MD79	79KS79	-	(1,872)	(1,872)
Total			(96,000)	(107,524)	(203,524)