

The logo for the City of Edmonton, featuring the word "Edmonton" in white text on a blue square background.

**OFFICE OF
THE CITY AUDITOR**

REPORT
**EMPLOYEE ABSENCES
AND OVERTIME AUDIT**

JUNE 9, 2023

Report Summary

BACKGROUND

The City of Edmonton has a workforce of around 11,500 employees. In 2022, the City spent \$1.165 billion on personnel related expenses. This includes salaries, hourly wages, benefits, vacation pay, overtime, and sick pay.

Business areas are responsible for determining when and how the work is completed, assigning, and developing work schedules, and recording and approving time records in the City's time entry and approval systems to support payroll transactions. Business areas are also responsible for monitoring and managing employee absences and additions to regular pay (e.g., overtime).

The Employee Services Department (Employee Services) provides guidance and support to business areas in managing their workforce, including managing employee absences, overtime, and other additions to regular pay.

AUDIT OBJECTIVE & SCOPE¹

To determine if Administration is managing employee absences and overtime cost effectively and to minimize the risks of error in payroll transactions.

The audit included absences and overtime incurred from 2018 to 2022 for all employees under the authority of the City Manager. Absences include vacation and sick time. We also looked at how business areas recorded and tracked earned days off.

WHAT WE FOUND

Overall, we found that Employee Services is providing adequate support for the management of absences and overtime. This includes:

¹ We conducted this engagement in conformance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

- Communicating the City's strategic direction relating to absences and overtime.
- Providing staff to support business areas with issues or concerns.
- Managing the City's corporate time recording and payroll system.
- Making absence and overtime data available to business areas.

However, we found areas where they can improve their support relating to reporting, approval, management, and oversight of overtime and absences. This includes: providing more consistent guidance on roles and responsibilities, making business areas aware of the available tools for obtaining management information, and monitoring absences and overtime at a corporate level.

We found that overall, business areas are recording absences and overtime in the City's time entry and approval systems in a timely manner and in accordance with applicable policies to support complete and accurate payroll transactions. We found that business areas review, approve, and monitor that absences and overtime fairly represent the events that actually occurred, are justified, and are supported by appropriate documentation.

However, for earned days off, we found employees do not receive consistent communications on the use of earned days off, including banking earned days off and carrying them forward to the next year. As well, it was not clear to some supervisors that they are responsible for tracking employees' use of earned days off on an annual basis. As a result, we found 57 out of the 1,013 employees we tested used more earned days off than they were entitled to for 2022.

For overtime, we found:

- The guidance on effective overtime management is outdated.
- Most interviewed supervisors were unaware of the

tools and data available to them to help manage overtime.

- Issues with how some business areas monitor individual overtime and manage aggregate overtime to minimize costs.
- Employee Services is not periodically reviewing and reporting corporately on how business areas are managing and monitoring overtime.

RECOMMENDATIONS

- Recommendation 1 We recommend that the Employee Services Department strengthen support for the management of absences and overtime to hold business areas accountable for managing risks related to employee absences and overtime.
- Recommendation 2 We recommend that the Employee Services Department provide City staff with consistent guidance on the use and tracking of earned days off and monitor that business areas are tracking employees' used earned days off against annual entitlements.
- Recommendation 3 We recommend that the Employee Services Department provide business areas with consistent guidance on the monitoring and managing of overtime both at an individual and aggregate level.
- Recommendation 4 We recommend that the Employee Services Department review and report on business areas' overtime monitoring and management practices.

WHY THIS IS IMPORTANT

Supervisors and directors are responsible for managing overtime, absences, and earned days off and using employee resources appropriately. Without corporate guidance, support, and monitoring they may not identify and address operational risks such as accuracy of payroll, optimal use of resources, negative budget impacts, employee health and safety, and changes to performance and productivity.

Employee Absences and Overtime Details

BACKGROUND

The City of Edmonton has a workforce of around 11,500 employees. In 2022, the City spent \$1.165 billion on personnel expenses².

Personnel Expense by Category

Personnel Expense Category	2022 Actual (In millions of \$)	%
Regular Pay (Salaries and hourly wages)	\$ 765	66%
Benefits	\$ 184	16%
Vacation*	\$ 65	6%
Overtime*	\$ 39	3%
Sick Pay*	\$ 38	3%
Paid Absences (e.g., medical appointments, jury duty)	\$ 36	3%
Statutory Holiday Pay	\$ 28	2%
Allowances and Other Additions to Pay	\$ 10	1%
Total Personnel Expenses	\$1,165	

* In the scope of this audit. See Scope section below.

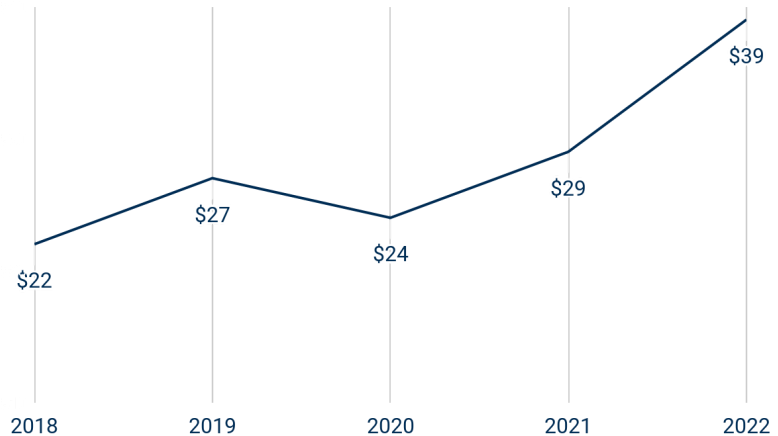
OVERTIME

City employees work overtime for a variety of reasons, including responding to emergencies, managing workload when an area has a staff shortage, and addressing temporary or seasonal operational requirements. Overtime is a legitimate business tool and should not be eliminated, but it can be managed. Utilizing overtime effectively and efficiently requires a balance between meeting service delivery demands, maintaining appropriate staffing levels, and the ability to respond to unplanned events. In 2022, City employees received a total of

² Includes employees under the authority of the City Manager.

\$39 million in overtime pay. The City's overtime costs have increased by \$17 million since 2018.

Overtime Expenditure 2018 to 2022 (in millions \$)



Employees in all City Departments work overtime. In 2022 the majority of overtime was in the City Operations Department.

2022 Overtime Earnings by Department

Department	# of Employees with Overtime	% of total employees in Department	Total Overtime Earnings (000's)
City Operation	3,788	75%	\$32,185
City Fire Rescue Services ³	1,071	84%	\$8,516
Community Services	1,263	57%	\$5,338
Financial & Corporate Services	216	22%	\$576
Communication and Engagement	148	38%	\$146
Integrated Infrastructure Services	141	30%	\$1,203
Urban Planning and Economy	109	19%	\$448
Employee Services	37	12%	\$33
Office of the City Manager	19	10%	\$57
Totals	6,792	59%	\$48,502⁴

³ Fire Rescue Services is listed separately (instead of under Office of City Manager) as its unique services result in a significant amount of overtime.

⁴This amount is higher than the \$39 million paid overtime included in the financial records as it includes banked overtime earnings and overtime earned on statutory holidays. Banked overtime is a liability at the end of the year as these amounts have not yet been paid out. Overtime earned on statutory holidays is included in statutory holiday pay in financial records, not overtime pay.

The City's top overtime earners work in the Financial and Corporate Services and City Operations departments, primarily in the Parks and Roads Services and Edmonton Transit Service branches. See Appendix 1 for the list of the City's top 20 overtime earners.

ABSENCES

Every City employee is away from work occasionally due to a variety of reasons, such as vacation, sickness, medical appointments, emergencies, or paid leaves (e.g., bereavement leave). Absences can impact a business area's productivity and increase workload for present workers.

Supervisors are responsible for ensuring employees use absences for their intended purposes, as set out in collective agreements and policies. Supervisors also need to consider operational requirements before approving absences. In 2022, sick pay and paid absences cost the City \$74 million. This does not include Workers' Compensation Board claims or long term disability claims that are paid from employee funded plans.

Sick Pay and Paid Absences 2018 to 2022 (in millions \$)



EARNED DAYS OFF

The City supports employees and encourages a healthy work-life balance through a variety of mechanisms that offer flexibility, such as variable hours of work, hybrid work

arrangements, and the earned days off program. Staff in City departments may participate in the earned days off program provided that service to the public and/or other departments is not adversely affected and that no additional cost is incurred.

Depending on collective agreements and management level, employees earn 12 to 25 days off in a year by increasing the number of hours they work each day.

In 2022, 2,350 of about 11,500 employees were on the earned days off program.

RECORDING AND APPROVING OVERTIME AND ABSENCES

Staff in all business areas are responsible for recording and approving time records in the City's time entry and approval systems to support payroll transactions. Employees are responsible for the timely, complete, and accurate submission of absences, overtime, and earned days off. Supervisors are responsible for ensuring that the recorded time fairly represents the events that actually occurred and are justified and supported by appropriate documentation.

The City has a variety of time entry and approval systems specific to business area needs that link into the City's corporate payroll and financial systems. Business areas are also responsible for monitoring and managing employee time.

ROLE OF THE EMPLOYEE SERVICES DEPARTMENT

The Employee Services Department (Employee Services) provides guidance and support to business areas in managing their workforce, including managing employee absences, overtime, and other additions to regular pay.

The Employee Service Centre, within the Talent Acquisition, Services, and Solutions Branch, manages and verifies the employee master data and payroll transactions. It also ensures all City employees are paid in accordance with related collective agreements, legislation, and policies, and manages the retention of employee records.

The Workforce Systems and Analytics Section, within the Talent Acquisition, Services, and Solutions Branch, provides the organization with workforce reporting and analytics to help decision making. They support the workforce analytics tool and the City's payroll system.

The Disability Management, Wellness, and Mental Health Section within the Workforce Safety and Employee Health Branch is the section that assists the business area when employees are on short and long term disability leave or a workers' compensation claim.

The HR Strategic Services section within the HR Strategic Services, Learning, and Organization Development Branch provides strategic support and advice to department executive leadership teams on people planning, organizational design, and issues resolution. This includes supporting the roll-out of Employee Services programs, policies, and processes. One component of this work includes optimizing workforce strategies and approaches for excess employee vacation accruals.

The Labour Relations section within the Employee Relations and Compensation Branch, provides support to managers in interpreting the Collective Agreements and Terms and Conditions for Management and Exempt Employees. This includes providing advice to help managers understand what hours might be eligible for premiums or overtime.

Strengthen Support for the Management of Absences and Overtime

KEY FINDINGS

We found Employee Services is supporting the management of employee absences and overtime in the following ways:

- Communicating the strategic direction of the City related to absences and overtime to business areas through the HR business partners or direct email communication.
- Supporting business areas with issues or concerns related to employee absences and overtime.
- Ensuring data from the nine business-area-specific time recording systems is appropriately passed off to the corporate system.
- Making absences and overtime data available to business areas to support decision making and the management of operational risks.

However, we found the following areas where additional support from Employee Services is required:

- Unclear roles and responsibilities relating to monitoring and oversight of absences and overtime.
- Lack of consistent communication about available information and data to support management decision making on overtime, absences, and excess vacation, and the available tools may not meet business area needs.
- Insufficient corporate monitoring and oversight activities to ensure that all business areas are managing operational risks related to absences and overtime.

UNCLEAR ROLES AND RESPONSIBILITIES

Employee Services is not providing consistent guidance on the roles and responsibilities related to reporting, approval, management, and oversight of absences and overtime for all stakeholders involved.

Various policies and guiding documents include a corporate monitoring role for Employee Services in relation to overtime and absences. Based on these policies, Employee Services has the responsibility of monitoring activities of the corporation and evaluating business areas' compliance with certain corporate practices. However, Employee Services is currently not executing a corporate monitoring function for absences and overtime.

Business areas expect that Employee Services is monitoring absences, overtime, and earned days off but this is not the case. We found in 13 of 16 business areas we sampled, that supervisors were not aware that they should track the earned days off used by employees to ensure they do not go over their annual entitlement.

MANAGEMENT INFORMATION

Employee Services makes information and data available to management to support decision making on overtime, absences, and excess vacation. For example, there is a *Quick Reference Guide for People Leaders*, an *Overtime Management Guide*, and a workforce analytics tool.

However, supervisors are not always made aware of these guides or tools and their functionality. For example:

- Employee Services does not provide new people leaders with the *Quick Reference Guide for People Leaders*.
- Employee Services has an *Overtime Management Guide* but has not included a link to this guide in the *Quick Reference Guide for People Leaders* or provided it directly to people leaders. They have also not updated it since 2016.

- Supervisors, or their designates, have to request access to the workforce analytics tool. Three of the eleven business areas we sampled were not aware of this tool and therefore did not have access to it.
- The workforce analytics tool has two levels of access — employee and aggregate. Two of the eight business areas that were aware of the tool, were not aware that there are different levels of access or who can request access.

Information in the workforce analytics tool is also limited to overtime, sick time, and excess vacation, and may not meet all the needs of business areas. For example, it provides no information on standby pay. As a result, some business areas have created their own tools and reports (e.g., Google sheets and reports from feeder systems).

CORPORATE MONITORING

Employee Services is not monitoring absences and overtime at a corporate level. It does not create or provide periodic reporting to the Executive Leadership Team or other levels of management, with the exception of reporting on excess vacation. Since the onset of Covid-19, Employee Services has been monitoring excess accrued vacation time and providing reports to business areas.

Employee Services is also not monitoring if business areas are managing risks related to absences and overtime.

WHY THIS IS IMPORTANT

Strengthening the support to business areas is important to hold them accountable for their responsibility of managing absences and overtime, and using public funds and resources responsibly. It is also important to identify business risks (such as the excess vacation time and increases in absences and overtime) and ensure that business areas are managing and mitigating such risks.

**RECOMMENDATION 1
MANAGEMENT RESPONSE**

Strengthen support for the management of absences and overtime to hold business areas accountable for managing risks related to employee absences and overtime.

Responsible Party

Branch Manager, Employee Relations and Compensation
Branch Manager, Talent Acquisition, Service and Solutions
Branch Manager, Human Resources Strategic Services, Learning and Organization Development



Accepted by Management

Management Response

Employee Services is working to update applicable policies and guiding documents governing employee absences and overtime. This will include clarifying roles and responsibilities relating to monitoring and oversight of absences and overtime for all stakeholders involved, including Employee Services' corporate monitoring function.

Employee Services will also explore the most effective channels to communicate the tools for management information, including but not limited to onboarding, training, workforce analytics platforms, and the City of Edmonton's internal intranet site for employees, One City. Employee Services will explore deploying the corporation's existing workforce analytics platform, Visier, to all People Leaders as a means to provide information

on employee absences and overtime.

Employee Services will support business areas with periodic reviews and trend analysis to optimize the workforce, create holistic strategies and solutions and proactively address areas of concern. In addition, Employee Services will monitor absences and overtime at a corporate level by creating and providing periodic reporting to the Executive Leadership Team to ensure that all business areas are managing operational risks related to absences and overtime.

**Implementation Date**

June 30, 2024

Improve Earned Days Off Program Communication and Tracking

KEY FINDINGS

We found that overtime and absence transactions in the time entry systems are:

- Recorded in a timely manner.
- Approved by appropriate individuals.
- In compliance with applicable City policies.
- Within the limits of the collective agreements.

Specific to overtime we also found that:

- It fairly represents the events that actually occurred.
- Supervisors pre-approve overtime in writing when operationally feasible or for planned projects.
- Employees provide descriptions of work conducted on overtime.
- Approvers monitor work performed on overtime or obtain evidence of measurable deliverables.

However, for earned days off, we found employees do not receive consistent communications on the use of earned days off, including banking earned days off and carrying them forward to the next year. It is also not clear who should be tracking employees' use of earned days off on an annual basis and compliance with applicable guidance (e.g., Civic Service Union 52 Collective Agreement⁵, Management Employees Terms and Conditions).

We identified 57 of the 1013 employees we tested have used more earned days off than they were entitled to for 2022. When looking at data over multiple years, in most cases the discrepancies could be explained by the confusion on the use

⁵ Civic Service Union 52 Collective Agreement is the only collective agreement that includes provisions for earned days off.

of calendar year versus payroll calendar year⁶ or employees carrying earned days off forward from one year to the next.

COMMUNICATION ON USING EARNED DAYS OFF

There are multiple sources of information on the earned days off program. This includes emails from Employee Services, the City's intranet, the management employee terms and conditions, and the Civic Services Union 52 Collective Agreement. We found that the different types of communication are not consistent or always understood by employees. For example, there is inconsistent messaging on using earned days off in the calendar year versus the payroll calendar year and if employees can carry earned days off from one year to the next.

ANNUAL TRACKING OF EARNED DAYS OFF

According to Employee Services, tracking of earned days off is the responsibility of the business areas. The business areas we sampled are tracking earned days off on a bi-weekly basis for time approval purposes. However, 13 of the 16 said they do not track employees' total use of earned days off on an annual basis. They thought Employee Services did this.

IMPLICATION

As a result of inconsistent communication on the use and tracking of earned days off, we found some discrepancies in the number of earned days off employees were taking annually versus their entitlement. We tested a sample of 1013 employees with earned days off in 2022. We found 57 employees (5.6 percent) who took more earned days off in 2022 than their entitlement. When looking at data over multiple years, in most cases, we could explain the discrepancies by the confusion on the use of calendar year versus payroll calendar year or employees carrying earned days off forward from one year to the next.

⁶ The City's payroll calendar is based on 26 pay periods. A pay period is a 2 week time frame used to calculate earned wages and determine when employees receive their pay cheques. The payroll calendar does not fully correspond with the calendar year. For example, the first pay period of 2022 started on December 19, 2021.

WHY THIS IS IMPORTANT

Consistent communication and monitoring that business areas are tracking their employees' used earned days off is important to ensure compliance with the earned days off program.

**RECOMMENDATION 2
MANAGEMENT RESPONSE**

Provide City staff with consistent guidance on the use and tracking of earned days off and monitor that business areas are tracking employees used earned days off against annual entitlements.

**Responsible Party**

Deputy City Manager, Employee Services Department



Accepted by Management

Management Response

Employee Services will explore the most effective channels to communicate information on the use and tracking of earned days off, including but not limited to onboarding, training and One City.

Employee Services will support business areas with periodic reviews and trend analysis related to earned days off to optimize the workforce, create holistic strategies and solutions and proactively address areas of concern. We will also monitor that business areas are tracking employees' used earned days off against annual entitlements through sample audits.

Employee Services has worked with the Enterprise Commons Project Team to define business requirements for earned days off, which will be considered for future reporting, monitoring and tracking.



Implementation Date

June 30, 2024

Improve Monitoring and Managing of Overtime Usage

KEY FINDINGS

We observed that overtime and absences, on an employee bi-weekly time reporting level, fairly represents the events that actually occurred, are justified, and are supported by appropriate documentation. We also found that Employee Services has guidance on effective overtime management and provides supervisors with access to aggregate and individual level overtime data.

However, as mentioned earlier in the report, we found that Employee Services has not updated its *Overtime Management Guide* since 2016 and does not distribute it to new supervisors. Most supervisors were unaware of the tools and data available to them to manage overtime.

We also found that Employee Services does not review and report on how business areas are managing and monitoring overtime.

We also found issues with how business areas are monitoring individual overtime and managing aggregate overtime.

On the monitoring of individual overtime, we found that some of the supervisors we interviewed are not:

- Periodically reviewing employee schedules for resource optimization.
- Reviewing individual overtime over a longer period of time to manage employee fatigue.

On the managing of aggregate overtime, we found that some of the business areas in our sample are not:

- Utilizing the tools available, so are managing overtime with limited detailed information.

- Periodically analyzing and reviewing drivers of overtime costs to identify causes of overtime, identify alternatives, and implement changes to reduce individual and aggregate overtime.
- Managing overtime distribution, resulting in excessive overtime earners.

MONITORING OF INDIVIDUAL OVERTIME

Supervisors and directors are responsible for monitoring overtime at the individual level. According to guiding documents, they should monitor for prolonged use as this is not conducive to a healthy work-life balance, productivity, safety and can actually cause absenteeism.

We found the following issues with the monitoring of overtime, at the individual level.

Not reviewing employee schedules for resource optimization purposes

Some of the supervisors we interviewed were not aware of the options in the collective agreements to change shifts (permanently or temporarily) to accommodate operational needs and minimize the use of overtime. They did not review employee schedules for resource optimization purposes.

For example, we found an employee who regularly comes in before their shift to perform required work and claims overtime. They then take vacation time at the end of the shift. A review of this individual's use of overtime could have led to a permanent or temporary schedule change that did not require the use of overtime or vacation.

Not reviewing individual overtime over a long period of time

Most of the supervisors we interviewed are not reviewing individual overtime over a longer period to minimize the risks associated with fatigue. They mostly review overtime on a bi-weekly level when they approve the time. We observed that some employees are regularly working long periods of time without a day off (for example, 10 to 13 days in a row). There are no limits placed on the number of overtime hours that employees can work. We also found two employees who have been on the City's top 20 highest overtime earners list for each

of the last 5 years. See Appendix 1 for the list of the City's top 20 overtime earners.

MANAGING AGGREGATE OVERTIME

Supervisors and directors are responsible for managing overtime at the aggregate level. According to guiding documents, they should be utilizing overtime with a view to optimize resources and use public funds responsibly. As well, they should manage overtime:

- In accordance with policies, guidelines, and collective agreements.
- In a fair and consistent manner.
- To be in line with the City's corporate goals, operational objectives, and values and ethics.

We found the following issues with the management of overtime, on an aggregate level.

Not utilizing tools available to manage overtime

Some of the business areas in our sample are not utilizing the tools available, so are managing overtime with limited detailed information. As indicated earlier, Employee Services does not consistently make supervisors aware of the tools and data available to them to manage overtime. In addition, the tools may not meet all the needs of business areas.

Lack of periodic review of circumstances that drive overtime costs

Most business areas in our sample do not periodically analyze and review the drivers of overtime costs. Doing this would allow them to identify root causes of overtime use and identify alternatives and opportunities to proactively manage overtime.

In one business area we found 4 employees with the same job, who all worked over 650 hours of overtime in 2022. Three of them have been in the City's top 20 overtime earners for 3 of the past 5 years. Two are over 55 years old and may retire in the next few years. Overtime in this area is caused by needing to fill shifts on an ongoing basis — not because of seasonal work. A review of root causes of the high overtime in the area might help identify strategies to address the current resource

shortage, succession planning and future resource needs, and reduce overtime.

Limited managing of overtime distribution resulting in high overtime earners

Some business areas in our sample are not limiting the amount of overtime offered to and accepted by employees. As a result, a small number of employees work most of the overtime available. These employees are choosing to work excessive overtime. This has resulted in high overtime earners and a risk of fatigue and reduced productivity.

Examples of High Overtime Earners in 2022

	Annual Overtime Hours	Average Overtime Hours per week	Base Salary	Overtime Earnings	Total Earnings*	Overtime Earnings as a % of Salary
Employee A	936	18	\$121,133	\$109,217	\$240,742	90%
Employee B	804	15	\$65,822	\$49,738	\$115,675	76%
Employee C	511	10	\$86,314	\$42,165	\$132,180	49%

* Includes other additions to pay

WHY THIS IS IMPORTANT

Poor overtime monitoring and management can:

- Negatively impact budget performance.
- Be detrimental to performance and productivity (as the total output increases, the hourly productivity is lower than it was during the first 40 hours). High levels of overtime may be tolerable in the short term, but they can become detrimental to productivity and performance if they continue too long.
- Cause burnout, stress, and other health issues for employees and can cause absenteeism.
- Contribute to employee turnover.
- Lead to overtime dependency.
- Increase safety and quality issues.

RECOMMENDATION 3 MANAGEMENT RESPONSE

Provide business areas with consistent guidance on the monitoring and managing of overtime, both at an individual and aggregate level.

Responsible Party



Branch Manager, Human Resources Strategic Services, Learning and Organization Development



Accepted by Management

Management Response

Employee Services will explore the most effective channels to communicate consistent information on the tools and data available for the use, management and monitoring of overtime at both the individual and aggregate level, including but not limited to onboarding, training, workforce analytics platforms and One City.

Implementation Date



June 30, 2024

RECOMMENDATION 4 MANAGEMENT RESPONSE

Review and report to management on business areas' overtime monitoring and management practices.

Responsible Party



Branch Manager, Human Resources Strategic Services, Learning and Organization Development



Accepted by Management

Management Response

Employee Services will support business areas with periodic reviews and trend analysis related to the monitoring and managing of overtime to optimize the workforce, create holistic strategies and solutions and proactively address areas of concern.

Employee Services will monitor absences and overtime at a corporate level by creating and providing periodic reporting to the Executive Leadership Team to ensure that all business areas are managing operational risks related to overtime.



Implementation Date

June 30, 2024

ACKNOWLEDGEMENT

We would like to thank the staff in the Employee Services Department and the staff in the business areas we reviewed for their cooperation during the audit.

Appendix 1

2022 Top 20 Overtime Earners By Overtime Hours

	Overtime Hours	Base Salary	Overtime Earnings	Total Earnings	Overtime Earnings as a % of Salary	Times in Top 20 in last 5 yrs
1	936	\$121,133	\$109,217	\$240,742	90%	2
2	870	\$73,806	\$60,487	\$138,691	82%	5
3	804	\$65,822	\$49,738	\$115,675	76%	3
4	803	\$71,911	\$54,911	\$126,524	76%	1
5	778	\$71,353	\$52,140	\$130,600	73%	4
6	769	\$71,353	\$50,805	\$133,794	71%	3
7	759	\$70,184	\$50,784	\$126,414	72%	1
8	755	\$73,806	\$53,444	\$131,069	72%	4
9	730	\$73,806	\$51,057	\$128,551	69%	3
10	717	\$65,580	\$45,607	\$118,326	70%	1
11	700	\$65,580	\$45,779	\$117,866	70%	1
12	698	\$87,470	\$58,051	\$153,926	66%	5
13	692	\$65,580	\$45,058	\$119,034	69%	1
14	676	\$70,184	\$43,738	\$117,371	62%	1
15	672	\$71,353	\$43,489	\$133,028	61%	1
16	672	\$71,353	\$44,832	\$140,725	63%	1
17	655	\$71,353	\$42,790	\$144,565	60%	1
18	655	\$71,353	\$44,559	\$129,045	62%	3
19	653	\$66,588	\$44,345	\$111,657	67%	1
20	649	\$73,806	\$46,784	\$128,055	63%	1