



BOARD OF EDUCATION OF THE CITY OF NEW YORK

HAROLD O. LEVY, Chancellor

DIVISION OF BUDGET OPERATIONS AND REVIEW

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MARJORIE BLUM
Executive Director

BOR ALLOCATION MEMORANDUM NO. 36, FY 2002

DATE: February 7, 2002

TO: ALL SUPERINTENDENTS

FROM: Marjorie Blum

SUBJECT: FY 2002 MIDYEAR ALLOCATION ADJUSTMENT

Preliminary FY 2002 allocations for instructional programs were issued on July 6, 2001 in BOR Allocation Memorandum No. 1, FY 2002. Many of these allocations were tentative, pending determination of actual pupil enrollments, updated teacher average salaries, class organizations and available resources. Based on actual data available as of this date, this memorandum revises the following allotments:

- Average Teacher Salary,
- General Education Module 2 Register,
- Special State Funds for Textbooks,
- Instructional Supplies (Teachers' and Principals' Choice),
- Register Growth, Classroom Furniture,
- Mentor Teacher Internship Program (MTIP),
- Teaching Fellows,
- Promotional Policy Eight Plus Program,
- Surplus/Deficit Rollover,
- Students in Temporary Housing (AIDP), and
- Universal Prekindergarten.

A summary of the midyear allocation adjustments may be found on Table 1. Please be reminded that the Special Needs/Academic Intervention Services formula utilizes prior year pupil data. Thus, midyear register adjustments are not required. Tax levy funds scheduled on teacher lines will be adjusted to reflect the midyear average teacher salary. This will have no effect on numbers of teacher positions or service delivery.

Although this memorandum predominately focuses on community school and high school district allocation adjustments, there are non-public school adjustments for special State aids. There are also adjustments for Citywide Special Education. Table 1 indicates the areas of adjustment. The respective section should be consulted for details.

AVERAGE TEACHER SALARIES (ATS)

Section A describes the midyear average teacher salary (ATS) adjustment. As indicated in Memo #1, funds are either added or withdrawn from district budgets to reflect differences between projected and actual average teacher salaries. As a result, community school districts are held harmless from both positive and negative ATS fluctuations, while the number of budgeted teacher positions is preserved.

Overall, average teacher salaries are lower than the initial projection by \$437 per teacher. The decrease is attributed to 1,800 more teacher separations than anticipated. This results in turnover accruals as teachers at entry level salary replace higher cost teachers that are separating service.

The net amount now being withdrawn from districts due to lower than projected ATS will be used to fund register increase allocations. The remainder is being used to help balance the Board's FY'02 budget.

Teacher costs make up the largest proportion of a district's budget. The average teacher salary, therefore, has a major effect on a district's expenditure forecast. If the ATS calculation is too high, a surplus may be falsely implied. Likewise, if it is too low, a deficit may be erroneously anticipated. The current January payroll forms the basis of the midyear average teacher salary recalculation. However, if teachers are not charged to the proper accounts, prospective actions that districts take to correct account codes may have a material effect on the district's average teacher salary.

Several districts currently show more teachers on payroll in tax levy than budgeted positions. These same districts also show large accruals in categorical programs. This could lead one to suspect that teachers are not all charged to the correct account code. By not correcting this early in the fiscal year, end of year average teacher salaries may differ significantly from midyear rates presented in Section A. Furthermore, historical analysis shows that districts initiate account code transfers just before the EIS transfer deadline in late April. Therefore, average salaries cannot be accurately recalculated until the summer, long after preliminary year end expenditure forecasts and surplus/deficit rollovers are agreed upon (surplus/deficit rollovers having been initially agreed upon based on the midyear adjustment).

Districts entering large numbers of account code transfers are advised to review these actions in order to anticipate concomitant average teacher salary adjustments, and should be prepared with contingency plans if rollovers need to be modified during the following year. We believe that districts should not only be able to anticipate, but also be prepared to manage surplus rollover reductions and/or deficit rollovers resulting from FY 2002 actions.

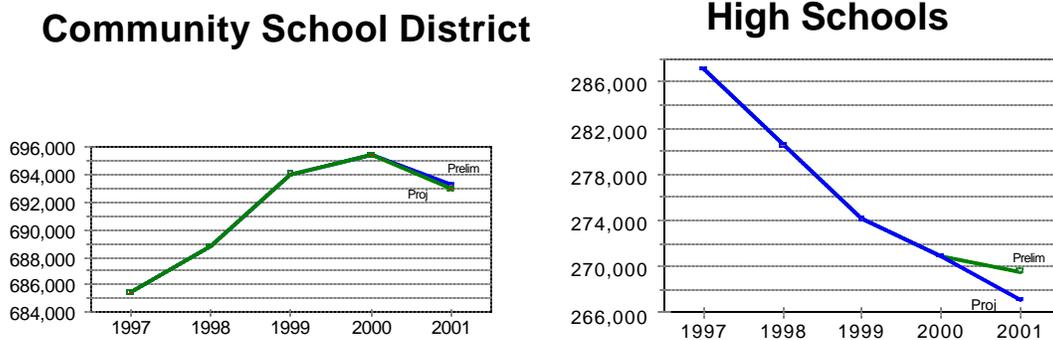
GENERAL EDUCATION REGISTER ADJUSTMENTS

The October 31, 2001 register audit will not be completed for several weeks. In order not to delay the midyear allocation adjustments any further, register extrapolations have been done. As such, the registers presented in this memorandum are preliminary and will most certainly change once the audit is finalized.

The Auditor General has found over 5,500 potential long term absentees (no shows). Preliminary review has indicated 2,000 to be long term absentees. Additionally, more than 11,000 late discharges are being questioned. The magnitude of this latter number could have significant financial impact on school district entitlements. For purposes of expediting the midyear adjustments, it will be assumed that 25% of these late discharges will be removed from the final October 31st register.

It is hoped that the preliminary register will negate the need for major allocation changes later in the year. However, until that time, districts are advised to proceed with caution. To help districts in their fiscal planning, enrollment data by school used in this allocation adjustment is provided in Section F.

Based on the above assumptions, community school district enrollments collectively appear to be in line with projections. High school registers show a much larger variance to the projected pupil count and indicate a leveling off of prior years' decline.



The adjustments to Module 2 allocations to bring them in line with the preliminary October 31, 2002 registers are presented in Section B. Projected community school registers are within 400 pupils of the preliminary, however, differences among districts vary, while the hold harmless policy partially offsets losses. The net CSD register adjustment totals \$5.8 Million. Additionally, the hold harmless benefit is \$4.8 Million.

Collectively, High School preliminary registers are 3,000 higher than estimated in BOR #1. As is the case with the community school districts, the register change varies among high school districts. The net high school register adjustment totals \$9.0 Million. Additionally, the hold harmless benefit is \$1.5 Million.

As stated in the initial allocation memorandum, financial adjustments will be made later in the year for students who have been transferred from district to citywide special education programs. The sending district's budget will be reduced and citywide's budget may be adjusted if necessary.

A summary of the preliminary October 31, 2001 register is listed in Table 2. Information by school, level and grade are collected in Section F as district specific attachments.

SPECIAL STATE FUNDS

In the initial allocation memorandum, the division among public and non-public schools of special State aids for textbooks, library books and computer software were tentative pending final State appropriations. Final entitlements are shown in Section C.

The district allocation of the public school share of the State aids is also presented in Section C. Textbook allocations are adjusted for changes in revenue and register. Local resources are used to hold districts harmless for losses. Library book and computer software allotments remain unchanged.

SPECIAL PURPOSE ALLOCATIONS

Midyear allocation adjustments are provided in Section D for the following:

- Instructional Supplies, Teachers'/Principals' Choice,
- Register Growth, Classroom Furniture,
- Mentor Teacher Internship Program (MTIP) (includes Citywide Special Education),
- Teaching Fellows (includes Citywide Special Education),
- Promotional Policy Eight Plus Program, and
- Surplus/Deficit Rollover.

REIMBURSABLE ALLOCATIONS

AIDP resources were provided in the initial allocation memorandum to implement supplemental support programs for students residing in temporary housing (STH). Those allotments which were based on estimated numbers of STH youngsters are adjusted in Section E consistent with the October 31st count.

Preliminary Universal Prekindergarten allocations were provided based on each district's maximum number of fundable pupils. Entitlements are adjusted in Section E based on November 20, 2001 Universal Prekindergarten enrollments at district and CBO sites. Although October 31st is the normal cut off date, the State granted an extension due to the events of September 11th.

EIS AND BUDGET COORDINATION

With the calculation of midyear average teacher salaries and the resultant budget adjustments, the Employee Information System (EIS) data will need to undergo modification. This action will bring EIS job values, spending plans and available EIS balances in line with the midyear average teacher salary. The process of revaluing jobs will require the EIS system to be turned off to field use. To reduce the inconvenience, revaluations run concurrent with the midwinter recess. EIS is expected to be shutdown from February 18th through the 22nd.

SUPPORTING DISTRICT DATA

Section F contains districtwide summary data as well as district specific technical details of pupil register counts, Module 2 register allocation adjustment, Universal Prekindergarten enrollments and the average teacher salary budget modification.

Attachments

MB:MG:pav

Email:	Members of the Board	E.A. Palmer
	Harold O. Levy	T.J. Chandler
	Ron LeDonni	Robert M. Diaz
	David B. Goldin	Karen Finney
	Anthony Shorris	Eleanor Greig Ukoli
	David Klasfeld	Mohinder Lamba
	Judith A. Rizzo	Kathleen Ruta
	Burton Sacks	Carl Schneider
	Beverly D. Donohue	Margaret O. Weiss
	William P. Casey	Directors of Operations
	Joyce R. Coppin	District Business Managers
	Kevin Gill	District Directors of Funded Programs
	Francine B. Goldstein	Budget Alliance Members
	Chad A. Vignola	Chancellor's Parent Advisory Committee
	Jess Fardella	Oversight Task Force Members
	Louis P. Benevento	Union Presidents
	Birdie Blake Reid	UFT District Representatives
	Brian R. Morrow	DBOR Staff
	John Musico	DBOR Distribution List B
	Ronald Woo	

**TABLE 1
SUMMARY OF FY'2002 MIDYEAR ALLOCATION ADJUSTMENTS**

CSD	TAX LEVY BUDGET											REIMBURSABLE BUDGET				CSD
	Average Teacher Salary	Register Mod 2	NYS Textbook	Instruct. Supplies	Register Furniture	Module 5 Special Purpose MTIP	Teaching Fellows	Eight Plus Program	Rollover	Universal PreK Centrally Funded Match	TOTAL	Average Teacher Salary	AIDP (STH)	Universal PreK State Univ PreK Funds	TOTAL	
1	(\$1,039,744)	(\$29,351)	\$0	(\$1,322)	\$0	\$11,019	\$4,800	\$231,404	\$540,987	(\$736)	(\$282,943)	(\$199,928)	(\$8,400)	(\$6,664)	(\$214,992)	1
2	(1,303,844)	(528,529)	0	(2,985)	0	(52,546)	0	92,847	TBD	(83,536)	(1,878,593)	(153,855)	0	(756,364)	(910,219)	2
3	(730,851)	1,044,464	0	(14,228)	22,960	(185,355)	0	72,604	343,192	(20,976)	531,810	(109,943)	5,400	(189,924)	(294,467)	3
4	(502,871)	326,671	0	2,374	0	(191,190)	146,400	202,788	(147,111)	(52,624)	(215,563)	(103,686)	9,900	(476,476)	(570,262)	4
5	(329,096)	110,587	0	885	0	(152,105)	234,600	142,547	(45,765)	(29,440)	(67,787)	(48,153)	(8,400)	(266,560)	(323,113)	5
6	(1,114,006)	0	0	(1,889)	0	(145,985)	281,400	72,810	25,362	7,360	(874,948)	(206,272)	12,900	66,640	(126,732)	6
7	(169,227)	1,328,166	0	(3,992)	30,310	(166,931)	199,800	181,037	(539,755)	(25,760)	833,648	(35,983)	(5,100)	(233,240)	(274,323)	7
8	(65,966)	766,763	0	(4,454)	17,640	(446,455)	401,400	0	124,782	6,256	799,966	(12,413)	43,800	56,644	88,031	8
9	(1,872,022)	491,902	0	881	7,770	(422,777)	478,200	219,136	(1,218,220)	1,840	(2,313,290)	(389,060)	58,500	16,660	(313,900)	9
10	(1,090,836)	173,263	0	(9,381)	4,760	(347,049)	531,600	158,565	(72,308)	(8,832)	(660,218)	(217,094)	51,000	(79,968)	(246,062)	10
11	(811,702)	293,757	0	4,072	6,020	283,875	0	108,546	180,862	8,464	73,894	(77,393)	(4,500)	76,636	(5,257)	11
12	(510,318)	144,929	0	(2,378)	2,870	53,458	294,000	91,832	412,695	(74,336)	412,752	(103,996)	3,900	(673,064)	(773,160)	12
13	(50,275)	232,071	0	(12,512)	0	(212,078)	151,800	127,174	(291,075)	(25,392)	(80,287)	(8,882)	600	(229,908)	(238,190)	13
14	(662,646)	(320,025)	0	(7,278)	0	(53,207)	120,000	27,703	357,390	(21,344)	(559,407)	(110,052)	21,900	(193,256)	(281,408)	14
15	(413,699)	(769,127)	0	(12,657)	0	(204,310)	0	138,825	(495,091)	24,288	(1,731,771)	(89,773)	0	219,912	130,139	15
16	(184,201)	0	0	155	0	10,266	118,200	26,864	49,176	(52,256)	(31,796)	(33,046)	23,400	(473,144)	(482,790)	16
17	171,322	811,320	0	(335)	0	(262,139)	223,800	105,176	1,697,160	(42,320)	2,703,984	30,732	2,700	(383,180)	(349,748)	17
18	(1,002,781)	(194,038)	0	1,297	0	(81,775)	0	54,640	(197,423)	(74,336)	(1,494,416)	(102,886)	0	(673,064)	(775,950)	18
19	(105,126)	806,807	0	(17,271)	0	(297,739)	385,800	117,430	1,068,997	13,248	1,972,146	(21,494)	28,800	119,952	127,258	19
20	(2,298,295)	789,957	0	12,522	21,350	136,779	0	199,734	405,631	(62,560)	(794,882)	(384,809)	0	(566,440)	(951,249)	20
21	(566,093)	0	0	(3,265)	0	(155,305)	0	68,688	842,569	(73,600)	112,994	(84,553)	0	(666,400)	(750,953)	21
22	(2,101,349)	0	0	(4,916)	0	159,546	4,800	81,395	(634,150)	(130,272)	(2,624,946)	(234,386)	0	(1,179,528)	(1,413,914)	22
23	(649,545)	53,141	0	(4,117)	0	(204,642)	102,000	3,011	385,828	(2,944)	(317,268)	(94,893)	(300)	(26,656)	(121,849)	23
24	(1,464,523)	(1,073,024)	0	(1,231)	0	(95,556)	107,400	179,016	715,594	(1,840)	(1,634,164)	(271,845)	0	(16,660)	(288,505)	24
25	(87,562)	359,502	0	5,800	0	138,319	0	244,750	(466,613)	7,360	201,556	(12,914)	0	66,640	53,726	25
26	(356,430)	0	0	989	0	66,466	0	10,595	189,874	(57,776)	(146,282)	(32,738)	0	(523,124)	(555,862)	26
27	(757,670)	(1,392)	0	(1,503)	0	(212,934)	166,200	278,211	(332,314)	(2,576)	(863,978)	(108,552)	19,800	(23,324)	(112,076)	27
28	(716,655)	0	0	(715)	0	(153,961)	102,000	73,696	(302,584)	53,728	(944,491)	(85,337)	(3,600)	486,472	397,535	28
29	(2,097,048)	534,228	0	5,900	6,580	(95,648)	154,200	172,695	493,399	(1,472)	(827,166)	(180,628)	(12,900)	(13,328)	(206,856)	29
30	351,235	(1,127,055)	0	(5,933)	0	(310,323)	1,800	160,463	335,297	(9,200)	(603,716)	80,657	(3,000)	(83,300)	(5,643)	30
31	362,770	573,999	0	(9,336)	12,110	23,825	0	64,964	(1,200,401)	22,080	(149,989)	57,682	900	199,920	258,502	31
32	(944,886)	924,466	0	(3,381)	25,060	(215,783)	171,600	209,595	7,128	(368)	173,431	(162,172)	4,200	(3,332)	(161,304)	32
81	120,238	0	0	3,585	0	0	0	0	N/A	0	123,823	2,908	0	0	2,908	81
85	53,594	67,016	0	15,133	0	(195,689)	930,000	509,850	254	13,984	1,394,142	23,768	88,500	126,616	238,884	85
91	18,363	23,232	219	(173)	630	0	0	0	N/A	0	42,271	22,275	0	0	22,275	91
97	N/A	N/A	\$150	\$0	\$0	\$337,068	\$21,000	N/A	N/A	\$0	\$358,218	N/A	\$0	\$0	\$0	97
71	(\$414,462)	\$2,743,314	\$0	\$17,550	\$0	\$135,192	\$20,400	\$51,907	TBD	\$0	\$2,553,901	\$0	\$0	\$0	\$0	71
72	(2,909,868)	5,654,452	9,031	48,300	0	74,722	54,000	0	(1,044,365)	0	1,886,272	0	0	0	0	72
73	(1,616,128)	1,426,165	0	11,750	0	(59,034)	49,800	131,811	172,882	0	117,246	0	0	0	0	73
74	(648,094)	145,737	0	14,850	0	(43,150)	336,000	0	(423,745)	0	(618,402)	0	0	0	0	74
76	(2,083,601)	1,731,103	0	23,500	0	(32,684)	0	0	(600,670)	0	(962,352)	0	0	0	0	76
77	1,105,400	0	0	(7,650)	0	(90,162)	0	0	1,615,440	0	2,623,028	30,794	0	0	30,794	77
79	1,628,278	(2,465,113)	0	(8,630)	0	(376,154)	76,800	3,317,710	673,061	(368)	2,845,584	155,764	0	(3,332)	152,432	79
92	(263,401)	(130,422)	0	3,000	0	0	0	0	N/A	0	(390,823)	0	0	0	0	92
93	276,073	32,929	0	2,978	0	0	0	0	N/A	0	311,980	0	0	0	0	93
94	233,024	(145,644)	0	1,997	0	0	0	0	N/A	\$0	89,377	0	0	0	0	94
TOTAL	(\$27,614,524)	\$14,806,221	\$9,400	\$35,986	\$158,060	(\$4,032,131)	\$5,869,800	\$7,930,019	\$2,625,970	(\$696,256)	(\$907,455)	(\$3,272,156)	\$330,000	(\$6,304,144)	(\$9,246,300)	TOTAL
CSD	(\$22,921,745)	\$5,813,700	\$219	(\$71,659)	\$158,060	(\$3,977,929)	\$5,311,800	\$4,428,591	\$2,233,367	(\$695,888)	(\$9,721,484)	(\$3,458,714)	\$330,000	(\$6,300,812)	(\$9,429,526)	CSD
CW	N/A	N/A	\$150	\$0	\$0	\$337,068	\$21,000	N/A	N/A	\$0	\$358,218	N/A	\$0	\$0	\$0	CW
HS/K-12	(\$4,692,779)	\$8,992,521	\$9,031	\$107,645	\$0	(\$391,270)	\$537,000	\$3,501,428	\$392,603	(\$368)	\$8,455,811	\$186,558	\$0	(\$3,332)	\$183,226	HS/K-12
	Section A	Section B	Section C	Section D	Section D	Section D	Section D	Section D	Section D	Section E		Section A	Section E	Section E		

Table 2 Part 1 of 2
PRELIMINARY OCTOBER 31, 2001 REGISTERS

Adjustments made to the Oct 31, 2001 registers: (1) D75 inclusion pupils served by CSD & HS; (2) Potential no shows pending final OAG report; (3) November discharges questioned by OAG pending final report, 25% added to LTA count.

Dist	GRAND TOTAL			EARLY GRADE			ELEMENTARY			SECONDARY			SPEC ED-MILD/MODERAT		
	Gross	LTA	Net	Gross	LTA	Net	Gross	LTA	Net	Gross	LTA	Net	Gross	LTA	Net
01	9,232	43	9,189	3,619	7	3,612	2,484	19	2,465	1,877	12	1,865	430	5	425
02	22,409	113	22,296	8,904	32	8,872	4,550	38	4,512	7,346	32	7,314	477	1	476
03	14,725	44	14,681	5,922	4	5,918	3,277	16	3,261	4,202	19	4,183	455	3	452
04	14,022	76	13,946	5,481	16	5,465	4,256	25	4,231	2,793	27	2,766	967	7	960
05	10,731	71	10,660	3,824	22	3,802	2,768	20	2,748	2,714	24	2,690	681	5	676
06	29,097	277	28,820	12,498	85	12,413	5,906	88	5,818	8,611	97	8,514	1,157	7	1,150
07	13,816	95	13,721	5,255	2	5,253	2,736	26	2,710	3,947	58	3,889	1,122	8	1,114
08	23,966	131	23,835	9,734	34	9,700	3,983	39	3,944	7,219	50	7,169	1,677	6	1,671
09	30,499	251	30,248	12,782	60	12,722	5,559	74	5,485	8,839	92	8,747	1,883	21	1,862
10	42,763	373	42,390	17,014	78	16,936	9,170	109	9,061	11,650	161	11,489	2,634	24	2,610
11	32,901	358	32,543	12,904	124	12,780	6,402	90	6,312	9,523	122	9,401	2,193	21	2,172
12	14,090	108	13,982	5,557	18	5,539	3,583	46	3,537	3,025	39	2,986	961	4	957
13	15,013	64	14,949	5,592	5	5,587	4,424	20	4,404	3,346	32	3,314	863	5	858
14	17,750	41	17,709	6,854	0	6,854	4,502	23	4,479	4,224	17	4,207	1,154	1	1,153
15	21,099	129	20,970	10,171	26	10,145	4,929	38	4,891	3,642	54	3,588	784	9	775
16	9,896	82	9,814	3,834	12	3,822	2,766	25	2,741	1,693	35	1,658	509	8	501
17	22,905	174	22,731	9,247	69	9,178	5,754	66	5,688	5,089	28	5,061	988	8	980
18	19,903	265	19,638	8,108	86	8,022	4,506	77	4,429	5,522	92	5,430	825	8	817
19	24,571	158	24,413	10,249	26	10,223	5,084	49	5,035	6,412	59	6,353	1,421	24	1,397
20	31,080	90	30,990	11,884	6	11,878	5,770	37	5,733	9,934	43	9,891	1,036	4	1,032
21	24,666	107	24,559	8,390	18	8,372	4,413	24	4,389	9,617	56	9,561	900	8	892
22	31,254	173	31,081	12,538	31	12,507	6,861	64	6,797	8,373	75	8,298	643	3	640
23	13,431	59	13,372	5,370	7	5,363	3,168	17	3,151	3,269	30	3,239	877	5	872
24	40,084	117	39,967	17,245	6	17,239	7,995	71	7,924	11,692	36	11,656	880	4	876
25	25,322	125	25,197	9,703	19	9,684	7,103	66	7,037	6,261	35	6,226	811	3	808
26	17,501	30	17,471	6,461	1	6,460	3,754	22	3,732	5,920	6	5,914	498	0	498
27	35,991	195	35,796	14,195	30	14,165	9,475	88	9,387	8,588	67	8,521	1,866	9	1,857
28	25,651	221	25,430	10,361	51	10,310	6,721	81	6,640	5,909	76	5,833	874	12	862
29	28,411	147	28,264	11,197	30	11,167	6,749	54	6,695	7,673	49	7,624	1,078	14	1,064
30	30,298	273	30,025	13,234	71	13,163	6,694	98	6,596	7,219	93	7,126	1,113	10	1,103
31	43,709	101	43,608	16,965	11	16,954	8,832	54	8,778	12,977	36	12,941	1,995	0	1,995
32	16,639	108	16,531	6,790	15	6,775	3,166	40	3,126	5,324	45	5,279	814	6	808
81	1,183	1	1,182	313	0	313	275	0	275	595	1	594	0	0	0
85	25,226	247	24,979	11,023	62	10,961	5,996	72	5,924	5,825	98	5,727	1,635	14	1,621
91	137	0	137	119	0	119	0	0	0	0	0	0	0	0	0
97	19,053	587	18,466	0	0	0	0	0	0	0	0	0	98	17	81
71	44,341	1,533	42,808	0	0	0	0	0	0	41,075	1331	39,744	2,270	180	2,090
72	39,515	1,358	38,157	0	0	0	0	0	0	35,599	1089	34,510	3,435	242	3,193
73	50,933	1,644	49,289	0	0	0	0	0	0	46,803	1451	45,352	3,265	166	3,099
74	9,724	612	9,112	0	0	0	0	0	0	8,765	518	8,247	959	94	865
76	42,441	1,817	40,624	0	0	0	0	0	0	39,539	1617	37,922	2,654	152	2,502
77	73,927	2,529	71,398	0	0	0	0	0	0	69,391	2253	67,138	4,093	255	3,838
79	39,565	2,011	37,554	188	0	188	81	0	81	25,301	1489	23,812	1,728	247	1,481
92	837	5	832	0	0	0	0	0	0	837	5	832	0	0	0
93	463	5	458	0	0	0	0	0	0	463	5	458	0	0	0
94	489	5	484	0	0	0	0	0	0	489	5	484	0	0	0
Total	1,101,259	16,953	1,084,306	313,525	1064	312,461	173,692	1676	172,016	479,112	11559	467,553	54,703	1620	53,083
CSD	779,971	4,847	775,124	313,337	1,064	312,273	173,611	1,676	171,935	210,850	1,796	209,054	36,201	267	35,934
CW	19,053	587	18,466	0	0	0	0	0	0	0	0	0	added to citywide column		
HS/K-12	302,235	11,519	290,716	188	0	188	81	0	81	268,262	9,763	258,499	18,404	1,336	17,068

Notes: - District numbers: 81 = Pretrides (P081), 91 = Queens College School (P499), 97 = Citywide; HS 71=Man,72=Bronx,73=Brooklyn, 74=Chancellors, 76=BASIS, 77=Queens, 79 = Alternative; 92 = Secondary School for Law, Journalism and Research; 93 = International @ LaGuardia; 94 = Middle College HS @ LaGuardia

Oct00	1,104,573	16,247	1,088,326	320,011	1,365	318,646	173,828	523	173,305	475,735	11,356	464,379	60,116	1,682	58,434
CSD	780,562	3,580	776,982	319,810	1,365	318,445	173,793	523	173,270	205,037	1,377	203,660	40,458	242	40,216
CW	18,023	462	17,561	0	0	0	(29)	0	(29)	29	0	29	added to citywide column		
HS/K-12	305,988	12,205	293,783	201	0	201	64	0	64	270,669	9,979	260,690	19,562	1,436	18,126
Change	(3,314)	706	(4,020)	(6,486)	(301)	(6,185)	(136)	1,153	(1,289)	3,377	203	3,174	(5,413)	(62)	(5,351)
CSD	(591)	1,267	(1,858)	(6,473)	(301)	(6,172)	(182)	1,153	(1,335)	5,813	419	5,394	(4,257)	25	(4,282)
CW	1,030	125	905	0	0	0	29	0	29	(29)	0	(29)	0	0	0
HS/K-12	(3,753)	(686)	(3,067)	(13)	0	(13)	17	0	17	(2,407)	(216)	(2,191)	(1,158)	(100)	(1,058)

Table 2 Part 2 of 2

SPECIAL ED-CITYWIDE			GED/HRS OF INSTRCTN.			PREKINDERGARTEN			OVER 21 YRS			Gen Ed	Spec Ed	GE+SE	Dist
Gross	LTA	Net	Gross	LTA	Net	Gross	LTA	Net	Gross	LTA	Net	Net	Net	Net	
0	0	0	0	0	0	822	0	822	0	0	0	7,942	425	8,367	01
24	0	24	0	0	0	1,108	10	1,098	0	0	0	20,698	476	21,174	02
17	0	17	0	0	0	852	2	850	0	0	0	13,362	452	13,814	03
0	0	0	0	0	0	525	1	524	0	0	0	12,462	960	13,422	04
0	0	0	0	0	0	744	0	744	0	0	0	9,240	676	9,916	05
0	0	0	0	0	0	925	0	925	0	0	0	26,745	1,150	27,895	06
0	0	0	0	0	0	756	1	755	0	0	0	11,852	1,114	12,966	07
4	0	4	0	0	0	1,349	2	1,347	0	0	0	20,813	1,671	22,484	08
0	0	0	0	0	0	1,436	4	1,432	0	0	0	26,954	1,862	28,816	09
19	1	18	0	0	0	2,276	0	2,276	0	0	0	37,486	2,610	40,096	10
14	1	13	0	0	0	1,865	0	1,865	0	0	0	28,493	2,172	30,665	11
0	0	0	0	0	0	964	1	963	0	0	0	12,062	957	13,019	12
0	0	0	0	0	0	788	2	786	0	0	0	13,305	858	14,163	13
0	0	0	0	0	0	1,016	0	1,016	0	0	0	15,540	1,153	16,693	14
27	1	26	0	0	0	1,546	1	1,545	0	0	0	18,624	775	19,399	15
0	0	0	0	0	0	1,094	2	1,092	0	0	0	8,221	501	8,722	16
0	0	0	0	0	0	1,827	3	1,824	0	0	0	19,927	980	20,907	17
0	0	0	0	0	0	942	2	940	0	0	0	17,881	817	18,698	18
9	0	9	0	0	0	1,396	0	1,396	0	0	0	21,611	1,397	23,008	19
61	0	61	0	0	0	2,395	0	2,395	0	0	0	27,502	1,032	28,534	20
13	0	13	0	0	0	1,333	1	1,332	0	0	0	22,322	892	23,214	21
5	0	5	0	0	0	2,834	0	2,834	0	0	0	27,602	640	28,242	22
0	0	0	0	0	0	747	0	747	0	0	0	11,753	872	12,625	23
0	0	0	0	0	0	2,272	0	2,272	0	0	0	36,819	876	37,695	24
17	0	17	0	0	0	1,427	2	1,425	0	0	0	22,947	808	23,755	25
59	0	59	0	0	0	809	1	808	0	0	0	16,106	498	16,604	26
17	0	17	0	0	0	1,850	1	1,849	0	0	0	32,073	1,857	33,930	27
5	0	5	0	0	0	1,781	1	1,780	0	0	0	22,783	862	23,645	28
0	0	0	0	0	0	1,714	0	1,714	0	0	0	25,486	1,064	26,550	29
0	0	0	0	0	0	2,038	1	2,037	0	0	0	26,885	1,103	27,988	30
11	0	11	0	0	0	2,929	0	2,929	0	0	0	38,673	1,995	40,668	31
0	0	0	0	0	0	545	2	543	0	0	0	15,180	808	15,988	32
0	0	0	0	0	0	0	0	0	0	0	0	1,182	0	1,182	81
24	0	24	0	0	0	723	1	722	0	0	0	22,612	1,621	24,233	85
0	0	0	0	0	0	18	0	18	0	0	0	119	0	119	91
18,896	570	18,326	0	0	0	59	0	59	0	0	0	0	18,870	18,870	97
43	2	41	900	16	884	0	0	0	53	4	49	40,628	2,090	42,718	71
36	0	36	430	26	404	0	0	0	15	1	14	34,914	3,193	38,107	72
26	0	26	782	26	756	0	0	0	57	1	56	46,108	3,099	49,207	73
0	0	0	0	0	0	0	0	0	0	0	0	8,247	865	9,112	74
9	0	9	225	42	183	0	0	0	14	6	8	38,105	2,502	40,607	76
28	0	28	407	20	387	0	0	0	8	1	7	67,525	3,838	71,363	77
0	0	0	8472	253	8,219	35	0	35	3760	22	3,738	32,300	1,481	33,781	79
0	0	0	0	0	0	0	0	0	0	0	0	832	0	832	92
0	0	0	0	0	0	0	0	0	0	0	0	458	0	458	93
0	0	0	0	0	0	0	0	0	0	0	0	484	0	484	94
19,364	575	18,789	11,216	383	10,833	45,740	41	45,699	3,907	35	3,872	962,863	71,872	1,034,735	Total
<i>added to CW row</i>			0	0	0	45,646	41	45,605	0	0	0	693,262	35,934	729,196	CSD
19,462	592	18,870	0	0	0	59	0	59	0	0	0	0	18,870	18,870	CW
<i>added to CW row</i>			11,216	383	10,833	35	0	35	3,907	35	3,872	269,601	17,068	286,669	HS/K-12

- Special education pupils attending citywide classes, but reported in the csd/hrs register, are totaled into Citywide spec ed's enrollment.
- The General Education register includes early grades, elementary, secondary, resource room, inclusion, GED/Hrs of Instructions.
- The Special Education register includes mildly/moderately self-contained for CSD & HS and mildly/moderately & severely handicapped for CityWide.

18,503	466	18,037	10,441	476	9,965	41,114	70	41,044	4,825	309	4,516	966,295	76,471	1,042,766	Total
<i>added to CW row</i>			0	0	0	41,030	70	40,960	0	0	0	695,375	40,216	735,591	CSD
18,599	470	18,129	0	0	0	35	0	35	0	0	0	0	18,129	18,129	CW
<i>added to CW row</i>			10,441	476	9,965	49	0	49	4,825	309	4,516	270,920	18,126	289,046	HS/K-12
861	109	752	775	(93)	868	4,626	(29)	4,655	(918)	(274)	(644)	(3,432)	(4,599)	(8,031)	Change
0	0	0	0	0	0	4,616	(29)	4,645	0	0	0	(2,113)	(4,282)	(6,395)	CSD
863	122	741	0	0	0	24	0	24	0	0	0	0	741	741	CW
0	0	0	775	(93)	868	(14)	0	(14)	(918)	(274)	(644)	(1,319)	(1,058)	(2,377)	HS/K-12