Department of Education
Carmen Fariña, Chancellor
DIVISION OF FINANCE
52 Chambers Street, New York, NY, 10007

SCHOOL ALLOCATION MEMORANDUM NO. 37, FY 2016

DATE: **June 11, 2015**

TO: **Community Superintendents**
High School Superintendents
Borough Field Service Center Teams
School Principals

FROM: **Raymond J. Orlando, Chief Financial Officer**

SUBJECT: **FY 2015 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 Service Center 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 in alignment with their FY 2016 register projection. In addition, principals should also be mindful of any differences between actual enrollment and the FY 2016 register projection for their school, and make adjustments to align scheduled services in Galaxy to student need accordingly. Principals and their designees should work closely with their Borough Field Service Center (BFSC) team to understand the implications of changing registers on an on-going basis from now until registers are stabilized in the fall.

All schools with rollover deficits from FY 2015 must plan accordingly to manage any reductions due to register loss in FY 2016. This is in accordance with the Compliance Checklist, question CL02:

> ***Did your school set aside the appropriate level of funding in anticipation of mid-year adjustments, based upon the audited register, by March 6, 2015?***

Schools should expect that this item will once again be part of the Compliance Checklist for FY 2016.

Pay Back Planning

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 2016.
- Schools with deficits between $100K and $200K must pay back $100K in FY 2016, with the balance due in FY 2017.
- Schools with deficits greater than $200K will have three years to pay back their debt. The first installment is due in FY 2016.

- Where schools with rollover deficits from FY 2014 into FY 2015 did not completely pay back the amount owed in FY 2015 as per the rollover deficit plan detailed in School Allocation Memorandum No. 37: FY 2015 Deficit Rollover, those amounts have been added to any new funds owed for FY 2015 deficits to be rolled into FY 2016, 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 2016. Where schools with multi-year payment plans are able to accelerate paying back their rollover deficit liability early, the following credits will apply:

- Schools with total debt greater than $100K but less than $200K that pay back their entire liability in FY 2016 will have the portion of liability in excess of $100K reduced by 25%.

- Any school with a three year payment plan that pays 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, with the first year front loaded.

Where it has been determined that schools did not have the financial capacity to pay back their debt, their 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.

Rollover Deficit Forgiveness for Renewal Schools

As part of the Chancellor's commitment to help our struggling schools, any renewal school that has a rollover deficit into FY 2016 has been granted forgiveness of those funds owed.

Rollover Deficit Payback Process

The payback process is revised. Funds owed in FY 2016 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 one of the following allocation categories as appropriate by type of school:

- **TL Fair Student Funding**
- **TL Fair Student Funding HS**
- **TL Instructional Program**
- **TL Instructional Program 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 10, 2015**.

Where schools are experiencing severe financial hardship after paying back their rollover deficit, and cannot cover contractual class size and mandated staffing requirements, they should speak with their team regarding possible relief. All schools must payback their rollover deficit liability 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. Where schools are planning to excess staff to meet their liability, schools should take such action in enough time to 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 **August 31**, **2015** and school allocations will be reduced concurrently.

FY 2016 Register Adjustment Planning

An escalation process will be put into place for schools that do not set aside sufficient funding to cover their register losses. 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:

Schools that were 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 have been given amnesty in FY 2013, will have a "Register Loss Reserve Set Aide" automatically scheduled on their Galaxy TO. Refer to SAM No. 1 Fair Student Funding for details on reserves.

Schools will work with their teams to release reserved register loss funds 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, the school should create an item 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. Adjustments based on audited data will take place in February 2016.

Payback Plan for Specific Types of Rollover Deficit Liabilities – FY 2015 to FY 2016

Schools continue to be 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 Deficit	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 with School-Funded Copier Costs and "O to Q" Teacher Grievance liabilities also rolled over Deferred Program Planning Initiative (DPPI) funds, deficits were first applied to the DPPI

funds, and the remaining rollover deficit balance was adjusted based on the payment plan detailed above.

The portion of the schools' rollover deficit applicable to FY 2016, as well as the rollover copier and "O to Q" liabilities in FY 2015 will be deducted from the following allocation categories:

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

Click here to download a copy of the School Allocation Memorandum.

Attachment(s)

Table 1 – FY 2015 Deficit Roll – Payment Plan (click here for a downloadable Excel file)

Table 2 – FY 2015 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. 37 FY 2016

Table 1: Schools FY 2015 Deficit Payment Plan

BFSC	BFSC Team	Location	Deficit Roll Amount	Year 1 Payment Plan	Year 2 Payment Plan	Year 3 Payment Plan
94MFSC	94MR03	01M134	(7,240)	(7,240)	-	-
94MFSC	94MR03	01M332	(7,143)	(7,143)	-	-
94MFSC	94MR03	01M345	(18,275)	(18,275)	-	-
94MFSC	94MR03	01M363	(10,007)	(10,007)	-	-
94MFSC	94MR03	01M364	(41,806)	(41,806)	-	-
94MFSC	94MR01	01M509	(39,115)	(39,115)	-	-
94MFSC	94MR04	02M089	(49,927)	(49,927)	-	-
94MFSC	94MR04	02M198	(40,311)	(40,311)	-	-
94MFSC	94MR01	02M296	(42,849)	(42,849)	-	-
94MFSC	94MR01	02M376	(35,510)	(35,510)	-	-
94MFSC	94MR04	02M397	(22,654)	(22,654)	-	-
94MFSC	94MR01	02M412	(16,528)	(16,528)	-	-
94MFSC	94MR01	02M529	(39,112)	(39,112)	-	-
94MFSC	94MR02	02M580	(108,340)	(100,000)	(8,340)	-
94MFSC	94MR02	02M586	(42,959)	(42,959)	-	-
94MFSC	94MR02	02M625	(200,799)	(66,933)	(66,933)	(66,933)
94MFSC	94MR05	03M145	(58,159)	(58,159)	-	-
94MFSC	94MR05	03M163	(113,484)	(100,000)	(13,484)	-
94MFSC	94MR05	03M165	(26,647)	(26,647)	-	-
94MFSC	94MR05	03M180	(98,648)	(98,648)	-	-
94MFSC	94MR05	03M191	(174,163)	(100,000)	(74,163)	-
94MFSC	94MR05	03M242	(93,620)	(93,620)	-	-
94AFSA	94AR05	03M402	(102,632)	(100,000)	(2,632)	-
94MFSC	94MR02	03M485	(172,002)	(100,000)	(72,002)	-
94MFSC	94MR02	03M492	(144,184)	(100,000)	(44,184)	-
94MFSC	94MR06	04M037	(37,161)	(37,161)	-	-
94MFSC	94MR06	04M072	(25,698)	(25,698)	-	-
94MFSC	94MR06	04M096	(13,502)	(13,502)	-	-
94MFSC	94MR06	04M108	(163,067)	(100,000)	(63,067)	-
94MFSC	94MR06	04M182	(10,195)	(10,195)	-	-
94MFSC	94MR06	04M381	(11,149)	(11,149)	-	-
94AFSA	94AR02	04M680	(15,688)	(15,688)	-	-
94MFSC	94MR06	04M825	(54,065)	(54,065)	-	-
94MFSC	94MR05	05M030	(15,741)	(15,741)	-	-
94MFSC	94MR05	05M036	(55,835)	(55,835)	-	-
94MFSC	94MR05	05M123	(14,926)	14,926	-	-
94MFSC	94MR05	05M129	(192,686)	(100,000)	(92,686)	-
94MFSC	94MR06	05M175	(121,790)	(100,000)	(21,790)	-
94MFSC	94MR06	05M194	(23,542)	23,542	-	-
94MFSC	94MR06	05M197	(200,925)	(66,975)	(66,975)	(66,975)
94MFSC	94MR06	05M200	(105,140)	(100,000)	(5,140)	-
94MFSC	94MR02	05M367	(76,077)	(76,077)	-	-
94MFSC	94MR02	05M469	(314,183)	(104,728)	(104,728)	(104,727)
94MFSC	94MR06	05M499	(362,867)	(120,956)	(120,956)	(120,955)

School Allocation Memorandum No. 37 FY 2016

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BFSC	BFSC Team	Location	Deficit Roll Amount	Year 1 Payment Plan	Year 2 Payment Plan	Year 3 Payment Plan
94AFSA	94AR02	05M670	(22,974)	(22,974)	-	-
94AFSA	94AR02	05M685	(75,927)	(75,927)	-	-
94MFSC	94MR07	06M004	(41,739)	(41,739)	-	-
94MFSC	94MR07	06M128	(17,332)	(17,332)	-	-
94MFSC	94MR07	06M325	(7,941)	(7,941)	-	-
94MFSC	94MR07	06M326	(112,574)	(100,000)	(12,574)	-
94XFSC	94XR04	07X321	(161,376)	(100,000)	(61,376)	-
94XFSC	94XR01	07X520	(115,567)	115,567	-	-
94XFSC	94XR07	08X123	(48,339)	48,339	-	-
94XFSC	94XR02	08X282	(8,976)	(8,976)	-	-
94XFSC	94XR07	08X375	(105,227)	105,227	-	-
94AFSA	94AR03	08X377	(144,800)	(100,000)	(44,800)	-
94XFSC	94XR02	08X559	(44,644)	(44,644)	-	-
94XFSC	94XR08	09X128	(51,100)	(51,100)	-	-
94XFSC	94XR10	09X170	(42,402)	(42,402)	-	-
94XFSC	94XR10	09X219	(24,568)	24,568	-	-
94AFSA	94AR03	09X260	(114,632)	(100,000)	(14,632)	-
94XFSC	94XR08	09X313	(30,409)	30,409	-	-
94XFSC	94XR10	09X350	(27,096)	(27,096)	-	-
94XFSC	94XR02	09X404	(26,825)	(26,825)	-	-
94XFSC	94XR03	10X051	(28,187)	(28,187)	-	-
94AFSA	94AR03	10X213	(21,302)	(21,302)	-	-
94AFSA	94AR03	10X546	(120,290)	(100,000)	(20,290)	-
94XFSC	94XR09	11X112	(10,027)	10,027	-	-
94XFSC	94XR10	11X175	(19,988)	(19,988)	-	-
94XFSC	94XR02	11X253	(43,417)	(43,417)	-	-
94XFSC	94XR02	11X270	(10,964)	(10,964)	-	-
94XFSC	94XR02	11X418	(78,305)	(78,305)	-	-
94XFSC	94XR05	12X134	(135,710)	(100,000)	(35,710)	-
94XFSC	94XR06	12X463	(75,393)	75,393	-	-
94XFSC	94XR01	12X684	(37,798)	(37,798)	-	-
94KFSN	94KR02	13K003	(61,148)	(61,148)	-	-
94KFSN	94KR02	13K044	(40,680)	(40,680)	-	-
94KFSN	94KR02	13K056	(692)	(692)	-	-
94KFSN	94KR03	13K113	(292,255)	(97,418)	(97,418)	(97,419)
94KFSN	94KR03	13K256	(47,003)	(47,003)	-	-
94KFSN	94KR03	13K265	(47,103)	(47,103)	-	-
94KFSN	94KR03	13K266	(97,104)	(97,104)	-	-
94AFSA	94AR05	13K527	(116,744)	(100,000)	(16,744)	-
94AFSA	94AR01	13K670	(54,668)	(54,668)	-	-
94KFSN	94KR04	14K016	(98,055)	(98,055)	-	-
94KFSN	94KR04	14K050	(136,668)	136,668	-	-
94KFSN	94KR04	14K297	(48,613)	(48,613)	-	-
94KFSN	94KR01	14K322	(154,256)	154,256	-	-

School Allocation Memorandum No. 37 FY 2016

Table 1: Schools FY 2015 Deficit Payment Plan

BFSC	BFSC Team	Location	Deficit Roll Amount	Year 1 Payment Plan	Year 2 Payment Plan	Year 3 Payment Plan
94KFSN	94KR01	14K454	(2,164)	(2,164)	-	-
94KFSN	94KR01	14K477	(73,481)	(73,481)	-	-
94AFSA	94AR02	14K614	(31,696)	(31,696)	-	-
94KFSN	94KR05	15K107	(14,148)	(14,148)	-	-
94KFSN	94KR05	15K124	(41,796)	(41,796)	-	-
94KFSN	94KR01	15K462	(12,856)	(12,856)	-	-
94KFSN	94KR04	15K676	(65,330)	(65,330)	-	-
94KFSN	94KR05	16K035	(40,640)	(40,640)	-	-
94KFSN	94KR05	16K057	(74,540)	(74,540)	-	-
94KFSN	94KR06	16K081	(165,901)	(100,000)	(65,901)	-
94KFSN	94KR05	16K243	(192,888)	(100,000)	(92,888)	-
94KFSN	94KR05	16K335	(178,350)	(100,000)	(78,350)	-
94KFSN	94KR05	16K385	(20,508)	(20,508)	-	-
94KFSN	94KR05	16K534	(305,623)	305,623	-	-
94AFSA	94AR04	16K594	(18,318)	(18,318)	-	-
94KFSS	94KU02	17K002	(37,307)	(37,307)	-	-
94KFSS	94KU02	17K092	(2,695)	(2,695)	-	-
94KFSS	94KU02	17K138	(112,174)	(100,000)	(12,174)	-
94KFSS	94KU02	17K189	(150,937)	(100,000)	(50,937)	-
94KFSS	94KU02	17K191	(37,018)	(37,018)	-	-
94KFSS	94KU02	17K241	(8,954)	(8,954)	-	-
94KFSS	94KU02	17K246	(34,621)	(34,621)	-	-
94KFSS	94KU02	17K289	(113,850)	(100,000)	(13,850)	-
94KFSS	94KU02	17K334	(15,023)	15,023	-	-
94KFSS	94KU02	17K340	(112,320)	(100,000)	(12,320)	-
94KFSS	94KU02	17K352	(119,015)	119,015	-	-
94KFSS	94KU02	17K375	(65,677)	(65,677)	-	-
94KFSS	94KU02	17K397	(69,248)	(69,248)	-	-
94KFSS	94KU02	17K484	(23,033)	(23,033)	-	-
94KFSS	94KU01	17K489	(4,852)	(4,852)	-	-
94AFSA	94AR05	17K543	(42,631)	(42,631)	-	-
94KFSS	94KU01	17K568	(54,761)	(54,761)	-	-
94KFSS	94KU03	18K068	(177,616)	(100,000)	(77,616)	-
94KFSS	94KU03	18K115	(169,361)	(100,000)	(69,361)	-
94KFSS	94KU03	18K233	(27,698)	(27,698)	-	-
94KFSS	94KU03	18K272	(54,478)	(54,478)	-	-
94KFSS	94KU03	18K276	(188,503)	(100,000)	(88,503)	-
94KFSS	94KU01	18K566	(18,617)	18,617	-	-
94KFSS	94KU01	18K567	(48,212)	(48,212)	-	-
94KFSS	94KU03	18K588	(168,182)	(100,000)	(68,182)	-
94KFSS	94KU03	18K598	(123,955)	(100,000)	(23,955)	-
94KFSN	94KR06	19K013	(156,132)	(100,000)	(56,132)	-
94KFSN	94KR06	19K149	(81,480)	(81,480)	-	-
94KFSN	94KR06	19K158	(38,673)	(38,673)	-	-

School Allocation Memorandum No. 37 FY 2016

Table 1: Schools FY 2015 Deficit Payment Plan

BFSC	BFSC Team	Location	Deficit Roll Amount	Year 1 Payment Plan	Year 2 Payment Plan	Year 3 Payment Plan
94KFSN	94KR06	19K202	(27,017)	(27,017)	-	-
94KFSN	94KR06	19K213	(40,489)	(40,489)	-	-
94KFSN	94KR06	19K224	(91,701)	(91,701)	-	-
94KFSN	94KR06	19K306	(70,984)	70,984	-	-
94KFSN	94KR06	19K311	(79,003)	79,003	-	-
94KFSN	94KR07	19K364	(12,204)	(12,204)	-	-
94KFSN	94KR02	19K409	(52,905)	(52,905)	-	-
94KFSN	94KR07	19K452	(240,150)	(80,050)	(80,050)	(80,050)
94KFSN	94KR02	19K583	(94,996)	94,996	-	-
94KFSN	94KR02	19K615	(62,510)	(62,510)	-	-
94KFSN	94KR02	19K639	(124,994)	(100,000)	(24,994)	-
94KFSN	94KR06	19K663	(129,938)	(100,000)	(29,938)	-
94KFSS	94KU05	21K303	(9,483)	(9,483)	-	-
94KFSS	94KU01	21K525	(106,735)	(100,000)	(6,735)	-
94KFSS	94KU06	22K014	(36,596)	(36,596)	-	-
94KFSS	94KU06	22K119	(27,373)	(27,373)	-	-
94KFSS	94KU06	22K203	(44,218)	(44,218)	-	-
94KFSS	94KU06	22K236	(152,405)	(100,000)	(52,405)	-
94KFSS	94KU06	22K381	(228,740)	(76,247)	(76,247)	(76,246)
94KFSS	94KU01	22K425	(648,112)	(216,037)	(216,037)	(216,038)
94KFSS	94KU01	22K495	(31,605)	(31,605)	-	-
94KFSS	94KU01	22K535	(133,017)	(100,000)	(33,017)	-
94KFSN	94KR07	23K155	(75,414)	(75,414)	-	-
94KFSN	94KR07	23K178	(47,431)	(47,431)	-	-
94KFSN	94KR07	23K184	(93,418)	(93,418)	-	-
94KFSN	94KR07	23K284	(133,380)	133,380	-	-
94KFSN	94KR07	23K392	(53,118)	(53,118)	-	-
94KFSN	94KR07	23K446	(19,187)	(19,187)	-	-
94KFSN	94KR02	23K493	(3,357)	3,357	-	-
94KFSN	94KR07	23K668	(45,209)	(45,209)	-	-
94KFSN	94KR02	23K697	(177,989)	(100,000)	(77,989)	-
94QFSN	94QR01	24Q610	(249,787)	(83,262)	(83,262)	(83,263)
94QFSN	94QR03	25Q025	(54,821)	(54,821)	-	-
94QFSN	94QR03	25Q189	(169,983)	(100,000)	(69,983)	-
94QFSN	94QR03	25Q193	(10,587)	(10,587)	-	-
94QFSN	94QR03	25Q219	(105,464)	(100,000)	(5,464)	-
94QFSN	94QR03	25Q250	(9,903)	(9,903)	-	-
94AFSA	94AR05	25Q252	(88,493)	(88,493)	-	-
94QFSN	94QR01	25Q540	(120,230)	(100,000)	(20,230)	-
94QFSN	94QR04	26Q067	(11,615)	(11,615)	-	-
94QFSN	94QR04	26Q094	(1,481)	(1,481)	-	-
94QFSN	94QR04	26Q098	(55,549)	(55,549)	-	-
94QFSN	94QR04	26Q158	(164,879)	(100,000)	(64,879)	-
94QFSN	94QR04	26Q203	(80,648)	(80,648)	-	-

School Allocation Memorandum No. 37 FY 2016

Table 1: Schools FY 2015 Deficit Payment Plan

BFSC	BFSC Team	Location	Deficit Roll Amount	Year 1 Payment Plan	Year 2 Payment Plan	Year 3 Payment Plan
94QFSN	94QR04	26Q205	(4,149)	(4,149)	-	-
94QFSN	94QR04	26Q266	(39,893)	(39,893)	-	-
94QFSN	94QR01	26Q415	(301,648)	(100,549)	(100,549)	(100,550)
94AFSA	94AR02	26Q495	(20,567)	(20,567)	-	-
94QFSS	94QU02	27Q045	(65,538)	(65,538)	-	-
94QFSS	94QU02	27Q047	(13,739)	(13,739)	-	-
94QFSS	94QU02	27Q051	(2,390)	(2,390)	-	-
94QFSS	94QU01	27Q056	(39,246)	(39,246)	-	-
94QFSS	94QU02	27Q316	(47,714)	(47,714)	-	-
94QFSS	94QU01	27Q400	(401,398)	401,398	-	-
94QFSS	94QU03	28Q055	(42,006)	(42,006)	-	-
94QFSS	94QU03	28Q072	(278,384)	(92,795)	(92,795)	(92,794)
94QFSS	94QU03	28Q101	(245,034)	(81,678)	(81,678)	(81,678)
94QFSS	94QU03	28Q161	(53,878)	(53,878)	-	-
94QFSS	94QU03	28Q206	(71,272)	(71,272)	-	-
94QFSS	94QU03	28Q303	(44,902)	(44,902)	-	-
94QFSS	94QU03	28Q332	(56,073)	(56,073)	-	-
94AFSA	94AR01	28Q338	(41,334)	(41,334)	-	-
94QFSS	94QU01	28Q680	(11,792)	(11,792)	-	-
94QFSS	94QU04	29Q052	(21,396)	(21,396)	-	-
94QFSS	94QU04	29Q059	(136,597)	(100,000)	(36,597)	-
94QFSS	94QU04	29Q118	(58,214)	(58,214)	-	-
94QFSS	94QU04	29Q134	(127,655)	(100,000)	(27,655)	-
94QFSS	94QU04	29Q136	(101,583)	(100,000)	(1,583)	-
94QFSS	94QU04	29Q176	(106,240)	-	(106,240)	-
94QFSS	94QU04	29Q208	(50,952)	(50,952)	-	-
94QFSN	94QR01	30Q010	(35,714)	(35,714)	-	-
94QFSN	94QR05	30Q111	(207,916)	207,916	-	-
94QFSN	94QR05	30Q204	(156,016)	(100,000)	(56,016)	-
94QFSN	94QR05	30Q222	(21,034)	(21,034)	-	-
94QFSN	94QR01	30Q580	(42,411)	(42,411)	-	-
94RFSC	94RR02	31R003	(60,467)	(60,467)	-	-
94RFSC	94RR01	31R006	(130,603)	(100,000)	(30,603)	-
94RFSC	94RR01	31R024	(70,638)	(70,638)	-	-
94RFSC	94RR02	31R046	(75,276)	(75,276)	-	-
94RFSC	94RR01	31R072	(136,186)	(100,000)	(36,186)	-
94RFSC	94RR02	31R074	(60,483)	(60,483)	-	-
94RFSC	94RR01	31R450	(269,814)	(89,938)	(89,938)	(89,938)
94RFSC	94RR01	31R600	(21,334)	(21,334)	-	-
94KFSN	94KR03	32K349	(21,824)	21,824	-	-
94KFSN	94KR01	32K556	(34,502)	(34,502)	-	-
Total			**(17,961,361)**	**(11,201,874)**	**(3,271,863)**	**(1,277,566)**

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Table 2: Deficit Roll Potential Credits

BFSC	BFSC Team	Location	Deficit Roll Amount	Potential Credit 1	Potential Credit 2	Total Potential Savings	New Deficit Roll Amount
94MFSC	94MR03	01M134	(7,240)	-	-	-	(7,240)
94MFSC	94MR03	01M332	(7,143)	-	-	-	(7,143)
94MFSC	94MR03	01M345	(18,275)	-	-	-	(18,275)
94MFSC	94MR03	01M363	(10,007)	-	-	-	(10,007)
94MFSC	94MR03	01M364	(41,806)	-	-	-	(41,806)
94MFSC	94MR01	01M509	(39,115)	-	-	-	(39,115)
94MFSC	94MR04	02M089	(49,927)	-	-	-	(49,927)
94MFSC	94MR04	02M198	(40,311)	-	-	-	(40,311)
94MFSC	94MR01	02M296	(42,849)	-	-	-	(42,849)
94MFSC	94MR01	02M376	(35,510)	-	-	-	(35,510)
94MFSC	94MR04	02M397	(22,654)	-	-	-	(22,654)
94MFSC	94MR01	02M412	(16,528)	-	-	-	(16,528)
94MFSC	94MR01	02M529	(39,112)	-	-	-	(39,112)
94MFSC	94MR02	02M580	(108,340)	2,085	-	2,085	(106,255)
94MFSC	94MR02	02M586	(42,959)	-	-	-	(42,959)
94MFSC	94MR02	02M625	(200,799)	-	50,200	50,200	(150,599)
94MFSC	94MR05	03M145	(58,159)	-	-	-	(58,159)
94MFSC	94MR05	03M163	(113,484)	3,371	-	3,371	(110,113)
94MFSC	94MR05	03M165	(26,647)	-	-	-	(26,647)
94MFSC	94MR05	03M180	(98,648)	-	-	-	(98,648)
94MFSC	94MR05	03M191	(174,163)	18,541	-	18,541	(155,622)
94MFSC	94MR05	03M242	(93,620)	-	-	-	(93,620)
94AFSA	94AR05	03M402	(102,632)	658	-	658	(101,974)
94MFSC	94MR02	03M485	(172,002)	18,001	-	18,001	(154,001)
94MFSC	94MR02	03M492	(144,184)	11,046	-	11,046	(133,138)
94MFSC	94MR06	04M037	(37,161)	-	-	-	(37,161)
94MFSC	94MR06	04M072	(25,698)	-	-	-	(25,698)
94MFSC	94MR06	04M096	(13,502)	-	-	-	(13,502)
94MFSC	94MR06	04M108	(163,067)	15,767	-	15,767	(147,300)
94MFSC	94MR06	04M182	(10,195)	-	-	-	(10,195)
94MFSC	94MR06	04M381	(11,149)	-	-	-	(11,149)
94AFSA	94AR02	04M680	(15,688)	-	-	-	(15,688)
94MFSC	94MR06	04M825	(54,065)	-	-	-	(54,065)
94MFSC	94MR05	05M030	(15,741)	-	-	-	(15,741)
94MFSC	94MR05	05M036	(55,835)	-	-	-	(55,835)
94MFSC	94MR05	05M129	(192,686)	23,172	-	23,172	(169,514)
94MFSC	94MR06	05M175	(121,790)	5,448	-	5,448	(116,342)
94MFSC	94MR06	05M197	(200,925)	-	50,231	50,231	(150,694)
94MFSC	94MR06	05M200	(105,140)	1,285	-	1,285	(103,855)
94MFSC	94MR02	05M367	(76,077)	-	-	-	(76,077)
94MFSC	94MR02	05M469	(314,183)	-	78,546	78,546	(235,637)
94MFSC	94MR06	05M499	(362,867)	-	90,717	90,717	(272,150)
94AFSA	94AR02	05M670	(22,974)	-	-	-	(22,974)
94AFSA	94AR02	05M685	(75,927)	-	-	-	(75,927)
94MFSC	94MR07	06M004	(41,739)	-	-	-	(41,739)
94MFSC	94MR07	06M128	(17,332)	-	-	-	(17,332)
94MFSC	94MR07	06M325	(7,941)	-	-	-	(7,941)
94MFSC	94MR07	06M326	(112,574)	3,144	-	3,144	(109,430)
94XFSC	94XR04	07X321	(161,376)	15,344	-	15,344	(146,032)
94XFSC	94XR02	08X282	(8,976)	-	-	-	(8,976)
94AFSA	94AR03	08X377	(144,800)	11,200	-	11,200	(133,600)

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Table 2: Deficit Roll Potential Credits

BFSC	BFSC Team	Location	Deficit Roll Amount	Potential Credit 1	Potential Credit 2	Total Potential Savings	New Deficit Roll Amount
94XFSC	94XR02	08X559	(44,644)	-	-	-	(44,644)
94XFSC	94XR08	09X128	(51,100)	-	-	-	(51,100)
94XFSC	94XR10	09X170	(42,402)	-	-	-	(42,402)
94AFSA	94AR03	09X260	(114,632)	3,658	-	3,658	(110,974)
94XFSC	94XR10	09X350	(27,096)	-	-	-	(27,096)
94XFSC	94XR02	09X404	(26,825)	-	-	-	(26,825)
94XFSC	94XR03	10X051	(28,187)	-	-	-	(28,187)
94AFSA	94AR03	10X213	(21,302)	-	-	-	(21,302)
94AFSA	94AR03	10X546	(120,290)	5,073	-	5,073	(115,217)
94XFSC	94XR10	11X175	(19,988)	-	-	-	(19,988)
94XFSC	94XR02	11X253	(43,417)	-	-	-	(43,417)
94XFSC	94XR02	11X270	(10,964)	-	-	-	(10,964)
94XFSC	94XR02	11X418	(78,305)	-	-	-	(78,305)
94XFSC	94XR05	12X134	(135,710)	8,928	-	8,928	(126,782)
94XFSC	94XR01	12X684	(37,798)	-	-	-	(37,798)
94KFSN	94KR02	13K003	(61,148)	-	-	-	(61,148)
94KFSN	94KR02	13K044	(40,680)	-	-	-	(40,680)
94KFSN	94KR02	13K056	(692)	-	-	-	(692)
94KFSN	94KR03	13K113	(292,255)	-	73,064	73,064	(219,191)
94KFSN	94KR03	13K256	(47,003)	-	-	-	(47,003)
94KFSN	94KR03	13K265	(47,103)	-	-	-	(47,103)
94KFSN	94KR03	13K266	(97,104)	-	-	-	(97,104)
94AFSA	94AR05	13K527	(116,744)	4,186	-	4,186	(112,558)
94AFSA	94AR01	13K670	(54,668)	-	-	-	(54,668)
94KFSN	94KR04	14K016	(98,055)	-	-	-	(98,055)
94KFSN	94KR04	14K297	(48,613)	-	-	-	(48,613)
94KFSN	94KR01	14K454	(2,164)	-	-	-	(2,164)
94KFSN	94KR01	14K477	(73,481)	-	-	-	(73,481)
94AFSA	94AR02	14K614	(31,696)	-	-	-	(31,696)
94KFSN	94KR05	15K107	(14,148)	-	-	-	(14,148)
94KFSN	94KR05	15K124	(41,796)	-	-	-	(41,796)
94KFSN	94KR01	15K462	(12,856)	-	-	-	(12,856)
94KFSN	94KR04	15K676	(65,330)	-	-	-	(65,330)
94KFSN	94KR05	16K035	(40,640)	-	-	-	(40,640)
94KFSN	94KR05	16K057	(74,540)	-	-	-	(74,540)
94KFSN	94KR06	16K081	(165,901)	16,475	-	16,475	(149,426)
94KFSN	94KR05	16K243	(192,888)	23,222	-	23,222	(169,666)
94KFSN	94KR05	16K335	(178,350)	19,588	-	19,588	(158,762)
94KFSN	94KR05	16K385	(20,508)	-	-	-	(20,508)
94AFSA	94AR04	16K594	(18,318)	-	-	-	(18,318)
94KFSS	94KU02	17K002	(37,307)	-	-	-	(37,307)
94KFSS	94KU02	17K092	(2,695)	-	-	-	(2,695)
94KFSS	94KU02	17K138	(112,174)	3,044	-	3,044	(109,130)
94KFSS	94KU02	17K189	(150,937)	12,734	-	12,734	(138,203)
94KFSS	94KU02	17K191	(37,018)	-	-	-	(37,018)
94KFSS	94KU02	17K241	(8,954)	-	-	-	(8,954)
94KFSS	94KU02	17K246	(34,621)	-	-	-	(34,621)
94KFSS	94KU02	17K289	(113,850)	3,463	-	3,463	(110,387)
94KFSS	94KU02	17K340	(112,320)	3,080	-	3,080	(109,240)
94KFSS	94KU02	17K375	(65,677)	-	-	-	(65,677)
94KFSS	94KU02	17K397	(69,248)	-	-	-	(69,248)

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Table 2: Deficit Roll Potential Credits

BFSC	BFSC Team	Location	Deficit Roll Amount	Potential Credit 1	Potential Credit 2	Total Potential Savings	New Deficit Roll Amount
94KFSS	94KU02	17K484	(23,033)	-	-	-	(23,033)
94KFSS	94KU01	17K489	(4,852)	-	-	-	(4,852)
94AFSA	94AR05	17K543	(42,631)	-	-	-	(42,631)
94KFSS	94KU01	17K568	(54,761)	-	-	-	(54,761)
94KFSS	94KU03	18K068	(177,616)	19,404	-	19,404	(158,212)
94KFSS	94KU03	18K115	(169,361)	17,340	-	17,340	(152,021)
94KFSS	94KU03	18K233	(27,698)	-	-	-	(27,698)
94KFSS	94KU03	18K272	(54,478)	-	-	-	(54,478)
94KFSS	94KU03	18K276	(188,503)	22,126	-	22,126	(166,377)
94KFSS	94KU01	18K567	(48,212)	-	-	-	(48,212)
94KFSS	94KU03	18K588	(168,182)	17,046	-	17,046	(151,136)
94KFSS	94KU03	18K598	(123,955)	5,989	-	5,989	(117,966)
94KFSN	94KR06	19K013	(156,132)	14,033	-	14,033	(142,099)
94KFSN	94KR06	19K149	(81,480)	-	-	-	(81,480)
94KFSN	94KR06	19K158	(38,673)	-	-	-	(38,673)
94KFSN	94KR06	19K202	(27,017)	-	-	-	(27,017)
94KFSN	94KR06	19K213	(40,489)	-	-	-	(40,489)
94KFSN	94KR06	19K224	(91,701)	-	-	-	(91,701)
94KFSN	94KR07	19K364	(12,204)	-	-	-	(12,204)
94KFSN	94KR02	19K409	(52,905)	-	-	-	(52,905)
94KFSN	94KR07	19K452	(240,150)	-	60,038	60,038	(180,112)
94KFSN	94KR02	19K615	(62,510)	-	-	-	(62,510)
94KFSN	94KR02	19K639	(124,994)	6,249	-	6,249	(118,745)
94KFSN	94KR06	19K663	(129,938)	7,485	-	7,485	(122,453)
94KFSS	94KU05	21K303	(9,483)	-	-	-	(9,483)
94KFSS	94KU01	21K525	(106,735)	1,684	-	1,684	(105,051)
94KFSS	94KU06	22K014	(36,596)	-	-	-	(36,596)
94KFSS	94KU06	22K119	(27,373)	-	-	-	(27,373)
94KFSS	94KU06	22K203	(44,218)	-	-	-	(44,218)
94KFSS	94KU06	22K236	(152,405)	13,101	-	13,101	(139,304)
94KFSS	94KU06	22K381	(228,740)	-	57,185	57,185	(171,555)
94KFSS	94KU01	22K425	(648,112)	-	162,028	162,028	(486,084)
94KFSS	94KU01	22K495	(31,605)	-	-	-	(31,605)
94KFSS	94KU01	22K535	(133,017)	8,254	-	8,254	(124,763)
94KFSN	94KR07	23K155	(75,414)	-	-	-	(75,414)
94KFSN	94KR07	23K178	(47,431)	-	-	-	(47,431)
94KFSN	94KR07	23K184	(93,418)	-	-	-	(93,418)
94KFSN	94KR07	23K392	(53,118)	-	-	-	(53,118)
94KFSN	94KR07	23K446	(19,187)	-	-	-	(19,187)
94KFSN	94KR07	23K668	(45,209)	-	-	-	(45,209)
94KFSN	94KR02	23K697	(177,989)	19,497	-	19,497	(158,492)
94QFSN	94QR01	24Q610	(249,787)	-	62,447	62,447	(187,340)
94QFSN	94QR03	25Q025	(54,821)	-	-	-	(54,821)
94QFSN	94QR03	25Q189	(169,983)	17,496	-	17,496	(152,487)
94QFSN	94QR03	25Q193	(10,587)	-	-	-	(10,587)
94QFSN	94QR03	25Q219	(105,464)	1,366	-	1,366	(104,098)
94QFSN	94QR03	25Q250	(9,903)	-	-	-	(9,903)
94AFSA	94AR05	25Q252	(88,493)	-	-	-	(88,493)
94QFSN	94QR01	25Q540	(120,230)	5,058	-	5,058	(115,172)
94QFSN	94QR04	26Q067	(11,615)	-	-	-	(11,615)
94QFSN	94QR04	26Q094	(1,481)	-	-	-	(1,481)

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Table 2: Deficit Roll Potential Credits

BFSC	BFSC Team	Location	Deficit Roll Amount	Potential Credit 1	Potential Credit 2	Total Potential Savings	New Deficit Roll Amount
94QFSN	94QR04	26Q098	(55,549)	-	-	-	(55,549)
94QFSN	94QR04	26Q158	(164,879)	16,220	-	16,220	(148,659)
94QFSN	94QR04	26Q203	(80,648)	-	-	-	(80,648)
94QFSN	94QR04	26Q205	(4,149)	-	-	-	(4,149)
94QFSN	94QR04	26Q266	(39,893)	-	-	-	(39,893)
94QFSN	94QR01	26Q415	(301,648)	-	75,412	75,412	(226,236)
94AFSA	94AR02	26Q495	(20,567)	-	-	-	(20,567)
94QFSS	94QU02	27Q045	(65,538)	-	-	-	(65,538)
94QFSS	94QU02	27Q047	(13,739)	-	-	-	(13,739)
94QFSS	94QU02	27Q051	(2,390)	-	-	-	(2,390)
94QFSS	94QU01	27Q056	(39,246)	-	-	-	(39,246)
94QFSS	94QU02	27Q316	(47,714)	-	-	-	(47,714)
94QFSS	94QU03	28Q055	(42,006)	-	-	-	(42,006)
94QFSS	94QU03	28Q072	(278,384)	-	69,596	69,596	(208,788)
94QFSS	94QU03	28Q101	(245,034)	-	61,259	61,259	(183,775)
94QFSS	94QU03	28Q161	(53,878)	-	-	-	(53,878)
94QFSS	94QU03	28Q206	(71,272)	-	-	-	(71,272)
94QFSS	94QU03	28Q303	(44,902)	-	-	-	(44,902)
94QFSS	94QU03	28Q332	(56,073)	-	-	-	(56,073)
94AFSA	94AR01	28Q338	(41,334)	-	-	-	(41,334)
94QFSS	94QU01	28Q680	(11,792)	-	-	-	(11,792)
94QFSS	94QU04	29Q052	(21,396)	-	-	-	(21,396)
94QFSS	94QU04	29Q059	(136,597)	9,149	-	9,149	(127,448)
94QFSS	94QU04	29Q118	(58,214)	-	-	-	(58,214)
94QFSS	94QU04	29Q134	(127,655)	6,914	-	6,914	(120,741)
94QFSS	94QU04	29Q136	(101,583)	396	-	396	(101,187)
94QFSS	94QU04	29Q176	(106,240)	1,560	-	1,560	(104,680)
94QFSS	94QU04	29Q208	(50,952)	-	-	-	(50,952)
94QFSN	94QR01	30Q010	(35,714)	-	-	-	(35,714)
94QFSN	94QR05	30Q204	(156,016)	14,004	-	14,004	(142,012)
94QFSN	94QR05	30Q222	(21,034)	-	-	-	(21,034)
94QFSN	94QR01	30Q580	(42,411)	-	-	-	(42,411)
94RFSC	94RR02	31R003	(60,467)	-	-	-	(60,467)
94RFSC	94RR01	31R006	(130,603)	7,651	-	7,651	(122,952)
94RFSC	94RR01	31R024	(70,638)	-	-	-	(70,638)
94RFSC	94RR02	31R046	(75,276)	-	-	-	(75,276)
94RFSC	94RR01	31R072	(136,186)	9,047	-	9,047	(127,139)
94RFSC	94RR02	31R074	(60,483)	-	-	-	(60,483)
94RFSC	94RR01	31R450	(269,814)	-	67,454	67,454	(202,360)
94RFSC	94RR01	31R600	(21,334)	-	-	-	(21,334)
94KFSN	94KR01	32K556	(34,502)	-	-	-	(34,502)
Total			**(15,751,303)**	**473,582**	**958,177**	**1,431,759**	**(14,319,544)**

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Table 3: Schools Copier and O to Q Grievance Costs

BFSC	BFSC Team	Location	O to Q Grievances	FY15 Copier Cost	Total
94MFSC	94MR01	02M412	(15,947)	-	(15,947)
94MFSC	94MR02	03M492	(15,947)	-	(15,947)
94MFSC	94MR06	05M362	(15,947)	-	(15,947)
94XFSC	94XR07	08X071	(15,947)	-	(15,947)
94XFSC	94XR08	09X070	-	(3,072)	(3,072)
94XFSC	94XR04	10X033	(15,947)	-	(15,947)
94XFSC	94XR09	11X111	(15,947)	-	(15,947)
94AFSA	94AR03	11X288	(15,947)	-	(15,947)
94KFSN	94KR04	15K094	-	(3,960)	(3,960)
94KFSS	94KU03	18K114	(31,894)	-	(31,894)
94KFSS	94KU03	18K598	(15,947)	-	(15,947)
94KFSN	94KR06	19K174	(15,947)	-	(15,947)
94KFSN	94KR07	19K661	(3,947)	-	(3,947)
94KFSN	94KR06	19K202	(15,947)	-	(15,947)
94KFSN	94KR02	19K639	(15,947)	-	(15,947)
94KFSS	94KU04	20K185	-	(260)	(260)
94KFSS	94KU01	21K525	(15,947)	-	(15,947)
94KFSS	94KU06	22K236	(15,947)	-	(15,947)
94QFSS	94QU02	27Q226	(15,947)	-	(15,947)
94RFSC	94RR02	31R007	(15,947)	-	(15,947)
Total			**(275,046)**	**(7,292)**	**(282,338)**