



**FINANCIAL
STATUS
REPORT**

FY 2008

SEPTEMBER 2007



New York City Department of Education



THE NEW YORK CITY DEPARTMENT OF EDUCATION
JOEL I. KLEIN, *Chancellor*

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SUSAN OLDS
Executive Director

MEMORANDUM

October 12, 2007

To: Members of the Comprehensive Financial Monitoring Task Force
From: Susan Olds
Re: September Financial Status Report

The September Financial Status Report (FSR) is available for viewing at Financial Status Report, for printing (September FSR) or downloading in Excel format. The fiscal reports included in this document reflect the City's FY2008 Adopted Budget updated for modifications through mid-September.

Also included in the FSR are various charts depicting current and prior year financial data. Tables highlighting the instructional school days by month and the employee payroll calendar are provided at the end of this document.

The next FSR, scheduled to be released in November, will provide final FY2007 expenditures.

Thank you.

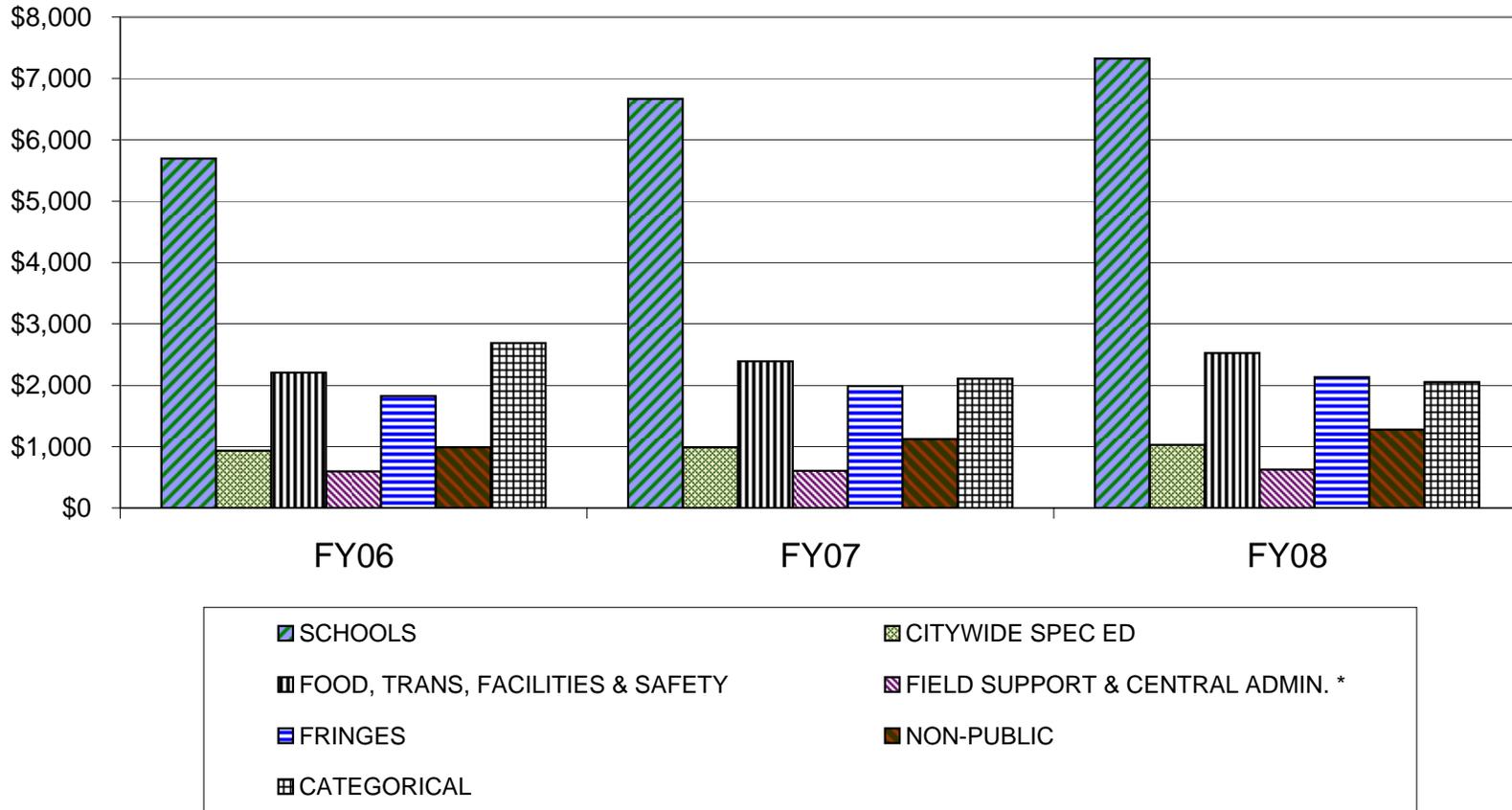
c: Joel I. Klein
Chancellor's Senior Staff
Division of Budget Operations and Review Senior Staff

Department of Education of the City of New York
Current Approved Budget Condition
as of 9/18/07

Unit of Appropriation	Adopted Budget 7/1/07	Approved Modifications 7/1/07 - 9/18/07	Current City Budget 9/18/07
401 General Ed Instruction & School Leadership - PS	5,613,337,482	0	5,613,337,482
402 General Ed Instruction & School Leadership - OTPS	600,569,216	0	600,569,216
403 Special Ed Instruction & School Leadership - PS	1,106,785,683	0	1,106,785,683
404 Special Ed Instruction & School Leadership - OTPS	4,839,348	0	4,839,348
415 School Support Organization - PS	209,026,528	0	209,026,528
416 School Support Organization - OTPS	10,447,072	0	10,447,072
421 Citywide Special Ed Instruction & School Leadership - PS	654,603,671	0	654,603,671
422 Citywide Special Ed Instruction & School Leadership - OTPS	24,615,090	0	24,615,090
423 Special Ed Instructional Support - PS	222,818,670	0	222,818,670
424 Special Ed Instructional Support - OTPS	125,448,206	0	125,448,206
435 School Facilities - PS	392,545,970	(12,000)	392,533,970
436 School Facilities - OTPS	155,813,522	0	155,813,522
438 Pupil Transportation - OTPS	1,033,910,552	0	1,033,910,552
439 School Food Services - PS	188,484,911	0	188,484,911
440 School Food Services - OTPS	175,628,346	0	175,628,346
442 School Safety - OTPS	193,320,694	0	193,320,694
444 Energy & Leases - OTPS	386,146,908	0	386,146,908
453 Central Administration - PS	165,384,684	0	165,384,684
454 Central Administration - OTPS	238,953,783	12,000	238,965,783
461 Fringe Benefits - PS	2,129,637,620	0	2,129,637,620
470 Special Education Pre-K Contract Payments - OTPS	621,490,510	0	621,490,510
472 Charter/Contract/Foster Care Payments - OTPS	595,344,664	0	595,344,664
474 Non-Public School and FIT Payments - OTPS	61,596,085	0	61,596,085
491 Collective Bargaining	19,977,814	0	19,977,814
TOTAL Tax-levy Funding	14,930,727,029	0	14,930,727,029
481 Categorical Programs PS	1,373,574,766	0	1,373,574,766
482 Categorical Programs OTPS	679,151,356	0	679,151,356
TOTAL Categorical Programs	2,052,726,122	0	2,052,726,122
GRAND TOTAL	\$16,983,453,151	\$0	\$16,983,453,151
Plus: <u>Other System-Wide Obligations</u>			
Pension (as per Adopted Budget)			1,872,765,902
Debt Service (as per Adopted Budget)			823,229,800
TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION			\$19,679,448,853

**NEW YORK CITY DEPARTMENT OF EDUCATION
ADOPTED BUDGET & YTD COMMITMENTS BY UA GROUPING
\$'s in MILLIONS**

Excludes Collective Bargaining Funds

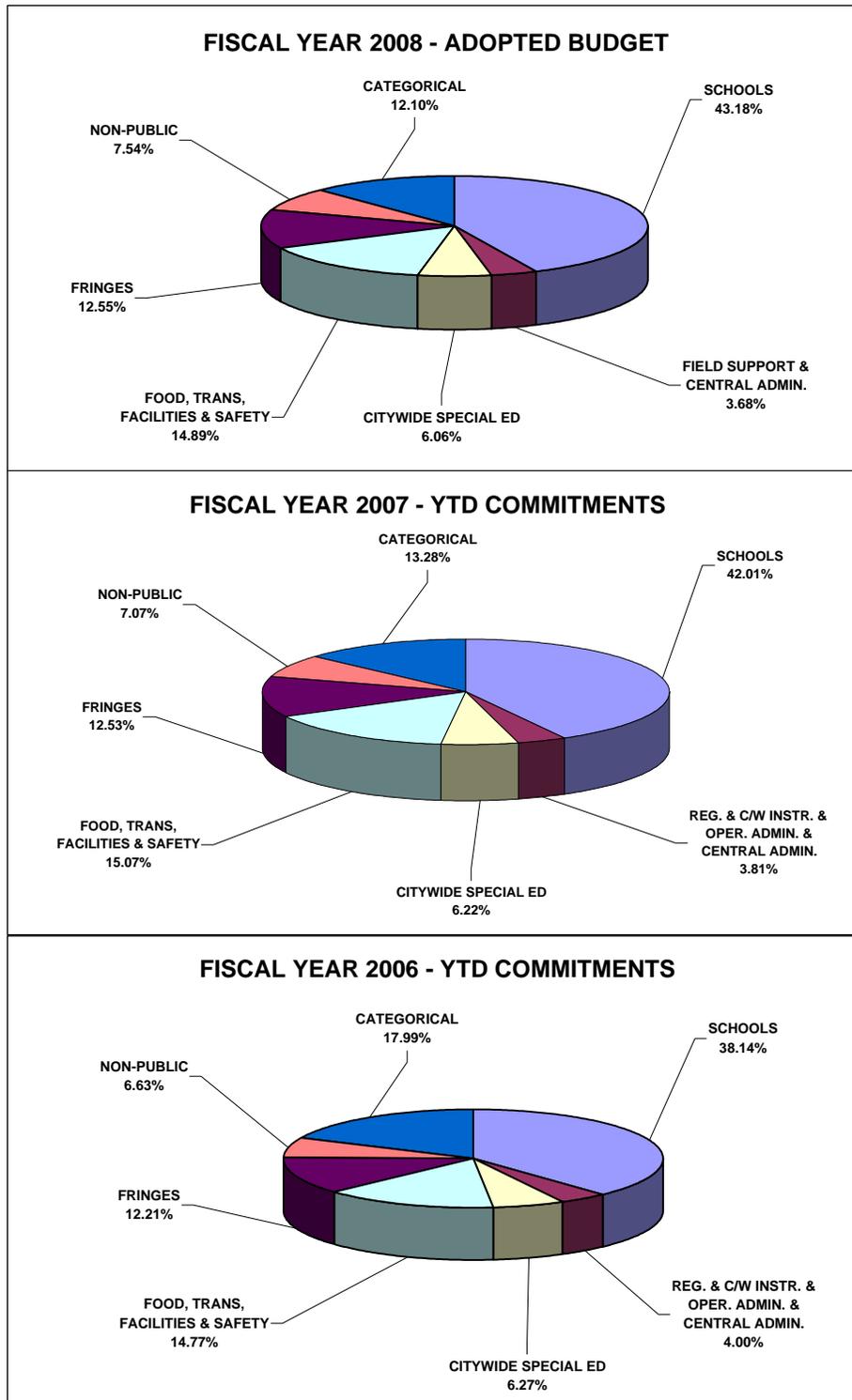


Notes: Schools include Special Education; Support Ops includes Facilities, Transportation, Food Services & School Safety. Various funding sources previously included in categorical u/as 481/2 were shifted to tax-levy u/as in the FY2007 Executive Budget. Both restricted and unrestricted fund sources were included in the shift as follows: Extraordinary Needs Aid, Minor Maintenance, ERSSA, EGCSR, LEP, Operating Aid and SCA Building Aid. The majority of Categorical funds are earmarked for Schools and Citywide Special Education. The collective bargaining reserve is excluded to facilitate comparability with prior years.

* In fiscal year 2008, Regional & Citywide Instruction & Operational Administration was replaced by School Support Organizations and Integrated Service Centers.

NEW YORK CITY DEPARTMENT OF EDUCATION

PERCENT OF ADOPTED BUDGET & YTD COMMITMENTS BY UA GROUPING



Notes: Schools include Special Education; Support Ops includes Facilities, Transportation, Food Services & School Safety. Various funding sources previously included in categorical u/as 481/2 were shifted to tax-levy u/as in the FY2007 Executive Budget. Both restricted and unrestricted fund sources were included in the shift as follows: Extraordinary Needs Aid, Minor Maintenance, ERSSA, EGCSR, LEP, Operating Aid and SCA Building Aid. The majority of Categorical funds are earmarked for Schools and Citywide Special Education. The collective bargaining reserve is excluded to facilitate comparability with prior years.

Department of Education of the City of New York
Revenue Budget
as of 9/16/2007
(\$ thousands)

Revenue Source	Description	FY 2008 Adopted Budget	Pending Modifications	Current Revenue Estimate
STATE FUNDS				
<i>General Support Aids</i>				
29358	FOUNDATION AID	5,533,101.3	0.0	5,533,101.3
29359	EDUCATION GRANTS	88,885.0	0.0	88,885.0
27920	BUILDING AID - BOE	19,659.5	0.0	19,659.5
27921	TRANSPORTATION AID	477,595.5	0.0	477,595.5
27923	PRIVATE EXCESS COST AID	108,307.9	0.0	108,307.9
27924	CAREER EDUCATION	63,180.8	0.0	63,180.8
29253	COMPUTER ADMINISTRATION AID	30,335.6	0.0	30,335.6
29290	HIGH COST AID	167,064.6	0.0	167,064.6
29605	BUILDING AID - SCA	418,530.8	0.0	418,530.8
29606	BUILDING AID - LEASES	25,435.6	0.0	25,435.6
Sub-Total - General Support Aids		\$6,932,096.6	\$0.0	\$6,932,096.6
<i>Restricted/Categorical Aids</i>				
23902	SUBSTANCE ABUSE	4,814.2	0.0	4,814.2
27900	SCHOOL LUNCH	8,926.6	0.0	8,926.6
27903	BILINGUAL EDUCATION	2,037.8	0.0	2,037.8
27904	WELFARE EDUCATION	1,542.2	0.0	1,542.2
27906	SPECIAL GRANTS - MISCELLANEOUS	15,000.0	0.0	15,000.0
27907	TEXTBOOKS	74,117.2	0.0	74,117.2
29255	PRE-K HANDICAPPED	365,786.8	0.0	365,786.8
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	23,000.0	0.0	23,000.0
29261	COMPUTER SOFTWARE AID	19,331.1	0.0	19,331.1
29262	COMPUTER HARDWARE AID	11,168.5	0.0	11,168.5
29275	LIBRARY MATERIALS AID	7,742.8	0.0	7,742.8
29292	CHAPTER 721 REIMBURSEMENT	5,600.0	0.0	5,600.0
29295	SUMMER HANDICAPPED AID	115,000.0	0.0	115,000.0
29356	TEACHING CENTERS / TEACHER MENTOR	14,057.0	0.0	14,057.0
29603	SCHOOL BREAKFAST	3,403.5	0.0	3,403.5
29614	UNIVERSAL PRE-KINDERGARTEN	249,078.3	0.0	249,078.3
29617	PRE-K HANDICAPPED ADMINISTRATION	4,300.0	0.0	4,300.0
29621	TEACHERS FOR TOMORROW	15,000.0	0.0	15,000.0
30400	STOP DWI	334.8	0.0	334.8
Sub-Total - Restricted/Categorical Aids		\$940,240.8	\$0.0	\$940,240.8
Total - State Funds		\$7,872,337.4	\$0.0	\$7,872,337.4

Department of Education of the City of New York
Revenue Budget
as of 9/16/2007
(\$ thousands)

Revenue Source	Description	FY 2008 Adopted Budget	Pending Modifications	Current Revenue Estimate
FEDERAL FUNDS				
11919	MEDICAID - HEALTH & MEDICAL CARE	17,000.0	0.0	17,000.0
13022	FEDERAL DRUG ABUSE FUNDS	14,887.6	0.0	14,887.6
13901	OFF-SCHOOL TIME MEALS	18,509.7	0.0	18,509.7
13902	FEDERAL SCHOOL LUNCH	232,876.5	0.0	232,876.5
13905	VOCATIONAL EDUCATION	17,840.6	0.0	17,840.6
13907	SCHOOL BREAKFAST PROGRAM	45,342.7	0.0	45,342.7
13910	FEDERAL BILINGUAL EDUCATION	1,425.9	0.0	1,425.9
13912	ECIA TITLE I	820,148.2	0.0	820,148.2
13914	FEDERAL MISCELLANEOUS GRANTS	86,297.1	0.0	86,297.1
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	0.0	261,707.0
13916	INSTALLATION IMPACT AID	5,000.0	0.0	5,000.0
13919	SUMMER FEEDING PROGRAM	16,266.1	0.0	16,266.1
13924	TITLE V SURR SUPPORT	8,897.0	0.0	8,897.0
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	134,404.2	0.0	134,404.2
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	0.0	8,284.8
13928	DRUG-FREE SCHOOLS	15,448.0	0.0	15,448.0
13930	ESEA TITLE IID (Technology Challenge)	20,980.0	0.0	20,980.0
13935	COMMITTEE ON PRE-SCHOOL EDUCATION	3,246.3	0.0	3,246.3
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	2,439.9	0.0	2,439.9
13937	EVEN START - STATE EDUCATIONAL AGENCIES	1,448.0	0.0	1,448.0
13939	COMMUNITY LEARNING CENTERS	26,958.9	0.0	26,958.9
13941	TITLE III-LEP & IMMIGRATION STUDENTS	38,679.2	0.0	38,679.2
13942	TITLE IIB-Competitive	5,974.8	0.0	5,974.8
13943	TITLE IID-Competitive	11,692.6	0.0	11,692.6
13944	READING FIRST	35,000.0	0.0	35,000.0
Sub-Total - Federal Funds		\$1,850,755.1	\$0.0	\$1,850,755.1
INTRA - CITY				
00593	ACS (LYFE)	3,200.0	0.0	3,200.0
00595	OTHER SERVICES/FEES (ACS - Provides Educ. Services)	517.0	0.0	517.0
00595	OTHER SERVICES/FEES (DYCD - Beacon Program)	2,000.0	0.0	2,000.0
00595	OTHER SERVICES/FEES (DOHMH - School Health)	2,619.9	0.0	2,619.9
00596	INTRA - CITY RENTALS (Police Dept. - Rental)	115.6	0.0	115.6
00596	INTRA - CITY RENTALS (DCAS - School Rental)	100.0	0.0	100.0
00596	INTRA - CITY RENTALS (DOT - Safety City Program)	541.8	0.0	541.8
Sub-Total - Intra-City		\$9,094.3	\$0.0	\$9,094.3

Department of Education of the City of New York
Revenue Budget
as of 9/16/2007
(\$ thousands)

Revenue Source	Description	FY 2008 Adopted Budget	Pending Modifications	Current Revenue Estimate
MISCELLANEOUS FEES & GRANTS				
00460	EDUC. SERVICE FEES (School Lunch)	20,074.0	0.0	20,074.0
00760	RENTALS (Extended Use of School Buildings)	20,000.0	0.0	20,000.0
00859	SUNDRIES (UFT Fees Misc. Coll. Refunds)	7,000.0	0.0	7,000.0
00859	GRANT REFUNDS	2,800.0	0.0	2,800.0
Sub-Total - Miscellaneous Fees & Grants		\$49,874.0	\$0.0	\$49,874.0
OTHER CATEGORICAL				
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	0.0	12,165.0
41900	PRIVATE GRANTS	23,463.7	0.0	23,463.7
41905	SCA	8,000.0	0.0	8,000.0
41911	NON-RESIDENT TUITION	318.0	0.0	318.0
41917	RETIREMENT BENEFITS (BERS)	4,487.4	0.0	4,487.4
Sub-Total - Other Categorical		\$48,434.1	\$0.0	\$48,434.1
Total Revenue		\$9,830,494.9	\$0.0	\$9,830,494.9
City Tax-Levy Funding		\$7,200,332.0	\$0.0	\$7,200,332.0
ADJUSTMENTS:				
-Miscellaneous Fees & Grants - <i>included in City Tax-Levy Funding</i>				(49,874.0)
-State Building Aid - <i>not included in operating budget</i>				(2,500.0)
- CD Violation Removal				5,000.0
Rounding				0.3
Total Adjustments				(47,373.7)
CURRENT OPERATING BUDGET				\$16,983,453.2

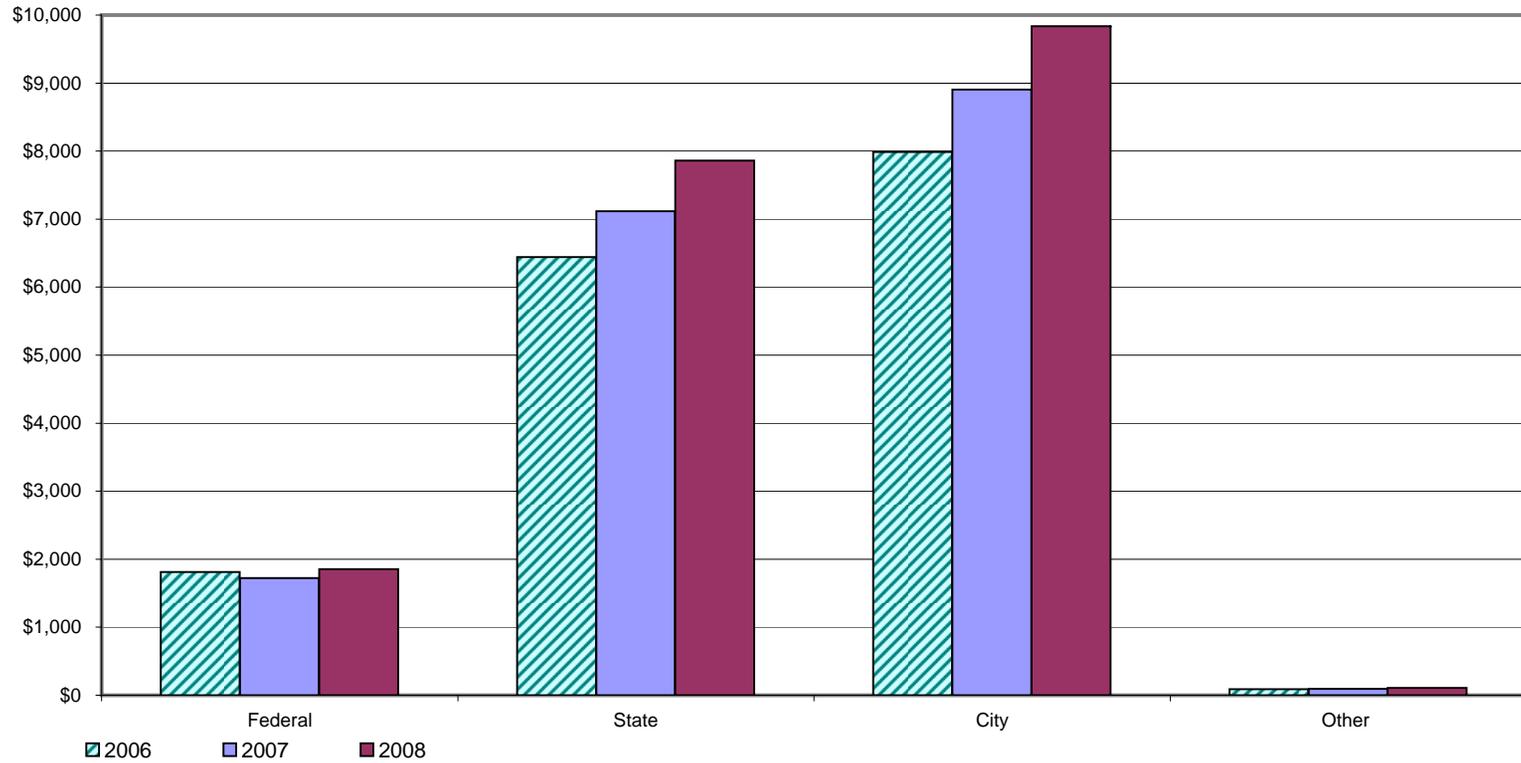
Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 9/16/2007
(\$ thousands)

Revenue Source	Description	FY 2008 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 9/16/07	Cash Applied YTD - 9/16/07	Percentage Claimed YTD - 9/16/07
STATE FUNDS						
<i>General Support Aids</i>						
29358	FOUNDATION AID	5,533,101.3	5,533,101.3	1,106,620.3	459,522.1	20.0%
29359	EDUCATION GRANTS	88,885.0	88,885.0	17,777.0	0.0	20.0%
27920	BUILDING AID - BOE	19,659.5	19,659.5	3,931.9	3,394.9	20.0%
27921	TRANSPORTATION AID	477,595.5	477,595.5	95,519.1	39,438.8	20.0%
27923	PRIVATE EXCESS COST AID	108,307.9	108,307.9	21,661.6	0.0	20.0%
27924	CAREER EDUCATION	63,180.8	63,180.8	12,636.2	5,217.3	20.0%
29253	COMPUTER ADMINISTRATION AID	30,335.6	30,335.6	6,067.1	2,505.0	20.0%
29290	HIGH COST AID	167,064.6	167,064.6	33,412.9	0.0	20.0%
29605	BUILDING AID - SCA	418,530.8	418,530.8	83,706.2	72,273.1	20.0%
29606	BUILDING AID - LEASES	25,435.6	25,435.6	5,087.1	4,392.3	20.0%
Sub-Total - General Support Aids		\$6,932,096.6	\$6,932,096.6	\$1,386,419.4	\$586,743.5	20.0%
<i>Restricted/Categorical Aids</i>						
23902	SUBSTANCE ABUSE	4,814.2	4,814.2	0.0	0.0	0.0%
27900	SCHOOL LUNCH	8,926.6	8,926.6	689.0	689.0	7.7%
27903	BILINGUAL EDUCATION	2,037.8	2,037.8	0.0	0.0	0.0%
27904	WELFARE EDUCATION	1,542.2	1,542.2	0.0	0.0	0.0%
27906	SPECIAL GRANTS - MISCELLANEOUS	15,000.0	15,000.0	0.0	0.0	0.0%
27907	TEXTBOOKS	74,117.2	74,117.2	19,057.3	19,057.3	25.7%
29255	PRE-K HANDICAPPED	365,786.8	365,786.8	0.0	0.0	0.0%
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	23,000.0	23,000.0	0.0	0.0	0.0%
29261	COMPUTER SOFTWARE AID	19,331.1	19,331.1	0.0	0.0	0.0%
29262	COMPUTER HARDWARE AID	11,168.5	11,168.5	2,233.7	922.3	20.0%
29275	LIBRARY MATERIALS AID	7,742.8	7,742.8	0.0	0.0	0.0%
29292	CHAPTER 721 REIMBURSEMENT	5,600.0	5,600.0	5,600.0	5,600.0	100.0%
29295	SUMMER HANDICAPPED AID	115,000.0	115,000.0	0.0	0.0	0.0%
29356	TEACHING CENTERS / TEACHER MENTOR	14,057.0	14,057.0	0.0	0.0	0.0%
29603	SCHOOL BREAKFAST	3,403.5	3,403.5	261.0	261.0	7.7%
29614	UNIVERSAL PRE-KINDERGARTEN	249,078.3	249,078.3	0.0	0.0	0.0%
29617	PRE-K HANDICAPPED ADMINISTRATION	4,300.0	4,300.0	0.0	0.0	0.0%
29621	TEACHERS FOR TOMORROW	15,000.0	15,000.0	0.0	0.0	0.0%
30400	STOP DWI	334.8	334.8	0.0	0.0	0.0%
Sub-Total - Restricted/Categorical Aids		\$940,240.8	\$940,240.8	\$27,841.0	\$26,529.6	3.0%
Total - State Funds		\$7,872,337.4	\$7,872,337.4	\$1,414,260.4	\$613,273.1	18.0%

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 9/16/2007
(\$ thousands)

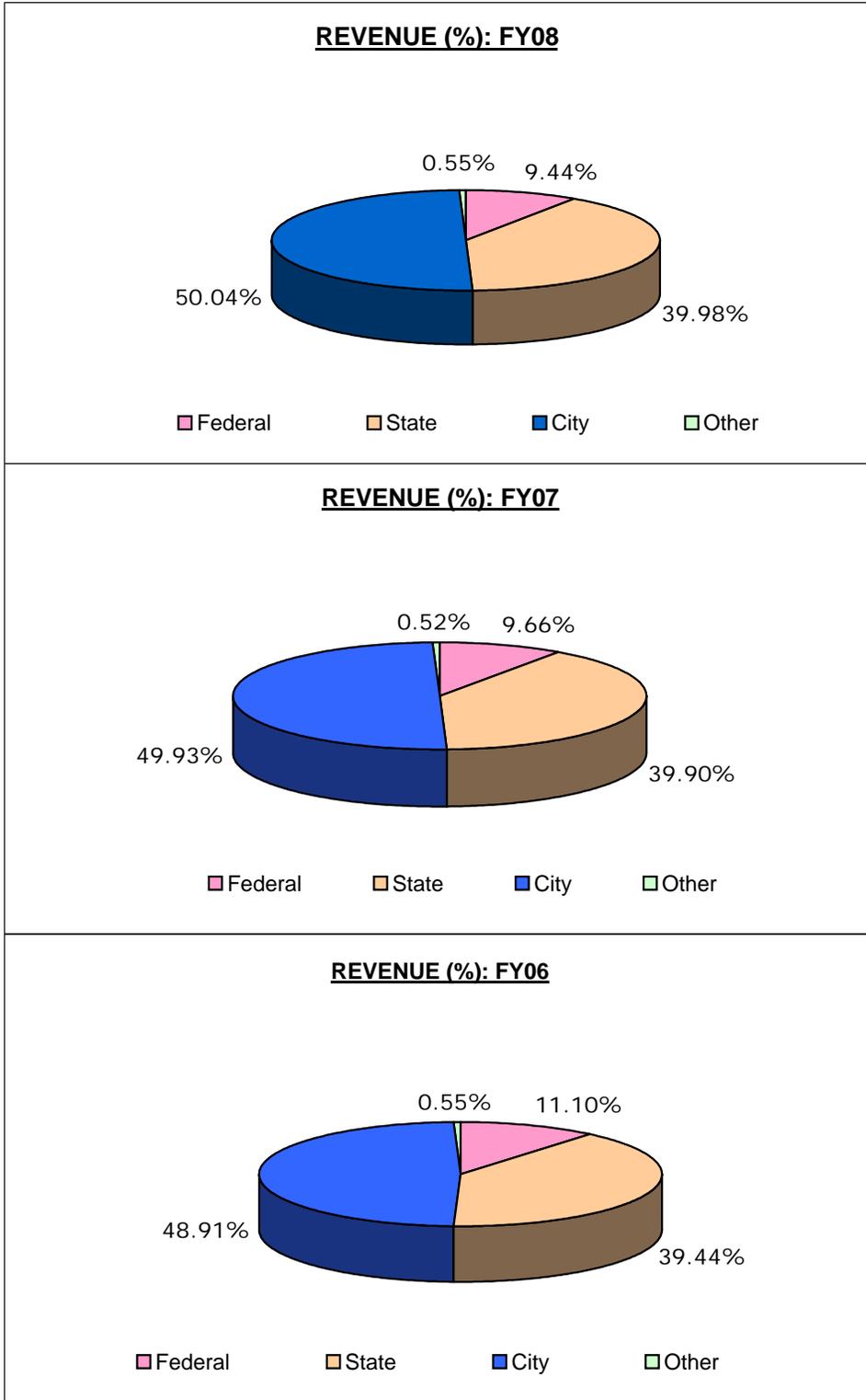
Revenue Source	Description	FY 2008 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 9/16/07	Cash Applied YTD - 9/16/07	Percentage Claimed YTD - 9/16/07
FEDERAL FUNDS						
11919	MEDICAID - HEALTH & MEDICAL CARE	17,000.0	17,000.0	0.0	0.0	0.0%
13022	FEDERAL DRUG ABUSE FUNDS	14,887.6	14,887.6	0.0	0.0	0.0%
13901	OFF-SCHOOL TIME MEALS	18,509.7	18,509.7	0.0	0.0	0.0%
13902	FEDERAL SCHOOL LUNCH	232,876.5	232,876.5	0.0	0.0	0.0%
13905	VOCATIONAL EDUCATION	17,840.6	17,840.6	0.0	0.0	0.0%
13907	SCHOOL BREAKFAST PROGRAM	45,342.7	45,342.7	0.0	0.0	0.0%
13910	FEDERAL BILINGUAL EDUCATION	1,425.9	1,425.9	0.0	0.0	0.0%
13912	ECIA TITLE I	820,148.2	820,148.2	0.0	0.0	0.0%
13914	FEDERAL MISCELLANEOUS GRANTS	86,297.1	86,297.1	0.0	197.0	0.0%
13915	IDEA - PROGRAMS FOR THE DISABLED	261,707.0	261,707.0	0.0	0.0	0.0%
13916	INSTALLATION IMPACT AID	5,000.0	5,000.0	470.2	470.2	9.4%
13919	SUMMER FEEDING PROGRAM	16,266.1	16,266.1	0.0	0.0	0.0%
13924	TITLE V SURR SUPPORT	8,897.0	8,897.0	0.0	0.0	0.0%
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	134,404.2	134,404.2	0.0	0.0	0.0%
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	8,284.8	0.0	0.0	0.0%
13928	DRUG-FREE SCHOOLS	15,448.0	15,448.0	0.0	0.0	0.0%
13930	ESEA TITLE IID (Technology Challenge)	20,980.0	20,980.0	0.0	0.0	0.0%
13935	COMMITTEE ON PRE-SCHOOL EDUCATION	3,246.3	3,246.3	706.4	706.4	21.8%
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	2,439.9	2,439.9	0.0	0.0	0.0%
13937	EVEN START - STATE EDUCATIONAL AGENCIES	1,448.0	1,448.0	0.0	0.0	0.0%
13939	COMMUNITY LEARNING CENTERS	26,958.9	26,958.9	0.0	0.0	0.0%
13941	TITLE III-LEP & IMMIGRATION STUDENTS	38,679.2	38,679.2	0.0	0.0	0.0%
13942	TITLE IIB-Competitive	5,974.8	5,974.8	0.0	0.0	0.0%
13943	TITLE IID-Competitive	11,692.6	11,692.6	0.0	0.0	0.0%
13944	READING FIRST	35,000.0	35,000.0	0.0	0.0	0.0%
Sub-Total - Federal Funds		\$1,850,755.1	\$1,850,755.1	\$1,176.6	\$1,373.6	0.1%
OTHER CATEGORICAL						
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	12,165.0	0.0	0.0	0.0%
41900	PRIVATE GRANTS	23,463.7	23,463.7	1,650.0	0.0	7.0%
41905	SCA CONSTRUCTION	8,000.0	8,000.0	0.0	0.0	0.0%
41911	NON-RESIDENT TUITION	318.0	318.0	0.0	0.0	0.0%
41917	RETIREMENT SYSTEM (BERS)	4,487.4	4,487.4	0.0	0.0	0.0%
Sub-Total - Other Categorical		\$48,434.1	\$48,434.1	\$1,650.0	\$0.0	3.4%
Total Revenue		\$9,771,526.6	\$9,771,526.6	\$1,417,087.0	\$614,646.7	14.5%

**NEW YORK CITY DEPARTMENT OF EDUCATION
REVENUE TREND AS OF ADOPTED BUDGET: FY2006 - FY2008
\$'s in Millions**



Note: City funds include Pension and Debt Service, but exclude Collective Bargaining funds in FY2006 through FY2008.

NEW YORK CITY DEPARTMENT OF EDUCATION
REVENUES AS % OF ADOPTED BUDGET: FY2006 - FY2008



Note: City funds include Pension and Debt Service, but exclude Collective Bargaining funds in FY2006 through FY2008.

New York City Department of Education
Year-to-Date Expenditures: Personal Service by Unit of Appropriation
as of 9/18/07
(\$ thousands)

Unit of Appropriation	Current City Budget	Year-to-Date Expenditures 9/18/07	Balance Available
401 General Ed Instruction & School Leadership PS	5,613,337.5	85,839.9	5,527,497.5
403 Special Ed Instruction & School Leadership PS	1,106,785.7	1,308.9	1,105,476.8
415 School Support Organization PS	209,026.5	14,108.3	194,918.3
421 Citywide Special Ed Instruction & School Leadership - PS	654,603.7	30,745.9	623,857.8
423 Special Ed Instructional Support - PS	222,818.7	12,910.0	209,908.7
435 School Facilities - PS	392,534.0	54,252.4	338,281.6
439 School Food Services - PS	188,484.9	8,616.6	179,868.3
453 Central Administration - PS	165,384.7	20,495.6	144,889.1
461 Fringe Benefits - PS	2,129,637.6	45,871.6	2,083,766.1
491 Collective Bargaining	19,977.8	0.0	19,977.8
TOTAL Tax-levy Funding PS	\$10,702,591.0	274,149.1	\$10,428,441.9
481 Categorical Programs PS	1,373,574.8	67,873.7	1,305,701.0
GRAND TOTAL Personal Service	\$12,076,165.8	\$342,022.9	\$11,734,142.9

New York City Department of Education
Year-to-Date Commitments: OTPS by Unit of Appropriation
as of 9/18/07
(\$ thousands)

Unit of Appropriation	Current City Budget	Year-to-Date Commitments 9/18/07	Percent Committed	Balance Available
402 General Ed Instruction & School Leadership OTPS	600,569.2	215,413.9	35.9%	385,155.3
404 Special Ed Instruction & School Leadership OTPS	4,839.3	423.6	8.8%	4,415.7
416 School Support Organization - OTPS	10,447.1	3,346.3	32.0%	7,100.8
422 Citywide Special Ed Instruction & School Leadership - OTPS	24,615.1	4,307.7	17.5%	20,307.4
424 Special Ed Instructional Support - OTPS	125,448.2	9,442.7	7.5%	116,005.5
436 School Facilities - OTPS	155,813.5	39,310.1	25.2%	116,503.5
438 Pupil Transportation - OTPS	1,033,910.6	611,180.4	59.1%	422,730.2
440 School Food Services - OTPS	175,628.3	73,359.4	41.8%	102,268.9
442 School Safety - OTPS	193,320.7	0.0	0.0%	193,320.7
444 Energy & Leases - OTPS	386,146.9	110,020.9	28.5%	276,126.1
454 Central Administration - OTPS	238,965.8	85,442.8	35.8%	153,523.0
470 Special Education Pre-K Contract Payments - OTPS	621,490.5	167,263.6	26.9%	454,226.9
472 Charter/Contract/Foster Care Payments - OTPS	595,344.7	228,645.8	38.4%	366,698.9
474 Non-Public School and FIT Payments - OTPS	61,596.1	19,868.6	32.3%	41,727.5
TOTAL Tax-levy Funding OTPS	\$4,228,136.0	\$1,568,025.6	37.1%	\$2,660,110.4
482 Categorical Programs OTPS	679,151.4	131,585.6	19.4%	547,565.7
GRAND TOTAL Other Than Personal Service	\$4,907,287.4	\$1,699,611.3	34.6%	\$3,207,676.1

Department of Education of the City of New York
Year-to-Date Expenditures: Personal Service by Category
as of 9/18/07
(\$ thousands)

Personal Service Budget Categories	Current City Budget	Expenditures Year-to-Date	Balance Available
001 Non-Pedagogic Personal Service	570,801.4	70,949.8	499,851.5
005 Pedagogic Personal Service	7,266,868.5	112,268.5	7,154,600.1
021 Part Time Positions in Headcount	-	9.3	(9.3)
031 Hourly Personal Service in FTEs	599,202.6	18,793.9	580,408.8
035 Custodial	389,086.0	51,086.7	337,999.2
040 Educational Differential	1,037.5	146.0	891.5
041 Assignment Differential	684.2	81.3	602.8
042 Longevity Differential-pensionable	8,853.0	1,224.0	7,628.9
043 Shift Differential	428.6	90.2	338.3
044 Teacher Support Aid (TSA)	-	-	-
045 Holiday Pay	-	-	-
046 Terminal Leave	27,596.7	198.5	27,398.2
047 Overtime	12,727.2	368.6	12,358.6
049 Back Pay - prior years	46,000.0	727.8	45,272.2
050 Payments - Beneficiaries Deceased Staff	106.4	4.3	102.1
051 Salary Adjustments - CB Lump Sums	0.3	179.4	(179.1)
052 Severance Payment	-	-	-
053 To be Scheduled - Lump Sums	264,342.8	-	264,342.8
054 Salary Review Adjustments	-	-	-
055 Salary Adjustments - CSA Lump Sums	22,148.0	-	22,148.0
056 Early Retirement Terminal Leave	-	-	-
057 Lump Sum Payment - non-pensionable	409.0	83.2	325.8
058 Prep Period Coverage	23,873.0	-	23,873.0
059 Repayment of Deferrals	-	-	-
060 Interest on UFT Payments	1,375.0	294.9	1,080.1
061 Supper Money	13.2	6.5	6.7
062 Health Insurance	1,286,461.4	9,646.8	1,276,814.6
063 Disability Benefits Insurance	348.0	90.1	257.9
064 Uniform Allowance	0.4	-	0.4
065 Social Security	727,936.0	16,012.1	711,923.9
066 Unemployment Insurance	14,493.1	-	14,493.1
067 Welfare Benefits	465,211.7	16,083.7	449,128.1
072 DOE Retirement Fund	-	-	-
079 Teachers Retirement System	-	-	-
081 Annuity for Pedagogues at Maximum	19,321.0	3,745.2	15,575.8
085 Workers' Compensation	19,372.3	-	19,372.3
091 Per Session	307,468.5	39,932.0	267,536.5
095 Custodial Returns	-	-	-
098 Financial Plan Savings	-	-	-
TOTAL PERSONAL SERVICE	12,076,165.8	342,022.9	11,734,142.9

Department of Education of the City of New York

Year-to-Date Commitments: OTPS by Category

as of 9/18/07

(\$ thousands)

OTPS Budget Categories	Current City Budget	Commitments Year-to-Date	Percent Committed	Balance Available	
100	Supplies & Materials - General	432,430.0	61,403.2	14.2%	371,026.9
109	Fuel Oil	47,220.5	2,401.0	5.1%	44,819.5
110	Food and Forage Supplies	131,227.5	41,295.8	31.5%	89,931.6
199	Data Processing Supplies	23,416.5	3,234.8	13.8%	20,181.6
300	Equipment	99,725.7	19,457.2	19.5%	80,268.4
337	Text Books	155,514.4	93,876.3	60.4%	61,638.1
338	Library Books	24,527.0	1,944.7	7.9%	22,582.3
400	Non-Contractual Services	389,576.4	21,525.1	5.5%	368,051.3
402	Telephone & Other Communications	28,744.9	4,175.0	14.5%	24,569.8
414	Rentals - Land, Building and Structures	129,076.8	105,856.3	82.0%	23,220.5
423	Heat, Light and Power Services	209,330.9	1,444.6	0.7%	207,886.4
451	Local Travel Expenditures - General	15,104.3	3,279.9	21.7%	11,824.5
499	Other Expenditures - General	-	-	0.0%	-
600	Contractual Services - General	80,103.2	16,546.6	20.7%	63,556.5
602	Telecommunication Maintenance - Contractual	23,044.7	19,220.1	83.4%	3,824.6
607	Maintenance & Repairs - Motor Vehicle - Contract.	171.9	150.0	87.3%	21.9
608	Maintenance & Repairs - General - Contractual	4,507.4	-	0.0%	4,507.4
612	Office Equipment Maintenance - Contractual	5,728.1	1,084.9	18.9%	4,643.2
613	Data Processing Equip. - Maintenance & Repair	32,561.7	20,469.4	62.9%	12,092.3
615	Printing Contracts - Contractual	5,031.9	1,141.6	22.7%	3,890.2
619	Security Services - Contractual	250.0	179.0	71.6%	71.0
622	Temporary Services - Contractual	20,674.8	11,689.2	56.5%	8,985.6
624	Cleaning Services - Contractual	12,045.8	22.2	0.2%	12,023.6
633	Transportation Expenditures - Contractual	5,021.2	2,778.5	55.3%	2,242.7
668	Transportation for Reimbursable Programs	59.0	-	0.0%	59.0
669	Transportation of Pupils - Contractual	1,023,022.8	655,709.1	64.1%	367,313.7
670	Payments to Contract Schools (Handicapped Svc)	936,961.8	347,113.5	37.0%	589,848.3
671	Training Programs for City Employees - Contract.	11,927.7	2,741.9	23.0%	9,185.9
676	Maintenance & Repair - Infrastructure - Contractual	82,299.8	23,245.1	28.2%	59,054.7
681	Accounting, Auditing, and Actuarial Svcs. - Cont.	2,398.4	1,903.4	79.4%	495.0
682	Legal Services - Contractual	2,548.3	441.6	17.3%	2,106.7
683	Engineering & Architectural Services - Contractual	83.9	-	0.0%	83.9
684	Data Processing Consultant Services	52,017.6	38,109.5	73.3%	13,908.1
685	Professional Svcs. - Direct Educ. Svcs. to Students	571,365.0	102,490.5	17.9%	468,874.4
686	Professional Svcs. - Other - Contractual	92,470.5	20,295.2	21.9%	72,175.3
689	Professional Svcs. - Curricul. & Profess. Develop.	87,514.0	21,067.2	24.1%	66,446.9
695	Educ. & Recreational Exp. - Youth Prog. - Contract.	379.4	131.8	34.7%	247.6
700	Fixed Charges - General	1,262.0	-	0.0%	1,262.0
704	Payments to Surety Bonds and Insurance	29,410.8	33,237.6	113.0%	(3,826.8)
708	Death Benefits	20.0	-	0.0%	20.0
718	Payments for Special Schooling - Handicapped	14,925.8	5,614.1	37.6%	9,311.7
719	Judgements & Claims - Other	468.1	13.6	2.9%	454.4
730	Tuition Payments for Out-of-City Foster Care	22,341.1	1,902.3	8.5%	20,438.7
731	Health Service Charge - Out-of-City Foster Care	2,390.2	1,945.1	81.4%	445.1
772	NYC Transit Authority - Reduced Fares (Students)	45,150.0	239.9	0.5%	44,910.1
773	Private Bus Comp. - Reduced Fares (Students)	12,100.0	296.5	2.5%	11,803.5
791	Tuition Payments to Other School Districts	2,264.2	220.3	9.7%	2,043.9
793	Payments to Fashion Institute of Technology	38,869.6	9,717.4	25.0%	29,152.2
794	Training Program for City Employees	2.0	-	0.0%	2.0
TOTAL OTHER THAN PERSONAL SERVICE		\$4,907,287.4	\$1,699,611.3	34.6%	\$3,207,676.1



SCHOOL CALENDAR

School Starts September 04, 2007 and Ends June 26, 2008.

Fall Term

93 days for elementary and middle schools

92 days for high schools

S	M	T	W	T	F	S
		4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	

SEPTEMBER
17 Instructional Days
Rosh Hashanah - Sept. 13, 14

S	M	T	W	T	F	S
	1	2	3	4	5	
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	29	30	31			

OCTOBER
22 Instructional Days
Columbus Day - Oct. 8

S	M	T	W	T	F	S
				1	2	
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29	30	

NOVEMBER
18 Instructional Days
Election Day - Nov. 6
Veterans Day - Nov. 12
Thanksgiving Recess - Nov. 22, 23

S	M	T	W	T	F	S
	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	
	31					

DECEMBER
15 Instructional Days
Winter Recess - Dec. 24 to Jan. 1

S	M	T	W	T	F	S
		1	2	3	4	
	7	8	9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	
	28*	29**	30***	31		

JANUARY
21 Instructional Days
20 for High Schools
Martin Luther King, Jr's. Birthday - Jan. 21

Spring Term

92 days

S	M	T	W	T	F	S
					1	
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	

FEBRUARY
16 Instructional Days
Midwinter Recess - Feb. 18 to 22
incl. Washington's Birthday

S	M	T	W	T	F	S
	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	
	31					

MARCH
20 Instructional Days
Good Friday - Mar. 21

S	M	T	W	T	F	S
		1	2	3	4	
	7	8	9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	
	28	29	30			

APRIL
17 Instructional Days
Spring Recess - April 21 to 25

S	M	T	W	T	F	S
				1	2	
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29	30	

MAY
21 Instructional Days
Memorial Day - May 26

S	M	T	W	T	F	S
	2	3	4	5	6	
	9	10	11	12	13	
	16	17	18	19	20	
	23	24	25	26		

JUNE
18 Instructional Days
Chancellor's Conference Day--June 5

* Students not in attendance in non-D.75 high schools having administered Regents Exam, all others in attendance.

** Fall term ends for High School students; no high school students in attendance.

*** Spring Term begins for High School students.

**** The Regents Exam starts in the afternoon. All students attend school in the morning

***** Students not in attendance in non-D.75 high schools having administered Regents Exam, all others in attendance.

Note: This calendar is only for internal use by DBOR, and subject to change if DOE's official school calendar is revised during the school year.

PAYROLL PERIODS AND CHECK DATES - FY 2008 *																												
Note: dates are subject to change if DFO's payroll memorandums are revised during the calendar year.																												
PAYROLL DESCRIPTION	Payroll Bank	EXPENSE TYPE	JULY		AUGUST		SEPTEMBER		OCTOBER		NOVEMBER		DECEMBER		JANUARY		FEBRUARY		MARCH		APRIL		MAY		JUNE		POST-JUNE	
			PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE
ADMINISTRATIVE	H	0100	07/01-07/07	7/13	07/22-08/04	8/10	08/19-09/01	9/7	09/16-09/29	10/5	10/14-10/27	11/2	11/25-12/8	12/14	12/24-01/06	1/12	01/20-02/02	2/8	02/17-03/01	3/7	03/16-03/29	4/4	04/13-04/26	5/2	05/25-06/07	6/13	06/22-06/30	7/11
SCHOOL LUNCH ANNUAL		0200	07/08-07/21	7/27	08/05-08/18	8/24	09/03-09/16	9/22	09/30-10/13	10/19	10/28-11/10	11/16	12/09-12/22	12/28	01/06-01/19	1/25	02/03-02/16	2/22	03/02-03/15	3/21	03/30-04/12	4/18	04/27-05/10	5/16	06/08-06/21	6/27		
MECHANICS		0400									11/11-11/24	11/30										05/11-05/24	5/30					
SCHOOL LUNCH PART YR.		0600																										
		mo		1.50		2.00		2.00		2.00		3.00		2.00		2.00		2.00		2.00		2.00		3.00		2.00		0.57
(# of Payrolls)		ytd		1.50		3.50		5.50		7.50		10.50		12.50		14.50		16.50		18.50		20.50		23.50		25.50		26.07
26.07		remaining		24.57		22.57		20.57		18.57		15.57		13.57		11.57		9.57		7.57		5.57		2.57		0.57		0.00
HRLY. ADMINISTRATIVE	Z	1200			07/15-07/28	8/10	08/12-08/25	9/7	09/09-09/22	10/5	10/07-10/20	11/2	11/18-12/1	12/14	12/16-12/29	1/12	01/13-01/26	2/8	02/10-02/23	3/7	03/09-03/22	4/4	04/06-04/19	5/2	05/18-05/31	6/13	06/15-06/28	7/11
			07/01-07/14	7/27	07/29-08/11	8/24	08/26-09/08	9/22	09/23-10/06	10/19	10/21-11/03	11/16	12/2-12/15	12/28	12/30-1/12	1/25	01/27-02/09	2/22	02/24-03/08	3/21	03/23-04/05	4/18	04/20-05/03	5/16	06/01-06/14	6/27	06/29-06/30	7/25
											11/4-11/17	11/30											05/04-05/17	5/30				
		mo		1.00		2.00		2.00		2.00		3.00		2.00		2.00		2.00		2.00		2.00		3.00		2.00		1.07
(# of Payrolls)		ytd		1.00		3.00		5.00		7.00		10.00		12.00		14.00		16.00		18.00		20.00		23.00		25.00		26.07
26.07		remaining		#REF!		#REF!		#REF!		#REF!		#REF!		#REF!		#REF!		#REF!		#REF!		#REF!		#REF!		#REF!		#REF!
REGULAR TEACHER	Q	0500					9/01-9/15	9/15	10/01-10/15	10/13	11/01-11/15	1/0	12/01-12/15	12/15	1/01-1/14	1/12	2/01-2/15	2/15	3/01-3/15	3/15	4/01-4/15	4/13	5/01-5/15	5/15	6/01-6/15	6/15	7/01-7/15	7/15
OTHER UFT PEDS		0501					9/16-9/30	9/30	10/16-10/31	10/31	11/16-11/30	11/30	12/16-12/31	12/30	1/15-1/31	1/31	2/16-2/28	2/28	3/16-3/31	3/30	4/16-4/30	4/30	5/16-5/31	5/31	6/16-6/30	6/30	7/16-7/29	7/31
CSA TITLES (School Year)		0502																										
Q-740 SABBATICALS		0506																										
Q-740 TERMINAL LEAVE		0507																										
EDUCATIONAL (UFT) PARA		0700																										
IEP PARA PROFESSIONAL		0704																										
		mo						2.00		2.00		2.00		2.00		2.00		2.00		2.00		2.00		2.00		2.00		4.00
(# of Payrolls)		ytd						2.00		4.00		6.00		8.00		10.00		12.00		14.00		16.00		18.00		20.00		24.00
24.00		remaining					24.00		22.00		20.00		18.00		16.00		14.00		12.00		10.00		8.00		6.00		4.00	0.00
CSA TITLES (Year Round)	Q	0503	7/01-7/15	7/15	8/01-8/15	8/15	9/01-9/15	9/15	10/01-10/15	10/13	11/01-11/15	1/0	12/01-12/15	12/15	1/01-1/14	1/12	2/01-2/15	2/15	3/01-3/15	3/15	4/01-4/15	4/13	5/01-5/16	5/15	6/01-6/15	6/15		
			7/16-7/30	7/30	8/16-8/31	8/31	9/16-9/30	9/30	10/16-10/31	10/31	11/16-11/30	11/30	12/16-12/31	12/30	1/15-1/31	1/31	2/16-2/28	2/28	3/16-3/31	3/30	4/16-4/29	4/30	5/17-5/31	5/31	6/16-6/30	6/30		
		mo		2.00		2.00		2.00		2.00		2.00		2.00		2.00		2.00		2.00		2.00		2.00		2.00		
(# of Payrolls)		ytd		2.00		4.00		6.00		8.00		10.00		12.00		14.00		16.00		18.00		20.00		22.00		24.00		
24.00		remaining		22.00		20.00		18.00		16.00		14.00		12.00		10.00		8.00		6.00		4.00		2.00		0.00		
PER DIEM & PER SESSION	T	1300						09/04-09/15	10/2	10/01-10/15	10/31	11/01-11/15	12/5	12/01-12/15	1/3	1/01-1/15	2/1	2/01-2/15	3/11	3/01-3/15	4/2	4/01-4/15	5/8	5/01-5/15	6/3	6/01-6/15	7/1	
		1000						09/16-09/30	10/17	10/16-10/31	11/20	11/16-11/30	12/18	12/16-12/31	1/17	1/16-1/31	2/20	2/16-2/28	3/18	3/16-3/31	4/16	4/16-4/30	5/16	5/16-5/31	6/17	6/16-6/30	7/10	
(# of Elem & Middle School Days Based on School Calendar)		mo								19 days		20 days		19 days		15 days		20 days		15 days		22 days		14 days		22 days		18 days
		ytd								19 days		39 days		58 days		73 days		93 days		108 days		130 days		144 days		166 days		184 days
184 days		remaining								165 days		145 days		126 days		111 days		91 days		76 days		54 days		40 days		18 days		0 days

*Payrolls are aligned with each month based on the check date, not the service period (which lags behind the check date).

PAYROLL PERIODS AND CHECK DATES - FY 2008 * Note: dates are subject to change if DFO's payroll memorandums are revised during the calendar year.

PAYROLL DESCRIPTION	Payroll Bank	EXPENSE TYPE	JULY		AUGUST		SEPTEMBER		OCTOBER		NOVEMBER		DECEMBER		JANUARY		FEBRUARY		MARCH		APRIL		MAY		JUNE		POST-JUNE		
			PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD	CHECK DATE	PAYROLL PERIOD
CUSTODIAL	CUST	0300	07/01-07/12	7/12	07/27-08/9	8/9	08/24-09/06	9/6	09/21-10/04	10/4	10/19-11/1	11/1	11/30-12/13	12/13	12/09-01/11	1/10	01/25-02/07	2/7	02/22-03/06	3/6	03/21-04/03	4/3	04/18-05/01	5/1	05/30-06/12	6/12	06/27-06/30	6/30	
			07/13-07/26	7/26	08/10-08/23	8/23	09/07-09/20	9/20	10/05-10/18	10/18	11/02-11/15	11/15	12/14-12/27	12/27	01/12-01/25	1/24	02/08-02/21	2/21	03/07-03/20	3/20	04/04-04/17	4/17	05/02-05/15	5/15	06/13-06/26	6/26			
											11/16-11/29	11/29											05/16-05/29	5/29					
(# of Payrolls)				1.86	2.00	2.00	2.00	2.00	2.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	2.00	2.00	2.00	2.00	0.21		
26.07				1.86	3.86	5.86	7.86	10.86	12.86	14.86	16.86	18.86	20.86	23.86	25.86	26.07													
				remaining	24.21	22.21	20.21	18.21	15.21	13.21	11.21	9.21	7.21	5.21	2.21	0.00													
FAMILY PARA (DC 37)	E	0750							09/05-09/18	10/4	10/03-10/16	11/1	10/31-11/13	11/29	12/12-12/25	1/10	01/09-01/22	2/7	02/06-02/19	3/6	03/05-03/18	4/3	04/02-04/15	5/1	05/14-05/27	6/12	06/11-06/24	7/10	
SCHOOL AIDES		0800				08/22-09/04	9/20	09/19-10/02	10/18	10/17-10/30	11/15	11/14-11/27	12/13	12/26-01/08	1/24	01/23-02/05	2/21	02/20-03/04	3/20	03/19-04/01	4/17	04/16-04/29	5/15	05/29-06/10	6/26	6 vacation chks			
SCHOOL LUNCH HOURLY		0900										11/28-12/11	12/27									04/30-05/13	5/29						
(Prelim # of Payrolls)									1.00	2.00	2.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	2.00	2.00	2.00	7.00			
28.00									1.00	3.00	5.00	8.00	10.00	12.00	14.00	16.00	14.00	12.00	14.00	16.00	19.00	21.00	28.00						
									remaining	27.00	25.00	23.00	20.00	18.00	16.00	14.00	12.00	9.00	7.00	0.00									
SCHOOL GUARDS	E	0801	06/27-07/10	7/26	07/11-07/24	8/9	08/08-08/21	9/6	09/05-09/18	10/4	10/03-10/16	11/1	10/31-11/13	11/29	12/12-12/25	1/10	01/09-01/22	2/7	02/06-02/19	3/6	03/05-03/18	4/3	04/02-04/15	5/1	05/14-05/27	6/12	06/11-06/24	7/10	
					07/25-08/07	8/23	08/22-09/04	9/20	09/19-10/02	10/18	10/17-10/30	11/15	11/14-11/27	12/13	12/26-01/08	1/24	01/23-02/05	2/21	02/20-03/04	3/20	03/19-04/01	4/17	04/16-04/29	5/15	05/29-06/10	6/26			
												11/28-12/11	12/27									04/30-05/13	5/29						
(Prelim # of Payrolls)				1.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	2.00	2.00	2.00	1.07			
26.07				1.00	3.00	5.00	7.00	9.00	12.00	14.00	16.00	18.00	20.00	23.00	25.00	26.07													
				remaining	25.07	23.07	21.07	19.07	17.07	14.07	12.07	10.07	8.07	6.07	3.07	0.00													

*Payrolls are aligned with each month based on the check date, not the service period (which lags behind the check date).