



**FINANCIAL
STATUS
REPORT**

FY 2010

September 2009

NYC Department
of Education



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

52 Chambers Street Room 319 N.Y. N.Y. 10007
Phone: 212-374-4940 Fax: 212-374-5585
E-mail: Ltan@schools.nyc.gov

LING TAN
Executive Budget Director

MEMORANDUM

November 24, 2009

To: Members of the Comprehensive Financial Monitoring Task Force

From: Ling Tan

Re: September Financial Status Report

The September FSR is now available for viewing at [Financial Status Report](#), for printing at [\(September FSR\)](#) or downloading in [Excel format](#). The fiscal reports included in this document reflect the City's FY2010 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.

Thank you.

c: Joel I. Klein
Chancellor's Senior Staff
Division of Financial Planning & Management Senior Staff

SEPTEMBER 2009 FSR
TABLE OF CONTENTS

	<u>Page</u>
CURRENT APPROVED BUDGET	1
RECONCILIATIONS:	
▶ Revenue Modifications	2
FY2010 ADOPTED BUDGET & PRIOR YEAR COMMITMENTS BY U/A GROUPING:	
▶ Historical Bar Graphs	3
▶ Historical Pie Graphs	4
REVENUE BUDGET:	
▶ Revenue Budget Update	5
▶ Summary of Claims	8
REVENUE TRENDS:	
▶ Historical Bar Graphs	10
▶ Historical Pie Graphs	11
YEAR-TO-DATE EXPENDITURES:	
▶ Personal Service & Other Than Personal Service by Unit of Appropriation	12
▶ Personal Service by Category	13
▶ Other Than Personal Service by Category	14
SCHOOL CALENDAR	15
FY2010 PAYROLL PERIODS AND CHECK DATES	16

Department of Education of the City of New York
Current Approved Budget Condition
as of 9/14/09

Unit of Appropriation	Adopted Budget 7/1/09	Approved Modifications 7/1/09 - 9/14/09	City Budget 9/14/09
401 General Ed Instruction & School Leadership - PS	5,350,162,513	0	5,350,162,513
402 General Ed Instruction & School Leadership - OTPS	471,413,076	0	471,413,076
403 Special Ed Instruction & School Leadership - PS	1,382,401,565	0	1,382,401,565
404 Special Ed Instruction & School Leadership - OTPS	6,424,052	0	6,424,052
415 School Support Organization - PS	188,658,337	0	188,658,337
416 School Support Organization - OTPS	20,204,131	0	20,204,131
421 Citywide Special Ed Instruction & School Leadership - PS	709,499,070	0	709,499,070
422 Citywide Special Ed Instruction & School Leadership - OTPS	23,415,090	0	23,415,090
423 Special Ed Instructional Support - PS	291,359,769	(2,500,000)	288,859,769
424 Special Ed Instructional Support - OTPS	200,890,356	0	200,890,356
435 School Facilities - PS	394,416,584	0	394,416,584
436 School Facilities - OTPS	150,326,360	0	150,326,360
438 Pupil Transportation - OTPS	1,004,985,508	0	1,004,985,508
439 School Food Services - PS	196,898,077	0	196,898,077
440 School Food Services - OTPS	196,321,824	0	196,321,824
442 School Safety - OTPS	290,137,115	0	290,137,115
444 Energy & Leases - OTPS	442,594,840	0	442,594,840
453 Central Administration - PS	181,061,652	0	181,061,652
454 Central Administration - OTPS	179,792,352	3,000,000	182,792,352
461 Fringe Benefits - PS	2,484,103,438	40,440,804	2,524,544,242
470 Special Education Pre-K Contract Payments - OTPS	764,657,203	0	764,657,203
472 Charter/Contract/Foster Care Payments - OTPS	853,844,663	0	853,844,663
474 Non-Public School and FIT Payments - OTPS	63,969,250	0	63,969,250
491 Collective Bargaining	320,772,851	0	320,772,851
TOTAL Tax-levy Funding	16,168,309,676	40,940,804	16,209,250,480
481 Categorical Programs PS	1,504,630,073	8,000	1,504,638,073
482 Categorical Programs OTPS	708,131,342	16,417	708,147,759
TOTAL Categorical Programs	2,212,761,415	24,417	2,212,785,832
GRAND TOTAL	\$18,381,071,091	\$40,965,221	\$18,422,036,312
Plus: <u>Other System-Wide Obligations</u>			
Pension (as per the Adopted Budget)			2,391,507,477
Debt Service (as per the Adopted Budget)			995,438,646
TOTAL FUNDS COMMITTED TO DEPARTMENT OF EDUCATION			\$21,808,982,435

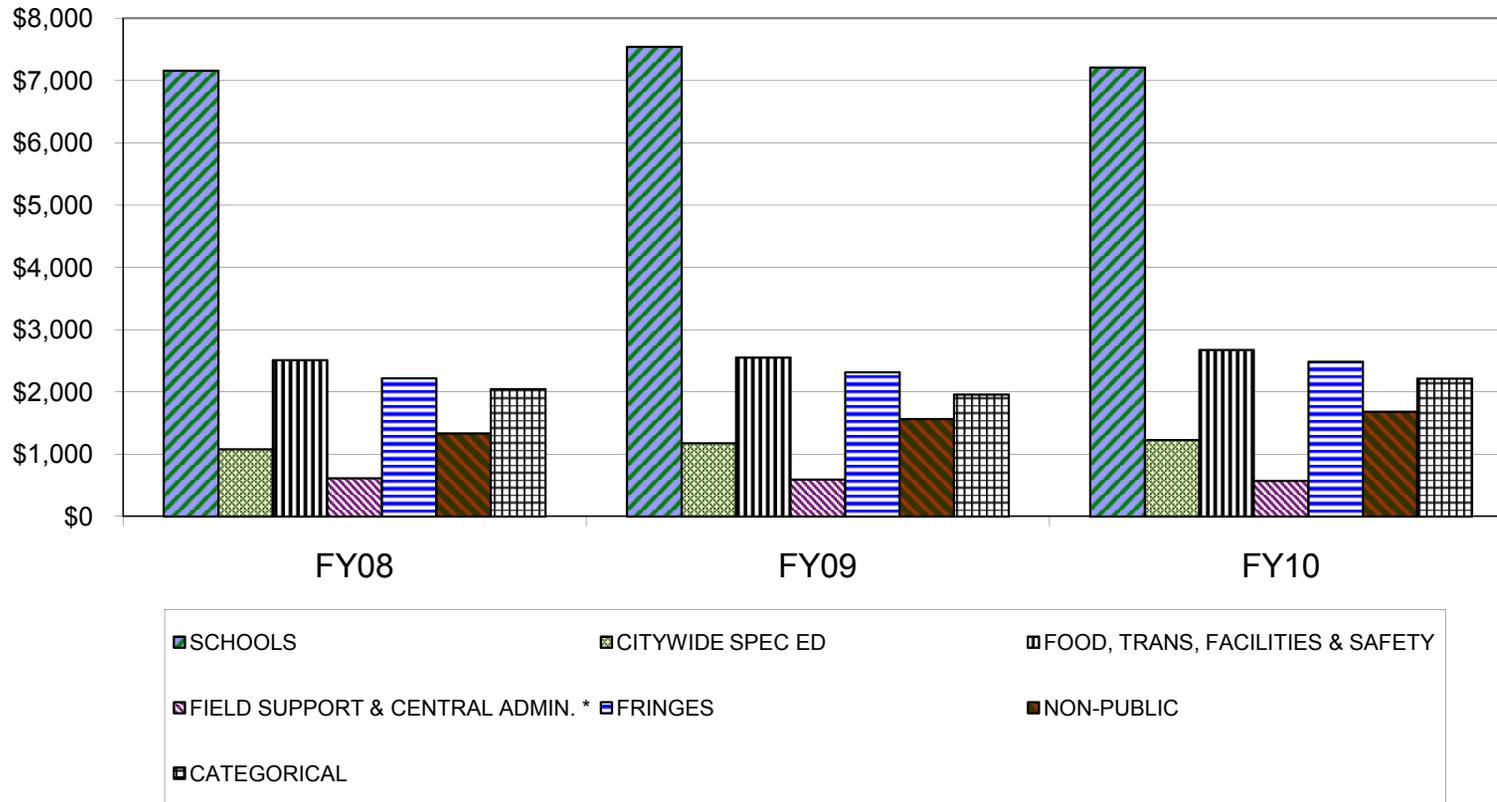
Department of Education of the City of New York
 Reconciliation: *Increased Expense Budget due to Revenue Modifications*
 as of 9/14/09

Approved Modifications **\$40,965,221**

Revenue Source	Amount	Mod #	Date Approved
Revenue Modification			
Health Benefits Reimbursement \$200 Lump Sum	40,940,804	11NOVMOD1	7/26/09
Intra-City			
Department of Correction - Greenhouse Adolescent Program	17,417	FY2010/OC0001	8/27/09
DOHMH - Wellness Project	7,000	ICAL10303	9/14/09
Total	24,417		
TOTAL Approved Revenue Mods		\$40,965,221	

**NEW YORK CITY DEPARTMENT OF EDUCATION
FY10 ADOPTED BUDGET & FY'08 & '09 YTD COMMITMENTS BY UA GROUPING
\$'s in MILLIONS**

Excludes Collective Bargaining Funds

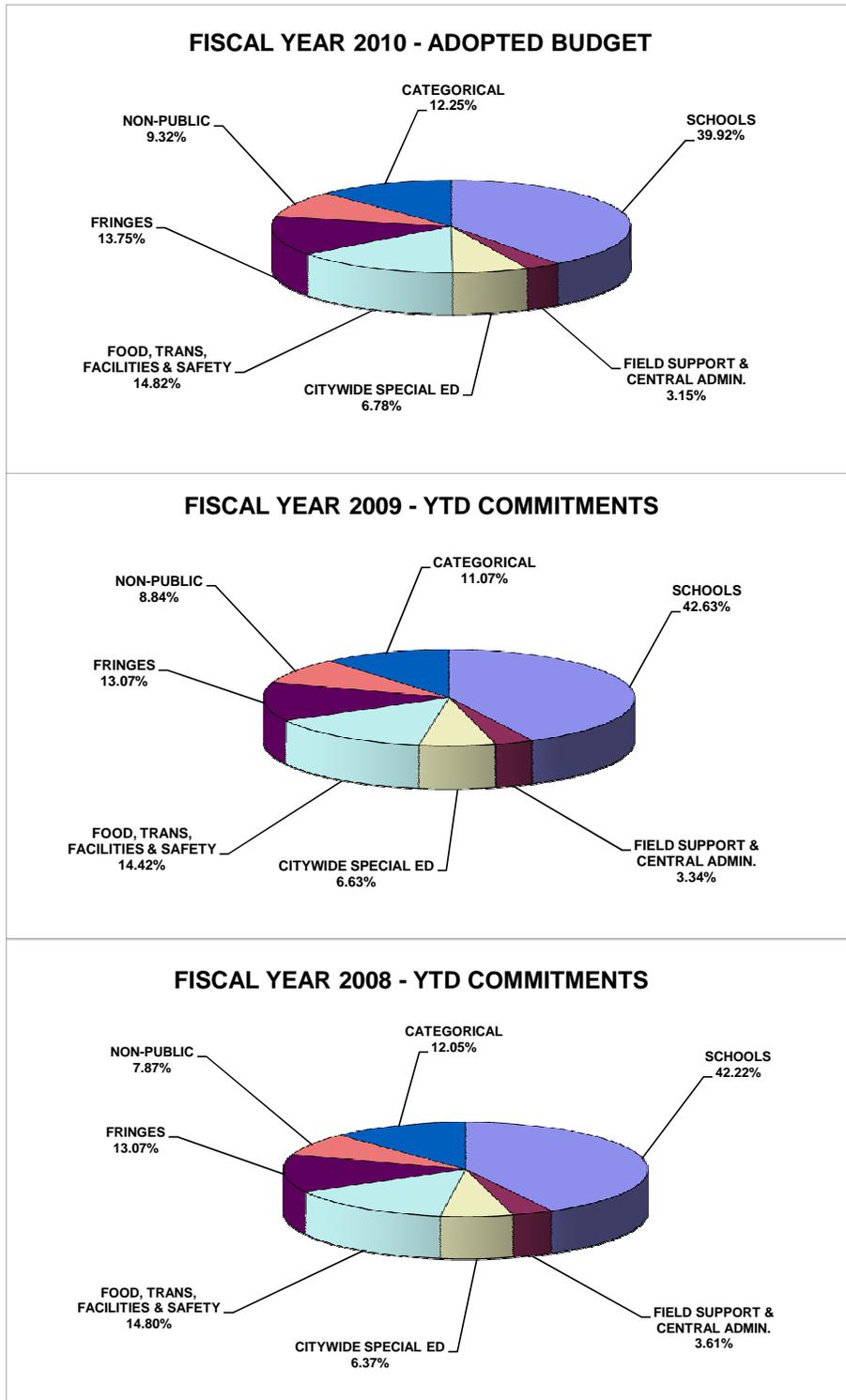


Notes: Both Districts and High Schools include Special Ed. Support Ops includes Facilities, Transportation, Food Services & School Safety. The majority of Categorical funds are earmarked for Districts, High Schools, and Citywide Special Education. The collective bargaining reserve is excluded to facilitate comparability with prior years. This chart excludes expenditures of \$158.5 million which are associated with GASB 49.

* 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. 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. This chart excludes expenditures of \$158.5 million which are associated with GASB 49.

Department of Education of the City of New York
Revenue Budget
as of 9/11/2009
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	Pending Modifications	Current Revenue Estimate
STATE FUNDS				
<i>General Support Aids</i>				
29358	FOUNDATION AID	5,741,520.6	0.0	5,741,520.6
29359	EDUCATION GRANTS	1,200.0	0.0	1,200.0
27920	BUILDING AID - BOE	11,051.2	0.0	11,051.2
27921	TRANSPORTATION AID	486,399.1	0.0	486,399.1
27923	PRIVATE EXCESS COST AID	145,901.8	0.0	145,901.8
27924	CAREER EDUCATION	84,211.5	0.0	84,211.5
29253	COMPUTER ADMINISTRATION AID	29,758.6	0.0	29,758.6
29290	HIGH COST AID	260,182.7	0.0	260,182.7
29605	BUILDING AID - SCA	417,333.6	0.0	417,333.6
29606	BUILDING AID - LEASES	30,397.7	0.0	30,397.7
29627	AID FOR ACADEMIC ACHIEVEMENT	23,752.0	0.0	23,752.0
Sub-Total - General Support Aids		\$7,231,708.8	\$0.0	\$7,231,708.8
<i>Restricted/Categorical Aids</i>				
23902	SUBSTANCE ABUSE	4,814.2	0.0	4,814.2
27900	SCHOOL LUNCH	9,390.7	0.0	9,390.7
27903	BILINGUAL EDUCATION	784.8	0.0	784.8
27904	WELFARE EDUCATION	1,542.2	0.0	1,542.2
27906	SPECIAL GRANTS - MISCELLANEOUS	16,700.0	0.0	16,700.0
27907	TEXTBOOKS	73,085.2	0.0	73,085.2
29255	PRE-K HANDICAPPED	375,983.8	0.0	375,983.8
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	27,000.0	0.0	27,000.0
29261	COMPUTER SOFTWARE AID	18,539.9	0.0	18,539.9
29262	COMPUTER HARDWARE AID	15,305.0	0.0	15,305.0
29275	LIBRARY MATERIALS AID	7,735.3	0.0	7,735.3
29292	CHAPTER 721 REIMBURSEMENT	26,000.0	0.0	26,000.0
29295	SUMMER HANDICAPPED AID	135,959.3	0.0	135,959.3
29603	SCHOOL BREAKFAST	3,580.5	0.0	3,580.5
29614	UNIVERSAL PRE-KINDERGARTEN	213,012.4	0.0	213,012.4
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		\$949,068.1	\$0.0	\$949,068.1
Total - State Funds		\$8,180,776.9	\$0.0	\$8,180,776.9

Department of Education of the City of New York
Revenue Budget
as of 9/11/2009
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	Pending Modifications	Revenue Estimate
FEDERAL FUNDS				
11919	MEDICAID - HEALTH & MEDICAL CARE	8,500.0	0.0	8,500.0
13022	FEDERAL DRUG ABUSE FUNDS	11,877.3	0.0	11,877.3
13901	OFF-SCHOOL TIME MEALS	19,983.1	0.0	19,983.1
13902	FEDERAL SCHOOL LUNCH	251,462.8	0.0	251,462.8
13905	VOCATIONAL EDUCATION	14,369.7	0.0	14,369.7
13907	SCHOOL BREAKFAST PROGRAM	48,951.9	0.0	48,951.9
13910	FEDERAL BILINGUAL EDUCATION	640.7	0.0	640.7
13912	ECIA TITLE I	795,800.0	0.0	795,800.0
13914	FEDERAL MISCELLANEOUS GRANTS	25,000.0	0.0	25,000.0
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	18,108.4	0.0	18,108.4
13924	TITLE V SURR SUPPORT	590.7	0.0	590.7
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	127,802.1	0.0	127,802.1
13927	EESA TITLE VII - MAGNET SCHOOLS	8,284.8	0.0	8,284.8
13928	DRUG-FREE SCHOOLS	17,137.7	0.0	17,137.7
13930	ESEA TITLE IID (Technology Challenge)	9,884.4	0.0	9,884.4
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	1,927.0	0.0	1,927.0
13937	EVEN START - STATE EDUCATIONAL AGENCIES	1,453.1	0.0	1,453.1
13939	COMMUNITY LEARNING CENTERS	20,980.2	0.0	20,980.2
13941	TITLE III-LEP & IMMIGRATION STUDENTS	34,150.3	0.0	34,150.3
13942	TITLE IIB-Competitive	6,567.8	0.0	6,567.8
13943	TITLE IID-Competitive	4,481.5	0.0	4,481.5
13944	READING FIRST	14,751.3	0.0	14,751.3
13945	TITLE I COMPETITIVE	20,821.5	0.0	20,821.5
13946	ARRA: DRRR RESTORATION	426,188.6	0.0	426,188.6
13947	ARRA: GOVERNMENT SERVICES FUND	97,260.1	0.0	97,260.1
13948	ARRA: TITLE I	334,726.4	0.0	334,726.4
13949	ARRA: IDEA	157,696.8	0.0	157,696.8
Sub-Total - Federal Funds		\$2,746,105.2	\$0.0	\$2,746,105.2
INTRA - CITY				
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)	3,063.7	0.0	3,063.7
00595	OTHER SERVICES/FEES (DOHMH - Physical Fitness)	2,430.3	0.0	2,430.3
00595	OTHER SERVICES/FEES (DOC - Greenhouse Adolescent Pgm)	0.0	17.4	17.4
00595	OTHER SERVICES/FEES (DOHMH - Wellness Program)	0.0	7.0	7.0
00596	INTRA - CITY RENTALS (Police Dept. - Rental)	131.0	0.0	131.0
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		\$8,783.8	\$24.4	\$8,808.2

Department of Education of the City of New York
Revenue Budget
as of 9/11/2009
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	Pending Modifications	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)	28,000.0	0.0	28,000.0
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		\$57,874.0	\$0.0	\$57,874.0
OTHER CATEGORICAL				
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	40,940.8	53,105.8
41900	PRIVATE GRANTS	35,000.0	0.0	35,000.0
41905	SCA	8,000.0	0.0	8,000.0
41911	NON-RESIDENT TUITION	3,318.0	0.0	3,318.0
41917	RETIREMENT BENEFITS (BERS)	4,487.4	0.0	4,487.4
Sub-Total - Other Categorical		\$62,970.4	\$40,940.8	\$103,911.2
Total Revenue		\$11,056,510.3	\$40,965.2	\$11,097,475.5
City Tax-Levy Funding		\$7,374,934.8	0.0	\$7,374,934.8
ADJUSTMENTS:				
- Miscellaneous Fees & Grants - <i>included in City Tax-Levy Funding</i>				(57,874.0)
- State Building Aid - <i>not included in operating budget</i>				(2,500.0)
- ARRA CD Violation Removal				10,000.0
Rounding				0.0
Total Adjustments				(50,374.0)
CURRENT OPERATING BUDGET				\$18,422,036.3

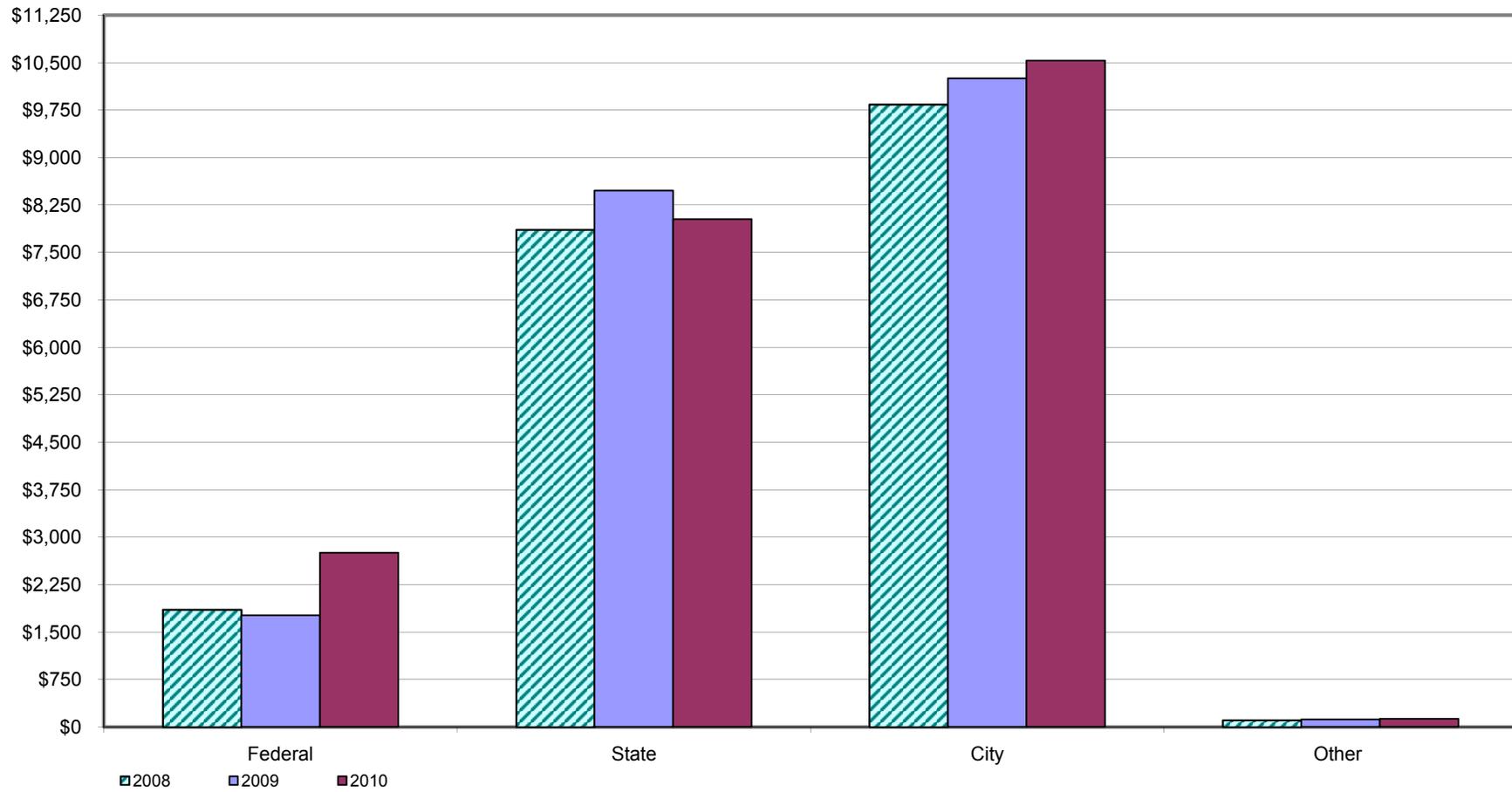
Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 9/11/2009
(\$ thousands)

Revenue Source	Description	FY 2010 Adopted Budget	Current Revenue Condition	Claims Submitted YTD - 9/11/09	Cash Applied YTD - 9/11/09	Percentage Claimed YTD - 9/11/09
STATE FUNDS						
<i>General Support Aids</i>						
29358	FOUNDATION AID	5,741,520.6	5,741,520.6	1,149,490.6	464,833.3	20.0%
29359	EDUCATION GRANTS	1,200.0	1,200.0	240.0	87.3	20.0%
27920	BUILDING AID - BOE	11,051.2	11,051.2	2,770.5	2,770.5	25.1%
27921	TRANSPORTATION AID	486,399.1	486,399.1	97,279.8	35,376.9	20.0%
27923	PRIVATE EXCESS COST AID	145,901.8	145,901.8	29,180.4	0.0	20.0%
27924	CAREER EDUCATION	84,211.5	84,211.5	16,842.3	6,124.9	20.0%
29253	COMPUTER ADMINISTRATION AID	29,758.6	29,758.6	5,951.7	2,164.4	20.0%
29290	HIGH COST AID	260,182.7	260,182.7	52,036.5	0.0	20.0%
29605	BUILDING AID - SCA	417,333.6	417,333.6	104,623.2	104,623.2	25.1%
29606	BUILDING AID - LEASES	30,397.7	30,397.7	7,620.5	7,620.5	25.1%
29627	AID FOR ACADEMIC ACHIEVEMENT	23,752.0	23,752.0	4,750.4	1,727.5	20.0%
Sub-Total - General Support Aids		\$7,231,708.8	\$7,231,708.8	\$1,470,785.9	\$625,328.5	20.3%
<i>Restricted/Categorical Aids</i>						
23902	SUBSTANCE ABUSE	4,814.2	4,814.2	0.0	0.0	0.0%
27900	SCHOOL LUNCH	9,390.7	9,390.7	0.0	0.0	0.0%
27903	BILINGUAL EDUCATION	784.8	784.8	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	16,700.0	16,700.0	1,154.0	1,154.0	6.9%
27907	TEXTBOOKS	73,085.2	73,085.2	18,781.7	18,781.7	25.7%
29255	PRE-K HANDICAPPED	375,983.8	375,983.8	39,286.8	0.0	10.4%
29260	EMPLOYMENT PREPARATION for EDUCATION (EPE)	27,000.0	27,000.0	0.0	0.0	0.0%
29261	COMPUTER SOFTWARE AID	18,539.9	18,539.9	0.0	0.0	0.0%
29262	COMPUTER HARDWARE AID	15,305.0	15,305.0	0.0	0.0	0.0%
29275	LIBRARY MATERIALS AID	7,735.3	7,735.3	0.0	0.0	0.0%
29292	CHAPTER 721 REIMBURSEMENT	26,000.0	26,000.0	26,000.0	26,000.0	100.0%
29295	SUMMER HANDICAPPED AID	135,959.3	135,959.3	0.0	0.0	0.0%
29603	SCHOOL BREAKFAST	3,580.5	3,580.5	0.0	0.0	0.0%
29614	UNIVERSAL PRE-KINDERGARTEN	213,012.4	213,012.4	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		\$949,068.1	\$949,068.1	\$85,222.5	\$45,935.7	9.0%
Total - State Funds		\$8,180,776.9	\$8,180,776.9	\$1,556,008.4	\$671,264.2	19.0%

Department of Education of the City of New York
Revenue Budget: Summary of Claims Submitted
as of 9/11/2009
(\$ thousands)

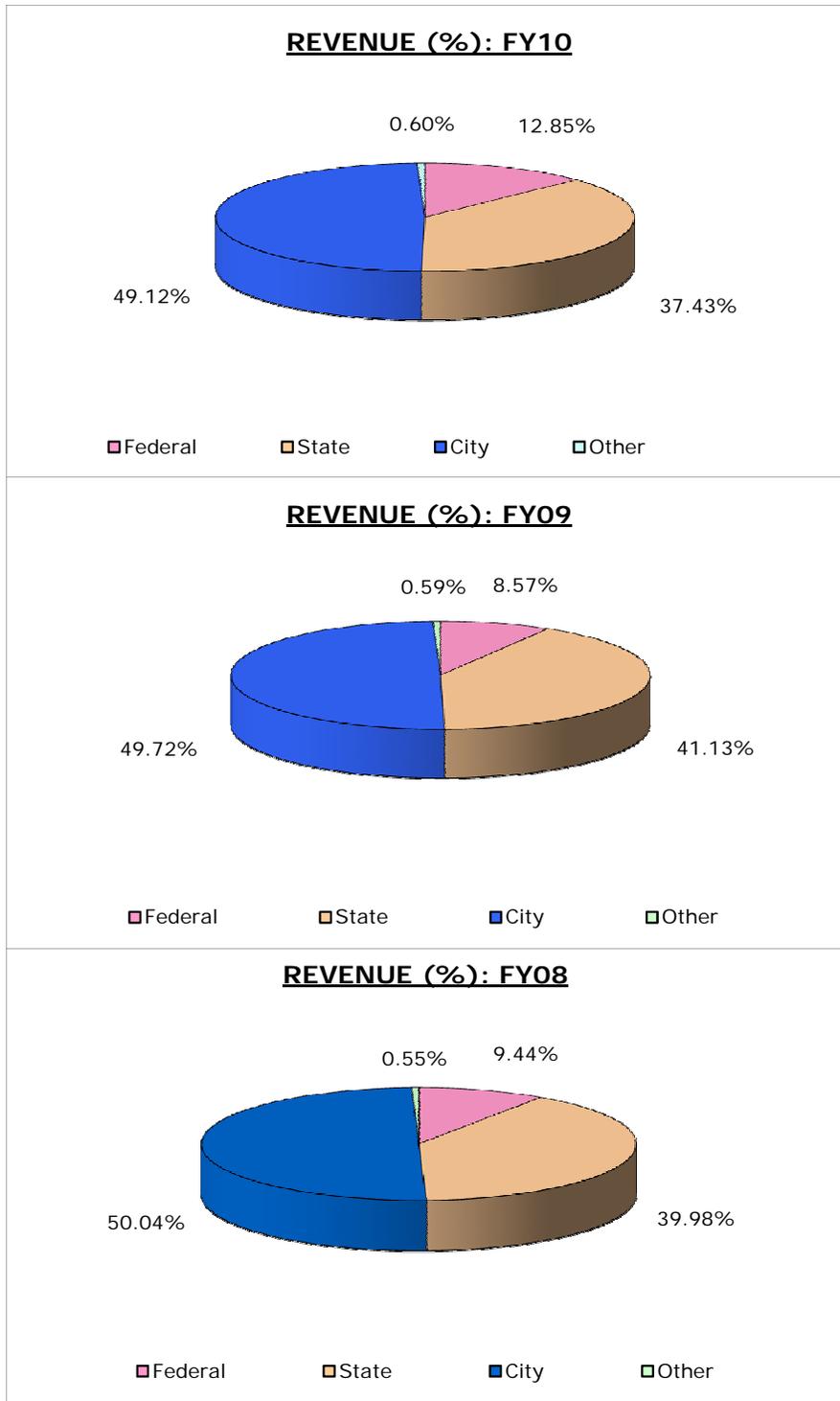
Revenue Source	Description	FY 2010 Adopted Budget	Revenue Condition	Claims Submitted YTD - 9/11/09	Cash Applied YTD - 9/11/09	Percentage Claimed YTD - 9/11/09
FEDERAL FUNDS						
11919	MEDICAID - HEALTH & MEDICAL CARE	8,500.0	8,500.0	0.0	0.0	0.0%
13022	FEDERAL DRUG ABUSE FUNDS	11,877.3	11,877.3	0.0	0.0	0.0%
13901	OFF-SCHOOL TIME MEALS	19,983.1	19,983.1	0.0	0.0	0.0%
13902	FEDERAL SCHOOL LUNCH	251,462.8	251,462.8	0.0	0.0	0.0%
13905	VOCATIONAL EDUCATION	14,369.7	14,369.7	2,952.7	2,952.7	20.5%
13907	SCHOOL BREAKFAST PROGRAM	48,951.9	48,951.9	0.0	0.0	0.0%
13910	FEDERAL BILINGUAL EDUCATION	640.7	640.7	0.0	0.0	0.0%
13912	ECIA TITLE I	795,800.0	795,800.0	0.0	0.0	0.0%
13914	FEDERAL MISCELLANEOUS GRANTS	25,000.0	25,000.0	0.0	0.0	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	2,685.8	2,685.8	53.7%
13919	SUMMER FEEDING PROGRAM	18,108.4	18,108.4	0.0	0.0	0.0%
13924	TITLE V SURR SUPPORT	590.7	590.7	0.0	0.0	0.0%
13926	EESA TITLE II - PROFESSIONAL DEVELOPMENT	127,802.1	127,802.1	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	17,137.7	17,137.7	0.0	0.0	0.0%
13930	ESEA TITLE IID (Technology Challenge)	9,884.4	9,884.4	0.0	0.0	0.0%
13936	EDUCATION FOR HOMELESS CHILDREN & YOUTH	1,927.0	1,927.0	470.0	470.0	24.4%
13937	EVEN START - STATE EDUCATIONAL AGENCIES	1,453.1	1,453.1	0.0	0.0	0.0%
13939	COMMUNITY LEARNING CENTERS	20,980.2	20,980.2	0.0	0.0	0.0%
13941	TITLE III-LEP & IMMIGRATION STUDENTS	34,150.3	34,150.3	0.0	0.0	0.0%
13942	TITLE IIB-Competitive	6,567.8	6,567.8	0.0	0.0	0.0%
13943	TITLE IID-Competitive	4,481.5	4,481.5	0.0	0.0	0.0%
13944	READING FIRST	14,751.3	14,751.3	0.0	0.0	0.0%
13945	TITLE I COMPETITIVE	20,821.5	20,821.5	0.0	0.0	0.0%
13946	ARRA: DRRR RESTORATION	426,188.6	426,188.6	0.0	0.0	0.0%
13947	ARRA: GOVERNMENT SERVICES FUND	97,260.1	97,260.1	0.0	0.0	0.0%
13948	ARRA: TITLE I	334,726.4	334,726.4	0.0	0.0	0.0%
13949	ARRA: IDEA	157,696.8	157,696.8	0.0	0.0	0.0%
Sub-Total - Federal Funds		\$2,746,105.2	\$2,746,105.2	\$6,108.5	\$6,108.5	0.2%
OTHER CATEGORICAL						
31938	SUPPLEMENTAL WELFARE BENEFITS	12,165.0	53,105.8	0.0	0.0	0.0%
41900	PRIVATE GRANTS	35,000.0	35,000.0	6,392.4	0.0	18.3%
41905	SCA CONSTRUCTION	8,000.0	8,000.0	0.0	0.0	0.0%
41911	NON-RESIDENT TUITION	3,318.0	3,318.0	49.8	49.8	1.5%
41917	RETIREMENT SYSTEM (BERS)	4,487.4	4,487.4	0.0	0.0	0.0%
Sub-Total - Other Categorical		\$62,970.4	\$103,911.2	\$6,442.2	\$49.8	6.2%
Total Revenue		\$10,989,852.5	\$11,030,793.3	\$1,568,559.1	\$677,422.5	14.2%

**NEW YORK CITY DEPARTMENT OF EDUCATION
REVENUE TREND AS OF ADOPTED BUDGET: FY2008 - FY2010
\$'s in Millions**



Note: City funds include Pension and Debt Service, but exclude collective bargaining funds in FY2008 through FY2010.

NEW YORK CITY DEPARTMENT OF EDUCATION
REVENUES AS % OF ADOPTED BUDGET: FY2008 - FY2010



Note: City funds include Pension and Debt Service, but exclude Collective Bargaining funds in FY2008 through FY2010.

New York City Department of Education
Year-to-Date Commitments
Personal Service & Other Than Personal Service by Unit of Appropriation
as of 9/14/09
(\$ thousands)

Unit of Appropriation	Current City Budget	Year-to-Date Commitments 9/14/09	Percent Expended	Balance Available
401 General Ed Instruction & School Leadership PS	\$5,350,162.5	\$110,605.4	2.1%	\$5,239,557.1
402 General Ed Instruction & School Leadership OTPS	471,413.1	187,209.7	39.7%	284,203.4
403 Special Ed Instruction & School Leadership PS	1,382,401.6	1,534.2	0.1%	1,380,867.4
404 Special Ed Instruction & School Leadership OTPS	6,424.1	263.8	4.1%	6,160.3
415 School Support Organization - PS	188,658.3	25,244.2	13.4%	163,414.1
416 School Support Organization - OTPS	20,204.1	2,897.3	14.3%	17,306.9
421 Citywide Special Ed Instruction & School Leadership - PS	709,499.1	27,215.5	3.8%	682,283.6
422 Citywide Special Ed Instruction & School Leadership - OTPS	23,415.1	4,644.0	19.8%	18,771.1
423 Special Ed Instructional Support - PS	288,859.8	4,160.0	1.4%	284,699.8
424 Special Ed Instructional Support - OTPS	200,890.4	43,654.7	21.7%	157,235.6
435 School Facilities - PS	394,416.6	64,328.9	16.3%	330,087.7
436 School Facilities - OTPS	150,326.4	45,709.7	30.4%	104,616.6
438 Pupil Transportation - OTPS	1,004,985.5	282,935.4	28.2%	722,050.1
439 School Food Services - PS	196,898.1	13,217.1	6.7%	183,680.9
440 School Food Services - OTPS	196,321.8	65,251.5	33.2%	131,070.3
442 School Safety - OTPS	290,137.1	0.0	0.0%	290,137.1
444 Energy & Leases - OTPS	442,594.8	148,066.7	33.5%	294,528.2
453 Central Administration - PS	181,061.7	24,748.1	13.7%	156,313.5
454 Central Administration - OTPS	182,792.4	43,360.0	23.7%	139,432.4
461 Fringe Benefits - PS	2,524,544.2	55,684.2	2.2%	2,468,860.0
470 Special Education Pre-K Contract Payments - OTPS	764,657.2	464,281.2	60.7%	300,376.0
472 Charter/Contract/Foster Care Payments - OTPS	853,844.7	619,346.5	72.5%	234,498.2
474 Non-Public School and FIT Payments - OTPS	63,969.3	18,373.8	28.7%	45,595.4
491 Collective Bargaining	320,772.9	0.0	0.0%	320,772.9
TOTAL Tax-levy Funding PS & OTPS	\$16,209,250.5	\$2,252,732.0	13.9%	\$13,956,518.5
481 Categorical Programs - PS	1,504,638.1	81,512.7	5.4%	1,423,125.3
482 Categorical Programs OTPS	708,147.8	170,623.3	24.1%	537,524.4
Subtotal Reimbursable Programs	\$2,212,785.8	\$252,136.1	11.4%	\$1,960,649.8
Grand Total	\$18,422,036.3	\$2,504,868.0	13.6%	\$15,917,168.3

Summary

Personal Services	13,041,912.7	408,250.4	3.1%	12,633,662.3
OTPS	5,380,123.6	2,096,617.6	39.0%	3,283,506.0
Grand Total	\$18,422,036.3	\$2,504,868.0	13.6%	\$15,917,168.3

Department of Education of the City of New York
Year-to-Date Expenditures: Personal Service by Category
as of 9/14/09
(\$ thousands)

Personal Service Budget Categories	Current City Budget	Expenditures Year-to-Date	Balance Available
001 Non-Pedagogic Personal Service	\$629,421.0	\$60,189.5	\$569,231.5
005 Pedagogic Personal Service	7,747,851.4	148,638.1	7,599,213.2
021 Part Time Positions in Headcount	-	153.7	(153.7)
031 Hourly Personal Service in FTEs	627,244.4	16,888.6	610,355.8
035 Custodial	389,177.1	61,891.6	327,285.5
040 Educational Differential	1,570.2	0.0	1,570.2
041 Assignment Differential	696.5	76.9	619.6
042 Longevity Differential-pensionable	12,264.9	750.4	11,514.4
043 Shift Differential	92.1	6.2	85.9
045 Holiday Pay	-	1.2	(1.2)
046 Terminal Leave	27,657.2	369.3	27,287.9
047 Overtime	12,661.1	212.6	12,448.5
049 Back Pay - prior years	15,647.7	15,854.8	(207.0)
050 Payments - Beneficiaries Deceased Staff	75.0	14.4	60.6
051 Salary Adjustments - CB Lump Sums	0.3	-	0.3
053 To be Scheduled - Lump Sums	320,772.9	-	320,772.9
054 Salary Review Adjustments	0.4	-	0.4
057 Lump Sum Payment	409.0	-	409.0
058 Prep Period Coverage	23,873.0	-	23,873.0
060 Interest on Deferred Wages/Late Wage Adj.	1,375.5	8.1	1,367.4
061 Supper Money	12.7	4.4	8.3
062 Health Insurance	1,535,083.0	14,587.8	1,520,495.2
063 Disability Benefits Insurance	518.1	68.1	450.0
064 Uniform Allowance	0.4	-	0.4
065 Social Security	759,838.5	22,319.4	737,519.1
066 Unemployment Insurance	43,936.2	-	43,936.2
067 Welfare Benefits	518,289.0	10,475.3	507,813.7
072 DOE Retirement Fund	-	-	-
079 Teachers Retirement System	-	-	-
081 Annuity for Pedagogues at Maximum	28,770.3	4,020.2	24,750.0
085 Workers' Compensation	28,848.4	4,192.9	24,655.5
089 Fringe Benefits - Other	-	-	-
091 Per Session	315,826.7	47,527.1	268,299.7
TOTAL PERSONAL SERVICE	\$13,041,912.7	\$408,250.4	\$12,633,662.3

Department of Education of the City of New York
Year-to-Date Commitments: OTPS by Category
as of 9/14/09
(\$ thousands)

OTPS Budget Categories	City Budget	Commitments Year-to-Date	Percent Committed	Balance Available
100 Supplies & Materials - General	319,796.4	\$44,700.5	14.0%	\$275,095.8
109 Fuel Oil	43,014.8	20,010.0	46.5%	23,004.8
110 Food and Forage Supplies	146,245.2	44,485.1	30.4%	101,760.1
199 Data Processing Supplies	28,446.6	9,682.5	34.0%	18,764.2
300 Equipment	90,204.7	10,261.9	11.4%	79,942.8
337 Text Books	150,129.1	56,621.5	37.7%	93,507.6
338 Library Books	24,572.9	656.7	2.7%	23,916.2
400 Non-Contractual Services	467,845.1	15,680.2	3.4%	452,164.9
402 Telephone & Other Communications	30,203.5	10,747.0	35.6%	19,456.5
414 Rentals - Land, Building and Structures	150,316.7	126,356.9	84.1%	23,959.8
423 Heat, Light and Power Services	251,744.6	1,302.0	0.5%	250,442.7
451 Local Travel Expenditures - General	15,770.3	1,851.0	11.7%	13,919.3
499 Other Expenditures - General	-	-	0.0%	-
600 Contractual Services - General	74,441.3	15,278.6	20.5%	59,162.6
602 Telecommunication Maintenance - Contractual	15,086.9	1,474.4	9.8%	13,612.5
607 Maintenance & Repairs - Motor Vehicle - Contract.	76.6	50.0	65.3%	26.6
608 Maintenance & Repairs - General - Contractual	3,079.7	-	0.0%	3,079.7
612 Office Equipment Maintenance - Contractual	5,821.3	398.7	6.8%	5,422.5
613 Data Processing Equip. - Maintenance & Repair	22,612.2	13,510.6	59.7%	9,101.6
615 Printing Contracts - Contractual	6,511.3	1,461.3	22.4%	5,049.9
619 Security Services - Contractual	755.4	246.6	32.6%	508.8
622 Temporary Services - Contractual	21,938.0	6,873.6	31.3%	15,064.4
624 Cleaning Services - Contractual	166.1	50.0	30.1%	116.1
633 Transportation Expenditures - Contractual	5,021.2	1,181.9	23.5%	3,839.3
668 Transportation for Reimbursable Programs	59.0	-	0.0%	59.0
669 Transportation of Pupils - Contractual	1,038,914.8	351,712.6	33.9%	687,202.2
670 Payments to Contract Schools (Handicapped Svc)	1,265,140.9	989,628.4	78.2%	275,512.5
671 Training Programs for City Employees - Contract.	17,230.7	12,009.0	69.7%	5,221.7
676 Maintenance & Repair - Infrastructure - Contractual	95,133.7	28,145.0	29.6%	66,988.7
681 Accounting, Auditing, and Actuarial Svcs. - Cont.	2,398.4	823.3	34.3%	1,575.1
682 Legal Services - Contractual	5,542.8	1,474.2	26.6%	4,068.5
683 Engineering & Architectural Services - Contractual	87.4	-	0.0%	87.4
684 Data Processing Consultant Services	56,975.5	26,380.9	46.3%	30,594.6
685 Professional Svcs. - Direct Educ. Svcs. to Students	647,364.3	223,766.0	34.6%	423,598.2
686 Professional Svcs. - Other - Contractual	94,040.7	34,593.1	36.8%	59,447.6
689 Professional Svcs. - Curricul. & Profess. Develop.	78,805.5	7,834.5	9.9%	70,970.9
695 Educ. & Recreational Exp. - Youth Prog. - Contract.	752.7	136.1	18.1%	616.6
700 Fixed Charges - General	1,262.0	-	0.0%	1,262.0
701 Taxes and Licenses	34,037.3	-	0.0%	34,037.3
704 Payments to Surety Bonds and Insurance	29,462.9	14,765.2	50.1%	14,697.7
708 Death Benefits	20.0	-	0.0%	20.0
718 Payments for Special Schooling - Handicapped	16,137.1	9,575.8	59.3%	6,561.3
719 Judgements & Claims - Other	388.2	2.7	0.7%	385.5
730 Tuition Payments for Out-of-City Foster Care	18,277.7	2,208.8	12.1%	16,068.9
731 Health Service Charge - Out-of-City Foster Care	2,390.2	713.9	29.9%	1,676.3
772 NYC Transit Authority - Reduced Fares (Students)	45,150.0	75.0	0.2%	45,075.0
773 Private Bus Comp. - Reduced Fares (Students)	15,450.3	-	0.0%	15,450.3
791 Tuition Payments to Other School Districts	3,076.1	342.6	11.1%	2,733.4
793 Payments to Fashion Institute of Technology	38,196.6	9,549.1	25.0%	28,647.4
794 Training Program for City Employees	28.9	-	0.0%	28.9
TOTAL OTHER THAN PERSONAL SERVICE	\$5,380,123.6	\$2,096,617.6	39.0%	\$3,283,506.0

Fall Term

90 days for elementary and middle schools

S	M	T	W	T	F	S
			9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	
	28	29	30			

SEPTEMBER

15 Instructional Days

Yom Kippur - Sept. 28

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	

OCTOBER

21 Instructional Days

Columbus Day - Oct. 12

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	27	
	30					

NOVEMBER

17 Instructional Days

Election Day - Nov. 3

Veterans Day - Nov. 11

Thanksgiving Recess - Nov. 26, 27

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		

DECEMBER

17 Instructional Days

Winter Recess - Dec. 24 to Jan. 3

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	

JANUARY

19 Instructional Days

Martin Luther King, Jr.'s Birthday - Jan. 18

Spring Term

91 days for elementary and middle schools

90 days for high schools

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	

FEBRUARY

15 Instructional Days

14 for high schools

Midwinter Recess - Feb. 15 to 19

incl. Washington's Birthday

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			

MARCH

20 Instructional Days

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	

APRIL

18 Instructional Days

Spring Recess - Mar. 29 to Apr. 6

incl. Good Friday, Easter & Passover)

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					

MAY

20 Instructional Days

Memorial Day - May 31

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					

JUNE

19 Instructional Days

Chancellor's Conference Day-June 10

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

** Spring Term begins for High School students.

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 2010 *																												
Note: dates are subject to change if DFO's payroll memorandums are revised during the 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 SCHOOL LUNCH ANNUAL MECHANICS SCHOOL LUNCH PART YR.	H	0100 0200 0400 0600	07/01-07/04 07/05-07/18	7/10 7/24	7/19-8/01 8/02-8/15	8/7 8/21	8/16-8/29 8/30-9/12	9/4 9/18	9/13-9/26 9/27-10/10 10/11-10/24	10/2 10/16 10/30	10/25-11/07 11/8-11/21	11/13 11/27	11/22-12/5 12/6-12/19	12/11 12/24	12/20-1/2 1/3-1/16	1/8 1/22	1/17-1/30 1/31-2/13	2/5 2/19	02/14-02/27 2/28-3/13	3/5 3/19	3/14-3/27 3/28-4/10 4/11-4/24	4/2 4/16 4/30	4/25-5/8 5/9-5/22	5/14 5/28	5/23-6/5 6/6-6/19	6/11 6/25	6/20-6/30	7/9
(# of Payrolls) 26.07		mo ytd remaining	1.29 1.29 24.78		2.00 3.29 22.78		2.00 5.29 20.78		3.00 8.29 17.78		2.00 10.29 15.78		2.00 12.29 13.78		2.00 14.29 11.78		2.00 16.29 9.78		2.00 18.29 7.78		3.00 21.29 4.78		2.00 23.29 2.78		2.00 25.29 0.78		2.00 26.07 0.00	
NURSES THERAPIST	H	0100				8/30-09/12	9/18	9/13-9/26 9/27-10/10 10/11-10/24	10/2 10/16 10/30	10/25-11/07 11/8-11/21	11/13 11/27	11/22-12/5 12/6-12/19	12/11 12/24	12/20-1/2 1/3-1/16	1/8 1/22	1/17-1/30 1/31-2/13	2/5 2/19	02/14-02/27 2/28-3/13	3/5 3/19	3/14-3/27 3/28-4/10 4/11-4/24	4/2 4/16 4/30	4/25-5/8 5/9-5/22	5/14 5/28	5/23-6/5 6/6-6/19	6/11 6/25	6/20-7/3 7/4-7/17 7/18-7/31	7/9 7/23 8/6	
(# of Payrolls) 26.07		mo ytd remaining					0.86 0.86 25.21		3.00 3.86 22.21		2.00 5.86 20.21		2.00 7.86 18.21		2.00 9.86 16.21		2.00 11.86 14.21		2.00 13.86 12.21		3.00 16.86 9.21		2.00 18.86 7.21		2.00 20.86 5.21		2.00 26.07 0.00	
HRLY. ADMINISTRATIVE	Z	1200	07/1-07/11	7/24	7/12-7/25 7/26-8/8	8/7 8/21	8/9-8/22 8/23-9/5	9/4 9/18	9/6-9/19 9/20-10/3 10/4-10/17	10/2 10/16 10/31	10/18-10/31 11/1-11/14	11/13 11/27	11/15-11/28 11/29-12/12	12/11 12/24	12/13-12/26 12/27-1/9	1/8 1/22	1/10-1/23 1/24-2/6	2/5 2/19	2/7-2/20 2/21-3/6	3/5 3/19	3/7-3/20 3/21-4/3 4/4-4/17	4/2 4/16 4/30	4/18-5/1 5/2-5/15	5/14 5/28	5/16-5/29 5/30-6/12	6/11 6/25	6/13-6/26 6/27-6/30	7/9 7/23
(# of Payrolls) 26.07		mo ytd remaining		0.79 0.79 25.28		2.00 2.79 23.28		2.00 4.79 21.28		3.00 7.79 18.28		2.00 9.79 16.28		2.00 11.79 14.28		2.00 13.79 12.28		2.00 15.79 10.28		2.00 17.79 8.28		3.00 20.79 5.28		2.00 22.79 3.28		2.00 24.79 1.28		1.29 26.07 0.00
REGULAR TEACHER OTHER UFT PEDS CSA TITLES (School Year) Q-740 SABBATICALS Q-740 TERMINAL LEAVE EDUCATIONAL (UFT) PARALEGAL IEP PARA PROFESSIONAL	Q	0500 0501 0502 0506 0507 0700 0704			8/28-8/31	8/31	9/01-9/15 9/16-9/30	9/15 9/30	10/01-10/15 10/16-10/31	10/15 10/31	11/01-11/15 11/16-11/30	11/15 11/30	12/01-12/15 12/16-12/31	12/15 12/31	1/01-1/14 1/15-1/31	1/15 1/31	2/01-2/15 2/16-2/28	2/15 2/27	3/01-3/15 3/16-3/31	3/16 3/31	4/01-4/15 4/16-4/30	4/15 4/30	5/01-5/15 5/16-5/31	5/15 5/29	6/01-6/15 6/16-6/30	6/15 6/30	7/01-7/15 7/16-7/29 8/01-8/15 8/16-8/27	7/15 7/31 8/14 8/31
(# of Payrolls) 24.00		mo ytd remaining				0.29 0.29 23.71		2.00 4.29 21.71		2.00 6.29 19.71		2.00 8.29 17.71		2.00 10.29 15.71		2.00 12.29 13.71		2.00 14.29 11.71		2.00 16.29 9.71		2.00 18.29 7.71		2.00 20.29 5.71		2.00 22.29 3.71		3.71 24.00 0.00
12m TITLES (Year Round)	Q		7/01-7/15 7/16-7/30	7/15 7/30	8/01-8/15 8/16-8/31	8/15 8/31	9/01-9/15 9/16-9/30	9/15 9/30	10/01-10/15 10/16-10/31	10/15 10/31	11/01-11/15 11/16-11/30	11/15 11/30	12/01-12/15 12/16-12/31	12/15 12/31	1/01-1/14 1/15-1/31	1/15 1/31	2/01-2/15 2/16-2/28	2/15 2/27	3/01-3/15 3/16-3/31	3/16 3/31	4/01-4/15 4/16-4/29	4/15 4/30	5/01-5/15 5/16-5/31	5/15 5/29	6/01-6/15 6/16-6/30	6/15 6/30		
(# of Payrolls) 24		mo ytd remaining		2.00 2.00 22.00		2.00 4.00 20.00		2.00 6.00 18.00		2.00 8.00 16.00		2.00 10.00 14.00		2.00 12.00 12.00		2.00 14.00 10.00		2.00 16.00 8.00		2.00 18.00 6.00		2.00 20.00 4.00		2.00 22.00 2.00		2.00 24.00 0.00		
PER DIEM & PER SESSION (# of Elem & Middle School Days Based on School Calendar) 181	T	1300 1000						9/08-9/15 9/16-9/30	10/2 10/19	10/01-10/15 10/16-10/31	11/2 11/19	11/01-11/15 11/16-11/30	12/3 12/16	12/01-12/15 12/16-12/31	1/4 1/20	1/01-1/15 1/16-1/31	2/3 2/17	2/01-2/15 2/16-2/28	3/9 3/16	3/01-3/15 3/16-3/31	3/31 4/22	4/01-4/15 4/16-4/30	5/3 5/18	5/01-5/15 5/16-5/31	6/2 6/16	6/01-6/15 6/16-6/30	7/1 7/9	
		mo ytd remaining						16 days 16 days 165 days		16 days 37 days 144 days		17 days 37 days 144 days		17 days 54 days 127 days		17 days 71 days 110 days		19 days 90 days 91 days		15 days 105 days 76 days		20 days 125 days 56 days		18 days 143 days 38 days		20 days 163 days 18 days		18 days 181 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 2010 *																													
Note: dates are subject to change if DFO's payroll memorandums are revised during the 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																									
CUSTODIAL	CUST	0300	7/1-7/9	7/9	7/24-8/6	8/6	8/21-9/3	9/3	9/18-10/1	10/1	10/30-11/12	11/12	11/27-12/10	12/10	12/25-1/7	1/7	1/22-2/4	2/4	2/19-3/4	3/4	3/19-4/1	4/1	4/30-5/13	5/13	5/28-6/10	6/10	6/25-6/30	7/8	
			7/10-7/23	7/23	8/7-8/20	8/20	9/4-9/17	9/17	10/2-10/15	10/15	11/13-11/26	11/26	12/11-12/24	12/24	1/8-1/21	1/21	2/5-2/18	2/18	3/7-3/18	3/18	4/2-4/15	4/15	5/14-5/27	5/27	6/11-6/24	6/24			
			mo	1.64	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	2.00	2.00	2.00	2.00	2.00	3.00	2.00	2.00	2.00	0.43	
(# of Payrolls)		mo	1.64	3.64	5.64	8.64	10.64	12.64	14.64	16.64	18.64	20.64	23.64	25.64	26.07							23.64	25.64	26.07	26.07	26.07	0.00		
		remaining	24.43	22.43	20.43	17.43	15.43	13.43	11.43	9.43	7.43	5.43	2.43	0.43								2.43	0.43	0.43	0.00	0.00			
FAMILY PARA (DC 37) SCHOOL AIDES SCHOOL LUNCH HOURLY	E	0750 0800 0900					8/19-9/1	9/17	9/2-9/15	10/15	10/14-10/27	11/12	11/11-11/24	12/10	12/9-12/22	1/21	1/6-1/19	2/4	2/3-2/16	3/4	3/3-3/16	4/1	4/14-4/27	5/13	5/12-5/25	6/10	6/9-6/22	7/8	
							9/16-9/29	10/15	10/28-11/10	11/25	11/25-12/8	12/24	12/23-1/5	1/21	1/20-2/2	2/18	2/17-3/2	3/18	3/17-3/30	4/15	4/28-5/11	5/27	5/26-6/8	6/24	6/24	6/24	6/24	6/24	6/24
			mo			1.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	2.00	2.00	2.00	2.00	2.00	6.00
(Prelim # of Payrolls)		mo			1.00	4.00	6.00	8.00	10.00	12.00	14.00	16.00	18.00	20.00	22.00	24.00	26.00	28.00	30.00	32.00	34.00	36.00	38.00	40.00	42.00	44.00	46.00	48.00	
		remaining			25.07	22.07	20.07	18.07	16.07	14.07	12.07	10.07	8.07	6.07	4.07	2.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.93	
SCHOOL GUARDS	E	0801	6/24-7/7	7/23	7/22-8/4	8/20	8/5-8/18	9/3	9/2-9/15	10/1	10/14-10/27	11/12	11/11-11/24	12/10	12/9-12/22	1/21	1/6-1/19	2/4	2/3-2/16	3/4	3/3-3/16	4/1	4/14-4/27	5/13	5/12-5/25	6/10	6/9-6/22	7/8	
							8/19-9/1	9/17	9/16-9/29	10/15	10/28-11/10	11/25	11/25-12/8	12/24	12/23-1/5	1/21	1/20-2/2	2/18	2/17-3/2	3/18	3/17-3/30	4/15	4/28-5/11	5/27	5/26-6/8	6/24	6/24	6/24	6/24
			mo	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	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	2.00	2.00	2.00	1.07	
(Prelim # of Payrolls)		mo	1.00	3.00	5.00	8.00	10.00	12.00	14.00	16.00	18.00	20.00	22.00	24.00	26.00	28.00	30.00	32.00	34.00	36.00	38.00	40.00	42.00	44.00	46.00	48.00	50.00		
		remaining	25.07	23.07	21.07	18.07	16.07	14.07	12.07	10.07	8.07	6.07	4.07	2.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.00		

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