

THE BOARD OF PUBLIC EDUCATION
OF THE SCHOOL DISTRICT OF PITTSBURGH, PENNSYLVANIA

MINUTES

Meeting of: March 21, 2007

Call of the Meeting: Legislative Meeting

Members Present: Mr. Brentley, Mrs. Colaizzi, Dr. Dowd,
Mrs. Fink, Mr. Isler, Mr. McCrea, Mr.
Romaniello, Sr., Mr. Sumpter, Jr. and Mr.
Taylor

The following matters were received and acted upon.

Actions taken are recorded following the reports.

EXECUTIVE SESSIONS

Legislative Meeting of March 21, 2007

In addition to executive sessions announced at the legislative meeting of February 20, 2007, the Board met in executive session on March 12 and immediately before this legislative meeting to discuss various personnel matters that may include, but are not limited to: administrative vacancies, disciplinary matters, update on contract negotiations, travel waiver, and positions opened and closed.

Finally, at the executive session immediately before this legislative meeting, the Board discussed student discipline cases that involved violations of various portions of the Code of Student Conduct.

The Board does not vote at executive sessions.

THE BOARD OF PUBLIC EDUCATION

PITTSBURGH, PENNSYLVANIA 15213

Administration Building

341 South Bellefield Avenue

March 21, 2007

AGENDA

ROLL CALL

Approval of the Minutes of the Meeting of February 20, 2007

Announcement of Executive Sessions

Committee Reports

1. Committee on Education

Roll Call

2. Committee on Business/Finance

Roll Call

Personnel Report

3. Personnel Report of the Superintendent of Schools

Roll Call

Financial Matters

Financial Statement

And Controller's Report of Status of Appropriations

New Business

Roll Call(s)

We are an equal rights and opportunity school district.

COMMITTEE ON EDUCATION
March 21, 2007

DIRECTORS:

The Committee on Education recommends the adoption of the following resolutions, that the proper officers of the Board be authorized to enter into contracts relating to those resolutions and that authority be given to the staff to change account numbers, the periods of performance, and such other details as may be necessary to carry out the intent of the resolution, so long as the total amount of money carried in the resolution is not exceeded. Except that with respect to grants which are received as a direct result of Board action approving the submission of proposals to obtain them, the following procedures shall apply: Where the original grant is \$1,000 or less, the staff is authorized to receive and expend any increase over the original grant. Where the original grant is more than \$1,000, the staff is authorized to receive and expend any increase over the original grant, so long as the increase does not exceed fifteen percent (15%) of the original grant. Increases in excess of fifteen percent (15%) require additional Board authority.

Proposals/Grant Award

RESOLVED, That the Board of Education of the School District of Pittsburgh authorize its proper officers to submit proposals for grants and accept grant awards in the amounts and for the purposes set forth in subparagraphs 1 and 2, inclusive.

RESOLVED FURTHER, That upon approval of the grant by the granting agency, the Board authorize the establishment of appropriate accounts and, where necessary to implement the grant, authorize the advancement of funds to operate the program until the grant and fees are received.

Proposals/Grant Award

1. This funding will support a collaborative planning process that will focus on "Supporting Students with Autism in the World of Work". The focus will be on the training needs of students on the autism spectrum, ages 14-21, in preparation for competitive employment. During the five months of this grant cycle, the following issues will be addressed: a) the training of people involved in the vocational transition of students on the autism spectrum to promote a better understanding of the characteristics of autism and its potential effect on job performance. This group includes parents, community partners, UPMC Supportive Employment, The Watson Institute, Life's Work of WPA, potential employers, and Pittsburgh Public Schools teachers and para-professionals.
b) the identification of appropriate work assessment tools and inventories to be used on the work site, c) the planning of school based activities that will identify

instructional materials on the world of work, social skills development and self-determination.

Consultant/Contracted Services

RESOLVED, That the Board authorizes its proper officers to enter into contracts with the following individuals for the services and fees set forth in subparagraphs 1 through 7, inclusive.

1. Kingsley Association - The Freedom School to enter into an agreement to provide a literacy rich summer environment for five weeks (June 25, 2007 - July 27, 2007). The cost would include salary and wages for Servant Leaders, Project director and three artists, books, refreshments and travel for Servant Leaders. This project will service 100 students grades K- 8. Request for payment to Kingsley Association for the Freedom School at Lincoln Technolgy Upper and Lower Campus.
Hours of operation will be from 8:00 a.m. until 3:30 p.m., Monday through Friday.

Total cost shall not exceed \$90,000 from account #'s 4148-16D-1490-323 (\$45,000) and 4000-25C-1450-599 (\$45,000).

2. Family Guidance, Inc. (FGI) – That the District will enter into a partnership to implement the USDOE Mentoring Programs Grant. Based on FGI's highly successful one-to-one mentoring program model, the program will serve as a prevention component of the District's Pittsburgh Youth Invention Project. The Mentoring Program will enable the District to reach 250 East End elementary and middle school youth whose challenging behavior requires immediate intervention strategies to avoid more significant intervention in the future. The Program will have an evaluation component to document the effectiveness of the model. The cost for this action will not exceed \$138,400.00 from account # 4810 23A 2190 330. These costs are for: staff (\$84,000.00), mileage (\$4,000.00), travel (\$2,000.00) and program activities/supplies (\$48,400.00).

Total cost shall not to exceed \$138,400 from account #4810-23A-2190-330.

3. Latika Davis-Jones – to enter into an agreement to serve as the Evaluator for the Mentoring Project that is funded by the USDOE. The evaluation component is a requirement of the funding agency. The Mentoring Program will enable the

District to reach 250 East End elementary and middle school youth whose challenging behavior requires immediate intervention strategies to avoid more significant intervention in the future. The Contractor will: (1) attend regularly scheduled project meetings; (2) monitor program activities relative to established project time-line and recommend improvements; (3) monitor program performance and progress towards meeting goals and objectives; (4) disseminate interim findings of formative, process and outcome evaluations on an ongoing basis; (5) interpret results of statistical analyses; and (6) prepare annual reports on key findings, limitations, conclusions and recommendations. The cost for this action will be \$35.00 per hour.

Total cost shall not to exceed \$5,000 from account #4814-23A-2190-330.

4. Carol Ann Schubert – to enter into an agreement to serve as the Research Partner for the Pittsburgh Youth Intervention Project (PYIP) that is funded by the Office of Juvenile Justice and Delinquency Prevention. As the Research Partner, Ms. Schubert will be responsible for working with Pittsburgh Bureau of Police to ensure the ongoing collection and tracking of gang crime data in the target area, supporting the project coordinator in the preparation of written and oral reports, and attending project meetings on a regular basis. The cost for this action will be \$40.00 per hour and will not exceed \$12,000.00 from account # 4810 06F 2190 330.

Total cost shall not to exceed \$12,000 from account #4810-06F-2190-330.

5. ETS Educational Testing Services - to enter into an agreement for four components of the ETS contract:
 1. Educational Testing Services (ETS) consultant, Dr. Paula Bevan, will be working with Pittsburgh central office administration in collaboration with RAND and Institute for Learning on developing a principal evaluation tool based on the ISLLC standards (Interstate School Leaders Licensure Consortium Standards). The principal evaluation tool will be developed this spring with implementation for the 2007-2008 school year.
 2. In addition, ETS will train all of PPS principals over a five day period (3 days in June) and (2 days in August) using the School Leadership Workshop Series. The School Leadership Workshop Series is based on: "A Framework for School Leaders: Linking the ISLLC Standards to Practice", by Hessel and Hollway, "Case Studies in School Leadership: Keys to a Successful Principalship", by Hessel and Holloway; and "Data-Driven School Improvement Series: Conceptualizing a New Path", by Peter J. Holly.
 3. ETS will provide 6 consultation days throughout the 2007-2008 school year to school management executive directors in support of implementing the principal evaluation tool.
 4. ETS will train up to 12 PPS employees (central office staff) as part of the train the trainer model on the ETS School Leadership Workshop

Series in July or August of 2007. Beginning in September 2007, our PPS trainers will train new administrators, assistant principals and administrator practitioners on the ETS School Leadership Workshop Series; thus, building our own internal professional development capacity.

Total cost shall not to exceed \$107,700 from account #4800-17D-2271-323.

6. Jobs for the Future – to enter into an agreement as part of the High School Reform process, Donna Rodrigues and Susan Goldberger of Jobs of the Future and its partner, the University Park Campus School (UPCS) Institute will provide consulting services to help PPS develop deeper partnerships with universities in the Pittsburgh region, meet with university leaders and share best practices of university partnerships in other urban cities, and develop a plan for how the district can best support, sequence, and find the resources to create these new university schools. This plan will identify the key elements of the proposed university partnership school design and the costs required to plan and operate the schools. The plan will also identify how the district can best integrate system-level strategies and resources it is employing to raise academic achievement across the district (e.g. Kaplan managed curriculum and curriculum coaches, other instructional and coaching support) to support the development of these new schools. The plan will highlight ways the district can leverage the development of these exemplary new schools to help drive its broader secondary school reform agenda. Finally, the plan will detail the sequence of school planning activities and the resources and costs involved to implement these activities.

Total cost shall not exceed \$12,500 from account #4000-10E-2810-323.

7. Dr. Joseph Kmetz – To enter into an agreement to provide professional development for secondary principals to successfully construct their master schedule in accordance with their site-based budget.

Total cost shall not exceed \$600 from account #4000-10E-2810-323.

8. Pulled

Payments Authorized

RESOLVED, That the Board authorize payments in the amounts set forth below to the following individuals, groups, and organizations, including School District employees and others who will participate in activities of the School District to provide services, as described in subparagraphs 1 through 6, inclusive.

1. Early Childhood - Authorization that the appropriate officers conduct a Head Start/Pre-K Extended School Year in up to 12 elementary schools and 2 offsite locations (23 classrooms) throughout the District for Head Start/Pre-K students. The locations are TBD. The program will offer basic instruction in literacy, mathematics, science and the arts for those students who will be transitioning to kindergarten. The program will be offered 4.5 hours per day, Monday through Thursday from June 25 through July 26, 2007 (19 days total excluding July 4). Teachers will be compensated at their per diem rate for 4.5 hours/day. Staff will be provided two (2) additional days for professional development in June and will be paid at the workshop rate of \$23.32. Staffing will be adjusted according to student enrollment. Paraprofessionals will be compensated for 4.5 hours per day at the rate of \$12.00 per hour. Additional program costs include: books/supplies/attendance incentives.

Total cost shall not to exceed \$121,415.43 from account #'s: 4000-18D-1800-124 (\$37,768.94), #4000-18D-1800-197 (\$14,731.34), #4000-18D-1800-610 (\$5,000.00), #4000-19D-1800-124 (\$42,392.32), #4800-19D-1800-197 (\$16,522.83) and #4800-19D-1800-610 (\$5,000.00).

2. City of Pittsburgh Bureau of Police - Authorization to provide the City of Pittsburgh Bureau of Police with funds designated through the U.S. Dept. of Justice, Office of Juvenile Justice and Delinquency Prevention's (OJJDP) Pittsburgh Youth Intervention Project/GFSC to reimburse police personnel overtime required to review crime data. This grant was awarded to a collaboration; the main partners are: PPS, City of Pittsburgh Bureau of Police, Allegheny County Probation, and Homewood YMCA. This data will be used to complete the required reporting for OJJDP.

The total cost shall not exceed \$4,000.00 from account #4810-06F-2190-330.

3. The Early Intervention Summer School Staffing— Authorization for approval of (30) Early Intervention Teachers, (15) Classroom Assistants, (10) Speech Therapists, (1) Physical Therapist, (1) Occupational Therapist (1) Vision Itinerant, (1) Hearing Itinerant, (.5) Psychologist, (9) COTAs and (1) Special Education Specialist to work in the Early Intervention Summer program. The program is mandated under the MAWA (Mutually Agreed Upon Written Agreement) with the PA Department of Education. The Early Intervention program serves all eligible pre-school Early Intervention children at multiple private and school-based sites. Specified dates for the EI Summer Program range from July 2, 2007 through August 10, 2007, excluding, July 3, 4 and 16th from 8:30 a.m.-until 12:00 noon. Payment for the Early Intervention program will be 50% of per diem. Number of days worked will be determined by enrollment and IEP needs of the eligible

children. The program administrator (special education specialist) will be paid per diem and will work full days.

Total cost shall not exceed \$100,000 from account #'s 5500-13G-1281-124, #5500-13G-1281-157 and #5500-13G-1281-197.

4. Early Intervention Program – Authorization for approval of (6) Early Intervention Teachers, (6) Speech Therapists, (2) Classroom Assistants, (2) COTAs, (2) Physical Therapist, (2) Occupational Therapist, (1) Special Education Specialist, (1) Vision Itinerant and (1) Hearing Itinerant to work in the Early Intervention Summer program for services provided during scheduled breaks. Under the new requirements from the PA Department of Education, for Early Intervention children at-risk for significant regression and recoupment issues must be provided services during scheduled breaks. The dates of service during breaks will be from June 18 through June 29, 2007 and August 13 through August 22, 2007 from 8:30-noon at various private and school-based sites. Payment for the Early Intervention program will be 50% of per diem. Number of days worked will be determined by enrollment and IEP needs of the eligible children. The program administrator (special education specialist) will be paid per diem and will work full days.

Total cost shall not exceed \$30,000 from account #'s 5500-13D-1281-124, #5500-13D-1281-157 and #5500-13D-1281-197.

5. 5. School Age Summer School Staffing – Authorization for approval of (35) Special Education Teachers, (1) Secretary, (56) Paraprofessionals (CA,AT, etc.), (3) Speech Therapists, (3) Physical Therapists, (3) Occupational Therapists, (2) Travel Training Instructor Assistants, (1) Hearing Itinerant, (1) Behavior Specialist, (2) Nurses, (1) Counselor, (1) Social Worker, (1) Travel Training Facilitator, (1) SOS Transition Facilitator, (1) SOS Coordinator, (1) SOS Transition Instructor, (1) Vision Itinerant, (1) City Connection Transition Coordinator, (1) City Connection Program Facilitator and (3) Principals to work in the Special Education School Age Extended School Year (ESY) program. This program is mandated by the state and federal Departments of Education. The Program is for eligible students with disabilities who currently attend: **Conroy located for summer at South Hills Middle, Pioneer and McNaugher Education Centers** as well as Life Skills Support and Autistic Support Programs in regular school buildings. In addition, this Program serves eligible students who are enrolled in the SOS program and the City Connections programs. Payment will be 80% of per diem. Number of days worked will be determined by

enrollment and IEP needs of the eligible children. Principals and Specialists will be paid per diem and will work full days.

The total cost shall not exceed \$250,000 from account #'s 5500-11G-1211-114,

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|--------------------------------|--------------------------------|
| #5500-11G-1221-114 | #5500-11G-1225-124 |
| #5500-11G-1231-157 | #5500-11G-1233-197 |
| #5500-11G-1211-114,124,157,197 | #5500-11G-1221-114,124,157,197 |
| #5500-11G-1224-114,124,157,197 | #5500-11G-1225-114,124,157,197 |
| #5500-11G-1231-114,124,157,197 | #5500-11G-1233-114,124,157,197 |
| #5500-11G-1260-114,124,157,197 | #5500-11G-1270-114,124,157,197 |

6. E L F Entertainment - Authorization to provide payment for a culminating Fun Day activity for students at **Banksville Elementary School**. The Fun Day activities will be held from 9:30-2:30 on Friday, June 8, 2007. The Fun Day cost of \$1,900.00 is payment to E L F Entertainment.

The total cost shall not exceed \$1,900.00 from account #4103-297-1490-599.

7. John Morrow Elementary School - Authorization for reimbursement of \$10 per day for child care and/or transportation expenses to parents while they are attending parent workshops at the school. These workshops will enhance parental skills needed to maximize their students' learning and social skills.

The total cost shall not exceed \$2,000 from account #4157-16D-3300-599.

8. The Annual Retirees Tea - Authorization to hold event at the Frick Art & Historical Center on Wednesday, June 6, 2007, for District employees who have retired between June 2006 and June 2007.

The total cost shall not exceed \$750.00 from account #1500-010-2823-441.

9. Translation Services – Authorization to assist the English as a Second Language Program maintain compliance with state and federal education guidelines for parents and students who do have English as their first language. The ESL program retains interpreters to assist with verbal needs for enrollment or parent meetings and translators to provide written communication for ESL students and

parents. The frequency of the translators' assignments and number of translators needed depends upon ESL student enrollment, new documentation and correspondence generated at the district level and any special circumstances that arise with individual students. Individuals are contacted through community service agencies such as The Welcome Center for Immigrants and Internations at Jewish Family and Children's Services and Catholic Charities. The rate of payment is \$25.00 per hour.

The total cost shall not exceed \$7,000 from account #4600-010-2260-340.

10. Carnegie Museum of Art – Authorization to provide tuition payment for participation by PPS students in The Art Connection Program at the Carnegie Museum of Art. The Art Connection is a two semester program that mirrors the academic calendar. Previously, seventy- three PPS students participated in The Art Connection program. The cost of this program for the general public is \$215 per student. Because the Carnegie Museum of Art scholarship funds subsidize the cost of the program for PPS students, we receive a discounted price of \$100 per student. This relationship between PPS and Carnegie Museum of Art has been in existence since at least 1928.

Total cost shall not exceed \$7,300 from account #4600-010-2360-323.

11. Regional Extended Learning Camps – Authorization that the Board of Education authorizes the appropriate officers to conduct Regional Extended Learning Camps (ELC) in up to 22 schools. The ELC will offer a morning instructional program in communications and mathematics for those students identified as Basic or Below Basic on formal assessments, progress reports or benchmark assessments. The afternoon program will include instruction in the fine arts, health and wellness, career exploration, technology lab and special interest activities such as dance, photography, creative writing, chess etc. The program will be offered 6.5 hours per day, Monday through Thursday from June 25 through July 26, 2007 (19 days total excluding July 4).

Up to 425 teachers will be compensated at .5 per diem rate for 19 half-days to conduct the morning instructional program or the afternoon integrated arts programs. Staff will be provided 1 additional day for professional development on July 20, 2007 and paid the prevailing workshop rate of \$23.32 per hour. Other staff include up to 23 administrators, 44 paraprofessionals and one clerk to be paid 19 days per diem, 66 tutors at \$10 per hour for 6 hours per day, and 22 Food Service workers at \$8.10 per hour for 4 hours per day for 19 days. Activity buses will be provided.

The total cost shall not exceed \$2,816,330 from the following account #'s:

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| #4800-16D-1490-124 (\$1,384,000.00) | #4800-16D-1490-114 (\$202,786.00) |
| #4800-16D-1490-125 (\$221,000.00) | #4800-16D-1490-157 (\$5,000.00) |
| #4800-16D-1490-640 (\$150,000.00) | #4800-16D-1490-610 (\$75,000.00) |
| #4800-16D-1490-599 (\$200,000.00) | #4800-16D-1490-519 (\$400,000.00) |
| #4800-16D-1490-197 (\$100,000.00) | #4800-16D-1490-187 (\$65,000.00) |
| #4800-16D-1490-182 (\$13,544.00). | |

Summer School Sites:

North – (Allegheny K-5, Spring Hill K-5, Manchester K-8, Morrow K-5 and Allegheny 6-8)

East – (Greenfield K-8, Lincoln K-8, Faison K-8 (7-8 at YMCA), Dilworth K-5, Fulton K-5 and Woolslair K-5)

West – Stevens (at Pgh. Classical) K-8 and Westwood K-8

South – Mifflin K-8, Banksville K-5, Grandview K-5, Phillips K-5, Roosevelt K-5 and South Hills Middle 6-8)

Central – Vann K-8, Weil K-8 and Frick 6-8

12. Dr. Elissa Brown – Authorization for The Pittsburgh Gifted Center to host an in-service workshop focusing on the instruction of gifted and talented children. The Gifted Center staff and one teacher from each PPS K-5, K-8, and middle school, who instruct gifted and talented children at the home school, will be invited to participate in this workshop. Dr. Elissa Brown, Director, Center for Gifted Education at the College of William & Mary will present this workshop: Curriculum Development for Gifted and High End Learners.

This in-service workshop will connect to Excellence for All Strategy #11: Develop and enhance Gifted and Talented program options.

Total cost shall not exceed \$950 from account #5243-11D-1243-599 (\$650.00) and #5243-11D-1243-635 (\$300.00).

13. Dr. Robbi Ali – Authorization to work with Peabody Health Academy teacher and students to integrate the Health Careers Adopt A School Grant, approved by the Board in August 2004, into the PPS Health Academy. In addition, Dr. Ali will

provide access to health professionals in the Pittsburgh area who will serve as speakers, advisors and provide job shadowing opportunities for Peabody's Health Academy students. Dr. Ali will supervise the work of the University of Pittsburgh Graduate students who will be working with the Health Academy students.

Dr. Ali and the graduate students will begin July 13, 2007 thru August 3, 2007 at Peabody working directly with the Health Academy students in the classroom on the following projects: Long term group project, Adopt a School Program and job shadowing with regional health care organizations.

The total cost shall not exceed \$9,595.70 from account #4318-24A-1490-323.

14. Credit Recovery - Authorization to pay up to 58 teachers per diem to implement the High School Success program. This program is designed to assist "at-risk" students with the acquisition academic credits to meet graduation requirements. Repeating 9th or 10th grade is a consistent indicator of potential school dropouts. This program provides students with the opportunity to earn up to 1 credit towards graduation. Students may recover a credit in English, Math, Social Studies or Science. The program will operate from June 18, 2007 through June 29, 2007 for 6hrs. One half credit will be awarded for every 30 hours successfully completed in the course.

The other component of the program is for 8th grade students who qualify for social promotion to 9th grade. They will attend 30 hours of Mathematics instruction and 30 hours of Communications instruction. They will also participate in study skills and success strategies activities to prepare them for 9th grade coursework. Students who successfully complete the program will be promoted to 9th grade. Students who do not complete the program will be placed in the Achievement Center overage 8th grade program for 2007-2008.

15. 9th Grade Initiatives – Authorization to pay up to 100 teachers, 10 counselors and 10 social workers up to 36 hours at the prevailing workshop rate of \$23.32 to conduct the 9th grade transition/orientation programs at all 10 high schools. This program is designed to facilitate a successful transition from the 8th grade at K-8 and Middle Schools to the 9th grade. Students will participate in a week of orientation and transition activities from August 13-17, 2007 from 8 a.m. to 2:30 p.m. Students will participate in activities that include orientation to the high school environment, introduction to academic courses, overview of career development programs, success and time management strategies, conflict resolutions, team building, leadership development, extracurricular opportunities, and health and wellness.

In addition, a special session will be held for parents of entering 9th grade students to learn about the programs, communication, and ways they can become actively involved in the school. Staff professional development for the program will be held on Thursday, August 9, 2007. Chief lunch aides will be paid \$8.10 per hour and Security staff the per diem rate to support the program.

Total cost shall not exceed \$143,130.00 from the following account #'s.

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| #4800-16D-1490-188 (\$5,355.00), | #4300 14F-1490-188 (\$1,430.00) |
| #4800-16D-1490-125 (\$81,000.00), | #4300-14F-1490-125 (\$20,200.00) |
| #4300-14F-1490-188 (\$245.00) | #4800-16D-1490-188 (\$900.00) |
| #4800-16D-1490-519 (\$8,000.00) | #4300-14F-1490-519 (\$2,000.00) |
| #4800-16D-1490-599 (\$20,000.00) | #4300-14F-1490-599 (\$4,000.00) |

General Authorization

1. Donation from PNC Foundation

Authorization for the approval of \$500 from the PNC Foundation to be donated to the School District of Pittsburgh on behalf of the Roosevelt Early Childhood classroom in honor of Mr. Daniel Clamage's efforts of completing forty (40) volunteer hours.

2. Amendment

Authorization to amend payment to Port Authority of Allegheny County, Committee on Education, July 26, 2006:

Original Item:

RESOLVED, That the Board of Directors authorize the Early Childhood Program to purchase monthly bus passes and/or zone tickets for families who live in excess of 1.5 miles from their respective center. The dates of operation are from August 1, 2006 – July 31, 2007. The total cost is not to exceed 185,800.00,

payable from account numbers 4000-18D-1800-599 (\$40,000), 4800-19D-1800-599 (\$108,000) and 4800-20D-1800-599 (\$37,800).

Amended Item:

RESOLVED, That the Board of Directors authorize the Early Childhood Program to purchase monthly bus passes and/or zone tickets for families who live in excess of 1.5 miles from their respective center. The dates of operation are from August 1, 2006 – July 31, 2007. The total cost is not to exceed \$277,800.00 payable from account numbers 4000-18D-3300-599 (**\$59,320**), 4800-19D-1800-599 (**\$163,200**) and 4800-20D-1800-599 (**\$55,280**).

Reason for Amendment:

Additional children have been identified who reside more than a mile and a half from their respective center.

3. Pulled

4. NFL Partnership

Pittsburgh Public Schools' partnership with the NFL to offer the NFL Junior Player Development Program to middle school students ages 12, 13 and 14. This innovative complete fundamental experience will offer to participants, 12 two-hour sessions to be conducted at George Cupples Stadium May 14-May 26, 2007.

There is no payment to the NFL for their services and equipment to our students.

5. Travelers Aid Society Gift

Authorization to accept a gift from Travelers Aid Society of fifty-five (55) car seats. The car seats will be used in transporting students to Early Intervention Programming. The total value of the fifty-five (55) car seats is \$3,200.

FURTHER RESOLVED, That the Board expresses its appreciation and thanks to Travelers Aid Society for this generous gift to the district and for supporting education for all children.

6. Amendment

Authorization to amend an item previously adopted by the Board on October 24, 2006, Committee on Education, Consultant Contracted Services #20.

Original Item:

Kenneth Krynski will assist in the completion of the new Early Intervention ECAP (Early Childhood Accountability in PA) data entry and data exit system for children who have entered/exited from July 1 through September 1, 2006. He will also help design a required system to phase in the collection of curriculum-based measures and the recording of the data on Penn Data as mandated in July 1, 2006, 2007, and 2008.

Kenneth will aid with the coordination of the Early Intervention implementation of the mandated PDE directive for ensuring that children who have an autism spectrum disorder are identified as having autism on the state data entry system rather than developmentally delayed. All required paperwork must be completed and parents must receive proper notification.

The rate is \$50.00 per hour. The total cost will not exceed \$29,000. An evaluation will be on file in the PSE Office.

Amended Item:

Kenneth Krynski will assist in the completion of the new Early Intervention ECAP (Early Childhood Accountability in PA) data entry and data exit system for children who have entered/exited from July 1 through September 1, 2006. He will also help design a required system to phase in the collection of curriculum-based measures and the recording of the data on Penn Data as mandated in July 1, 2006, 2007, and 2008.

Kenneth will aid with the coordination of the Early Intervention implementation of the mandated PDE directive for ensuring that children who have an autism spectrum disorder are identified as having autism on the state data entry system rather than developmentally delayed. All required paperwork must be completed and parents must receive proper notification. In addition, Kenneth will assist with the April Fiscal Management Review. The operating period is from October 26, 2006 through June 30, 2007. The rate is \$50.00 per hour. The total cost will not exceed \$29,000 from Account # 5181-15D-1281-323.

Reason for Amendment:

To assist the Early Intervention Program with the April Fiscal Management Review with the PA Department of Education on April 19 and 20, 2007.

7. Amendment

Authorization to amend an item previously approved by the Board on July 26, 2006 and amended on January 24, 2007, Committee on Education, Consultant Contracted Services #7.

Original Item:

Joyce Clark-To provide technical, budgetary, and subject matter expertise to support work for the Program for Students with Exceptionalities. The support work will be to complete the Penn Data Early Intervention and School Age Mandatory Child Count. She will assist with completing the following PDE State Reports through the online eGrant system: State Early Intervention Program; EI Plan; EI Special Ed Plan; and others as needed. The operating period shall be

from August 1, 2006 through June 30, 2007. The rate is \$50 per hour. Joyce will work for the months of August, September, and October, 2006. She will not exceed 10 days per month at \$50 per hour. In addition to the above, Joyce Clark will coordinate the 2007 Think-A-Thon program held on March 24, 2007. She will manage this event including activities, workshops, material used and student participation. The total cost of this action shall not exceed \$15,500 from Account # 5181-15D-1281-323 (\$10,500) and Account # 5231-292-1231-323 (\$5,000).

Amended Item:

Joyce Clark-To provide technical, budgetary, and subject matter expertise to support work for the Program for Students with Exceptionalities. The support work will be to complete the Penn Data Early Intervention and School Age Mandatory Child Count. She will assist with completing the following PDE State Reports through the online eGrant system: State Early Intervention Program; EI Plan; EI Special Ed Plan; assist in preparing for the Management Review with PDE for April 19th and 20th and other reports as needed. The operating period shall be from August 1, 2006 through June 30, 2007. The rate is \$50 per hour. She will not exceed 10 days per month at \$50 per hour. In addition to the above, Joyce Clark will coordinate the 2007 Think-A-Thon program held on March 24, 2007. She will manage this event including activities, workshops, material used and student participation. The total cost of this action shall not exceed **\$19,500** from Account # 5181-15D-1281-323 (**\$14,500**) and Account # 5231-292-1231-323 (\$5,000).

Reason for amendment:

An increase of \$4,000 due to additional support needed for completing current reports and the Fiscal Management Review with PA Department of Education on April 19 and 20, 2007.

8. Amendment

Authorization to amend an item previously approved by the Board, Committee on Education, New Business, March 22, 2006 and amended by the Board, Committee on Education, General Authorization, October 24, 2006. Kaplan will provide services in the amounts that follow to meet the needs for each school year as noted below:

| School Year | Newly Amended Services Rendered | Previous Services Rendered |
|-------------|----------------------------------|----------------------------|
| 3/06-6/07 | \$2,750,000 (no change) | \$2,750,000 |
| 7/07-6/08 | \$3,300,000 (decrease \$650,000) | \$3,950,000 |
| 6/08-6/09 | \$2,350,000 (increase \$650,000) | \$1,700,000 |

Reason for Amendment:

6 courses originally scheduled to be delivered in year 3 of the contract were moved to year 2. 3 of these 6 courses are being moved back into year 3 of the contract. This decreases the amount of courses offered during year 2 from 16 courses to 12 courses which accounts for the payment schedule decrease in year 2 and subsequent increase in the payment for year 3. The math 4 course proposed for year 2 has been eliminated from the contract due to additions of benchmark items in all 26 courses. The 3 year contract with Kaplan will now deliver 26 courses as opposed to the original 27.

Original Item:

That the Board of Education of the School District of Pittsburgh authorize Kaplan K12 Learning Services, LLC to partner with Pittsburgh Public Schools to custom design curricula, assessments, and professional development. The full-service curriculum solution will be implemented over the next three and one half years in forty (40) schools, grades 6-12, in the subject areas of English Language Arts, Mathematics, Science, Social Studies, and college preparation. The curricula will be derived from Pennsylvania standards and district goals, and will include specific references to district adopted textbooks. The curricula will also be integrated and aligned across content areas and between grades. Kaplan K12 will provide three full-time on-site staff including an implementation manager and two coaches. Extensive professional development will be provided in the areas of effective instruction with the new curricula, the use of student performance data, and instructional leadership. Kaplan K12 will provide the resources and technology to conduct six (6) yearly benchmark assessments in each course designed. Year 1: March 23, 2006 - June 30, 2007 - \$2,750,000 Year 2: July 1, 2007 - June 30, 2008 - \$2,900,000 Year 3: July 1, 2008 - June 30, 2009 - \$2,750,000 Total contract amount is \$8,400,000.

The funding period shall be from March 23, 2006 through June 30, 2009. The total cost of this action shall not exceed \$8,400,000. Payment for year 1 shall be five (5) equal payments totaling \$2,750,000 from Account # 4000-10D-2260-323 (\$1,000,000) and 4000-18C-2271-323 (\$1,750,000).

Previously Amended Item:

That the Board amends the payment schedule of the contract between Kaplan K12 Learning Services and the School District of Pittsburgh. There is not an increase in the 3 year contract cost of \$8,400,000.

There is an adjustment in the payment schedule that moves a \$150,000 payment up into year 2 from year 3 due to the realignment of courses between year 2 and 3. Listed below are the changes in the payment schedule:

| | Original Payment Schedule for PPS | Amended Payment Schedule for PPS |
|--------------------|-----------------------------------|-------------------------------------|
| 2006 (year 1) | \$2,750,000 | \$2,750,000 (no change) |
| 2007 (year 2) | \$2,900,000 | \$3,050,000 (increase of \$150,000) |
| 2008 (year 3) | \$2,750,000 | \$2,600,000 (decrease of \$150,000) |
| Total PPS Payments | \$8,400,000 | \$8,400,000 |

Reason for Amendment:

6 courses originally scheduled to be delivered in year 3 of the contract were moved to year 2. This increases the amount of courses offered during year 2 from 10 courses to 16 courses which accounts for the payment schedule increase in year 2 and subsequent decrease in the payment for year 3. Total cost the Kaplan contract does not change.

New Amended Item:

That the Board amends the payment schedule of the contract between Kaplan K12 Learning Services and the School District of Pittsburgh. There is not an increase in the 3 year contract cost of \$8,400,000. Additionally, Kaplan will provide services in the amounts that follow to meet the needs of each of the school year as noted below:

| School Year | Amended Payment Schedule | Previously Amended Schedule |
|---------------|--------------------------|--------------------------------|
| 2006 (year 1) | \$2,750,000 | (no change) |
| 2007 (year 2) | \$2,700,000 | \$3,050,000 decrease \$350,000 |
| 2008 (year 3) | \$2,950,000 | \$2,600,000 increase \$350,000 |

Reason for Amendment:

6 courses originally scheduled to be delivered in year 3 of the contract were moved to year 2. 3 of these 6 courses are being moved back into year 3 of the contract. This decreases the amount of courses offered during year 2 from 16 courses to 12 courses which accounts for the payment schedule decrease in year 2 and subsequent increase in the payment for year. The math 4 course proposed for year 2 has been eliminated from the contract due to additions of benchmark items in all 26 courses.

9. School Visitor's Policy

Authorization to adopt the Board Policy Manual, adopted in 1990, includes a School Visitor's Policy. This School Visitor's Policy must be updated to comply with the District's Parent Involvement Policy adopted in February 2005, which meets the requirements of the NCLB Law and Title I. Specifically, the limitation contained on page 2 of the School Visitor's Policy is too restrictive and conflicts with the Parent Involvement Policy. As written, the School Visitor's Policy expressly limits a visitor to observe one teacher during one class on one day. This language, although created with good intent, conflicts with the existing Parent Involvement Policy, specifically Section V, which is attached as additional information. (See attached document)

10. 6th Annual Pennsylvania Information Technologies Competition

Authorization to conduct the 6th Annual Pennsylvania Information Technologies Competition for secondary students involved within the Cisco program. Program to be held at **Reizenstein Middle School** on Thursday April 26, 2007. We are anticipating 200 competitors plus an additional 75 school sponsors, parents and contributors. Programs and certificates \$800, T-shirts, staff shirts, awards and general supplies \$6,400. Total not to exceed \$7,200 from account

Authorization to accept a proposal and enter into an agreement with FamilyLinks to provide a school-based mental health partnership at **Linden Elementary School**.

11. D.A.R.E.

Authorization to enter into a partnership with the City of Pittsburgh, which has received a grant to implement a Drug Abuse Resistance Education (D.A.R.E.) program at six school district schools. D.A.R.E. is a police officer-led series of classroom lessons that teaches children from kindergarten through 12th grade how to resist peer pressure and live productive drug and violence-free lives. There will be a total of five (5) classes per day, one (1) day per week and one (1) period for (40-45 minutes).

12. Career Connections Charter School Renewal

A Resolution of the Board of Public Education of the School District of Pittsburgh granting Career Connections Charter High School's request for a five year charter renewal pursuant to section 1720-A of the Charter School Law. (See attached document)

13. Graduation Academic Achievement Program

Authorization for George Westinghouse High School to implement a graduation academic achievement program for seniors who are in need of educational assistance.

This program will support the schools effort to increase the graduation rate. Up to four (4) teachers to be compensated at the prevailing workshop rate of \$23.63 per hour. The program will be in session from Saturday, March 24, 2007 through Saturday, May 26, 2007 from 9:00 a.m.-2:00 p.m. Additional costs will include supplies and student snacks.

The total cost shall not exceed \$10,000 from account #'s 4327-16D-2271 (\$6,500), #4327-16D-2271-610 (\$2,000) and #4327-16D-2271-634 (\$1,500).

14. Shared Governance Agreement and Impasse Procedures

That the Board authorizes the acceptance of the Shared Governance Agreement and Impasse Procedures between the School District of Pittsburgh and the Head Start Program Policy Council (see attached). These agreements are for the purpose of documenting the shared responsibilities between both parties in overseeing the delivery of high quality services to children and families, in accordance with prescribed Federal Head Start legislation, regulations and procedures.

These documents will be effective March 21, 2007.

15. Parent Involvement Policy

Authorization to request that the Board approve the revisions made to the existing Parent Involvement Policy which was initially passed by the Board February 2005.

Per the guidelines outlined in the Policy, with parental input the Policy is to be reviewed and if necessary revised on a yearly basis. (See attached document).

16. Application to the Pennsylvania Department of Education

Board authorization is necessary to submit application to the Pennsylvania Department of Education to use two professional development days (January 30, 2007) and (February 26, 2007) to meet two of the District's required days in session. Act 80 Days may be applied to "lost" days in session, but not to instructional time. To date, every District school will meet the State's requirement for instructional time for 2006-07 school year, but is behind by three days in meeting the required 180 days in session.

With State approval of two Act 80 days, the District intends to do the following:

- Schedule one "make-up" day for students based on "lost" days to date due to weather – May 15, 2007;

- Schedule additional, mandatory professional development training at the end of the school year in lieu of the January 30, 2007 and February 26, 2007 professional development days, which would count as a days in session.

17. Student Suspensions, Transfers and Expulsions

RESOLVED, That the Board of Education of the School District of Pittsburgh accept the following report on student suspensions, transfers, and expulsions.

- a. 140 students suspended for four (4) to ten (10) days;
- b. 0 students suspended for four (4) to ten (10) days and transferred to another Pittsburgh Public School;
- c. 11 students expelled out of school for eleven (11) days or more;
- d. 0 students expelled out of school for eleven (11) days or more and transferred to another Pittsburgh Public School.

Official reports of the hearings are on file in the Office of Support Services.

Respectfully Submitted,

Thomas Sumpter, Chairperson
Committee on Education

The Board welcomes and encourages visits to school by parents/guardians, adult residents and interested educators. To ensure order in the schools, it is necessary for the Board to establish policy governing school visits.

The Superintendent or designee and building principal have the authority to prohibit the entry of any individual to a district school, in accordance with Board guidelines.

Persons wishing to visit a school should make arrangements in advance with the school office in that building.

All visitors, whether students or nonstudents, must register in the school office and state the purpose of the visit. The principal has the prerogative to approve, disapprove or reschedule the visit for a more appropriate time.

Staff members shall be expected to require that a visitor has a visitor's pass and has registered at the school office and received authorization to be present for the purpose of conducting business.

If the person does not properly identify himself/herself, or his/her purpose, the person is trespassing, and the appropriate legal action will be taken. Any person whose actions or language threatens the health, safety, or welfare of students or staff will be barred from visiting a school or attending a school-sponsored event.

No visitor may confer with a student in school without the approval of the principal.

Should an emergency require that a student be called to the school office to meet a visitor, the principal or designee shall be present during the meeting.

Observations

Any parent/guardian or other person in parental relationship to a district student

shall be given the privilege of visiting the school in which his/her child is located for the purpose of observing a teacher in the process of teaching his/her child. The visits to the school shall be on those days and at those times approved by the school's principal.

**A RESOLUTION OF THE BOARD OF PUBLIC EDUCATION OF THE
SCHOOL DISTRICT OF PITTSBURGH GRANTING CAREER
CONNECTIONS CHARTER HIGH SCHOOL'S REQUEST FOR A FIVE
YEAR CHARTER RENEWAL PURSUANT TO SECTION 1720-A OF
THE CHARTER SCHOOL LAW.**

WHEREAS, the charter granted to Career Connections Charter High School ("CCCHS") is set to expire at the end of the 2006-2007 school year; and

WHEREAS, CCCHS timely informed the School District that it seeks authorization to renew its charter for an additional five (5) years; and

WHEREAS, the School District assembled a Review Team to evaluate the renewal request pursuant to the Charter School Law, 24 P.S. § 17-1701-A, et seq.; and

WHEREAS, on November 8, 2006, the Review Team presented its findings to the Education Committee and recommended that the charter not be renewed; and

WHEREAS, CCCHS formally requested the opportunity to address the deficiencies noted by the Review Team in exchange for an agreement to waive the renewal timelines set forth in the Basic Education Circular on Charter Schools; and

WHEREAS, CCCHS and the School District entered into a formal agreement dated November 15, 2006 to extend the review period; and

WHEREAS, CCCHS has taken steps to address the deficiencies noted in the Review Team's report and developed Action Plans to address the issues with Curriculum and Instructional Practices; and

WHEREAS, Section 1728 of the Charter School Law gives the School District ongoing access to the records and facilities of charter schools to ensure that the charter school is in compliance with its charter and the Charter School Law; and

WHEREAS, Section 1729 of the Charter School Law allows the School District to revoke a charter at any time during the term of the charter; and

WHEREAS, the Review Team recommended that the charter renewal be granted with the expectation that the timelines in the Action Plans will be followed as written, with the modification that the requirements of 22 Pa. Code § 4.11(h) (1)-(4) are to be accelerated and will be a subject of review in August of 2007; and

WHEREAS, the School District will continue to actively monitor CCCHS's progress according to the Action Plans.

NOW, THEREFORE, BE IT RESOLVED that the Board of Public Education of the School District of Pittsburgh accept the recommendation of the Review Team to approve a five-year charter renewal for Career Connections Charter High School.

RESOLVED this ____ day of March, 2007.

ATTEST:

**BOARD OF PUBLIC EDUCATION
OF THE SCHOOL DISTRICT OF
PITTSBURGH**

Secretary

By _____
President

Shared Governance Agreement

This agreement made by and between the Board of Directors of the School District of Pittsburgh (hereinafter referred to as the "Board") and the Policy Council (hereinafter referred to as "Council") is for the purpose of documenting the shared responsibility for overseeing the delivery of high quality services to children and families in accordance with the prescribed federal Head Start legislation, regulations and policies.

This **Shared Governance Agreement** embodies the roles and responsibilities of the Council and the Board. And now this Agreement witnesseth that the parties hereto agree as follows:

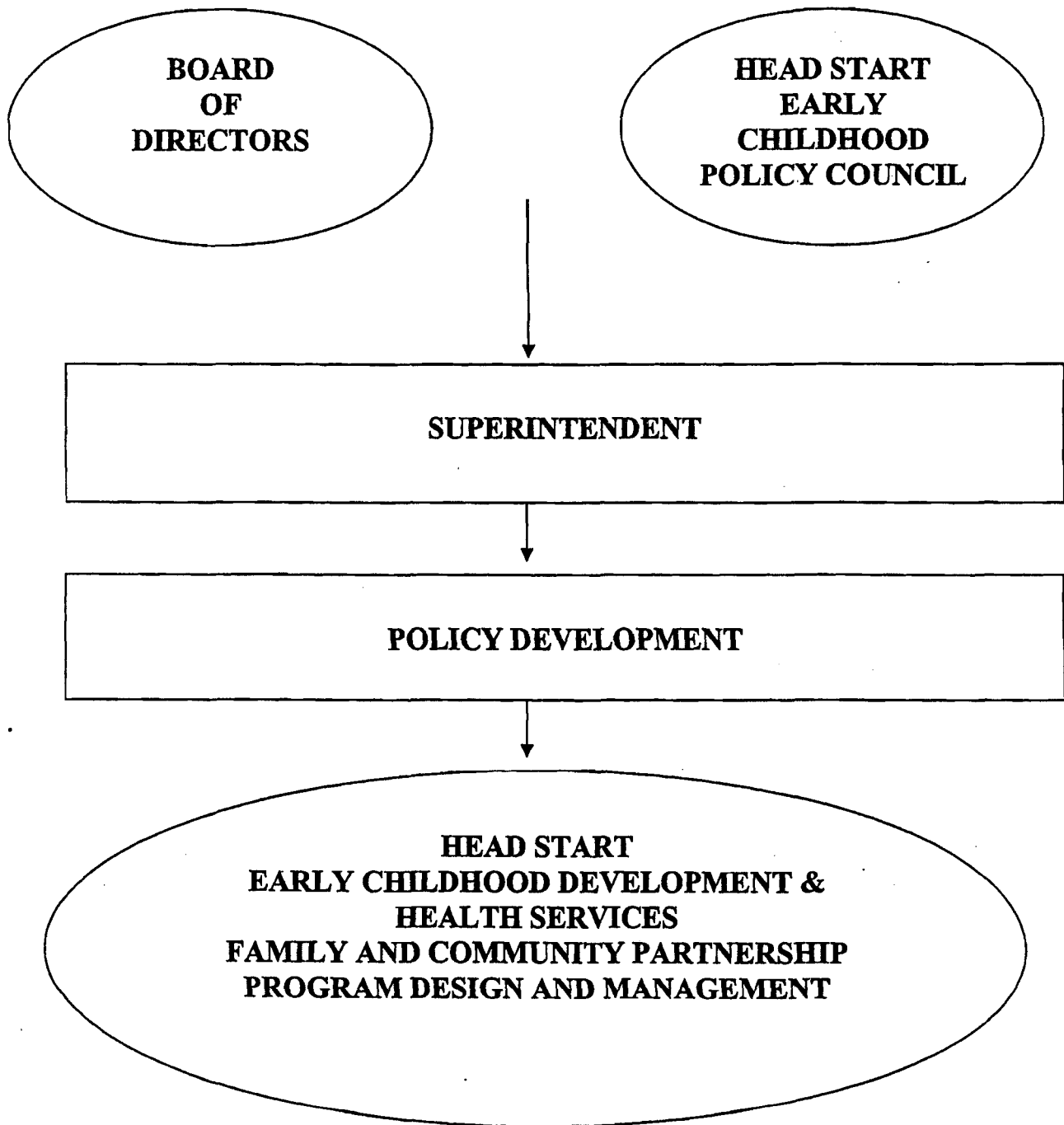
Article 1. Goals

This agreement commits the parties to the goals of shared governance including, but not limited to, the following;

- a) To ensure all students in Early Childhood Education Programs funded by Head Start (hereinafter referred to as Head Start) a program which adheres to high standards;
- b) To ensure all participants opportunities for understanding, adopting, and assuming all appropriate roles and responsibilities ;
- c) To establish and maintain communication systems which enhance and foster trust and respect between all participants in Head Start
- d) To ensure a process of annual program evaluation and follow-up;
- e) To ensure input from all groups and individuals in every aspect of Head Start .

The parties agree to review and assess the applicability of these goals on at least an annual basis. Further, the parties have agreed to adopt the Shared Governance Paradigm as depicted on the following page:

**SCHOOL DISTRICT OF PITTSBURGH
HEAD START EARLY CHILDHOOD PROGRAM
SHARED GOVERNANCE STRUCTURE**



4.1 Planning

Program Plans.

Members of the Council will be invited to participate on specific committees; taskforces or other entities that directly impact Head Start services.

Head Start Specific Plans. Procedures for the development of plans for Head Start program must include members of the Council or their appointed representatives. This includes: plans for annual program service operations; the development of all funding applications and amendments to funding applications; plans for conducting the annual self-assessment of Head Start; and plans for conducting a Community Assessment within the Head Start service area every three years. Each of the aforementioned plans must be submitted to the whole Council for review and approval or disapproval. The aforementioned plans, except for the self-assessment, must be submitted to the Board for approval or disapproval. The Board, however, will review plans for the self-assessment and the results/outcomes of the process.

Requirement Selection Enrollments and Attendance. Plans, committees, task forces or other entities for the development of criteria for defining enrollment, recruitment, and selection priorities for the Head Start must include the participation of Council members or their appointed representatives. Once developed, the criteria must be submitted to the whole Council for review and approval or disapproval. The Board will ensure that such criteria has been established and approved by the Council through reports received from the Early Childhood Program Officer, both the Board and Council will monitor compliance with acceptable enrollment and attendance requirements.

Reimbursements. The Council will work with the Grantee in the development, review, and approval or disapproval of budgeting funds to reimburse members of the Council and members of the Parent Committee(s) for reasonable expenses incurred that enabled them to participate fully in their group responsibilities. The Board will review such budgeted funds.

4.1 Planning (Continued)

Delegate Agencies. Decisions to delegate and/or contract Head Start services to other agencies or entities will be developed and reviewed with input from members of the Board and the Council. Both the Board and the Council must approve the selection of agencies or other entities to provide Head Start services.

4.2 Human Resources Management

Program-wide Personnel Policies. Members of the Policy Council will be invited to participate on specific committees; taskforces or other entities that directly impact services to Head Start.

Head Start Program Officer. Personnel policies related to decisions to hire or terminate the Head Start Program Officer must be developed and reviewed with input from members of the Council or their appointed representatives. The Council will ensure that its role(s) in hiring or terminations will be clearly defined in the personnel policies. The establishment of such policies must be approved or disapproved by both the Council and the Board.

Head Start – Other Staff. Personnel policies related to decisions to hire or terminate any person who works primarily for the Head Start program must be developed and reviewed with input from members of the Council or their appointed representatives. The establishment of such policies must be approved or disapproved by the whole Council. The Board will review such policies.

4.3 Coordination with Parent Committees

The Board will ensure that the Council adheres to its direct responsibilities to the Parent Committees. (Note: See PS 1304.50 (d)(2)(i-iv))

4.3 Coordination with Parent Committees (Continued)

The Board and the Council will monitor the establishment of Parent Committees to ensure that every parent has an opportunity to participate in the program's shared decision-making processes, including:

- a. Advising staff on the development and implementation of program policies, activities, and services in each center/site and classroom;
- b. Working with staff to plan, conduct, and participate in informal as well as formal programs for parents and staff; and
- c. Participating in the recruitment and screening of potential employees for the Head Start funded programs as detailed in our approved personnel policies.

4.4 Other

Community Complaints. Members of the Council will work with the Board's liaison, and appropriate staff to review the grantee's existing policies and procedures for working with and resolving community complaints and determining ways to include Head Start in those policies and procedures. Both the Board and the Council must approve the plan.

Internal Disputes. The Board and the Council will adhere to the established written procedures in a separate document for resolving internal disputes, including any impasse procedures that may arise from time to time between the two groups.

4.5 Responsibilities

Where appropriate, The Board will utilize the services of its liaison(s) to the Council and appropriate staff to assemble committees, task forces or other entities to assist in the implementation of the above policies. The Board reserves the right to designate certain responsibilities to appropriate staff.

4.5 Responsibilities (Continued)

The Board will define and instruct its liaison(s) to the Council on the extent and limits of the liaison(s)' powers to make decisions on the Board's behalf in working with the Council.

4.6 Other Procedures

The Board and the Council will periodically convene a joint meeting or retreat to discuss, plan, and evaluate their work together in the development and implementation of policies and related procedures for delivering high-quality services to families enrolled in the Early Childhood Education programs.

The Board and the Council will periodically, at least annually, convene a joint meeting or retreat with the executive director, and the Early Childhood Senior Program Officer, Program Officers, and Coordinators, to plan the delivery of high-quality services for eligible and enrolled Head Start Early Childhood children and families.

Date Approved by the Board of Directors: _____

Signature: _____ Position: _____

Date Approved by the Policy Council: _____

Signature: _____ Position: _____

INTERNAL DISPUTES AND IMPASSE PROCEDURES FOR THE HEAD START EARLY CHILDHOOD GOVERNING BODY AND POLICY GROUP

1.0 Purpose

This policy established guidelines for implementing the Head Start Performance Standards, 45 Code of federal Regulations (CFR), Part 1304; specifically 1304.50(h) – the “joint establishment of written procedures for resolving internal disputes, including impasse procedures, between the governing board and policy group.”

2.0 Revision History

New Document – Effective March 21, 2007

3.0 Persons Affected

All members of the Pittsburgh Public Schools Board of Directors thereafter referred to as the Board. All members of the Early Childhood Programs' Head Start Policy Council thereafter referred to as the Council.

4.0 Policy

It is the policy of the Board to work in partnership with the Council in the development, review and approval or disapproval of policies and procedures related to the delivery of high quality services in the operations of the Early Childhood Programs funded by Head Start, thereafter referred to as Head Start.

- 4.1 To the aforementioned end, the Board and the Council establish the following procedures for resolving disputes and impasses that may occur, from time to time, between them – as the Board of and the Council for Head Start

5.0 Definitions

internal dispute – a disagreement between the Board and the Council that significantly slows or hinders the approval of a policy or procedure for Head Start.

impasse – a disagreement between the Board and the Council that places them in the position of being at a stalemate/deadlock; neither consensus nor majority agreement can be reached to resolve the issue-in-conflict.

6.0 Responsibilities

The president of the Board and the chairperson of the Council, with the assistance of the Superintendent or his/her designee, are jointly responsible for implementing this policy.

7.0 **Procedures**

If an internal dispute occurs between the Board and the Council, the two groups will establish a special **Internal Dispute Committee**.

7.1 The **Internal Dispute Committee** shall consist of 1 representative each from the Board and the Council; the Senior Program Officer or Program Officer or other employees as appropriate; 1 non Council parent; and 1 one other member, jointly agreed upon, to serve as the Committee's chairperson.

7.2 Using the processes of **consensus building** the Internal Dispute Committee shall reach an agreement/solution within five (5) days of having received the issue-in-conflict between the Board and the Council. The solution developed by the Internal Dispute Committee shall be binding on both the Board and the Council.

7.3 If an **impasse** occurs between the Board and the Council, then, the issue will be given to a special **Impasse Resolutions Group (IRG)**.

7.4 The IRG shall consist of 1 non-Board member appointed by the Board of Directors; 1 non- Council member appointed by the Council; and 1 person jointly agreed upon by the two Impasse Resolutions Group appointees.

7.5 The IRG will give both the Board and the Council opportunities to present their sides of the issue-in-conflict between them. The IRG will then have three to five days to reach a decision that resolves the impasse. The

solution developed by the Impasse Resolutions Group shall be binding on both the Board and the Council.

- 7.6 If the IRG is unable to reach neither a consensus nor a majority agreement on the issue-in-conflict within the allotted timeframe, then, the Board and the Council may agree to extend the IRG's time beyond five days. Any further failure of the IRG to achieve a solution should result in the impasse being referred to an agreed upon community-based mediation group or similar entity or the Head Start Regional Office.

Date Approved by the Board of Directors: _____

Signature: _____ Position: _____

Date Approved by the Policy Council: _____

Signature: _____ Position: _____

School District of Pittsburgh Parent and Family Involvement Policy

Parent and Family Involvement Policy

This policy is to comply with Public Law 107-110, 107th Congress, signed on January 8, 2002, referred to as the reauthorization of the Elementary and Secondary School Act (ESEA) of 1965 and commonly cited as the “No Child Left Behind Act of 2001.” References to mandated provisions of ESEA are indicated in bolded italics with the first reference being to ESEA and the second reference to the official citation in the United States Code.

Section I—Parent and Family Involvement General Provisions, Expectations, and Definitions

This policy shall establish the role of the Pittsburgh School District in involving parents and families and clarifies the relationship between the school's role in parent and family participation and the role of the parent and family. While the District's Parent and Family Involvement Policy largely defines mandated legal parental involvement provisions as stipulated by federal law, the District also realizes that many other adults play an important role in a child's life. The School District welcomes into its buildings all individuals who carry responsibility for a child's development, education and well-being, including grandparents, aunts, uncles, neighbors, and community members. It shall not only reflect the School District's mission of promoting the achievement of every child but shall establish a framework for recognizing the value of parents and families and for promoting meaningful parent and family participation. The Board of Education recognizes that a child's education is a responsibility shared by the school and family. To support this goal, the school, parents and families must work as knowledgeable partners. All employees of the District at each school must create a climate of respect for and cooperation with parents and family that will be evident in all parent, family, teacher, and staff interactions.

The Pittsburgh School District not only recognizes parents and families as key stakeholders in their children's education, but prioritizes parent and family involvement as a key component of its beliefs and shared goals as adopted by the Board of Education in its “Excellence for All” plan for student achievement.

DECLARATION OF BELIEFS

- All children can learn at high levels.
- Teachers have a profound impact on student development and should have ample training, support, and resources.
- Education begins with a safe and healthy learning environment.
- Families are an essential part of the educational process.
- A commitment from the entire community is necessary to build a culture that encourages student achievement.
- Improvement in education is guided by consistent and effective leadership.
- Central office exists to serve students and schools.

SHARED GOALS TO GUIDE ALL WORK

- Maximum academic achievement for all students;
- A safe and orderly environment for all students and employees;
- Efficient and effective support operations for all students, families, teachers, and administrators;
- Efficient and equitable distribution of resources to address the needs of all students, to the maximum extent feasible; and
- Improved public confidence and strong parent/community engagement.

School District of Pittsburgh Parent and Family Involvement Policy

The No Child Left Behind Act clearly states its purpose as ensuring all children the opportunity to obtain a high quality education and acknowledges that one of the primary ways to accomplish this is by “affording parents substantial and meaningful opportunities to participate in the education of their children.” *ESEA Section 1001(12)—20 USC 6301(12)* This policy shall bring the District into compliance with No Child Left Behind provisions that specifically recognize parent and family involvement as a research-based educational practice that yields high results. This policy shall cover the involvement of all parents and families across any federal, state, or local programs being implemented in the District. The District recognizes and respects the wide variety of ways in which parents/families can be involved—whether District-initiated, school-initiated, or parent-initiated. This policy shall serve as written documentation of the Pittsburgh School District’s commitment to ensure parents and families are welcomed, engaged, and valued as stakeholders in the education of their children. The District will incorporate this Parent and Family Involvement Policy into its Local Education Agency (LEA) plan which is the required plan submitted to the state in its application to obtain Title I and other federal funding.

The Elementary and Secondary Education Act shall be referred to as ESEA. The United States Code shall be referred to as USC. A local education agency shall be referred to as LEA, which indicates a School District for this policy.

The term “parent” refers to a legal guardian or other person standing in loco parentis (such as a grandparent or stepparent with whom the child lives, or a person who is legally responsible for the child’s welfare). *ESEA Section 9101(31)—20 USC 7801(31)* This definition of “parent” shall be used as reference for this policy. The Pittsburgh School District also believes in the importance of “families” as other adults who play an important role in a child’s life.

The District recognizes the definition of parent involvement as provided for in the No Child Left Behind General Provisions Section: *ESEA Section 9101(32)—20 USC 7801(32)* The term “Parent Involvement” means the participation of parents in regular, two-way, and meaningful communication involving student academic learning and other school activities, including ensuring:

- That parents play an integral role in assisting their children’s learning;
- That parents are encouraged to be actively involved in their children’s education at school;
- That parents are full partners in their children’s education; and
- That parents are included, as appropriate, in decision-making and on advisory committees to assist in the education of their child.

The Pittsburgh School District not only embraces the definition of parent involvement as defined in the No Child Left Behind Act, but further expands that definition to include diverse, ongoing, meaningful activities and opportunities that are designed to engage a range of parents and families throughout the school year. Some of these activities shall be focused on helping parents and families help their own children succeed academically, while others engage parents and families in the process of school improvement.

All efforts in the District shall be guided by extensive research that consistently links parental and family involvement with student success. Grounded in research and practical experience and around which programs will be implemented are six (6) components framed as the national PTA’s National Standards for Parent Involvement Programs: Communicating, Parenting, Student Learning, Volunteering, School Decision Making and Advocacy, and Collaborating with Community. These national standards have been endorsed by the National School Boards Association and will be endorsed by the Pittsburgh Board of Education upon adoption of this document.

Parents and families are welcome and encouraged to attend all public sessions of the Pittsburgh Board of Education and may speak on issues related to agenda items at the monthly public hearing. Information on dates, times, and the process for being placed on the agenda can be provided through the Office of the Superintendent or the Board Office. Individual board members may be contacted through the Board Office.

School District of Pittsburgh

Parent and Family Involvement Policy

Section II—Policy Development and Dissemination

The District shall develop jointly with, agree on with, and distribute to, parents and families of participating children this written Parent and Family Involvement Policy. The policy shall be incorporated into the local District's LEA plan developed under ESEA, establish the School District's expectations for parent and family involvement, and describe how the District will implement provisions. *ESEA, Section 1118(a)(2)—20 USC 6318(a)(2)* If the required District plan is not satisfactory to the parents and families of participating children, the School District shall submit any parent or family comments with the District plan upon submission to the state. *ESEA, Section 1118(b)(4)—20 USC 6318(b)(4)*

The District authorized a "District Public Engagement Policy Committee" to jointly develop this policy. Invited to participate were parents, organizations, and community members. A series of open meetings were held during which members brainstormed, reviewed the NCLB Act, reviewed current District policy and policies from other Districts, examined successful and unsuccessful experiences, attended workshops with leading national researchers such as Joyce Epstein, participated in the Governor's Institute for Parental Involvement in Harrisburg, and came to consensus on a suggested policy. Members of the committee were exposed to a variety of facilitators during this process including District personnel, parents, RMC Research Corporation, and the Education Law Center's School Reform Network.

In carrying out this policy, the District shall provide, to the extent practicable, full opportunities for the participation of parents and families with limited English proficiency, parents and families with disabilities, and parents and families of migratory children, including providing information and school reports in a language such parents and families can understand. *ESEA, Section 1118 (f)—20 USC 6318 (f)* The District shall also provide speech and hearing interpreters for parent-teacher conferences, Parent School Community Council meetings, and other activities as requested and deemed necessary.

This Parent and Family Involvement Policy shall be distributed annually to parents and families. Parents and families shall be notified of the policy in an understandable and uniform format and, to the extent practicable, provided in a language that parents and families can understand. The policy shall be made available to the local community and updated periodically—with the involvement of parents and families—to meet changing needs. *ESEA Section 1118(b)(1)—20 USC 6318(b)(1)* The policy shall be posted on the Parent and Family Site of the Pittsburgh School District web site. The policy will also be available to parents and families at local schools or through the Division of Communications and Marketing. Community agencies or programs that have direct access to parents and families (Example: Welfare to Work, CYF, Urban League, NAACP, libraries, places of worship, etc.) may voluntarily distribute the policy at their sites.

Principals in each school shall convene an annual meeting, at a convenient time, to which all parents and families of participating children shall be invited and encouraged to attend. The purpose of this meeting shall be to inform parents and families of school policies, Title I offerings (where applicable), and the right and opportunities for involvement. This involvement includes the planning, review, and improvement of the Parent and Family Involvement Policy. The schools shall offer a flexible number of meetings to accommodate parents' schedules, and may provide transportation, child care, home visits, or other services related to parental and family involvement.

ESEA Section 1118(c)(1)(2)(3)—20 USC 6318 (c)(1)(2)(3)

The District will conduct, with parents and families, an annual evaluation of this Parent and Family Involvement Policy through the Division of Communications and Marketing. (This process is specified in Section III of this policy.)

Section III—Accountability, Responsibility, and Evaluation

Within the administration of the Pittsburgh School District, there are several divisions/offices that have primary responsibility and accountability for implementing and monitoring provisions and initiatives of the District's Parent and Family Involvement Policy:

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- The Division of Communications and Marketing, under the direction of the Office of the Chief of Staff;
- The Office of Curriculum and Instruction, the Office of Professional Development, and the Office of School Management, under the direction of the Deputy Superintendent; and
- The Funding and Compliance Office, under the direction of the Assistant to the Superintendent for NCLB Compliance.

The Division of Communications and Marketing, in collaboration with the Office of Curriculum and Instruction and the Office of School Management, bears the primary responsibility for fostering programs, activities, and procedures for the Parent and Family Involvement Policy at the District level. It is the responsibility of the Division of Communications and Marketing to develop, facilitate, and coordinate large-scale events and provide key support and resources for parent involvement.

The Funding and Compliance Office has responsibility and is accountable for all federal programs including Title I. As such, this office has the primary responsibility for ensuring compliance with the District's Parent and Family Involvement Policy inclusive of all Pittsburgh public schools, not just schools qualifying for Title I assistance. (Refer to Section VII of this policy outlining the complaint process for all concerns/alleged violations regarding Title I and parent involvement.)

The District supports professional development opportunities for staff members, parents and families to enhance understanding of effective parent and family involvement strategies which lead to student achievement and student improvement. The Division of Communications and Marketing, through the Office of Professional Development, will support the development of teaching curricula and training programs on parent and family involvement and best practices within the District and in the higher education community. By 2007, these training programs will enable parents, families, teachers, District administrators, principals, and all staff opportunities to increase their knowledge and skills in communicating and working with parents.

The District recognizes the importance of administrative leadership in setting expectations and will work with its administrators to enforce this policy. Principals bear the primary responsibility for ongoing parent and family involvement at the school level. Principals will work with classroom teachers to ensure that they offer meaningful opportunities for parents and families to be full partners in their children's education and will be held accountable for fostering parent and family involvement in their schools, as defined in Section I of this policy. Parent and family involvement will be maintained as an essential part of school climate review under the School Plan for Excellence (SPE). Principals, teachers, and all staff members will be encouraged to select at least one individual goal to enrich parent and family involvement. This selection will become part of each annual individual evaluation. All employees will be held accountable for parent involvement by their immediate supervisor.

This policy shall be reviewed annually as part of all staff development, including administrative and support staff. The review shall also be a part of all orientations for new staff within the schools by 2007.

The District encourages parents and families to become actively engaged with teachers and administrators at the onset of their children's school careers. To foster this goal, the District will promote the integration of early childhood programs as a primary strategy to ensure parents and families are involved in and aware of school readiness and opportunities for involvement.

All parents and families will be asked to share responsibility with the District for:

- Communication between the home and school on an ongoing basis;
ESEA 1118(d)(2)—USC 6318(d)(2)
- Support of their children's learning, such as monitoring attendance, homework completion, and television watching, and positive use of extracurricular time;
ESEA 1118(d)(1)—USC 6318(d)(1)

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In order to facilitate parent and family responsibility for monitoring homework and academic achievement, the District and individual schools need to foster routine and frequent communications between teachers, parents, families, and administrators. Of paramount importance is a computer-based, information-sharing system by which teachers can post upcoming homework and evaluations. An information sharing system, such as Dashboard, needs to be utilized by all schools to the maximum extent possible. In 2007, a parent and family committee shall be formed, with the assistance of the Division of Communications and Marketing, to evaluate the utilization of Dashboard (or other appropriate information sharing systems) by teachers at all schools. The committee shall also identify obstacles to its use and try to seek solutions. In order to further the stated goals, the parent and family committee shall work with the Office of Information and Technology or other designated Departments or staff necessary to maximize results.

- Participating in decisions relating to the education of their children;
ESEA 1118(d)(1)—USC 6318(d)(1)
- Participating in all parent-teacher conferences;
ESEA 1118(2)(A)—USC 6318(d)(2)(A)
- Responding to school notices and requests by deadlines given; and
- Providing for the health and well-being of their children including, but not limited to, discipline, nutrition, and hygiene.

As shared responsibility for high student academic achievement, each Title I school shall jointly develop with parents and families a school-parent-family compact that outlines how parents, families, the entire school staff, and students will share the responsibility for improved student academic achievement and the means by which the school, parents and families will build and develop a partnership to help children achieve the state's high standards. *ESEA 1118(d)—USC 6318(d)* Since the District's mission is to encourage the involvement of all parents and families, school-parent-family compacts shall also be part of the parent and family involvement process at schools not eligible for Title I assistance.

The District will conduct, with parents and families, an annual evaluation of the content and effectiveness of the Parent and Family Involvement Policy in improving the academic quality of its schools served. The Division of Communications and Marketing shall be given responsibility for convening this annual committee for policy review. The evaluation will include identifying barriers to greater participation by parents and families in activities authorized by this Policy (with particular attention to parents and families who are economically disadvantaged, are disabled, have limited English proficiency, have limited literacy, or are of any racial or ethnic minority background). The District will use the findings to design strategies for more effective parent and family involvement, and to revise, if necessary (and with the involvement of its parents and families), its Parent and Family Involvement Policy. *ESEA Section 1118(a)(2)(E)—20 USC 6318(a)(2)(E)* The District will annually convene a focus group of parents, families and community members for this purpose and also distribute a Parent and Family Satisfaction Survey. Parents and family shall work with the Office of Information and Technology in an advisory capacity to define the design and distribution of the survey. Results of the survey will be shared with all Parent School Community Councils and parent leaders.

Section IV—School Improvement Opportunities and Activities

All parents and families will have the opportunity to be selected to serve as volunteers on school and/or District initiated committees. The District will make parents and families of children within the school system integral to all District committees that are created around issues of student achievement and school improvement. The District shall make every effort to utilize the skills, expertise, and interests of the maximum number of parents and families willing to make the commitment necessary for the committee's work and shall not limit parent and family participation to any particular subgroup. Parents and families selected to serve on committees should be willing to share information and bring the perspective of the broadest number of parents to the issue. Parents and families willing to volunteer to provide such service and make the necessary commitment should signify their willingness in writing and

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submit it to the Division of Communications and Marketing on an annual basis or respond to specific requests as committees are created and the opportunity for participation arises.

No Child Left Behind gives parents explicit rights to be not only involved in their children's education but to be participants in the school improvement process as outlined below in this section of the policy. Parents and families also have the right to be part of "restructuring" efforts in schools that have consistently failed to make Adequate Yearly Progress (AYP) and have entered into Corrective Action stages. The School District shall not only give parents "an adequate opportunity to comment before taking any action but to participate in developing any plan for restructuring of the school." *20 USC 6316* NCLB defines "restructuring" as any arrangement "that makes fundamental reforms" aimed at improving student achievement. If the District cannot meet these obligations by accepting input from those parents and families who take the initiative to provide it, under the ESEA statute, the District has the obligation to reach out to parents to ensure they are aware of their right to participate in the restructuring process, *per USDOE Parental Involvement Guidance 2004*.

The School District will involve parents in activities of the schools [*ESEA Section 1118(a) (2) (F)—20 USC 6318(a) (2) (F)*], including the process of school review and improvement to assist students in achieving. *ESEA Section 1118(a)(2)(A)—20 USC 6318(a)(2)(A)* When a school has not met criteria for Adequate Yearly Progress and is identified as in "school improvement" status, each school shall, not later than three (3) months after being so identified, develop or revise a school improvement plan—in consultation with parents, school staff, the School District, and outside experts. The plan shall cover a two-year period and include strategies based on scientifically based research to strengthen core academic subjects, directly address the academic achievement problem that caused the school to be identified, and provide for additional staff development. *ESEA Section 1116(b)(3)(A)—20 USC 6316(b)(3)(A)* Parents and families will be active partners to review the achievement data and assist in directing the School Plan for Excellence. Parents and families will participate in the implementation, budgeting, execution, and monitoring of the plan. Reports will be made available to parents and families as the plan progresses through PSCC/PTO/PTA monthly meetings and other creative methods of communication.

The District will also provide the necessary coordination, technical assistance, and other reasonable support (as requested by parents and families) necessary to assist schools in planning and implementing effective parental and family involvement activities to improve student academic achievement and school performance.

ESEA Section 1118(a)(2)(B)—20 USC 6318(a)(2)(B) and ESEA Section 1118(e)(14)—20 USC 6318(e)(14)

The District will coordinate and integrate parental and family involvement strategies with other District operated programs. *ESEA Section 1118(a)(2)(D)—20 USC 6318(a)(2)(D)* The District has embarked on a strong commitment to a "seamless" pre-school experience, including District-operated pre school program and Head Start. Efforts from the District will be made to ensure seamless transitions from pre-school to elementary to middle and middle to high school. This will be accomplished by working with parents, families, students, staff and, where appropriate, community-based organizations. Through parent and family workshops, parent meetings, Parent Policy Council, conferences, school visitations, Open House, and volunteering in the classroom, it will provide opportunities for transitioning to school. The District will fulfill the above requirements by initiatives outlined below and further reinforces its commitment in its Excellence for All Plan.

PARENT SCHOOL COMMUNITY COUNCILS (PSCC)

The District will maintain a core parent involvement initiative of Parent School Community Councils (PSCC) established during the 1992-1993 school year as its action arm. All schools shall have an established PSCC and will convene monthly meetings to discuss educational issues through the School Plan for Excellence (SPE) relevant to each school. Parents and families will be a part of the review and revision of the SPE and will be required to be part of the approval process on individual SPE's as the guiding principle in schools. Each SPE will include parental and family involvement provisions linked to school improvement. A PSCC Handbook will be published by the District to serve as a guide for more detailed information and may be obtained by contacting the Division of Communications and Marketing.

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PURPOSE

Parent School Community Councils will create a climate where participation of all stakeholders results in increased understanding, commitment, responsibility, and satisfaction for the total school community. The purpose of the Council is to provide direction and support to the school in the development and revision of its School Plan for Excellence (SPE) and to serve as an advisory body to the principal regarding issues such as student achievement, increasing parent and community support for the educational program, school safety, and dress codes. Individuals who maintain a seat on the PSCC shall assume responsibility for communicating information to other parents. Interested individuals should contact their schools to become involved. Council meetings are open to the public.

RELATIONSHIP TO OTHER SCHOOL ORGANIZATIONS

There shall be a direct communication link established between the Parent School Community Council and other groups within the school. The Council shall serve as a central clearinghouse and umbrella organization for information among groups with a shared mission of focusing on students. Each of the established groups within the Council will maintain their own identity and function. Representatives from these organizations communicate information to the Council about their respective groups. They include, but are not limited to the following:

- Instructional Cabinet
- Discipline Committee
- PTA/PTO
- Right to Education Task Force
- Excellence for All Parent Steering Committee
- Early Childhood Education Policy Council
- School Volunteers

MEMBERSHIP IN PARENT SCHOOL COMMUNITY COUNCILS

Parents or family members interested in becoming a member of a Parent School Community Council (PSCC) should contact their school Principal who will facilitate the process. Roles and responsibilities are outlined in detail in the District's Parent School Community Council Handbook which can be obtained through the Division of Communications and Marketing.

EXCELLENCE FOR ALL PARENT STEERING COMMITTEE

The Excellence for All Parent Steering Committee is comprised of two parent or family representatives from each of the 65 schools. These representatives are committed to working directly with the Superintendent as a sounding board for ideas, suggestions, issues, concerns, and discussions. They serve as District-wide committees such as focus groups, Charter School Review Teams, Book Selections, Discipline Policy Reviews, Parent and Family Policy Reviews, Gifted Education Task Force, etc. A commitment of two years is requested.

EARLY CHILDHOOD EDUCATION PROGRAMS

The District operates Early Childhood Education Programs that are funded by both Federal Head Start and State Pre-Kindergarten grants. All programs follow the Head Start Performance Standards which include a high level of parent and family involvement and engagement in the programs. Parents with children in early childhood education programs will also be included in the school-based parent and family involvement and engagement.

PTO/PTSO

Parents and families in schools may organize and participate in activities of a locally organized Parent Teacher Organization (PTO) for greater involvement in the schools. Local membership is open to those

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willing to make a difference in the lives of children and youth. As a supportive arm of education, they offer a vehicle for parents and families to participate in activities such as Family Fun Nights, Family Science Nights, Family Math Nights, and Book Fairs.

PTA/PTSA

Parents and families in schools may organize, participate, and join a local Parent Teacher Association (PTA), a local non-profit 501(c) (3) group with a state and national affiliation and voice for parents and families. Membership is open to those willing to make a difference in the lives of children and youth through improving policies and laws, receiving leadership skills and opportunities, and sharing valuable state and national information on the health, education, and welfare of children.

RIGHT TO EDUCATION TASK FORCE

The Right to Education Task Force is a parent-led group that meets monthly to provide updates on issues and topics that affect special education in the District. Parents, relatives, and guardians of children who receive special education services are invited to attend any meeting and become participating members. Each meeting includes time for discussion of parent concerns. Meetings are held on the fourth Tuesday of the month at 6:00 PM at Achieva, 711 Bingham Street, Pittsburgh, PA (South Side).

Right to Education Task Force members include parents, public agencies, and school officials. Pittsburgh School District Administrators from the Program for Students with Exceptionalities attend each meeting. The purpose of the Right to Education Task Force is to monitor the delivery of special education services in District schools, address parent concerns, and communicate problems to the appropriate sources. The group is part of the State Local Task Force System comprised of 29 parent-led task forces, one in each Intermediate Unit in Pennsylvania.

For more information, call the Parent-to-Parent Special Education Helpline at 412-323-3996.

SCHOOL VOLUNTEERS

While the District's Parent and Family Involvement Policy largely defines mandated legal parental involvement provisions as stipulated by federal law, the District also realizes that many other adults play an important role in a child's life. The School District welcomes into its buildings all individuals who carry responsibility for a child's development, education and well-being, including grandparents, aunts, uncles, neighbors, and community members. All stakeholders who wish to assist in the academic achievement or school improvement process are welcome to serve as school volunteers. Volunteers are required to have both Criminal Background History and Child Abuse History clearances before volunteering in schools. Volunteers inactive for a two-year or more time period must reapply for clearances.

PARENT HOTLINE

The District has established a "Parent Hotline" that can be accessed for concerns, complaints, questions, and information. The number for the Hotline is 412-622-7920.

Section V—Capacity Building for Parental and Family Involvement

The District will build the schools' and parents' capacity for strong parental involvement by implementing strategies outlined in this document. *ESEA Section 1118(a) (2) (C)—20 USC 6318(a) (2) (C)* The District, with the assistance of the Division of Communications and Marketing, will support all capacity building and opportunities for parent and family involvement. "Capacity building" within the District shall be defined as creating conditions and the welcoming environment for successful parent and family involvement to flourish. This includes examining internal structures, staff alignment, staff development, communication, programs, and resources to sustain effective parent and family involvement. Professional development opportunities for staff, parents and family will be provided through District-wide meetings, trainings, and workshops. Any employee designated as parent engagement specialist or anyone that serves as a parent liaison shall support and assist the District in its mission to build opportunities for parent and family involvement.

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STAFF DEVELOPMENT TO SUPPORT PARENT INVOLVEMENT

The District shall, with the assistance of its schools and parents, educate its teachers, administrators, principals and all other staff. *ESEA Section 1118(e)(3)—USC 6318(e)(3)* The District will involve parents in the development of training for teachers, principals, and other educators to improve the effectiveness of such training. *ESEA Section 1118(e)(6)—USC 6318(e)(6)* Such training will include, but not be limited to:

- The value of parent and family involvement as a research-based practice that leads to school improvement and student achievement;
- The value of parent and family contributions;
- How to reach out to, communicate with, and work with parents and families as equal partners;
- How to implement and coordinate parent and family involvement programs; and
- How to build ties between parents, families, and the school.

PRE-K-12 PARENT TRAINING ON PARTNERING FOR ACADEMIC SUCCESS

The District will provide training for parents to enhance the involvement of other parents. *ESEA 1118(e)(9)—20 USC 6318(e)(9)* The District will be given responsibility for facilitating workshops and training for parents and families of children in the Pittsburgh School District, inclusive of parents with children in Pre-Kindergarten through 12th Grade. Workshops and training will enhance the knowledge and skill level of parents as they relate to the academic success of their children. These initiatives will provide opportunities for parents and families to engage in literacy activities through Book Clubs, math activities through workshops, technology through the District “Dashboard” initiative, and activities promoting the general health, nutrition, and welfare of their children.

The District shall assist parents in understanding the topics of Pennsylvania Academic Standards, state and local assessments, monitoring their child’s progress, and working together to improve student achievement. *ESEA Section 1118(e)(1)—20 USC 6318(e)(1)* In order to do so, the District will provide the following:

- Timely information about programs under No Child Left Behind; *ESEA 1118(c)(4)(A)—20 USC 6318(c)(4)(A)*
- A description and explanation of the curriculum in use at the school, the forms of academic assessment used to measure student progress, and the proficiency levels students are expected to meet; *ESEA 1118(c) (4) (B)—20 USC 6318(c) (4) (B)* Parents and families shall be part of a Book Selection Advisory Committee under the Division of Curriculum and Instruction.
- Frequent reports to parents on their children’s progress; *ESEA 1118(d)(2)(B)—20 USC 6318(d)(2)(B)* When report cards or progress reports are distributed to parents in a school or District mailing, relevant information on educational activities, parent and family involvement—initiated by the school, the District, or the parents—is encouraged to be included.
- The District shall provide parents access to materials and training to improve their children’s achievement, such as literacy or technology training. *ESEA Section 1118(e)(2)—USC 6318(e)(2)* The District will assist parents and families in gaining communication skills through technology such as the “Dashboard” program to help parents not only gain access to their child’s academic information and children’s progress but to network with teachers through email.
- A system for reasonable access to school staff, including accommodations for working parents; *ESEA 1118(d)(2)(C)—20 USC 6318(d)(2)(C)* Parent-teacher conferences shall be held annually. Parents and families shall be given several options of times in order to accommodate schedules. Adequate time shall be allotted to discuss student progress.
- Opportunities to volunteer and participate in their child’s classroom;
The Pittsburgh School District will provide volunteers security clearances at District expense. Parents committed to participating in volunteering activities directly related to students should

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contact their local school for details and clearance procedures. *ESEA 1118(d)(2)(C)—20 USC 6318(d)(2)(C)* Parents and families will be required to have both Criminal Background History and Child Abuse History clearances. Inquiries for obtaining the necessary forms from local schools may be made when students are registered and shall be posted on the School District web site. If parents wish to accompany children on field trips or volunteer in other capacities, they are encouraged to submit application for security clearances several months in advance in order to allow for processing at appropriate local and state levels.

- Opportunities to observe classroom activities; *ESEA 1118(d)(2)(C)—20 USC 6318(d)(2)(C)*
- If requested by parents, the opportunity for regular meetings to formulate suggestions and to participate, as appropriate, in decisions relating to the education of their children, with the District responding to any such suggestions as soon as practicably possible;
ESEA 1118(c)(4)(C)—20 USC 6318(c)(4)(C)
- Arrangements for school meetings or in-home conferences between staff and parents who are unable to attend conferences at school in order to maximize parental and family involvement and participation; *ESEA 1118(e)(10)—20 USC 6318(e)(10)*
- Investment of federal, state, and local dollars to strengthen and sustain parent and family involvement activities such as paying reasonable and necessary expenses associated with local parental involvement activities, including transportation and child care costs, to enable parents and families to participate in school-related meetings and training sessions;
- A system designed to include appropriate roles for community-based organizations and businesses in parent involvement activities. *ESEA 1118(e)(13)—20 USC 6318(e)(13)* The School District not only encourages local neighborhood partnerships but will maintain school facilities that accommodate and are accessible to local community groups, including sports.

INFORMATION AND ITS DISTRIBUTION TO PARENTS IN UNDERSTANDABLE LANGUAGE

The District will ensure that information related to school and parent programs, meetings, and other activities is sent to the parents and families of participating children in a format and, to the extent practicable, in a language the parents and families can understand. *ESEA Section 1118(e)(4)—USC 6318(e)(4)*

When possible, all information for parents and families shall be posted on the Parent and Family Site of the Pittsburgh School District web site.

"Public School Choices," a publication which contains information on magnet schools and programs, shall be mailed to every parent at the beginning of each school year. Additional information shall be made available to parents and families at the District web site and at all individual schools which describes programs and explains how to take advantage of opportunities. Such information shall include, but not be limited to, the following categories:

- Academic (Examples include Advanced Placement (AP) options, Center for Advanced Studies (CAS) gifted offerings, and Pittsburgh Scholar Program (PSP))
- Early Childhood Programs
- Tutoring Programs
- Extra-Curricular
- Athletic
- After-School Programs
- Outreach Activities (Example: Intergenerational programs)

The District will draw from multiple sources of information and materials for parents, families, and school staff. To assist in implementing this requirement, the District will use written materials, toolkits, and other

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resources that shall be made widely available to parents and families and can be accessed through local schools. Sources of information will include, but not be limited to:

- United States Department of Education
- Federal Education Technical Assistance Centers
- National Center on Family Literacy
- National Coalition of ESEA Title I Parents
- National Coalition for Parent Involvement in Education (NCPIE)
- National Head Start Association
- PA Title I State Parent Advisory Council (SPAC)
- Pennsylvania Parent Information Resource Center
- Pennsylvania Department of Education
- National PTA and Pennsylvania PTA
- Education Law Center-PA
- Various regional and local community resources

ANNUAL SCHOOL DISTRICT AND SCHOOL REPORT CARDS

The School District shall prepare and disseminate an annual school district report card which reports on the progress of academic achievement, adequate yearly progress, school improvement status, professional qualifications of teachers, and other required information under ESEA law. This information shall also be widely distributed to the media and public agencies. *ESEA 1111(h)(2)(A)(B)(E)—20 USC 6311(h)(2)(A)(B)(E)* The School District will involve parents in the annual development of these report cards. Data shall be presented to parents and families in an understandable format for all schools.

FEDERALLY FUNDED STATEWIDE PARENT INFORMATION RESOURCE CENTER

The District shall make parents aware of parental and family involvement resource information available from the federally supported Pennsylvania Parent Information Resource Center *ESEA 1118(g)—20 USC 6318(g)* The center in Pennsylvania is: Center for Schools and Communities, 275 Grandview Avenue, Suite 200, Camp Hill, PA 17011, 717-763-1661--Website: www.center-school.org

Section VI—Parents' Right-to-Know, Notifications, and Other Rights

At the beginning of each school year, the School District shall notify the parents of each student that the parents may request information regarding the professional qualifications of the student's classroom teachers. The School District will provide the parents—on request and in a timely manner—at a minimum, the following information: *ESEA 1111(h)(6)(A)—20 USC 6311(h)(6)(A)*

- Whether the teacher has met state qualification and licensing criteria for the grade levels and subject areas in which the teacher provides instruction;
- Whether the teacher is teaching under emergency or other provisional status through which state qualification or licensing criteria have been waived;
- The baccalaureate degree major of the teacher and any other graduate certification or degree held by the teacher, and the field of discipline of the certification or degree; and
- Whether the child is provided services by paraprofessionals and, if so, their qualifications.

The District shall mail to each individual parent the following: *ESEA 1111(h)(6)(B)—USC 6311(h)(6)(B)*

- Information on the level of achievement of the parent's child in each of the state academic assessments as required under the law;
- Information that shows how all students in the District achieved on the statewide academic assessment compared to students in the state as a whole, along with other indicators of adequate yearly progress;
- Timely notice that the parent's child has been assigned, or has been taught for four or more consecutive weeks by a teacher who is not highly qualified.

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The District shall provide to parents of eligible students in schools that have either entered improvement status or otherwise qualify, the following notices:

- Eligibility to participate in a voluntary school choice plan if the school is in appropriate improvement stage: Not later than the first day of the school year following improvement identification, the District shall provide parents—in an understandable format and language—with the option of transferring their child to another public school served by the District which is meeting adequate yearly progress. *ESEA 1116(b)(1)(E)(i)—20 USC 6316(b)(1)(E)(i)* Parents will be mailed the notice—in an understandable format—and given the opportunity to review offerings and opportunities at available schools. A reasonable amount of time shall be given for parents to visit schools and make this decision.
- Eligibility to transfer their child to another school within the District if their current school is designated as “persistently dangerous” or if their child is a victim of a violent crime; *ESEA 9532—20 USC 7912*
- Eligibility to participate in Supplemental Educational Services (SES)—tutoring for their child if the school is in appropriate improvement status. The District shall provide annual written notice to parents—in an understandable format and language—the availability and description of services in addition to a list of approved providers. *ESEA 1116(e)(1)—20 USC 6316(e)(1)*

Development and Adoption of Local Policies: The District shall develop and adopt policies, in consultation with parents, regarding the following rights: *ESEA Title X, General Provisions, Part F, Section 1061—20 USC 6301*

- To inspect scheduled surveys and opt-out students, specifically as stated in NCLB: The right of a parent of a student to inspect a survey created by a third party before the survey is administered or distributed to a student and for granting reasonable access to such survey within a reasonable period of time after the request is received.
ESEA Title X, General Provisions, Part F, Section 1061(c)(1)(A)(i)(ii)—20 USC 6301
- To inspect instructional materials, specifically as stated in NCLB: The right of a parent of a student to request inspection of any instructional material used as part of the educational curriculum for the student and granting reasonable access to instructional material within a reasonable period of time after the request is received.
ESEA Title X, General Provisions, Part F, Section 1061(c)(1)(C)(i)(ii)—20 USC 6301
- To review the District's policy on the right to collect, disclose, and use personal student information, specifically as stated in NCLB: The right of a parent of a student to inspect any instrument used in the collection of personal information before the instrument is administered or distributed to a student and granting a request by a parent for reasonable access to such instrument within a reasonable period of time after the request is received.
ESEA Title X, General Provisions, Part F, Section 1061(c)(1)(F)(i)(ii)—20 USC 6301
- To inspect the state assessments (PSSA) and, if found to be in conflict with their religious beliefs, may have their child excused from the assessment, with the written request not to be denied by the Superintendent; *Title 22 Education, PA Code Chapter 4, 4.4 General Policies (4)*
- To review the state assessments (PSSA) in the School District, two (2) weeks prior to their administration, during convenient hours for parents. All necessary security requirements to maintain the validity of the assessment shall be taken in accordance with the state assessment administration instructions; *Title 22 Education, PA Code Chapter 4, 4.4 General Policies (7)*
- To review procedures for having their child receive reasonable accommodations when taking the Pennsylvania System of State Assessment (PSSA);
- To be notified of selection for administration of the National Assessment of Educational Progress (NAEP) and right to opt-out students, specifically stated in a voluntary participation section of NCLB as: Parents of children selected to participate in any assessment authorized under this section shall be informed before the administration of any authorized assessment, that their child

School District of Pittsburgh Parent and Family Involvement Policy

may be excused from participation for any reason, is not required to finish any authorized assessment, and is not required to answer any test question. *ESEA Title VI, Part C, General Provisions Section 411(d)(2)—USC 7372(d)(2)*

- To opt-out students from military recruiter access lists, specifically stated as:
A secondary school student or the parent of the student may request that the student's name, address, and telephone listing not be released to military recruiters without prior written parental consent and the District shall notify parents of the option to make this request and comply with the request. *ESEA Title IX, Section 9528(2)—20 USC 7908(2)*
- To participate in parental involvement activities affiliated with programs such as
Limited English Proficiency Program *ESEA Title III Section 3102 Purposes (6)—20 USC 6812*
Homeless Education Program as appropriate *ESEA Title X, Part C, Subtitle B, Section 722(e)(C)(i)—42 USC 11431*
21st Century Community Learning Centers *ESEA Title IV Section 4205(a)(10)—20 USC 7175*
Safe and Drug Free Schools Programs *ESEA Title IV, Part A, Section 4115(E)—20 USC 7115*

SECTION VII—PROCESS FOR TITLE I AND PARENT AND FAMILY INVOLVEMENT POLICY COMPLAINTS

A parent who feels that the school or District is not meeting its Title I or other responsibilities as outlined in this policy, should first discuss the problem with the school principal. Examples of violations would be such things as, but not limited to the following:

- (1) An annual meeting was not convened by the principal to explain Title I offerings to parents;
- (2) Parents were refused information on the professional qualifications of their child's classroom teacher; or
- (3) Parents were not notified of opportunities to participate in voluntary school choice program when their child's school was in an appropriate school improvement stage.

If the concern is not resolved at the school level or if the concern is District-wide, a parent should begin a formal complaint procedure as outlined below. A complaint is defined by the Pittsburgh School District as a written, signed statement. It must include the following:

- (1) A statement that a school has violated a requirement of federal statute or regulations which apply to Title I or other violations as outlined in the Parent Policy;
- (2) The facts on which the statement is based; and
- (3) Information on any discussions, meetings, or correspondence with a school regarding the complaint.

COMPLAINT RESOLUTION PROCEDURES

Referral—Complaints against schools should be referred to the District's Funding and Compliance Office.

Notice to School—The Assistant to the Superintendent for NCLB Compliance (the "Assistant") will notify the school principal that a complaint has been received. A copy of the complaint will be given to the principal and directions given for him/her to respond.

Investigation—After receiving the principal's response, the Assistant will determine whether further investigation is necessary. If necessary, the Assistant may do an on-site investigation at the school.

Opportunity to Present Evidence—The Assistant may, at his or her discretion, provide for the complainant and the principal to present evidence.

Report and Recommended Resolution—Once the Assistant has completed the investigation and taking evidence, he will prepare a report with a recommendation for resolving the complaint. The report will give the name of the party bringing the complaint, the nature of the complaint, a summary of the investigation, the recommended resolution and the reasons for the recommendation. The Assistant will issue copies of the report to all parties involved. The recommended resolution will become effective upon issuance of the report.

Follow-up—The Assistant will ensure that the resolution of the complaint is implemented.

School District of Pittsburgh Parent and Family Involvement Policy

Time Limit—The period between the Funding and Compliance Office receiving the complaint and resolution of the complaint shall not exceed sixty (60) calendar days.

Right to Appeal—Either party may appeal the final resolution to the Pennsylvania Department of Education. The complaint to PDE should include the stated violation, facts to back up the statement, a record of discussions and meetings held, copies of all correspondence, and your signature and contact information. Appeals should be addressed as follows:

Chief
Division of Federal Programs
Pennsylvania Department of Education
333 Market Street
Harrisburg, PA 17126-0333

COMMITTEE ON BUSINESS/FINANCE

March 21, 2007

DIRECTORS:

The Committee on Business/Finance recommends the adoption of the following resolutions, that the proper officers of the Board be authorized to enter into contracts relating to the resolutions, and that authority be given to staff to change such details as may be necessary to carry out the intent of the resolutions so long as the total amount of money carried in the resolution is not exceeded.

A. PAYMENTS AUTHORIZED

1. **RESOLVED**, That the contracts for supplies be awarded and bids be rejected in accordance with the recommendations of the Secretary as follows, the bids having been received and opened in accordance with the Code. **(Report No. 1631)**
2. **RESOLVED**, That the contracts for work at various schools be awarded and bids be rejected in accordance with the recommendations of the Secretary as follows, the bids having been received and opened in accordance with the Code. **(Report No. 0711)**
3. **RESOLVED**, That the following additions and deductions to construction contracts previously approved be adopted. **(Report No. 0712)**
4. **RESOLVED**, That the daily payments made in February 2007 in the amount of **\$69,861,110.27** the payments having been made in accordance with Rules of the Board and the Public School Code.
5. **RESOLVED**, That the appropriate officers of the Board authorize the purchase of property, machinery and general liability insurance for One Twenty One 9th Street Condominium Association from CNA Insurance Company through the Gleason Agency, for the period February 26, 2007 to February 26, 2008, at an annual premium of \$20,390 payable from 001-3304-010-2590-523. The School District will pay the premium, but will be reimbursed for 38% of the premium by other condominium association members.

B. CONSULTANTS/CONTRACTED SERVICE

1. **RESOLVED**, That the appropriate officers of the Board be authorized to enter into a contract with School Link Technologies to have a technician be on site for three days to complete the following:

- Install and update new servers – install Winsnap and Websmartt software programs
- Migrate database from old server
- Pair (link) cafeteria computers to server
- Test System
- Train Food Service Accountant on new updates

Total Cost is not to exceed \$5,000 which includes labor and related fees and services.

C. GENERAL AUTHORIZATIONS

1. **RESOLVED**, That the interest payments on the 2001 variable rate bond issue for the first quarter of 2007 were \$30,421.07 less than budgeted. The savings will be kept in the appropriation account with the intent of reducing the 2006 deficit and for no other purpose.
2. **RESOLVED**, That the Board of Directors of the School District of Pittsburgh be authorized to adopt the District's responses and action plan for the Auditor General's audit report for the years ended June 30, 2004, 2003, 2002 and 2001. (See attachment C2a)
3. **RESOLVED**, That the Board of Directors of the School District of Pittsburgh be authorized to return the portrait of James E. Rogers, at no cost, to the great great grandson, Marshall Rogers Barbour, for keeping by the family, upon the closing of the Rogers CAPA facility.

4. **RESOLVED**, That the Board of Directors of the School District of Pittsburgh be authorized to amend an item previously approved by the Board, Committee on Business/Finance, Consultants Contracted Services, June 21, 2006.

Original Item:

RESOLVED, That the appropriate officers of the Board be authorized to enter into an agreement with UPMC EAP Solutions whereby, during the period of August 1, 2006 through December 31, 2007, staff at UPMC EAP Solutions will implement the School District's Employee Assistance Program (EAP) for the confidential consultation and referral, if necessary, of employees who are experiencing personal problems. EAP Solutions will support District wellness initiatives providing expertise and resources. Total contract amount is not to exceed \$69,851.94 from account line 2700-010-2340-330.

Amended Item:

RESOLVED, That the appropriate officers of the Board be authorized to enter into an agreement with UPMC EAP Solutions whereby, during the period of August 1, 2006 through December 31, 2007, staff at UPMC EAP Solutions will implement the School District's Employee Assistance Program (EAP) for the confidential consultation and referral, if necessary, of employees who are experiencing personal problems. EAP Solutions will support District wellness initiatives providing expertise and resources. Total contract amount is not to exceed \$69,851.94 from account line 2700-010-2340-330.

Services outside the scope of this agreement including but not limited to crisis debriefing shall be billed on a separate basis at the hourly rate of \$130.00 per hour but not to exceed 38.5 hours or \$5,000 per year.

Reason for Amendment:

To include services outside the scope of this agreement, should the need arise.

5. **RESOLVED**, That the Board of Directors of the School District of Pittsburgh be authorized to submit Part F, PlanCon, to the State Department of Education for an addition to **Miller Academy** at McKelvy.
6. **RESOLVED**, That the Board of Directors of the School District of Pittsburgh be authorized to submit Part G, PlanCon, to the State Department of Education for an addition to **Sterrett**.

7. **RESOLVED**, That the Board of Directors of the School District of Pittsburgh authorize Ira Weiss, Christopher Berdnik and Vidya Patil to act as its representatives by appointing them to the governing board of The One Twenty One Ninth Street Condominium Association on behalf of the School District of Pittsburgh. There are no costs or fees incurred by the School District as a result of this action.

Directors have received information on the following:

1. Progress Report on Construction Projects and Small Contract Awards (0713)
2. Travel Reimbursement Applications – March 2007
3. Travel Report – February 2007
4. Workers' Compensation Report – February 2007

Respectfully submitted,
Floyd McCrea, Chairperson
Committee on Business/Finance

AUDITOR GENERAL'S AUDIT REPORT
FOR THE YEARS ENDED JUNE 30, 2004, 2003, 2002 AND 2001
BOARD RESPONSE AND ACTION PLAN

Finding No. 1—The District's Buy-Out of the Prior Superintendent's Employment Contract Cost the District an Additional \$66,738, and the Current Superintendent's Employment Contract Does Not Contain Adequate Provisions Regarding the Effect of a Premature Termination of that Contract

Management disagrees with the finding.

The District takes exception to the observations contained in Finding No. 1 (page 9) relating to the retaining of an Acting Superintendent. The issue of the Acting Superintendent's litigation is wholly unrelated to his compensation or the circumstances of Dr. Thompson leaving the District.

The District takes further exception to the comments on page 10 relating to the Deputy Superintendent for Instruction, Assessment and Accountability. The District is complying with federal law relating to the confidentiality of certain personnel and other matters and the newspaper articles do not reflect the total circumstances of the agreement with the District with the former Deputy Superintendent. The amount paid to the former Deputy Superintendent represents a complete release of all claims under the Age Discrimination Employment Act, the various Civil Rights Acts and the Americans with Disabilities Act as well as numerous other state and federal statutes. The amount paid to the Deputy Superintendent represents less than half of the contractual liability the District had with respect to this matter.

AUDITOR GENERAL'S AUDIT REPORT
FOR THE YEARS ENDED JUNE 30, 2004, 2003, 2002 AND 2001
BOARD RESPONSE AND ACTION PLAN

Finding No. 2—Review of Transportation Operations Found Underpayments of \$220,000 in Reimbursements for Transportation of Nonpublic Students and Internal Control Deficiencies in Reporting Other Transportation Reimbursable Factors

Management agrees with the findings.

When Transportation staff was preparing reimbursement data for the 2003/04 school year, the stand alone transportation server crashed, resulting in 572 nonpublic students being excluded from the sequel count.

The Transportation server is no longer housed in the Transportation office. It is housed at a server farm maintained by the Technology office. If this server should ever crash, back-ups will be available.

The District will resubmit the 2003/04 reimbursement data and include the 572 students in the amended report.

Activity Runs

The District agrees that it did not ask for reimbursement for activity runs even though payment for these runs is made by the Transportation office.

These runs are arranged by each individual school and verified by signature from each school. Each run varies by times, days run, etc. because each school has its own schedule of after school activities.

To obtain all of the information for activities reimbursement would require us hiring another staff member which would significantly diminish the net reimbursement.

Days of Operation

The District agrees with the findings. Transportation has always taken a "snapshot" and then submitted it to the state. This method has proven satisfactory given the size of the District and was always based upon the maximum allowable days that the District ran.

The Transportation office will now alter its data collection method via collaboration among Transportation, Technology and Trapeze Transportation Software staffs.

Contractor Costs

The District agrees that field trip costs should not be reported in contractor costs for reimbursement purposes. The District notes that the error did not result in over or under reimbursement. Transportation and Finance are working collaboratively to report this correctly in the future.

AUDITOR GENERAL'S AUDIT REPORT
FOR THE YEARS ENDED JUNE 30, 2004, 2003, 2002 AND 2001
BOARD RESPONSE AND ACTION PLAN

Finding No. 3—Lack of Controls Over Excess Inventory

Management agrees with the findings.

Inventory records were not properly maintained

Equipment assets were recorded as obsolete when they were removed from service and moved to Gladstone. Some assets were relocated without notifying the District Finance or Technology offices.

Equipment is not permitted to be moved without Technology office approval, through the dray process. Asset information is directly recorded by Technology or its' contractors and is electronically forwarded to the Finance office. Additionally, as the District moves forward with a contract to dispose of obsolete equipment, a requirement is stipulated to provide the School District documentation, which includes asset tag and serial number information to archive.

All capital equipment—and donated works of art and historical treasures—in service is carefully tagged and periodically inventoried. We note that the finding is limited to the obsolete items being disposed of by the District and is not a finding on our capital asset accounting records and procedures for assets in service.

Usable school equipment was located on-site

All equipment authorized by the Technology Office, in storage, is considered obsolete by our standards. In fact, the District is currently reviewing responses to a request for proposal to dispose of all of obsolete technology equipment at Gladstone. The pricing on each of the proposals received indicates that the District may need to pay as much as \$100,000 or more to dispose of the equipment.

Storage area was in disarray

Equipment as delivered was without proper direction.

Today, equipment placed in the storage site is directed by a supervisor to create a more organized space. Additionally, the space will become "cleaner" by virtue of the upcoming award of a disposal/salvage RFP, which requires all material to be removed properly and not leave packing behind in the building.

An unknown number of keys to the school building were distributed

All access to the building is now requested through direct notification with the custodian or the Plant Operations office.

**AUDITOR GENERAL'S AUDIT REPORT
FOR THE YEARS ENDED JUNE 30, 2004, 2003, 2002 AND 2001
BOARD RESPONSE AND ACTION PLAN**

**Observation—Internal Control Weaknesses in Administrative Policies Regarding
Bus Drivers' Qualifications**

Management agrees with the observation; however the District believes that the State law should be amended if the auditors are to conclude that in following the state guidelines and mandated procedures that the District was too lax.

**AUDITOR GENERAL'S AUDIT REPORT
FOR THE YEARS ENDED JUNE 30, 2004, 2003, 2002 AND 2001
BOARD RESPONSE AND ACTION PLAN**

Status of Prior Finding No. 1—Inadequate Computer Controls, Including the Inability to Provide Data Supporting Membership Reports Submitted to the Department of Education

Management agrees with the finding.

The audit period in question was marked by major personnel turnover and system changes. None of the current staff responsible for child accounting were in place during the period and the transition to the Real Time Information (RTI) system was in its infancy. Hence, much of the data for state reports was stored on personal hard drives where the reports were created. Therefore, the information cannot be retrieved. Several attempts to recreate the data and reports could not meet the "reasonable margin of error" criteria because appropriate back up files and business rules could not be recreated. Subsequent to this period, RTI has been fully implemented with hard coded business rules and adequate back-up and storage procedures allowing us the ability to provide data supporting all reports submitted to the Department of Education (including membership). In addition, a system is being developed for non-resident counts for ADA/ADM. The system will track the number of days of membership attached to an address.

AUDITOR GENERAL'S AUDIT REPORT
FOR THE YEARS ENDED JUNE 30, 2004, 2003, 2002 AND 2001
BOARD RESPONSE AND ACTION PLAN

Status of Prior Finding No. 2—Certification Irregularities

Management disagrees with the finding related to adjuncts and agrees, in part, with the findings related to principals and teachers.

Adjuncts

Regarding adjunct teachers, management disagrees with the finding.

The District has an appeal of the certification subsidy penalty pending before the Secretary of Education. It is the District's belief that the instructors in question are fully qualified to teach in the areas of instruction assigned to them as these areas reflect the instructors' area of expertise in the performing and visual arts.

Further, the Department of Education has recently issued regulations which permit such instructors to teach not more than 800 hours per year in such fields provided there is no supplanting of professional staff.

Finally, the District's status as a Commonwealth Partnership District, certified by the Secretary of Education in July 2006 permits the District to use staffing rules applicable to Empowerment Districts. These rules permit such districts to utilize the rules applicable to Charter Schools. Such schools are permitted to have 30% of the teaching staff on a non-certified status. The District meets those guidelines.

The continued citation of the District for such staffing reflects a total lack of understanding of the educational program and curriculum at both CAPA High School and Rogers CAPA Middle School which utilizes such instructors.

Principals and Teachers

Management does not totally agree with the findings regarding the administrators having expired certificates.

One of our administrators had converted her certification to Level II in 1994, but the state put the incorrect type code on the certificate. The initial certificate was issued 11/86. A copy of both the initial and the converted certificate was faxed to the Auditor General's staff on January 7, 2006. An administrator, currently in secondary, does not have an expired certificate.

**AUDITOR GENERAL'S AUDIT REPORT
FOR THE YEARS ENDED JUNE 30, 2004, 2003, 2002 AND 2001
BOARD RESPONSE AND ACTION PLAN**

Status of Prior Finding No. 2—Certification Irregularities (continued)

Her initial assignment was in an elementary building and she converted her elementary certificate to permanent in February 2004. In 7/04, she was transferred to a secondary school, where she is currently serving as an assistant principal. Her 3 years as a secondary administrator will be completed in 6/07. One of our administrators was serving in an acting capacity during the period she was in the administrative practitioner program. There should not be any forfeiture during this period which is for 2/24/05 to 6/30/05. One principal has converted her certificate and therefore, the forfeiture will only reflect 5 months.

Management does agree with the findings regarding the teachers who have expired teaching certificates. The problems are being corrected. One teacher who was cited was only a day-to-day substitute during the year in question and only served a brief time starting in November 2003. This did not require a certificate according to CSPG regulations concerning day-to-day substitutes.

A very detailed response on principal and teacher certification issues, specific to the employee, was faxed to the Auditor General's staff on January 8, 2007.

**AUDITOR GENERAL'S AUDIT REPORT
FOR THE YEARS ENDED JUNE 30, 2004, 2003, 2002 AND 2001
BOARD RESPONSE AND ACTION PLAN**

Status of Prior Finding No. 3—School Bus Driver Qualifications Irregularities

Management agrees with the findings.

The Transportation division will work with our Human Resources and School Police staffs to determine if one or both offices can review school bus driver information after it is submitted to the District by the carriers.

AUDITOR GENERAL'S AUDIT REPORT
FOR THE YEARS ENDED JUNE 30, 2004, 2003, 2002 AND 2001
BOARD RESPONSE AND ACTION PLAN

Status of Prior Finding No. 4—Improper Student Activity Fund Procedures

Management agrees in part with the finding. It is most unfortunate that the report as written does not reflect the verbal comments of the Auditor General's team that this function is significantly improved since the prior audit.

The District has purchased a student activity fund software package for implementation at all schools. In addition to the revised policies and procedures adopted since April 2003, standardization across the District should result in further improvement to student activity fund accounting.

Inactive Accounts

The District generally agrees that inactive accounts should be closed out, but disagrees with the finding as written.

Sixty (60) of the eighty-eight (88) accounts cited had zero balances. All schools audited used software programs where deletion of zero balance accounts would eliminate *any* historical record of transactions. Elimination of historical records is not a PASBO recommendation and for this reason we believe that the Auditor General's citation is improperly valuing form over substance. Maintaining these accounts took no time or effort on the part of the treasurers and retained an accurate audit trail. Some of the accounts with balances will have future activity.

Implementation of the software should assist with management of inactive accounts.

Interest Bearing Accounts

All activity fund monies should be deposited into interest-bearing accounts, provided that the interest income outweighs the maintenance costs. Small compensating balances in the schools checking accounts can lead to substantial bank service charges. This is particularly true with large high schools that have high activity in the accounts. In the low interest rate environment experienced in recent years, bank service charges may exceed interest earned in interest bearing accounts or investments.

The high school in question has moved their funds to an interest bearing account.

Gate Receipts Split Between Activity and Athletics Funds

The District will emphasize its gate receipt policy to all high schools. Gate receipts should not be split between activity and athletic funds.

The treasurer and principal of the school in question have received additional training and clarification in this matter.

AUDITOR GENERAL'S AUDIT REPORT
FOR THE YEARS ENDED JUNE 30, 2004, 2003, 2002 AND 2001
BOARD RESPONSE AND ACTION PLAN

**Status of Prior Finding No. 4—Improper Student Activity Fund Procedures
(continued)**

No Evidence of Student Signatures

Management agrees with the finding as it pertains to this particular school. However, the vast majority of the schools do properly have the student officers sign to authorize disbursements. The District's student activity policy does include direction on student sign off of expenditures. Training and assistance are provided on an ongoing basis.

Questionable Expenditures

The expenditures in question were not improper, just misclassified. The PASBO student activity fund guide makes clear a school district's ability to maintain an imprest petty cash account at the school. The expenditures should have been recorded to the account and reimbursed. The District notes that such instances are corrected after the internal audit exit conference by reclassifying the transactions and having a petty cash reimbursement made to the fund.

Petty cash transactions are being phased out through implementation of purchasing cards or direct connect vendors in the purchase order requisition system, which should reduce the risk of misclassification over time.

**AUDITOR GENERAL'S AUDIT REPORT
FOR THE YEARS ENDED JUNE 30, 2004, 2003, 2002 AND 2001
BOARD RESPONSE AND ACTION PLAN**

Action plan

The Superintendent or his designee will monitor implementation of the corrective action plans applicable to each finding or observation. The Board's Business/Finance Committee shall receive a status report on the corrective action plan by December 31, 2007.

REPORT #1631

Sealed bids were opened in the Conference Room A, Center Section, on Tuesday, February 13, 2006. The results were tabulated and will be kept on file in the Purchasing Office. These bids were advertised as required by law in compliance with the School Code of the Commonwealth of Pennsylvania and guidelines set by the Board of Public Education including the Business Opportunity Program and the Substance Abuse Policy.

INQUIRY 8491 **VARIOUS LOCATIONS**
000-6600-010-2620-610
000-6600-010-2630-610

CUSTODIAL CHEMICALS/SOAPS – Contract for the purchase of custodial supplies including can liners, graffiti remover, wood floor cleaner, etc. for a period of one (1) year from April 1, 2007 to March 31, 2008.
8 Bids Received
Estimated Total Cost -- \$275,000

| SUPPLIER | TOTAL LOT PRICE |
|--|---------------------|
| <u>Janitor's Supply, Inc.</u> (6 items) | <u>\$117,258.00</u> |
| <u>Randall Industries, LLC</u> (9 items) | <u>59,368.00</u> |
| <u>Calico Industries, Inc.</u> (4 items) | <u>51,195.00</u> |
| <u>L.M. Colker, Inc.</u> (3 items) | <u>4,040.00</u> |
| <u>Rossi Floor Technologies</u> (1 item) | <u>1,242.00</u> |

It is recommended that items 7, 8, 9 and 10 be rejected.

INQUIRY 8492 **VARIOUS LOCATIONS**
000-6600-010-2620-610
000-6600-010-2630-610

CUSTODIAL SMALL EQUIPMENT – Contract for the purchase of custodial equipment including yarn mops, dust pans, buckets, etc. for a period of one (1) year from April 1, 2007 to March 31, 2008.
6 Bids Received
Estimated Total Cost -- \$70,000

| SUPPLIER | TOTAL LOT PRICE |
|--|---------------------|
| <u>Janitor's Supply, Inc.</u> (57 items) | <u>\$ 55,959.60</u> |
| <u>AGF Company</u> (21 items) | <u>7,383.52</u> |
| <u>Pyramid School Products</u> (9 items) | <u>4,337.80</u> |
| <u>Calico Industries, Inc.</u> (1 item) | <u>32.40</u> |

INQUIRY 8493 **VARIOUS LOCATIONS**
000-6600-010-2620-610

CUSTODIAL PAPER PRODUCTS – Contract for the purchase of custodial paper products from recycled fiber for a period of one (1) year from April 1, 2007 to March 31, 2008.
6 Bids Received
Estimated Total Cost -- \$142,000

| SUPPLIER | TOTAL LOT PRICE |
|---------------------------------------|---------------------|
| <u>Maica Ideal Products</u> (3 items) | <u>\$109,053.96</u> |
| <u>TMG Supplies, LTD</u> (2 items) | <u>4,063.00</u> |

INQUIRY 8494 VARIOUS LOCATIONS
000-6600-010-2620-610

COMPUBLEND II CLEANING SYSTEMS CHEMICALS – Contract for the purchase of cleaning system chemicals for a period of two (2) years from March 1, 2007 to February 28, 2009.

1 Bid Received

Estimated Total Cost -- \$350,000

SUPPLIER

TOTAL LOT PRICE

Janitor's Supply, Inc.

\$307,052.00

RESOLUTIONS

There are no resolutions in this section for this month.

AMENDMENT

Bid Inquiry 8490 was originally awarded by the Board at the Legislative Meeting on February 20, 2007 as listed below:

INQUIRY 8490 VARIOUS LOCATIONS
Various School & Office Locations

PRINTED FORMS – Contract for the purchase of sixty-four (64) different printed forms for a period of one (1) year from March 1, 2007 to February 29, 2008.

4 Bids Received

Estimated Total Cost -- \$52,000

| SUPPLIER | TOTAL LOT PRICE |
|-----------------------------------|-----------------|
| American Printing (17 items)* | \$ 29,156.92 |
| <u>DNC Printing (42 items)</u> | <u>7,310.19</u> |
| <u>Mercury Printing (5 items)</u> | <u>7,051.20</u> |
| <u>Magna Graphics (1 item)**</u> | <u>5,912.40</u> |

*This bidder has been determined to be non-compliant by the EBE Office staff.

**These items are being awarded to this vendor because the low bidder was determined to be non-compliant and the price for this vendor is less than 10% above the low bid.

It is recommended that items 1 – 4, 7, 8, 9, 13, 16, 17, 18, 24, 30, 39, 40, and 47 be rejected.

The Purchasing Office was notified after the award of this bid by Magna Graphics that they wish to withdraw their bid. Therefore it is recommended that the item be rejected.

INQUIRY 8490 VARIOUS LOCATIONS
Various School & Office Locations

PRINTED FORMS – Contract for the purchase of sixty-four (64) different printed forms for a period of one (1) year from March 1, 2007 to February 29, 2008.

4 Bids Received

Estimated Total Cost -- \$52,000

| SUPPLIER | TOTAL LOT PRICE |
|-----------------------------------|-----------------|
| American Printing (17 items)* | \$ 29,156.92 |
| <u>DNC Printing (42 items)</u> | <u>7,310.19</u> |
| <u>Mercury Printing (5 items)</u> | <u>7,051.20</u> |
| Magna Graphics (1 item) | 5,912.40 |

*This bidder has been determined to be non-compliant by the EBE Office staff.

It is recommended that items 1 – 4, 7, 8, 9, 13, 16, 17, 18, 24, 30, 39, 40, 47 and 63 be rejected.

The details supporting these inquiries, bids and resolutions are made a part of this report by reference thereto and may be seen in the Purchasing Office. Where approximate quantities are used or where common business practice dictates, the total bid will be subject to additions and/or deductions based on the unit price shown on the bid.

Respectfully submitted,

FLOYD McCREA, Chairperson
Committee on Business/Finance

**REPORT NUMBER 0711
TABULATION OF BIDS**

Committee on Operations

Directors:

Sealed bids were opened on February 6 and 13, 2007. All bids are tabulated and kept on file in the Office of the Director, Facilities Division. These bids were advertised as required by law and comply with the School Code of the Commonwealth of Pennsylvania and guidelines set by the Board of Public Education, including the Business Opportunities Program and Substance Abuse policies. The recommendations for award are made on the basis of the lowest qualified bid and the firm's technical capabilities, expertise, and workload.

- Contractor submitted an irregular bid (e.g. incomplete bid, lack of bid bonds, signatures, etc.).
- ■ Contractor withdrew its bid in accordance with Act 4, Chapter 18, Public Bids, Section 1602: unintentional and substantial arithmetical error.
- ■ ■ Contractor withdrew its bid in accordance with Act 4, Chapter 18, Public Bids, Section 1602: unintentional omission of a substantial quantity of work.
- ■ ■ ■ Contractor was found to be noncompliant with the School District's EBE policy.
- ■ ■ ■ ■ Exceeds the Board's Variable Cap for Compliance as approved February 23, 2005.

(1) ARLINGTON ACCELERATED LEARNING ACADEMY

Electrical Work

280-6300-357-4640-450

Replace fire alarm and sound system

Total Project Estimate: \$88,000

| | | |
|------|----------------------------|---------------|
| ████ | Vern's Electric, Inc. | \$ 81,958 |
| | <u>Moletz Electric Co.</u> | <u>85,800</u> |
| | Claw, Inc. | 112,000 |
| | Merit Electrical Group | 117,000 |
| | Wellington Power Corp. | 118,900 |
| | Westmoreland Electric | 122,900 |
| | Frankl Electric, Inc | 175,450 |

It is recommended that the award be made to the lowest responsible bidder meeting the terms and conditions of bidding as follows: Moletz Electric Co.: \$ 85,800.

(2) BAXTER STUDENT ACHIEVEMENT CENTER

Replacement of boiler feed unit and combustion air unit.

304-6301-354-4500-450

Total Project Estimate: \$110,000

| | Base Bid | Alternative M-1 |
|---|------------|-----------------|
| ████ R. A. Finnegan, Inc. | \$ 120,000 | - 42,000 |
| ██████ East West Manufacturing & Supply Co. | 132,200 | - 52,700 |
| ██████ Flaherty Mechanical Contracting, LLC | 141,400 | - 23,000 |

Alternative M-1 is for deletion of all work on the combustion air unit.

It is recommended that all bids be rejected and the project rebid.

(3) LINCOLN @ BELMAR

Electrical Work

106-6301-358-4500-450

Replace electrical distribution system

Total Project Estimate: \$205,000

| | |
|------------------------------|------------|
| ████ Westmoreland Electric | \$ 144,000 |
| ██████ Moletz Electric Co. | 195,400 |
| ██████ Frankl Electric, Inc. | 198,575 |

It is recommended that all bids be rejected and the project rebid.

(4) MURRAY ACCELERATED LEARNING ACADEMY

Electrical Work

160-6300-357-4640-450

Replace fire alarm system

Total Project Estimate: \$133,000

| | |
|------------------------|------------|
| Wellington Power Corp. | \$ 109,675 |
| Frankl Electric, Inc. | 123,125 |
| Vern's Electric, Inc. | 128,878 |
| Moletz Electric Co. | 131,700 |
| Westmoreland Electric | 150,600 |

It is recommended that the award be made to the lowest responsible bidder meeting the terms and conditions of bidding as follows: Wellington Power Corp.: \$109,675.

(5) PIONEER EDUCATION CENTER

Gas line replacement

469-6300-357-4630-450

Total Project Estimate: \$74,250

| | Base | Alt #1 | Alt #2 |
|-------------------------|----------|-----------|--------|
| Vrabel Plumbing Co. LLC | \$65,200 | +\$25,200 | -\$800 |
| AMB Excavating, Inc. | \$84,175 | +\$57,750 | -\$500 |

Alt #1 is for removal of existing boilers (3).

Alt #2 is for downsizing gas service line.

It is recommended that the award be made to the lowest responsible bidder meeting the terms and conditions of bidding as follows: Vrabel Plumbing Co., LLC.: \$ 65,200. No alternates taken.

(6) ROONEY ACCELERATED ACADEMY

Replace storm drainage system

210-6300-357-4630-450

Total Project Estimate: \$ 90,240

| | Bid | Alt#1 |
|--------------------------------------|-----------|----------|
| AMB Excavating, Inc. | \$115,000 | \$28,400 |
| DeFinis Mechanical Contractors, LLC | 123,400 | 21,000 |
| Mongiovi & Son Excavating, Inc. | 129,000 | 29,635 |
| Vrabel Plumbing Co., LLC | 178,200 | 19,200 |
| W. G. Tomko, Inc. | 215,500 | 39,000 |
| Flaherty Mechanical Contracting, LLC | 257,700 | 48,800 |

Alt. #1 is for replacing the storm drain from the property line to street sewer.

It is recommended that the award be made to the lowest responsible bidder meeting the terms and conditions of bidding as follows: AMB Excavating, Inc.: \$ 143,400 which includes Alternate #1.

- (7) SCHAEFFER @ SHERADEN
Replace fire alarm system.
176-6300-357-4630-450
Total Project Estimate: \$35,000

| | |
|-----------------------------|------------------|
| <u>Moletz Electric Co.</u> | <u>\$ 51,450</u> |
| Frankl Electric, Inc. | 56,175 |
| Westmoreland Electric, Inc. | 58,900 |

It is recommended that the award be made to the lowest responsible bidder meeting the terms and conditions of bidding as follows: Moletz Electric Co.: \$ 51,450.

- (8) STEVENS ELEMENTARY SCHOOL
Replace speakers and call-in devices
180-6300-357-4640-450
Total Project Estimate: \$48,000

| | |
|------------------------------------|------------------|
| <u>Westmoreland Electric, Inc.</u> | <u>\$ 57,300</u> |
| Moletz Electric Co. | 88,000 |
| Frankl Electric, Inc. | 97,700 |

It is recommended that the award be made to the lowest responsible bidder meeting the terms and conditions of bidding as follows: Westmoreland Electric, Inc.: \$ 57,300.

- (9) VARIOUS SCHOOLS
General Work
000-6300-357-4660-450
Extraordinary Maintenance Projects – General (Large)
Not to exceed \$800,000 per budget year. Contract duration: April 1, 2007 to
December 31, 2008

| | |
|---------------------------------------|---------------------|
| <u>Gurtner Construction Co., Inc.</u> | <u>\$408,415.00</u> |
| Nico's Contracting | 473,115.00 |
| Liokareas Construction Co., Inc. | 517,734.04 |

It is recommended that the award be made to the lowest responsible bidder meeting the terms and conditions of bidding as follows: Gurtner Construction Co., Inc.: Not to exceed \$ 800,000 per budget year. Award based on the lowest total hourly rates.

- (10) VARIOUS SCHOOLS
General Work
000-6300-357-4650-450
Extraordinary Maintenance Projects – Roofing
Not to exceed \$500,000 per budget year. Contract duration: April 1, 2007 to
December 31, 2008

| | |
|---------------------------------|-----------------|
| <u>Ralph J. Meyer Co., Inc.</u> | <u>\$ 81.03</u> |
| Stringert, Inc. | 191.73 |

It is recommended that the award be made to the lowest responsible bidder meeting the terms and conditions of bidding as follows: Ralph J. Meyer Co., Inc.: Not to exceed \$ 500,000 per budget year. Award based on the lowest total hourly rates.

- (11) VARIOUS SCHOOLS
General Work
000-6303-010-4600-431
Maintenance Agreement – Concrete Paving
Not to exceed \$500,000 per budget year. Contract duration: April 1, 2007 to
December 31, 2008

| | |
|---|---------------------|
| <u>Tony Baiano Construction Co., Inc.</u> | <u>\$ 58,257.75</u> |
| Joe Palmieri Construction Inc. | 60,377.50 |
| John Zottola Landscaping Inc. | 84,905.00 |
| D'Andrea Plumbing and Construction, Inc. | 88,857.30 |
| Pugliano Construction Co., Inc. | 97,913.60 |
| Dennis Fleeher Contracting | 253,421.50 |

It is recommended that the award be made to the lowest responsible bidder meeting the terms and conditions of bidding as follows: Tony Baiano Construction Co., Inc.: Not to exceed \$ 500,000 per budget year. Award based on the lowest total hourly rates.

- (12) VARIOUS SCHOOLS
General Work
000-6303-010-4600-431
Maintenance Agreement – Elevator
Not to exceed \$ 175,000 per budget year. Contract duration: April 1, 2007 to
December 31, 2008

| | |
|---|-------------------|
| <u>Industrial/Commercial Elevator Co., Inc.</u> | <u>\$ 101,712</u> |
| Eastern Elevator Service & Sales Co. | 103,012 |

It is recommended that the award be made to the lowest responsible bidder meeting the terms and conditions of bidding as follows: Industrial/Commercial Elevator Co., Inc.: Not to exceed \$ 175,000 per budget year. Award based on the lowest total hourly rates.

(13) VARIOUS SCHOOLS

General Work

000-6303-010-4600-431

Maintenance Agreement – General Work

Not to exceed \$ 400,000 per budget year. Contract duration: April 1, 2007 to December 31, 2008

| | |
|---|------------------|
| ■ Liokareas Construction Co., Inc. | \$ 48,277.50 |
| <u>Gurtner Construction Co., Inc.</u> | <u>64,855.00</u> |
| Nico's Contracting Co. | 75,725.00 |
| Tri-State Contracting & Development Co. | 79,555.00 |

It is recommended that the award be made to the lowest responsible bidder meeting the terms and conditions of bidding as follows: Gurtner Construction Co., Inc.: Not to exceed \$ 400,000 per budget year. Award based on the lowest total hourly rates.

REPORT NUMBER 0712
ADDITIONS AND DEDUCTIONS TO CONSTRUCTION CONTRACTS

Committee on Operations

Directors:

It is recommended that the following additions and deductions to construction contracts be adopted:

NOTE: Change Orders to Capital Improvement and Major Maintenance projects will herein reference the "Facility Name" at the time the contract was let; however, all new contracts established after September 1, 2006 will herein reference the "Facility Name" as adopted by Pittsburgh Public Schools "2006 Right-Sizing Plan".

| Contract & Change Order Information | ADD | DEDUCT |
|---|---------|--------|
| ARSENAL MIDDLE: Major classroom renovations (G) | | |
| LIOKAREAS CONSTRUCTION COMPANY, INC. | | |
| Contract Number: OF6315 | | |
| Contract Amount: \$652,990 | | |
| Previous CO \$: \$990,068 | | |
| Account Number: 298-6300-353-4610-450 | | |
| C.O. #6 | \$3,745 | |
| A. Replace existing slate chalk board -- \$1,665. | | |
| B. Install threshold on ramp -- \$456. | | |
| C. Signage -- \$322. | | |
| D. Install anti-skid strips on ramp -- \$216. | | |
| E. Install toilet paper holders and door latch in Boys Toilet Room -- \$306. | | |
| F. Remove and relocate reception counter -- \$780. | | |
| Explanation: | | |
| A. Existing slate chalk board was missing trim was deemed a safety hazard by Facilities. Contractor was directed to remove and replace the chalk board. | | |
| B. Food Service request. The existing ramp was missing a threshold and was a safety hazard. Contractor was directed to install threshold. | | |
| C. The Principal requested that ADA signage be provided for the Nurse's Office and Room 130. Facilities reviewed this request and directed the contractor to install the ADA signage. | | |
| D. Facilities requested that anti-skid strips be installed on the ramp in the Multipurpose Room. | | |
| E. After the project had started it was discovered that there were missing toilet paper holders and a missing door latch in the Boys Toilet Room. Facilities directed the contractor to provide and | | |

Contract & Change Order Information

ADD

DEDUCT

- install these items.
- F. Facilities requested that the contractor remove a reception counter from the Principal's Office and relocate it to another location.

Beyond Scope of Work

BAXTER: Walk-in coolers (Group) (G).

NICO'S CONTRACTING COMPANY

Contract Number: 0F6304

Contract Amount: \$15,550

Previous CO \$: \$60,000

Account Number: 304-6301-349-4500-450

C.O. #4

\$28,887

Conversion of 3 Classrooms to Counselors' Offices, requiring new carpet, walls, and doors, electrical, and mechanical work; at the request of school Principal (Time/Material adjustment).

Explanation:

This work was not in the original contract and requested by School Administration for opening of School in September 2006.

School Administration Program Requirement

BELMAR: New Cafeteria (G)

EMMOCON CORPORATION

Contract Number: 0F6325

Contract Amount: \$228,000

Previous CO \$: \$31,190

Account Number: 106-6300-353-4610-450

C.O. #3

\$13,053

- A. Abatement -- \$1,617.
- B. Install three drywall bulkheads and laminate north wall of Cafeteria -- \$9,103.
- C. Furnish and install two concrete pads -- \$2,333.

Explanation:

- A. Unforeseen condition. The contract documents did not indicate that the tile in the closet and storage areas was in need of abatement. The contractor was directed to have the tile and mastic in these areas abated.
- B. The contract documents called for the north wall of the Cafeteria to be patched and painted. After the project started it was determined that the wall should be laminated with drywall to provide a more durable and uniform construction. Facilities Division directed the contractor to install drywall bulkheads around three new ceiling hung Unit Ventilators. These bulkheads were constructed to provide for additional protection and safety, during routine maintenance.
- C. The contract documents called for two HVAC/refrigeration units be installed on the exterior of the building. To protect these units from water damage, Facilities directed the contractor to install a concrete pad for each unit to rest upon.

Unforeseen condition. Safety

BELMAR: New Cafeteria (E)

MOLETZ ELECTRIC COMPANY

Contract Number: OF6328

Contract Amount: \$178,800

Previous CO \$: \$51,972

Account Number: 106-6300-353-4610-450

C.O. #3

\$4,757

Additional wiring, hardware and conduits in Cafeteria.

Explanation:

Program changes after the project was started required additional wiring, hardware and conduit for an exhaust fan motor, two service receptacles, a convenience outlet in the freezer, a phone outlet, conduits for hot water pump, sump pump and an outlet for the grease trap.

Beyond Scope of Work

BROOKLINE: Facilities Utilization Plan renovations

GURTNER AND SONS, LLC

Contract Number: OF4233

Contract Amount: \$2,890,000

Previous CO \$: \$1,146,285

Account Number: 110-6303-354-4500-450

C.O. #9

\$155,860

- A. Replace handrails for Stair A, B and C -- \$13,593.
- B. Provide and install additional casework in Cafeteria -- \$4,359.
- C. Provide and install one display case and four additional tack boards -- \$6,601.
- D. Additional painting throughout the school -- \$101,176.
- E. Additional demolition and clean-up -- \$14,539.
- F. Additional wood flooring in the Gymnasium -- \$7,592.
- G. Additional abatement -- \$8,000.

Explanation:

- A. The existing handrails were of wood construction and were old and damaged beyond repair. Facilities requested that the contractor replace them with new metal handrails.
- B. The original contract documents required that the new grease interceptor be installed under the newly installed three bowl sink. After the new Kitchen was constructed, the grease interceptor was delivered and discovered that it would not fit under the sink as designed. To install the grease interceptor inside the Kitchen it would need extensive demolition and re-design. To avoid this additional demolition and re-design, the piping system for the grease interceptor was modified so that the grease interceptor could be installed outside of the new Kitchen. The contractor was directed to provide casework with a stainless steel

Contract & Change Order Information

ADD

DEDUCT

counter top to enclose the grease interceptor. The grease interceptor and the additional casework were located in such a way as to provide additional table top surface for use by the Cafeteria staff. The engineer of record is being backcharged for these costs.

- C. Due to program changes in the school the Principal requested an additional display case and four additional tack boards.
- D. Program changes at the school required additional modifications and new construction in areas that were completed under the original contract. After this additional construction was completed these areas required complete re-painting.
- E. Program changes at the school required additional demolition and clean-up be performed. This change is for the additional man-power required to perform this demolition and clean-up.
- F. The original contract documents called for the existing Gymnasium to be reduced in size by one-third and have a new wooden floor installed. After the project was started it was decided by the school administration that the Gymnasium should remain its original size. This required additional flooring materials to replace the existing floor.
- G. Unforeseen condition. The original contract documents called for the replacement of the existing boiler system. After the project was started it was discovered that there was a need for additional asbestos abatement in the boiler room that was not indicated in the original contract documents.

Beyond Scope of Work. Unforeseen Condition.

COLFAX: Addition and Renovations (G)

GURTNER CONSTRUCTION COMPANY, INC.

Contract Number: 0F6350

Contract Amount: \$5,975,000.

Previous CO \$: \$0

Account Number: 116-6319-354-4500-450

C.O. #1

Additional site utility work.

\$490,684

Explanation:

All exterior plumbing construction, excavation, piping, manholes, storm and sanitary work, new tie-ins for water, sewer, storm and gas were not specifically identified as part of the work for the General or Plumbing contractor in the bid documents. This was omitted by the consultant and could not be addressed through a bulletin prior to bid, because of a lack of time. Upon bid, the Plumbing contractor was requested to provide an estimate for the work. This price was reviewed by Facilities staff and determined to be excessive. Thereafter the General contractor was requested to provide a quote for this work; as a result of which a savings of \$50,000 was achieved for the School District.

Beyond Scope of Work

COLFAX: Addition and Renovations (E)

MOLETZ ELECTRIC COMPANY

Contract Number: 0F6353

Contract Amount: \$994,000

Previous CO \$: \$0

Account Number: 116-6319-354-4500-450

C.O. #1

\$47,724

\$26,300

- A. Delay claim. (Add) -- \$43,621.
- B. Deduct for change in material. (Deduct) --
-\$26,300.
- C. Additional fixtures, data drops, receptacles and
associated wiring. (Add) -- \$4,103.

Explanation:

- A. Due to a delay in the start of the project of six months and the resulting compression of schedule the contractor has submitted a claim of damages for the delay and wage escalation. Facilities has reviewed and approved this claim.
- B. After a review of the drawings by the School District's Electrical Engineer, and to reduce construction costs, the contractor was asked to use a cable tray system for the security and data system in lieu of conduit, PVC conduit (where applicable) in lieu rigid and EMT conduit and MC cable in lieu of conduit and wire for branch circuiting for the lighting, power and fire alarm above the ceilings.
- C. The original contract documents did not indicate an office for the Physical Education teacher. The additional fixtures, data drops, receptacles and wiring are for an office to be provided for the Physical Education teacher.

Delay Claim / Value Added Work

CONROY: ADA elevators (G) (Group)

GURTNER AND SONS, LLC

Contract Number: 0F3229

Contract Amount: \$308,530

Previous CO \$: \$231,486

Account Number: 419-6301-344-4500-450

C.O. #27

\$15,535

- A. Install temporary partitions -- \$12,256.
- B. Masonry repair -- \$3,279.

Explanation:

- A. Safety issue. Facilities Division requested that the contractor construct temporary partions to isolate areas from the students and staff. The Principal requested the use of completed areas prior to the completion of the entire project.
- B. Unforeseen condition. When the construction was started for the new elevator shaft a ten inch void in the masonry in the area of the proposed elevator shaft was discovered. It was determined that this void could possibly cause future structural

Contract & Change Order Information

ADD

DEDUCT

integrity issues. Facilities Division directed the contractor to repair this void in the masonry.

Safety / Unforeseen Condition

CRESCENT: ADA - Elevators (Group) (G)

EMMOCON CORPORATION

Contract Number: 0F5248

Contract Amount: \$385,400

Previous CO \$: \$27,630

Account Number: 121-6301-349-4500-450

C.O. #10

\$3,009

Install concrete slab beneath new chair lift.

Explanation:

Unforeseen condition. The contract documents did not indicate a crawlspace beneath the area where the new chairlift was to be installed. To support the chairlift the contractor was directed to install a concrete slab beneath it.

Unforeseen Condition

FORT PITT: Security System (G)

CO. STOCK CONSTRUCTION SERVICES, INC

Contract Number: 0F6322

Contract Amount: \$206,132

Previous CO \$: \$0

Account Number: 131-6300-353-4610-450

C.O. #1

\$5,365

Abatement.

Explanation:

Unforeseen condition. After construction started, it was discovered that the mastic under the carpet in Room 107F needed to be abated. The contractor was instructed to have this abatement performed.

Unforeseen Condition

FORT PITT: Classroom Renovations (Group) (G)

NICO'S CONTRACTING COMPANY

Contract Number: 0F6340

Contract Amount: \$43,960

Previous CO \$: \$275,000

Account Number: 131-6301-354-4500-450

C.O. #6

\$167,395

Provide for additional casework, new sub-floor and VCT throughout basement, relocation of walls and doors, and removal of asbestos containing material (Time/Material adjustment).

Explanation:

This additional work was requested by the school's principal and represented Changes in design and scope of work for the ALA which included the removal of asbestos for safety.

Beyond scope of work

| Contract & Change Order Information | ADD | DEDUCT |
|--|----------|--------|
| FORT PITT: Classroom Renovations (Group) (E) | | |
| MOLETZ ELECTRIC COMPANY | | |
| Contract Number: 0F6343 | | |
| Contract Amount: \$78,550 | | |
| Previous CO \$: \$23,391 | | |
| Account Number: 131-6301-354-4500-450 | | |
| C.O. #8 | \$23,015 | |
| A. New exhaust fan in Shower Room -- \$1,775. | | |
| B. Additional power and data drops -- \$21,240. | | |
| Explanation: | | |
| A. During the project it was discovered that the existing exhaust fan in the Shower Room was malfunctioning and need of replacement. Facilities Division directed the contractor to replace the existing exhaust fan and its associated wiring. | | |
| B. Additional power and wiring for eight data drops and a call-in switch for Rooms 29 and 31 were installed at the request of the School Administration. | | |
| <i>Beyond Scope of Work</i> | | |
| FRIENDSHIP: Classroom renovations (G) | | |
| NICO'S CONTRACTING COMPANY | | |
| Contract Number: 0F6331 | | |
| Contract Amount: \$47,250 | | |
| Previous CO \$: \$50,000 | | |
| Account Number: 133-6300-353-4610-450 | | |
| C.O. #2 | \$77,196 | |
| Provide for additional Office, Locker Room modifications, Nurses' Office renovations and new ceilings in 2 rooms (Time/Material adjustment). | | |
| Explanation: | | |
| This work was not included in the original contract and requested by School Principal. | | |
| <i>Beyond Scope of Work</i> | | |
| FRIENDSHIP: Classroom renovations (E) | | |
| MOLETZ ELECTRIC COMPANY | | |
| Contract Number: 0F6332 | | |
| Contract Amount: \$28,400 | | |
| Previous CO \$: \$0 | | |
| Account Number: 133-6300-353-4610-450 | | |
| C.O. #1 | \$27,378 | |
| New lighting, power and fixtures in various rooms. | | |
| Explanation: | | |
| Due to program changes at the school it became necessary to add new lighting fixtures, power and data drops in the basement classrooms, computer rooms, nurses office, art room and copy room. This change includes a premium time charge to ensure the work was completed for the start of the school year. | | |
| <i>Beyond Scope of Work</i> | | |

| Contract & Change Order Information | ADD | DEDUCT |
|--|---------------|--------|
| MANCHESTER: Classroom Renovations (Group) (G) | | |
| NICO'S CONTRACTING COMPANY | | |
| Contract Number: 0F6340 | | |
| Contract Amount: \$56,960 | | |
| Previous CO \$: \$150,000 | | |
| Account Number: 151-6301-354-4500-450 | | |
| C.O. #7 | \$100,508 | |
| Provide for additional asbestos abatement, casework, and modifications to classrooms (Time/Material adjustment). | | |
| Explanation: | | |
| This work is required due to changes in design at the request of the school's principal. Asbestos removal for safety. | | |
| <i>Safety / Beyond scope of work</i> | | |
| MCNAUGHER: ADA elevators (G) (Group) | | |
| GURTNER AND SONS, LLC | | |
| Contract Number: 0F3229 | | |
| Contract Amount: \$217,220 | | |
| Previous CO \$: \$55,927 | | |
| Account Number: 463-6301-349-4500-450 | | |
| C.O. #28 | \$4,996 | |
| Asbestos abatement. | | |
| Explanation: | | |
| Unforeseen condition. While constructing the elevator shaft, it was discovered that asbestos containing floor tile would have to be removed to complete the elevator shaft. | | |
| <i>Unforeseen Condition</i> | | |
| SOUTH HILLS MIDDLE: Classroom Renovations (E) | | |
| MOLETZ ELECTRIC COMPANY | | |
| Contract Number: 0F6335 | | |
| Contract Amount: \$192,150 | | |
| Previous CO \$: \$142,147 | | |
| Account Number: 205-6300-353-4610-450 | | |
| C.O. #5 | \$9,248 | |
| Magnetic locking devices, fire alarm connections and associated wiring and hardware. | | |
| Explanation: | | |
| Safety and security. Magnetic locking devices, fire alarm connections and associated hardware, wiring and conduits for the third floor double doors were installed to separate the high school from the middle school. | | |
| <i>Safety</i> | | |
| STEVENS: Classroom Renovations (Group) (G) | | |
| NICO'S CONTRACTING COMPANY | | |
| Contract Number: 0F6340 | | |
| Contract Amount: \$92,460 | | |
| Previous CO \$: \$50,000 | | |
| Account Number: 180-6301-354-4500-450 | | |

Contract & Change Order Information

ADD

DEDUCT

C.O. #8

\$19,348

Provide for new casework, relocation of walls and doors, and removal of asbestos containing material (Time/Material adjustment).

Explanation:

These additional changes of the scope of work were requested by the school's principal to meet the student needs under the Right-Sizing Plan.

Deduct Change Order

VANN: Classroom Renovations (Group)(G)

NICO'S CONTRACTING COMPANY

Contract Number: 0F6340

Contract Amount: \$80,110

Previous CO \$: \$351,755

Account Number: 183-6301-354-4500-450

C.O. #9

\$62,548

Provide for additional casework, various classroom modifications, and asbestos removal abd additional demolition/renovation to Rooms 2, 10, 11, 102, 114, 114A and 115 (Time/Material adjustment).

Explanation:

This work was added due to multiple changes in design made by the School's Principal, to meet the students needs for the Right-Sizing Plan. Asbestos removal necessary to ensure a safe environment. The Facilities Division requested additional demolition and renovation be performed to consolidate classrooms for the start of the 2006-2007 school year in the following rooms, Room 2, 10, 11, 102, 114, 106, 114A and 115. This additional work included new flooring, walls, painting, ceilings and casework.

Safety / Beyond scope of Work

VANN: Classroom Renovations (Group)(E)

MOLETZ ELECTRIC COMPANY

Contract Number: 0F6343

Contract Amount: \$78,550

Previous CO \$: \$47,249

Account Number: 183-6301-354-4500-450

C.O. #9

\$6,022

Electrical upgrade for Computer Room 204.

Explanation:

School program changes required that additional switches and electrical upgrades be installed in Computer Room 204.

Value Added Work

VARIOUS SCHOOLS: Maintenance Agreement -- FIRE
EXTINGUISHERS

PFE FIRE & SAFETY CORPORATION

Contract Number: 0F6012

Contract Amount: \$75,000

| Contract & Change Order Information | ADD | DEDUCT |
|---------------------------------------|-----|--------|
| Previous CO \$: \$0 | | |
| Account Number: 000-6303-010-4600-431 | | |

C.O. #2

\$15,000

Increase the Maintenance Agreement -- Fire Extinguishers Contract not to exceed from \$75,000 to \$90,000 with an extension to June 30, 2007.

Explanation:

Facilities Design and Maintenance Staff are re-evaluating/revising the specifications of the contract.

Maintenance Contract

WESTWOOD: Interior Renovations (G)
NICO'S CONTRACTING COMPANY

Contract Number: 0F6344
Contract Amount: \$185,949
Previous CO \$: \$143,948
Account Number: 186-6300-353-4610-450

C.O. #3

\$4,780

Provide for new casework, relocation of partitions, new doors and flooring. Additional demolition/renovation to Rooms 101A, 101B, 101, 111, 109, 117, 201, 201A, 201B, and 209. (Time/Material adjustment).

Explanation:

This work is required due to changes in design as requested by the school principal and to enhance school safety. Facilities Division requested additional demolition and renovation be performed to consolidate classrooms for the start of the 2006-2007 school year. This additional work included new walls, flooring, acoustical ceilings, painting, and casework.

Deduct Change Order

WHITTIER: Classroom Renovations (G)
NICO'S CONTRACTING COMPANY

Contract Number: 0F6348
Contract Amount: \$47,936
Previous CO \$: \$78,864
Account Number: 187-6300-353-4610-450

C.O. #2

\$15,431

- A. Furnish and install all HVAC work as required by the mechanical design documents, for additional classrooms and music rooms (Time/Material adjustment) -- -\$431.
- B. Deletion of scope from original contract for Classrooms 112, 113, and Nurse's Office 114 -- -\$15,000.

Explanation:

- A. The addition of the HVAC work was added to this contract and premium time to ensure substantial completion of the project prior to school opening.
- B. School Administration decided program space was not necessary and the Nurse's Office was deemed more

| Contract & Change Order Information | ADD | DEDUCT |
|-------------------------------------|--------------------|-----------------|
| appropriate. | | |
| <i>Deduct Change Order</i> | | |
| TOTAL | \$1,262,925 | \$65,859 |
| COUNT | 20 | 4 |

CHANGE ORDER UPCOMING (✓)

FACILCHG.DTF
03/01/07
(40.2)

| FACILITY | CONTRACT # | VENDOR | ADD | DEDUCT | COMMENT | TOTAL CO \$ |
|--------------------|------------|--------------------------------------|----------------|-------------|---|----------------|
| ARSENAL MIDDLE | 0F6315 | LIOKAREAS CONSTRUCTION COMPANY, INC. | \$3,745.00 | | Beyond Scope of Work | \$993,813.00 |
| BAXTER | 0F6304 | NICO'S CONTRACTING COMPANY | \$28,887.00 | | School Administration Program Requirement | \$88,887.00 |
| BELMAR | 0F6325 | EMMOCON CORPORATION | \$13,053.00 | | Unforeseen condition. Safety | \$44,243.00 |
| BELMAR | 0F6328 | MOLETZ ELECTRIC COMPANY | \$4,757.00 | | Beyond Scope of Work | \$56,729.00 |
| BROOKLINE | 0F4233 | GURTNER AND SONS, LLC | \$155,860.00 | | Beyond Scope of Work. Unforeseen Condition. | \$1,302,145.00 |
| COLFAX | 0F6350 | GURTNER CONSTRUCTION COMPANY, INC. | \$490,684.00 | | Beyond Scope of Work | \$490,684.00 |
| COLFAX | 0F6353 | MOLETZ ELECTRIC COMPANY | \$47,724.00 | \$26,300.00 | Delay Claim / Value Added Work | \$21,424.00 |
| CONROY | 0F3229 | GURTNER AND SONS, LLC | \$15,535.00 | | Safety / Unforeseen Condition | \$247,021.00 |
| CRESCENT | 0F5248 | EMMOCON CORPORATION | \$3,009.00 | | Unforeseen Condition | \$30,639.00 |
| FORT PITT | 0F6322 | CO. STOCK CONSTRUCTION SERVICES, INC | \$6,365.00 | | Unforeseen Condition | \$6,365.00 |
| FORT PITT | 0F6340 | NICO'S CONTRACTING COMPANY | \$167,395.00 | | Beyond scope of work | \$442,395.00 |
| FORT PITT | 0F6343 | MOLETZ ELECTRIC COMPANY | \$23,015.00 | | Beyond Scope of Work | \$46,406.00 |
| FRIENDSHIP | 0F6331 | NICO'S CONTRACTING COMPANY | \$77,196.00 | | Beyond Scope of Work | \$127,196.00 |
| FRIENDSHIP | 0F6332 | MOLETZ ELECTRIC COMPANY | \$27,378.00 | | Beyond Scope of Work | \$27,378.00 |
| MANCHESTER | 0F6340 | NICO'S CONTRACTING COMPANY | \$100,508.00 | | Safety / Beyond scope of work | \$250,508.00 |
| MCNAUGHER | 0F3229 | GURTNER AND SONS, LLC | \$4,996.00 | | Unforeseen Condition | \$60,923.00 |
| SOUTH HILLS MIDDLE | 0F6335 | MOLETZ ELECTRIC COMPANY | \$9,248.00 | | Safety | \$151,395.00 |
| STEVENS | 0F6340 | NICO'S CONTRACTING COMPANY | | \$19,348.00 | Deduct Change Order | \$30,652.00 |
| VANN | 0F6340 | NICO'S CONTRACTING COMPANY | \$62,548.00 | | Safety / Beyond scope of Work | \$414,303.00 |
| VANN | 0F6343 | MOLETZ ELECTRIC COMPANY | \$6,022.00 | | Value Added Work | \$53,271.00 |
| VARIOUS SCHOOLS | 0F6012 | PFE FIRE & SAFETY CORPORATION | \$15,000.00 | | Maintenance Contract | \$15,000.00 |
| WESTWOOD | 0F6344 | NICO'S CONTRACTING COMPANY | | \$4,780.00 | Deduct Change Order | \$139,168.00 |
| WHITTIER | 0F6348 | NICO'S CONTRACTING COMPANY | | \$15,431.00 | Deduct Change Order | \$63,433.00 |
| ===== | ===== | ===== | ===== | ===== | ===== | ===== |
| TOTAL | | | \$1,262,925.00 | \$65,859.00 | | |
| COUNT | 23 | | 20 | 4 | | |

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REPORT NO. 4709

March 21, 2007

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HUMAN RESOURCES REPORT OF THE SUPERINTENDENT OF SCHOOLS

REPORT NO. 4709

March 21, 2007

Board of Directors:

I regret to inform you of the death of Ms. Susan J. Pater, Chemistry Teacher at Schenley High School on February 25, 2007.

Sophia Facaros, Principal, Schenley High School, pays the following tribute to her memory:

Ms. Pater began her teaching career as a Chemistry Teacher in West Virginia before coming to the Pittsburgh Public Schools. She taught at Taylor Alderdice and Westinghouse High Schools prior to Schenley High School where she taught for over two decades. Among her many accomplishments, Ms. Pater received certification by the National Board for Professional Teaching Standards. According to her colleague and close friend, Ms. Jean Simcic, she combined challenging instruction with a playfulness that endeared her to teachers and students alike. She coordinated the school's participation in the National Science Bowl competition and the Chemistry Olympics, working closely with students in the International Baccalaureate program as well as those enrolled in the Center for Advanced Studies and encouraged the more advanced among them to take courses at the University of Pittsburgh. She nurtured her students' academic skills through their inquisitive minds and made Chemistry fun.

Throughout her two year battle, Ms. Pater's dedication to her profession continued as she tried her best to teach her classes while receiving treatment.

Our deepest condolences are extended to her family. Ms. Pater will be sadly missed by all her students, friends and colleagues.

Respectfully Submitted,

**Mark Roosevelt
Superintendent of Schools**

HUMAN RESOURCES REPORT OF THE SUPERINTENDENT OF SCHOOLS

REPORT NO. 4709

March 21, 2007

**From the Superintendent of Schools
to
The Board of Public Education**

Directors:

The following personnel changes are recommended for the action of the Board.

All promotions listed in these minutes are subject to the provisions of Board Rules.

A. New Appointments

Salaried Employees

| <u>Name</u> | <u>Position</u> | <u>Salary per month</u> | <u>Date</u> | <u>Increment</u> |
|-------------------------------|--|------------------------------------|--------------------|-------------------------|
| 1. Benton, Eboni | Educational Assistant I School Support Aide Manchester | \$ 2015.00 (001-01) | 02-27-07 | March, 2008 |
| 2. Brennan, Julie | Educational Assistant I School Support Aide Greenfield | \$ 2015.00 (001-01) | 02-14-07 | March, 2008 |
| 3. Burnelis, Christina | Clerk Stenographer Operations | \$ 2303.58 (005-01) | 03-19-07 | Nov., 2007 |
| 4. Cindrich-Gardner, Carla | Educational Assistant I School Support Aide Sunnyside | \$ 2015.00 (001-01) | 02-09-07 | March, 2008 |
| 5. Dupree, Dion | Educational Assistant I School Support Aide Peabody | \$ 2015.00 (001-01) | 02-27-07 | March, 2008 |
| 6. McCully, B. Kim | Assistant Accounting Supervisor, Finance | \$ 4408.42 (005-01) | 03-12-07 | Jan., 2008 |

| | | | | |
|---|--|------------------------|----------|-------------|
| 7. Ogg, James (Temporary Professional) | Teacher Weil ALA | \$ 3550.00 (001-01) | 02-22-07 | March, 2008 |
| 8. Olivis, Monique | Educational Assistant I In-House Suspension Aide Peabody | \$ 2015.00 (001-01) | 02-12-07 | Dec., 2007 |
| 9. Pryor-Watson, Shakita | Educational Assistant I School Support Aide Schaeffer | \$ 2015.00 (001-01) | 02-15-07 | March, 2008 |
| 10. Schmidt, Christine | School Supply Clerk II Carmalt | \$ 2107.56 (005-01) | 02-13-07 | Nov., 2007 |

Hourly Employees

| <u>Name</u> | <u>Position</u> | <u>Rate per hour</u> | <u>Date</u> |
|----------------------|---|---------------------------------|--------------------|
| 11. Frison, Rayshell | Part-Time Child Care Aide, Schenley | \$ 7.50 | 03-05-07 |
| 12. Smith, Angel | Supervisory Aide I Faison | \$ 7.70 | 02-22-07 |
| 13. Wester, Tina | Aide for Students with Disabilities, Carmalt | \$ 10.82 | 02-28-07 |

B. Reassignments From Leave of Absence

Salaried Employees

| <u>Name</u> | <u>Position</u> | <u>Salary per month</u> | <u>Date</u> | <u>Increment</u> |
|------------------------------|---|------------------------------------|--------------------|-------------------------|
| 1. Beckas, Michele | Educational Assistant III Emotional Support Aide Vann | \$ 3031.00 (03A-03) | 03-05-07 | |
| 2. Frazier, Kenneth | Energy Management Monitor, Plant Operations | \$ 4273.30 (011-10) | 03-01-07 | |
| 3. Herr, Jennifer | Teacher Weil ALA | \$ 4190.00 (002-03) | 03-08-07 | Dec., 2007 |
| 4. Malacki-Calhoun, JoAnn | Teacher Linden | \$ 7350.00 (002-10) | 03-02-07 | |

| | | | | |
|---------------------|---|------------------------|----------|-------------|
| 5. McDill, Nena | Counselor South Brook | \$ 4960.00 (001-09) | 02-22-07 | Sept., 2007 |
| 6. Murphy, Gina | Teacher Murray ALA | \$ 4930.00 (002-09) | 02-28-07 | Nov., 2007 |
| 7. Nolan, Keith | Teacher Student Achievement Center | \$ 4610.00 (001-08) | 02-16-07 | May, 2007 |
| 8. Ringler, Julie | Classroom Assistant Developmentally Delayed Program for Students with Exceptionalities | \$ 2460.00 (CLA-03) | 03-01-07 | May, 2007 |
| 9. Scales, Rosalind | Educational Assistant I Preschool Assistant I Head Start | \$ 2501.00 (001-03) | 02-26-07 | |
| 10. Taylor, Camille | Preschool Teacher II Vann | \$ 4280.00 (005-04) | 02-05-07 | May, 2007 |
| 11. Valenti, Renee | Speech Therapist Program for Students with Exceptionalities | \$ 7480.00 (004-10) | 05-01-07 | |

Hourly Employees

| <u>Name</u> | <u>Position</u> | <u>Rate per hour</u> | <u>Date</u> |
|-------------------------|--|---------------------------------|--------------------|
| 12. Birkel, Patricia | Food Service Worker Food Service Center | \$ 14.30 | 03-05-07 |
| 13. Bolden, Naomi | Food Service Worker Schenley | \$ 10.97 | 03-01-07 |
| 14. Collington, Carolyn | Light Cleaner Peabody | \$ 16.69 | 03-05-07 |
| 15. Phillips, Priscilla | Fireman B Fulton | \$ 17.71 | 02-19-07 |

C. Full-Time Substitutes

| <u>Name</u> | <u>Position</u> | <u>Salary per month</u> | <u>Date</u> |
|------------------------|--|------------------------------------|--------------------|
| 1. Akorli, Stephanie | Grandview | \$ 3550.00 (FTS-02) | 12-11-06 |
| 2. Bell, Kalah | Weil ALA | \$ 3480.00 (FTS-01) | 12-11-06 |
| 3. Boback, Brandie | Colfax ALA | \$ 3480.00 (FTS-01) | 02-16-07 |
| 4. Bordone, Nickolas | Carmalt .6/Phillips .4 | \$ 3480.00 (FTS-01) | 12-11-06 |
| 5. Burrell, Jason | Pittsburgh Montessori | \$ 3790.00 (FTS-03) | 01-31-07 |
| 6. Chenoweth, Cathy | Manchester | \$ 3480.00 (FTS-01) | 11-14-06 |
| 7. Cotton, Willa | King ALA | \$ 3790.00 (FTS-03) | 12-05-06 |
| 8. Duncan, Scott | Preschool Teacher III Program for Students with Exceptionalities | \$ 3200.00 (001-01) | 12-04-06 |
| 9. Fantazier, Jonathan | Pittsburgh CAPA | \$ 3480.00 (FTS-01) | 02-26-07 |
| 10. Figluizzi, Alicia | Schiller | \$ 3480.00 (FTS-01) | 11-29-06 |
| 11. Hackel, Jesse | Preschool Teacher III Program for Students with Exceptionalities | \$ 3200.00 (001-01) | 02-26-07 |
| 12. Hanna, Arlene | Faison | \$ 3480.00 (FTS-01) | 01-02-07 |
| 13. Heyward, Stacey | Faison | \$ 3480.00 (FTS-01) | 01-04-07 |
| 14. Karl, Kristin | South Brook | \$ 3480.00 (FTS-01) | 01-09-07 |

| | | | | |
|-----|-------------------|-------------------------------|------------------------|----------|
| 15. | Komar, Frank | Conroy | \$ 3480.00 (FTS-01) | 12-11-06 |
| 16. | Kopp, Lawrence | Brashear | \$ 3480.00 (FTS-01) | 03-01-07 |
| 17. | McMillen, Richard | Allderdice | \$ 3480.00 (FTS-01) | 02-14-07 |
| 18. | Shaahid, Darnell | Morrow | \$ 3480.00 (FTS-01) | 02-01-07 |
| 19. | Toliver, Cynthia | Student Achievement Center | \$ 3790.00 (FTS-03) | 11-30-06 |

D. Part Time Substitutes
(No Action)

E. Day-To-Day Substitutes

| | <u>Name</u> | <u>Position</u> | <u>Rate per day</u> | <u>Date</u> |
|----|-----------------|-----------------------|-------------------------|-------------|
| 1. | Acquavia, Amy | Teacher Substitute | \$ 100.00 | 03-15-07 |
| 2. | Barabe, Allyson | Teacher Substitute | \$ 100.00 | 03-05-07 |
| 3. | Baron, Iris | Teacher Substitute | \$ 100.00 | 02-12-07 |
| 4. | Batcho, Edward | Teacher Substitute | \$ 100.00 | 02-23-07 |
| 5. | Brown, Brianne | Teacher Substitute | \$ 100.00 | 03-05-07 |
| 6. | Guthrie, Victor | Teacher Substitute | \$ 100.00 | 02-12-07 |
| 7. | Knight, LaToya | Teacher Substitute | \$ 55.00 | 03-02-07 |
| 8. | Loughrey, Nancy | Teacher Substitute | \$ 100.00 | 02-12-07 |

| | | | | |
|-----|-----------------------|-----------------------|-----------|----------|
| 9. | Lucchi, John | Teacher Substitute | \$ 100.00 | 02-19-07 |
| 10. | Manney, Jolene | Teacher Substitute | \$ 100.00 | 02-19-07 |
| 11. | Marnich, Ronald | Teacher Substitute | \$ 100.00 | 03-01-07 |
| 12. | McCauley, Misty | Teacher Substitute | \$ 100.00 | 02-19-07 |
| 13. | Merikli, Tuncay | Teacher Substitute | \$ 55.00 | 02-06-07 |
| 14. | Morsillo, Guy | Teacher Substitute | \$ 100.00 | 02-21-07 |
| 15. | Mull, L. Michael | Teacher Substitute | \$ 100.00 | 03-08-07 |
| 16. | Odett, Stefanie | Teacher Substitute | \$ 100.00 | 02-08-07 |
| 17. | Partee-Tremble, Tanya | Teacher Substitute | \$ 100.00 | 02-22-07 |
| 18. | Perella, Nicholas | Teacher Substitute | \$ 55.00 | 02-28-07 |
| 19. | Pry, Renee | Teacher Substitute | \$ 100.00 | 03-01-07 |
| 20. | Rooke, John | Teacher Substitute | \$ 100.00 | 02-19-07 |
| 21. | Scott, Dana | Teacher Substitute | \$ 100.00 | 03-02-07 |
| 22. | Shevitz, Kevin | Teacher Substitute | \$ 100.00 | 02-19-07 |
| 23. | Smith, Ardell | Teacher Substitute | \$ 100.00 | 02-19-07 |
| 24. | Smith, Justin | Teacher Substitute | \$ 55.00 | 02-19-07 |
| 25. | Strnisha, Sheena | Teacher Substitute | \$ 55.00 | 02-19-07 |

| | | | | |
|-----|--------------------|-----------------------|-----------|----------|
| 26. | Tambellini, Marcia | Teacher Substitute | \$ 100.00 | 02-22-07 |
| 27. | Wahl, Diane | Teacher Substitute | \$ 100.00 | 02-20-07 |
| 28. | Yeater, Mike | Teacher Substitute | \$ 55.00 | 02-27-07 |
| 29. | Zhang, Xiaojing | Teacher Substitute | \$ 100.00 | 02-19-07 |

Hourly Employees

| <u>Name</u> | <u>Position</u> | <u>Rate per Hour</u> | <u>Date</u> |
|---------------------|--------------------------------|---------------------------------|--------------------|
| 30. Kichta, Sara | Paraprofessional Substitute | \$ 8.00 | 02-16-07 |
| 31. Raehn, Valerie | Paraprofessional Substitute | \$ 8.00 | 02-27-07 |
| 32. Williams, Madia | Paraprofessional Substitute | \$ 8.00 | 02-19-07 |

F. Reinstatements

Salaried Employees

| <u>Name</u> | <u>Position</u> | <u>Salary per month</u> | <u>Date</u> | <u>Increment</u> |
|--------------------|-----------------------------|------------------------------------|--------------------|-------------------------|
| 1. Griffin, Mary | School Clerk South Hills | \$ 2470.91 (004-08) | 02-19-07 | |

G. Retirements

| <u>Name</u> | <u>Position</u> | <u>Date</u> | <u>Reason</u> |
|--------------------|---|--------------------|------------------------------|
| 1. Auth, Barbara | Educational Assistant I School Support Aide Carmalt | 01-20-07 | Disability Ret. Allowance |

| | | | |
|----------------------|--|----------|------------------------------|
| 2. Cahill, Helen | Educational Assistant I Preschool Assistant I Head Start | 02-14-07 | Ret. Allowance |
| 3. Clifford, Clint | Teacher Oliver | 03-20-07 | Disability Ret. Allowance |
| 4. English, Cynthia | Teacher Manchester | 03-03-07 | Ret. Allowance |
| 5. Hector, Thomas | Teacher Manchester | 11-18-06 | Disability Ret. Allowance |
| 6. Michaels, Dolores | Teacher Linden | 03-01-07 | Ret. Allowance |
| 7. Remack, Diana | Teacher Perry | 06-15-07 | Ret. Allowance |

H. Resignations

| <u>Name</u> | <u>Position</u> | <u>Date</u> | <u>Reason</u> |
|---------------------------|--|--------------------|-------------------------|
| 1. Austin, Florean | Teacher Rooney ALA | 01-31-07 | Personal reasons |
| 2. Beile, Beverly | Food Service Worker Allderdice | 03-07-07 | Presumed resignation |
| 3. Bibaud, Andrea | Teacher Schiller | 06-15-07 | Early Ret. Allowance |
| 4. Cardone, Kathleen | School Secretary I Banksville | 02-15-07 | Early Ret. Allowance |
| 5. Dott, Phillip | Classroom Assistant Multi-Handicap Support Pioneer | 02-19-07 | Early Ret. Allowance |
| 6. Givens, Ronda | Food Service Worker Allegheny Middle | 04-05-07 | Early Ret. Allowance |
| 7. Hensel, Jr., William | School District Police Officer, School Safety | 02-19-07 | Early Ret. Allowance |
| 8. Johnson-Taylor, Esther | Aide for Students with Disabilities, Schiller | 06-15-07 | Early Ret. Allowance |

| | | | |
|-----------------------|---|----------|-------------------------|
| 9. Kobertz, Richard | Educational Assistant III Emotional Support Aide Faison | 02-12-07 | Early Ret. Allowance |
| 10. Malloy, Rita | Light Cleaner/ Laundry Worker, Carrick | 04-13-07 | Early Ret. Allowance |
| 11. McCrea, James | Electrical Systems Administrator Facilities | 03-16-07 | Personal reasons |
| 12. Nelson, Linda | Teacher Arsenal Elementary | 02-14-07 | Early Ret. Allowance |
| 13. Olivis, Monique | School Clerk Peabody | 02-12-07 | Other work |
| 14. Onyshko, Matthew | Classroom Assistant Life Skills Support Program for Students with Exceptionalities | 02-13-07 | Personal reasons |
| 15. Peterson, Carolyn | Teacher Student Achievement Center | 02-15-07 | Early Ret. Allowance |
| 16. Silver, Russell | Teacher Pittsburgh Gifted | 03-27-07 | Early Ret. Allowance |
| 17. Stolich, Teisha | Workers Compensation Assistant, Finance | 03-05-07 | Personal reasons |
| 18. Strong, Jessica | Accountant V Budget | 03-15-07 | Personal reasons |
| 19. Summers, William | Light Cleaner/Laundry Worker, Plant Operations | 02-22-07 | Early Ret. Allowance |
| 20. Tannous, Michael | Teacher Arsenal Middle | 03-05-07 | Early Ret. Allowance |
| 21. Taylor, Marlene | Food Service Worker-New Conroy | 03-01-07 | Personal reasons |
| 22. Wehring, Jessica | Teacher Conroy | 02-05-07 | Personal reasons |
| 23. Zackel, Pamela | Teacher Rooney ALA | 03-05-07 | Personal reasons |

| | | | |
|------------------------|--------------------------------|----------|------------------|
| 24. Zielmanski, Steven | Security Aide School Safety | 02-12-07 | Personal reasons |
|------------------------|--------------------------------|----------|------------------|

I. Terminations

| <u>Name</u> | <u>Position</u> | <u>Date</u> | <u>Reason</u> |
|-------------------------|--|-------------|------------------|
| 1. Schmidt, Christine | Aide for Students with Disabilities, Carmalt | 02-13-07 | Other work |
| 2. Schmidt, Christopher | Teacher Substitute | 03-23-07 | Personal reasons |
| 3. Vasser, Gregory | Teacher Substitute | 02-12-07 | Personal reasons |

J. Full-Time Substitutes Released

| <u>Name</u> | <u>Position</u> | <u>Date</u> |
|----------------|-----------------|-------------|
| a) Bell, Kalah | Weil ALA | 03-07-07 |

**K. Part-Time Substitutes Released
(No Action)**

**L. Day-to Day Substitutes Released
(No Action)**

M. Sabbatical Leaves of Absence

| <u>Name</u> | <u>Position</u> | <u>Dates</u> | <u>Reason</u> |
|--------------------|------------------------------------|----------------------|---------------|
| 1. Brody, Susan | Teacher Fulton | 03-15-07 to 03-15-08 | Health |
| 2. Clifford, Clint | Teacher Oliver .5/Allderdice .5 | 02-01-07 to 03-19-07 | Health |
| 3. Rice, Debra | Teacher Weil ALA | 02-23-07 to 04-30-07 | Health |

N. Leaves of Absence

| <u>Name</u> | <u>Position</u> | <u>Dates</u> | <u>Reason</u> |
|------------------------|--|----------------------|----------------------|
| 1. Benton, Darlene | Classroom Assistant Life Skills Support Allderdice | 01-17-07 to 04-30-07 | Personal reasons |
| 2. Ferraro, Arlene | Teacher McNaugher | 03-01-07 to 03-01-08 | Personal reasons |
| 3. Gigante, Gina | Teacher Brashear | 03-23-07 to 03-23-08 | Personal reasons |
| 4. Kress-Boyd, Mary | Teacher South Brook | 03-02-07 to 06-14-07 | Health |
| 5. Moore, Lisa Anne | Classroom Assistant Learning Support Conroy | 01-25-07 to 05-01-07 | Health |
| 6. Nelson, Melissa | Educational Assistant III Classroom Communication Aide, Dilworth | 02-16-07 to 06-14-07 | Health |
| 7. Phillips, Priscilla | Fireman B Fulton | 03-07-07 to 08-01-07 | Health |
| 8. Rich, Priscilla | Classroom Assistant Life Skills Support Manchester | 02-01-07 to 06-14-07 | Health |
| 9. Tevis, Michael | Teacher Program for Students with Exceptionalities | 02-05-07 to 06-14-07 | Health |

O. Transfers From Temporary Professional to Professional Status

- a) The following temporary professional employee(s) have rendered satisfactory service for three years and are entitled to professional status effective February 2007 unless otherwise indicated:

| <u>Name</u> | <u>Location</u> |
|---------------------|----------------------------|
| 1. Baker, Erin | Langley (3/07) |
| 2. Benjamin, Arlo | Rogers CAPA |
| 3. Berberich, Jodel | Schaeffer (3/07) |
| 4. Berger, Stephen | Student Achievement Center |

| | |
|-------------------------|----------------------|
| 5. Braver, Molly | Allderdice |
| 6. Breault, Erin | Brashear |
| 7. Carey, Michael | Allderdice |
| 8. Corcos, Virginia | Fort Pitt ALA |
| 9. Economu, Nikki | Westinghouse |
| 10. Friez, Melissa | Allderdice |
| 11. Geiger, Matthew | Oliver (3/07) |
| 12. Getty, Angela | Northview ALA (3/07) |
| 13. Gorman, Melanie | Sunnyside (9/06) |
| 14. Hawk, Thomas | Conroy |
| 15. Kruger, Lisa | King ALA |
| 16. Lipovsky, Thomas | Brashear |
| 17. Matthews, Dominic | Peabody |
| 18. Pfleger, Meghan | Colfax ALA |
| 19. Pisani, Anthony | Morrow |
| 20. Schaeffer, Kimberly | Concord (3/07) |
| 21. Seeley, Sandra | Weil ALA |
| 22. Snell, Denise | Manchester (3/07) |
| 23. Underwood, Richard | Pittsburgh CAPA |
| 24. Ventura, Michele | Conroy (4/07) |
| 25. Weiss, Michelle | Greenfield |
| 26. Yarussi, Kris | Career Development |

P. Transfers From One Position to Another Without Change of Salary

| <u>Name</u> | <u>Position</u> | <u>Date</u> |
|------------------------------|---|--------------------|
| 1. Buchheit-Byrne, Doreen | School Secretary I, Carmalt to School Secretary I, Banksville | 03-02-07 |
| 2. Catale, Nicole | Teacher, Faison to Instructional Teacher Leader, Faison + \$50 per month select teacher differential | 01-31-07 |
| 3. Delaney, Toni | Acting Chief Executive Secretary, Office of the Superintendent to Chief Executive Secretary, Office of the Superintendent | 03-12-07 |
| 4. Gold, Bryan | Speech Therapist, Conroy to Speech Therapist, Program for Students with Exceptionalities | 03-05-07 |
| 5. Milinski, Walter | Extended Day Instructional Teacher Leader, Carrick to Instructional Teacher Leader, Carrick – \$230 per month extended day differential | 02-15-07 |
| 6. Morant, Vanita | Acting Secretary to the Superintendent, Office of the Superintendent to Secretary to the Superintendent, Office of the Superintendent | 03-12-07 |

Hourly Employees

| <u>Name</u> | <u>Position</u> | <u>Date</u> |
|------------------------|---|-------------|
| 7. Fisher, Eileen | Food Service Worker, South Hills to Food Service Worker (Temporary), Carrick | 03-22-07 |
| 8. Fuller, Rena | Food Service Worker, Administration Building to Food Service Worker, Allderdice | 03-22-07 |
| 9. Herring, Constance | Aide for Students with Disabilities, Morrow to Aide for Students with Disabilities, Manchester | 03-01-07 |
| 10. Killmeyer, Stephen | Automotive Equipment Operator I (Temporary), General Services to Automotive Equipment Operator I, General Services (on worker's compensation) | 03-22-07 |
| 11. Majoy, Rae Ann | Food Service Worker, Carrick to Food Service Worker, Administration Building | 03-22-07 |
| 12. McKee, Deborah | Aide for Students with Disabilities, Schiller to Aide for Students with Disabilities, Conroy | 02-22-07 |
| 13. Yanalivich, Alane | Food Service Worker, South Hills to Food Service Worker, Brashear | 03-22-07 |

Q. Transfers From One Position to Another With Change of Salary

| <u>Name and Position</u> | <u>Salary per month</u> | <u>Date</u> | <u>Vice</u> |
|---|-------------------------|-------------|------------------------|
| 1. Benton, LaNee Expeditor, Purchasing to Senior Buyer, Purchasing | \$ 4046.65 (010-10) | 03-01-07 | K. Bosle resigned |
| 2. Boyle, Virginia Program Funding Assistant, Budget to Classroom Assistant, Life Skills Support, Program for Students with Exceptionalities | \$ 2070.00 (CLA-01) | 02-25-07 | M. Onysnko resigned |

| | | | | |
|----|---|--------------------------------------|-----------------|--------------------------------------|
| 3. | Khalil-Khoury, Elaine School Support Clerk, Office of the Deputy Superintendent for Instruction, Assessment and Accountability to Technology Systems Specialist, Liberty | \$ 2597.00 (012-01) | 03-05-07 | C. Beckas resigned |
| 4. | Mislanovich, Melanie School Supply Clerk, Stevens to Worker's Compensation Assistant, Finance | \$ 2332.39 (006-01) | 03-26-07 | T. Stolich resigned |
| 5. | Secrest, Autumn Account Clerk, Finance to Project Assistant, Office of the Deputy Superintendent for Instruction, Assessment and Accountability | \$ 3292.66 (010-01) | 03-05-07 | New position |

Hourly Employees

| <u>Name and Position</u> | <u>Rate</u> <u>per hour</u> | <u>Date</u> | <u>Vice</u> |
|--|--|--------------------|---|
| 6. Balzer, Jacqueline Food Service Worker, Rogers CAPA to Food Service Manager – Trainee, Food Service Center | \$ 12.00 | 03-22-07 | New position |
| 7. Buchheit, Vaughn Light Cleaner, Plant Operations to Laborer I, Plant Operations | \$ 17.09 | 03-22-07 | P. Cummings transferred |
| 8. Cunningham, Velna Supervisory Aide II, Sterrett to Supervisory Aide I, Colfax ALA | \$ 7.70 | 03-22-07 | T. Hartman transferred |
| 9. Foreman, Cecelia Supervisory Aide II, Arsenal Elementary to Supervisory Aide I, Arsenal Elementary | \$ 7.70 | 03-22-07 | T. Stevenson transferred |

| | | | | |
|-----|--|----------|----------|---------------------------|
| 10. | Gibson, Kathleen Supervisory Aide II, Schiller to Food Service Worker, Perry | \$ 10.97 | 03-22-07 | P. Mattern transferred |
| 11. | Hogan, Kenneth Custodian 3, Plant Operations to Custodian 1A, Arsenal Middle | \$ 22.55 | 03-22-07 | N. Nania transferred |
| 12. | Love, Terry Food Service Worker, Substitute to Food Service Worker (Temporary), Allderdice | \$ 10.97 | 03-22-07 | B. Mesko on leave |
| 13. | Mattern, Paula Food Service Worker, Perry to Food Service Manager – Trainee, Food Service Center | \$ 12.00 | 03-22-07 | New position |
| 14. | Miller, Diamond Supervisory Aide I, Faison to Supervisory Aide II, Faison | \$ 8.10 | 03-22-07 | F. Johnson transferred |
| 15. | Roberts, Michael 3/2 Fireman, Administration Building to Athletic Field Caretaker I, Plant Operations | \$ 17.52 | 03-22-07 | T. Dietz transferred |
| 16. | Stevenson, Tiffany Supervisory Aide I, Arsenal Elementary to Supervisory Aide II, Arsenal Elementary | \$ 8.10 | 03-22-07 | C. Foreman transferred |
| 17. | Torcas, Maria Supervisory Aide I, Greenfield to Supervisory Aide II, Colfax ALA | \$ 8.10 | 03-22-07 | F. Sumpter transferred |
| 18. | Wehring, Raymond Heavy Cleaner/Fireman, Westinghouse to Light Cleaner – New, Plant Operations | \$ 15.28 | 02-21-07 | Demotion |

R. Supplemental Appointments

Tutors

1. That the following persons be terminated as Tutors for the 2006-2007 school year:

| <u>Name</u> | <u>Location</u> | <u>Date</u> |
|---------------------|------------------------|--------------------|
| a) Wilson, LaKendra | Greenfield | 02-14-07 |

2. That the following persons be approved to work as Tutors for the 2006-2007 school year at the rate of \$10.00 per hour:

| <u>Name</u> | <u>Location</u> | <u>Date</u> |
|----------------------------|------------------------|--------------------|
| a) Casale, Maria | Manchester | 02-26-07 |
| b) DeBruin, Katie | Arlington ALA | 02-26-07 |
| c) Hutchins, Richard | Weil ALA | 02-19-07 |
| d) Liberatore, Tiffany Kay | Colfax ALA | 02-05-07 |
| e) McCaslin, Jennifer | Pittsburgh Montessori | 02-12-07 |
| f) Smith, Tambda | Morrow | 10-16-06 |
| g) Stumpp, Julia | Liberty | 10-03-06 |

S. Miscellaneous Recommendations

It is recommended:

1. That the Board approve a leave of absence with loss of pay for the following person(s):

| <u>Name</u> | <u>Position</u> | <u>Dates</u> | <u>Reason</u> |
|------------------------|-------------------------------|----------------------|----------------------|
| a) Allen, Tamara | Teacher Rooney ALA | 03-06-07 to 03-19-07 | Personal reasons |
| b) Beccari, Gary | Teacher Pittsburgh Gifted | 05-17-07 to 06-14-07 | Health |
| c) Becker, Charlene | Teacher Faison | 04-02-07 to 06-14-07 | Health |
| d) Bohn, Glenn | Teacher Career Development | 03-21-07 to 04-29-07 | Health |
| e) Collington, Carolyn | Light Cleaner Peabody | 02-01-07 to 02-28-07 | Health |
| f) Conwell, Colleen | Teacher Frick | 03-01-07 to 03-31-07 | Health |

| | | | |
|-------------------------------|---|-----------------------------|--|
| g) Cramer, Cynthia | Teacher Conroy | 03-08-07 to 05-21-07 | Health |
| h) Fillmore, Ronald | Classroom Assistant Multi-Handicap Support Pioneer | 04-16-07 to 04-19-07 | Personal reasons |
| i) Frazier, Kenneth | Energy Management Monitor Plant Operations | 01-24-07 to 03-02-07 | Health |
| j) Frazier, Woodrow | Security Aide School Safety | 02-27-07 to 03-31-07 | Health |
| k) Gerwing, Robert | Teacher Faison | 02-21-07 to 03-09-07 | Health |
| l) Guzzi, Darlene | Certified Occupational Therapy Assistant, Early Intervention | 03-10-07 to 06-02-07 | FMLA |
| m) Kesten, Anna | Educational Assistant III Emotional Support Aide South Hills | 01-03-07 to 03-07-07 | Health |
| n) Koval, Barbara | Teacher Faison | 01-02-07 to 03-26-07 | Health |
| o) Miller, Jessica | Preschool Teacher II Faison | 05-12-07 to 06-14-07 | Personal reasons |
| p) Morton, Joan | Teacher Schaeffer | 04-26-07 to 04-30-07 | Health |
| q) Phillips, Priscilla | Fireman B Fulton | 12-23-06 to 02-16-07 | Contested worker's compensation |
| r) Pochapin, Michelle | Teacher Colfax ALA | 03-08-07 to 03-12-07 | Personal reasons |
| s) Raglin, Thomas | Family Services Specialist Head Start | 03-15-07 to 04-05-07 | Personal reasons |
| t) Scales, Rosalind | Educational Assistant I Preschool Assistant I Head Start | 02-08-07 to 02-23-07 | Health |
| u) Schmidt, Tammy | Teacher Beechwood | 04-30-07 to 06-14-07 | Personal reasons |

| | | | |
|------------------------|-----------------------|----------------------|---------------------------------------|
| v) Seibert, Suzanne | Teacher Colfax ALA | 02-16-07 to 03-31-07 | Contested worker's compensation |
| w) Stewart, Bernadette | Teacher Pioneer | 05-03-07 to 06-14-07 | Personal reasons |
| x) Wedner, Gail | Teacher Minadeo | 04-01-07 to 06-14-07 | Health |

2. That the Board approve a leave of absence without loss of pay for the following person(s):

| <u>Name</u> | <u>Position</u> | <u>Dates</u> | <u>Reason</u> |
|-------------------|----------------------------|----------------------|------------------|
| a) McIntyre, Mark | Steamfitter Maintenance | 05-16-07 to 06-02-07 | Military duty |

3. That the Board approve a change in the start date for Harold Simmons, Jr., Supervisory Aide I, Murray ALA from February 5, 2007 to February 1, 2007.
4. That the Board approve a change in the start date of a leave of absence for Tresa Varner, Adjunct Teacher, Pittsburgh CAPA from January 18, 2007 to February 28, 2007.
5. That the Board approve a change in the resignation date of Kevin Bosle, Senior Buyer, Operations from February 12, 2007 to February 15, 2007.

It is recommended:

1. That the following coaching assignments in the high schools for the interscholastic athletic program be approved for the 2006-2007 school year in accordance with the conditions as set forth in the Collective Bargaining Agreement between the Board and the Pittsburgh Federation of Teachers.

| | <u>SCHOOL</u> | <u>COACH</u> | <u>SPORT</u> |
|----|---------------|---|--|
| a. | BRASHEAR | 1. Tim Broderick 2. Christopher Bandurski | Basketball, Assistant Boys Basketball, Assistant Girls |
| b. | CARRICK | 1. Kenneth Wright 2. Hosea Holder 3. Richard Bonacorsi 4. Scott Donald | Basketball, Assistant Boys Swimming, Girls Wrestling, Head Wrestling, Assistant |
| c. | LANGLEY | 1. Dan Kliber 2. Lenny Ferency 3. Jason Cupples | Tennis, Head Boys Baseball, Assistant Basketball, Head Boys |
| d. | OLIVER | 1. Paul Casey 2. Timothy Keefer (Interim) | Tennis, Head Boys Track, Head Boys |
| e. | PEABODY | Adam Holy | Track, Head Girls |
| f. | PERRY | Terri Cossick | Swimming, Head Girls |

2. That the following coaching assignments in the middle schools for the interscholastic athletic program be approved for the 2006-2007 school year in accordance with the conditions as set forth in the Collective Bargaining Agreement between the Board and the Pittsburgh Federation of Teachers.

| | <u>SCHOOL</u> | <u>COACH</u> | <u>SPORT</u> |
|----|---------------|---------------------------------------|---|
| a. | FRICK | Frank Accetta | Soccer, Head |
| b. | PGH CLASSICAL | 1. Robert Mitchell 2. Lee Dreshman | Basketball, Head Girls Swimming, Head Boys |
| c. | STERRETT | Andrew Balog | Basketball, Head Boys |

3. That the following coaching assignments in the ALA & K-8 schools for the interscholastic athletic program be approved for the 2006-2007 school year in accordance with the conditions as set forth in the Collective Bargaining Agreement between the Board and the Pittsburgh Federation of Teachers.

| | <u>SCHOOL</u> | <u>COACH</u> | <u>SPORT</u> |
|----|-----------------|---|---|
| a. | FAISON | 1. Robert Lingg 2. Ruth Walker | Basketball, Head Boys Basketball, Head Girls |
| b. | LINCOLN | Ramon Creighton | Basketball, Head Boys |
| c. | MANCHESTER | 1. D. Lamont Harris 2. William Lewis | Basketball, Head Boys Basketball, Head Girls |
| d. | MURRAY | Donald Smith | Basketball, Head Boys |
| e. | PGH. MONTESSORI | David White | Basketball, Head Girls |
| f. | STEVENS | 1. William Briston 2. Adam Sikorski | Basketball, Head Boys Basketball, Head Girls |
| g. | SUNNYSIDE | Albert Carrie | Basketball, Head Girls |

4. That the following assignments to the position of teacher for high school intramurals be approved for the 2006-2007 school year in accordance with the conditions as set forth in the Collective Bargaining Agreement between the Board and the Pittsburgh Federation of Teachers.

| | <u>SCHOOL</u> | <u>TEACHER</u> | <u>SEASON</u> |
|----|---------------|----------------|---------------|
| a. | BRASHEAR | Richard Murphy | Winter |
| b. | PEABODY | Richard Bogaty | Winter |

5. That the following assignments to the position of teacher for K-8 school intramurals be approved for the 2006-2007 school year in accordance with the conditions as set forth in the Collective Bargaining Agreement between the Board and the Pittsburgh Federation of Teachers.

| | <u>SCHOOL</u> | <u>TEACHER</u> | <u>SEASON</u> |
|----|---------------|---|--|
| a. | CARMALT | 1. Dawn Miller 2. Gregg Duane 3. Audrey Rigot | Winter, Spring Winter, Spring Winter, Spring |
| b. | LINCOLN | Albert Lattimore | Winter |

6. That the following assignments to the position of teacher for elementary school intramurals be approved for the 2006-2007 school year in accordance with the conditions as set forth in the Collective Bargaining Agreement between the Board and the Pittsburgh Federation of Teachers.

| | <u>SCHOOL</u> | <u>TEACHER</u> | <u>SEASON</u> |
|----|---------------|----------------|----------------|
| a. | WEST LIBERTY | Steve Fishman | Winter, Spring |

HUMAN RESOURCES REPORT OF THE SUPERINTENDENT OF SCHOOLS

ADDENDUM A

POSITIONS OPENED AND CLOSED

March 21, 2007

GENERAL FUNDS

It is recommended:

1. That the following position(s) be opened, effective on the date indicated:

| | <u>POSITION</u> | <u>NUMBER</u> | <u>DATE</u> | <u>LOCATION</u> |
|----|----------------------------------|----------------------|--------------------|--|
| a) | Executive Director | 1 | 03-22-07 | Finance |
| b) | Executive Director | 1 | 03-22-07 | Budget Development and Management Services |
| c) | Director of Vocational Education | 1 | 03-22-07 | Career Development |
| d) | Executive Director | 1 | 03-22-07 | Human Resources |
| e) | Broad Resident | 1 | 03-22-07 | Deputy Superintendent for Instruction, Assessment and Accountability |

2. That the following position(s) be closed, effective on the date indicated:

| | <u>POSITION</u> | <u>NUMBER</u> | <u>DATE</u> | <u>LOCATION</u> |
|----|--|----------------------|--------------------|---|
| a) | Director | 1 | 03-22-07 | Finance |
| b) | Chief of Budget Development and Management Services | 1 | 03-22-07 | Budget Development and Management Services |
| c) | Senior Program Officer | 1 | 03-22-07 | Career Development |
| d) | Director of Employee Relations and Organizational Development | 1 | 03-22-07 | Human Resources |

SUPPLEMENTAL FUNDS

It is recommended:

1. That the following position(s) be opened, effective on the date indicated:

| | <u>POSITION</u> | <u>NUMBER</u> | <u>DATE</u> | <u>LOCATION</u> |
|----|----------------------------|----------------------|--------------------|------------------------|
| a) | Early Intervention Teacher | 3 | 03-22-07 | Early Childhood |

Respectfully submitted,

**Mr. Mark Roosevelt
Superintendent of Schools**

HUMAN RESOURCES REPORT OF THE SUPERINTENDENT OF SCHOOLS

ADDENDUM B

ADDITIONAL HUMAN RESOURCES ACTION

March 21, 2007

A. New Appointments

Salaried Employees

| | <u>Name</u> | <u>Position</u> | <u>Salary per month</u> | <u>Date</u> | <u>Increment</u> |
|----|------------------------|---|-----------------------------|-------------|------------------|
| 1. | Woods-Reed, Carolyn | Broad Resident Office of the Deputy Superintendent for Instruction, Assessment and Accountability | \$ 7500.95 (004-19) | 08-01-07 | January, 2009 |

B. Terminations

| | <u>Name</u> | <u>Position</u> | <u>Date</u> | <u>Reason</u> |
|----|------------------|---|-------------|---------------|
| 1. | Dinardo, Janet | Classroom Assistant Autistic Support Aide Beechwood | 03-22-07 | For cause |
| 2. | Springer, Edward | Teacher Faison | 03-22-07 | For cause |

C. Resignations

| | <u>Name</u> | <u>Position</u> | <u>Date</u> | <u>Reason</u> |
|----|------------------|------------------------|-------------|-------------------------|
| 1. | Mascari, Richard | Principal Brookline | 04-02-07 | Early Ret. Allowance |

D. Transfers From One Position to Another Without Change of Salary

| | <u>Name</u> | <u>Position</u> | <u>Date</u> |
|----|-----------------|---|-------------|
| 1. | Rosenthal, Eric | Acting Principal, Greenfield to Principal, Greenfield | 03-22-07 |

E. Transfers From One Position to Another With Change of Salary

| <u>Name and Position</u> | <u>Salary per month</u> | <u>Date</u> | <u>Vice</u> |
|---|------------------------------------|---------------------|-------------------------|
| 1. Berdnik, Christopher Director I, Finance to Executive Director, Finance | \$ 8851.67 (001-01) | 03-22-07 | New position |
| 2. Camarda, Peter Chief of Budget Development and Management Services, Budget Development and Management Services to Executive Director, Budget Development and Management Services | \$ 9092.42 (001-05) | 03-22-07 | New position |
| 3. Lucas, Valerie Assistant Principal, Brookline to Acting Principal, Brookline | \$ 7601.02 (003-01) | 04-02-07 | R. Mascari retiring |
| 4. Miles-Brown, Tammy Partnership Coordinator, Early Childhood to Acting Assistant Principal, Brookline | \$ 7312.00 (004-01) | To be determined | V. Lucas transferred |
| 5. Spolar, Jody Director of Employee Relations and Organizational Development to Executive Director, Human Resources | \$ 8851.67 (001-01) | 03-22-07 | New position |

F. Supplemental Appointments

TRAVEL WAIVER

1. That the Board approve a travel waiver of 5 days during the 2006-2007 school year for Joseph Foriska, Principal, Stevens Elementary School and who is the National Association of Elementary School Principals' Representative for the Pennsylvania Association of Elementary and Secondary School Principals.

G. Miscellaneous Recommendations

1. That the Board approve a waiver of sabbatical payback for Kelli Quigley, Teacher, Manchester.
2. That the Board approve 260 day work year and 10 vacation days for Broad Residents that participate in the Broad Resident Program.
3. That the Board approve a contract for Bernard Komoroski as Acting Principal, Allderdice effective March 26, 2007 to July 31, 2007 at the per diem rate of \$600.

Respectfully submitted,

Mr. Mark Roosevelt
Superintendent of Schools

HUMAN RESOURCES REPORT OF THE SUPERINTENDENT OF SCHOOLS

ADDENDUM C

March 21, 2007

Dismissal of Professional Employee

WHEREAS, Shannon Ries, a professional employee, alleged that there was not just cause for her termination of employment and elected to proceed to arbitration; and

WHEREAS, A hearing was held on December 1, 2006, before Elliot Newman, Arbitrator; and

WHEREAS, Both the School District Administration and Shannon Ries were represented by competent counsel at the aforementioned hearing; and

WHEREAS, At the arbitration hearing, testimony of various witnesses was taken and the professional employee was afforded an opportunity to present any evidence and/or testimony relative to her allegation that there was not just cause for her termination; and

WHEREAS, Arbitrator Elliot Newman issued his decision on February 16, 2007, denying the grievance of Shannon Ries and supporting the Administration's termination of Shannon Ries from the employ of the School District of Pittsburgh; and

WHEREAS, Article 27, Section 11b of the current collective bargaining agreement between the Board and the Pittsburgh Federation of Teachers provides, among other things, that "*The decision, including awards, of the arbitrator shall be final and binding on the parties.*"

NOW, THEREFORE, BE IT RESOLVED, That the Board hereby adopts the decision of Arbitrator Newman and incorporates the decision by reference as though the same were fully set forth in this resolution.

RESOLVED, FINALLY, That the Board of Public Education of the School District of Pittsburgh hereby orders that the termination of Shannon Ries, a professional employee, be upheld.

HUMAN RESOURCES REPORT OF THE SUPERINTENDENT OF SCHOOLS

ADDENDUM D

March 21, 2007

**From the Superintendent of Schools
to
The Board of Public Education**

Directors:

Your committee on Human Resources recommends:

- 1. The adoption of the Administrators Compensation Plan effective January 1, 2007 through December 31, 2007.**
- 2. The adoption of salary schedules and rate changes for:**
 - a) School Administrators, ALA Principals, ALA Assistant Principals, Support Administrators, Executive Director**

PITTSBURGH SCHOOL DISTRICT
ADMINISTRATORS COMPENSATION PLAN

January 1, 2007

- I. Administrative salaries have been determined with consideration of the cost-of-living index and the average salaries of administrators in comparable positions in Allegheny County, the state, and the nation. These factors have been considered in light of the local economic conditions, the local tax burden, and the ability of the District to pay. Due to the financial circumstances of the District, other than movement on the salary schedule by administrators on steps, there was no increase in administrator compensation in 2006.
- II. Salary Schedules
 - A. The salary schedule for School Administrators is Attachment A.
 - B. The salary schedule for Support Administrators is Attachment B.
 - C. The salary schedule for Executive Directors is Attachment C.
- III. Classification Charts
 - A. The classification chart for School Administrators is Attachment D.
 - B. The classification chart for Support Administrators is Attachment E.
- IV. Fringe Benefits
 - A. Benefits mandated by law:
 - 1. Minimum salaries
 - 2. Educational increments
 - 3. Ten (10) days' sick leave
 - 4. Military leave
 - 5. Leave for elective public office
 - 6. Sabbatical leave
 - 7. Consolidated Omnibus Budget Reconciliation Act of 1986 (C.O.B.R.A)
 - 8. Act 110 of 1988
 - 9. Family and Medical Leave Act

These benefits shall be maintained as mandated by law, and nothing in this compensation plan shall be construed as providing any improvement in addition to that legally mandated unless such an improvement is specifically provided below under nonmandated benefits or has been previously provided.

B. Nonmandated Benefits

1. **Adjustments to the Advanced Salary Schedule**

| | | |
|---------------------------------------|-----|---------|
| M/M Equivalent + 10 Credits | add | \$ 360 |
| M/M Equivalent + 20 Credits | add | \$ 600 |
| M + 30 Credits | add | \$ 840 |
| M + 40 Credits | add | \$1,080 |
| M + 50 Credits | add | \$1,320 |
| M + 60 Credits | add | \$1,560 |
| Doctorate | add | \$2,400 |
| NBPTS Certification | add | \$5,520 |

2. **Severance Pay Enhancement for Eligible School Principals**

The existing provisions for the payment of severance pay to current administrators shall remain in effect, except that school principals who provide notice of their intent to retire by February 1st shall have 75% of unused accumulated sick days and converted unused personal leave days paid at 65% of the school principal's daily rate. In addition to providing notice by February 1, to be eligible for the 65% of daily rate, the school principal must remain actively employed until the conclusion of the school year. Additionally, to be eligible for the 65% of daily rate, a school principal may not have used more than 15 sick days in the school year immediately preceding his or her retirement.

3. **Severing Employment**

Administrators who are unable to either return to their regular position or obtain another regular position with the District within two (2) years of their date of disability, shall have their employment terminated. Said two (2) years will run from the date of disability unless the administrator returns for a period in excess of sixty (60) calendar days in which event the administrator's two (2) year time period shall commence anew.

The disputes over a disabled administrator's eligibility to return to work shall be submitted to a third party physician selected by the District and the PAA. The decision of this physician shall be final and binding and shall not be subject to the grievance and arbitration procedure. Providing further that implementation of this procedure shall not occur prior to ninety (90) calendar days before the administrator's date of termination. The cost of the examination and report shall be shared equally by the District and the PAA.

It is the intent of the parties to comply with the Americans with Disabilities Act (ADA) should any provision of this section be found to be in conflict with this law the requirement of ADA will prevail.

4. Disability Retirement

Administrators approved for a disability retirement must sever their employment with the District prior to the effective date of the disability retirement.

5. Noncumulative sick/personal leave and short-term disability plan for Support Administrators hired after December 31, 2007. (This provision shall be applicable to all administrators, except those who must be provided cumulative sick leave pursuant to the School Code.)

The current accumulated sick leave plan creates an increasing liability which now must be taken into account under GASB guidelines. In order to reduce the District's projected liability and, at the same time, address the need for support administrators to have income protection in the event of injury or illness (non-work related), the provisions set forth in Attachment F pertaining to sick leave, personal leave and severance pay will be applicable for any eligible administrator hired after December 31, 2007.

In order to provide income continuity in the event of illness or accident, the District will, effective January 1, 2008, implement a non-cumulative sick/personal leave account for each eligible administrator and, additionally, implement a short-term disability plan, the cost for which shall be paid by the Board.

6. Employee Wellness

Effective January 1, 2008 all administrators shall be eligible to participate in the Highmark Lifestyle Returns Program. In consideration of this, the employee premium contribution amounts for administrators shall include a \$5/month surcharge. Such surcharge shall be reimbursed at twice the value to each administrator who fulfills the requirements of Lifestyle Returns. The Lifestyle Returns bonus shall be paid in the month of December to all eligible administrators.

- VI. Except as might otherwise be agreed upon between the Pittsburgh Administrators Association and the Pittsburgh Board of Public Education, this Administrators Compensation Plan shall become effective January 1, 2007 and shall remain in effect until 12:00 midnight, December 31, 2007.

SCHOOL DISTRICT OF PITTSBURGH
ADMINISTRATORS SALARY SCHEDULE

SCHOOL ADMINISTRATORS
January, 2007

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 1 | \$8,164.62 | \$8,210.62 | \$8,258.34 | \$8,307.90 | \$8,359.17 | \$8,411.55 | \$8,462.82 | \$8,515.21 | \$8,566.48 | \$8,617.73 |
| | \$97,975 | \$98,527 | \$99,100 | \$99,695 | \$100,310 | \$100,939 | \$101,554 | \$102,182 | \$102,798 | \$103,413 |
| 2 | \$8,045.59 | \$8,092.59 | \$8,141.35 | \$8,192.00 | \$8,244.37 | \$8,295.64 | \$8,345.80 | \$8,399.30 | \$8,450.56 | \$8,502.95 |
| | \$96,547 | \$97,111 | \$97,696 | \$98,304 | \$98,932 | \$99,548 | \$100,150 | \$100,792 | \$101,407 | \$102,035 |
| 3 | \$7,838.30 | \$7,885.30 | \$7,934.06 | \$7,984.70 | \$8,037.08 | \$8,092.81 | \$8,146.30 | \$8,199.80 | \$8,253.30 | \$8,306.79 |
| | \$94,060 | \$94,624 | \$95,209 | \$95,816 | \$96,445 | \$97,114 | \$97,756 | \$98,398 | \$99,040 | \$99,682 |
| 4 | \$7,538.49 | \$7,585.49 | \$7,634.25 | \$7,684.89 | \$7,737.28 | \$7,791.89 | \$7,844.27 | \$7,897.77 | \$7,951.27 | \$8,003.64 |
| | \$90,462 | \$91,026 | \$91,611 | \$92,219 | \$92,847 | \$93,503 | \$94,131 | \$94,773 | \$95,415 | \$96,044 |
| 5 | \$7,112.15 | \$7,158.15 | \$7,205.87 | \$7,255.44 | \$7,306.71 | \$7,361.32 | \$7,412.59 | \$7,466.08 | \$7,517.35 | \$7,567.50 |
| | \$85,346 | \$85,898 | \$86,470 | \$87,065 | \$87,681 | \$88,336 | \$88,951 | \$89,593 | \$90,208 | \$90,810 |

SCHOOL DISTRICT OF PITTSBURGH

ACCELERATED LEARNING ACADEMY

PRINCIPAL

SCHOOL ADMINISTRATORS

January 2007

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 1 | \$8,411.31 | \$8,460.44 | \$8,511.41 | \$8,564.36 | \$8,619.12 | \$8,672.73 | \$8,725.15 | \$8,781.08 | \$8,834.67 | \$8,889.45 |
| | \$100,936 | \$101,525 | \$102,137 | \$102,772 | \$103,429 | \$104,073 | \$104,702 | \$105,373 | \$106,016 | \$106,673 |

SCHOOL DISTRICT OF PITTSBURGH

ACCELERATED LEARNING ACADEMY

ASSISTANT PRINCIPAL
SCHOOL ADMINISTRATORS
January 2007

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 1 | \$7,900.92 | \$7,950.18 | \$8,001.28 | \$8,054.36 | \$8,109.26 | \$8,166.51 | \$8,221.40 | \$8,277.47 | \$8,333.54 | \$8,388.44 |
| | \$94,811 | \$95,402 | \$96,015 | \$96,652 | \$97,311 | \$97,998 | \$98,657 | \$99,330 | \$100,002 | \$100,661 |

SCHOOL DISTRICT OF PITTSBURGH
ADMINISTRATORS SALARY SCHEDULE

SUPPORT ADMINISTRATORS
January, 2007

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 1 | \$7,226.49 \$86,718 | \$7,270.49 \$87,246 | \$7,316.14 \$87,794 | \$7,363.55 \$88,363 | \$7,412.59 \$88,951 | \$7,461.62 \$89,539 | \$7,510.66 \$90,128 | \$7,559.70 \$90,716 | \$7,608.74 \$91,305 | \$7,657.78 \$91,893 | \$7,706.81 \$92,482 | \$7,755.85 \$93,070 | \$7,804.89 \$93,659 | \$7,853.94 \$94,247 | \$7,902.98 \$94,836 | \$7,952.01 \$95,424 | \$8,001.05 \$96,013 | \$8,050.09 \$96,601 | \$8,099.13 \$97,190 | \$8,148.16 \$97,778 | \$8,197.20 \$98,366 |
| 2 | \$7,115.05 \$85,381 | \$7,159.05 \$85,909 | \$7,204.69 \$86,456 | \$7,252.10 \$87,025 | \$7,301.14 \$87,614 | \$7,350.18 \$88,202 | \$7,399.21 \$88,791 | \$7,448.25 \$89,379 | \$7,497.29 \$89,967 | \$7,546.33 \$90,556 | \$7,595.37 \$91,144 | \$7,644.40 \$91,733 | \$7,693.44 \$92,321 | \$7,742.48 \$92,910 | \$7,791.52 \$93,498 | \$7,840.56 \$94,087 | \$7,889.59 \$94,675 | \$7,938.63 \$95,264 | \$7,987.67 \$95,852 | \$8,036.71 \$96,440 | \$8,085.75 \$97,029 |
| 3 | \$6,947.87 \$83,374 | \$6,991.87 \$83,902 | \$7,037.51 \$84,450 | \$7,084.92 \$85,019 | \$7,133.96 \$85,608 | \$7,186.34 \$86,236 | \$7,237.61 \$86,851 | \$7,286.65 \$87,440 | \$7,337.91 \$88,055 | \$7,388.07 \$88,657 | \$7,439.34 \$89,272 | \$7,489.49 \$89,874 | \$7,540.76 \$90,489 | \$7,592.03 \$91,104 | \$7,643.29 \$91,720 | \$7,694.56 \$92,335 | \$7,745.83 \$92,950 | \$7,797.09 \$93,565 | \$7,848.36 \$94,180 | \$7,899.62 \$94,795 | \$7,950.89 \$95,411 |
| 4 | \$6,832.18 \$81,986 | \$6,877.18 \$82,526 | \$6,923.87 \$83,086 | \$6,972.36 \$83,668 | \$7,022.51 \$84,270 | \$7,072.66 \$84,872 | \$7,123.93 \$85,487 | \$7,174.09 \$86,089 | \$7,225.35 \$86,704 | \$7,276.61 \$87,319 | \$7,326.77 \$87,921 | \$7,378.04 \$88,536 | \$7,427.08 \$89,125 | \$7,478.35 \$89,740 | \$7,528.49 \$90,342 | \$7,579.76 \$90,957 | \$7,631.03 \$91,572 | \$7,681.18 \$92,174 | \$7,731.34 \$92,776 | \$7,781.49 \$93,378 | \$7,832.75 \$93,993 |
| 5 | \$6,682.94 \$80,195 | \$6,745.94 \$80,951 | \$6,811.30 \$81,736 | \$6,859.80 \$82,318 | \$6,909.95 \$82,919 | \$6,962.32 \$83,548 | \$7,011.36 \$84,136 | \$7,063.75 \$84,765 | \$7,113.90 \$85,367 | \$7,162.94 \$85,955 | \$7,214.20 \$86,570 | \$7,262.13 \$87,146 | \$7,313.40 \$87,761 | \$7,363.55 \$88,363 | \$7,414.82 \$88,978 | \$7,466.08 \$89,593 | \$7,516.23 \$90,195 | \$7,567.50 \$90,810 | \$7,616.54 \$91,398 | \$7,667.81 \$92,014 | \$7,719.08 \$92,629 |
| 6 | 6,610.40 79,325 | 6,655.40 79,865 | 6,702.08 80,425 | 6,750.57 81,007 | 6,800.73 81,609 | 6,853.11 82,237 | 6,903.25 82,839 | 6,953.41 83,441 | 7,003.56 84,043 | 7,053.72 84,645 | 7,103.87 85,246 | 7,154.02 85,848 | 7,204.17 86,450 | 7,254.33 87,052 | 7,304.48 87,654 | 7,354.64 88,256 | 7,404.78 88,857 | 7,454.94 89,459 | 7,505.09 90,061 | 7,555.25 90,663 | 7,605.40 91,265 |
| 7 | 6,495.83 77,950 | 6,541.83 78,502 | 6,589.55 79,075 | 6,639.12 79,669 | 6,690.39 80,285 | 6,740.54 80,886 | 6,791.81 81,502 | 6,840.84 82,090 | 6,892.11 82,705 | 6,942.27 83,307 | 6,993.53 83,922 | 7,044.80 84,538 | 7,093.83 85,126 | 7,145.10 85,741 | 7,195.26 86,343 | 7,246.53 86,958 | 7,297.80 87,574 | 7,347.95 88,175 | 7,399.21 88,791 | 7,448.25 89,379 | 7,499.52 89,994 |

SCHOOL DISTRICT OF PITTSBURGH

EXECUTIVE DIRECTOR

JANUARY 2007

| <u>Step 1</u> | <u>Step 2</u> | <u>Step 3</u> | <u>Step 4</u> | <u>Step 5</u> |
|---------------|---------------|---------------|---------------|---------------|
| \$108,792 | \$110,193 | \$110,927 | \$111,656 | \$112,410 |

SCHOOL ADMINISTRATORS POSITION CLASSIFICATION CHART

| <u>LEVEL</u> | <u>POSITION TITLE</u> | <u>WORK YEAR</u> |
|--------------|--|------------------|
| I | High School Principals | 225 |
| II | Middle School Principals K-8 Principals Special School Principals (McNaugher, Pioneer, Student Achievement Center, Conroy, Gifted Center) | 220 |
| III | Elementary School Principals | 215 |
| IV | Assistant Principals (All Levels) | 208 |
| V* | Specialists Special Education Specialists | 205 |

*Level V will be maintained only for employees in this classification as of December 31, 2001.

SUPPORT ADMINISTRATOR POSITION CLASSIFICATION CHART

| | |
|----------------|--|
| Level 1 | <p>Director I Employee Relations and Organization Development; Facilities; Finance; Recruitment and Staffing</p> <p>Senior Program Officers</p> |
| Level 2 | <p>Director II</p> |
| Level 3 | <p>Director III Interscholastic Athletics; Plant Operations</p> <p>Coordinator</p> <p>Curriculum Supervisor</p> <p>Program Officer</p> |
| Level 4 | <p>Director IV Food Services; Human Resources-Benefits Administration and Customer Services; Transportation</p> |
| Level 5 | <p>Associate Directors; Auditor for School Controller/Deputy Controller</p> |
| Level 6 | <p>Assistant Directors; Managers; Chief of School Safety; Chief Architect; ATCD Staff Specialist; Chief of Construction; Chief of Maintenance</p> |
| Level 7 | <p>Electrical Systems Administrator; Mechanical Engineer; Electrical Engineer; Staff Assistant; Program Specialists*; Special Education Specialists*; Mechanical Systems Administrator</p> |

Effective January 1, 2002, individuals hired, transferred or promoted into Specialist positions will be placed on Level 7 of this classification chart.

**NON-CUMULATIVE SICK/PERSONAL LEAVE AND
SHORT-TERM DISABILITY PLAN FOR
ELIGIBLE ADMINISTRATORS**

The current accumulated sick leave plan creates an increasing liability which now must be taken into account under GASB guidelines. In order to reduce the District's projected liability and, at the same time, address the need for employees to have income protection in the event of injury or illness (non-work related), the following provisions would replace, for certain eligible administrators, the practices pertaining to sick leave, personal leave and severance pay:

1. In order to provide income continuity in the event of illness or accident, the District will, effective January 1, 2008, implement a non-cumulative sick/personal leave account for each eligible administrator and, additionally, implement a short-term disability plan, the cost for which shall be paid by the Board. This plan shall be applicable only to administrators who are hired on or after January 1, 2008 and who are not required to receive cumulative sick leave pursuant to the School Code.

Non-Cumulative Sick/Personal Leave

Eligible administrators employed on a full calendar year basis shall be entitled to eight (8) days per year.

When three (3) or more days are used consecutively, verification of the necessity of the absence due to illness or urgent personal responsibilities must be presented upon the employee's return to work.

Upon hire, employees shall receive, on a prorated basis, non-cumulative sick/personal leave days to be available until January 1. Employees shall have their annual allocation of non-cumulative sick/personal leave days restored as of January 1 of each subsequent year.

Short-Term Disability Plan Provisions

When an employee has utilized his or her allocation of annual non-cumulative sick/personal leave, such employee shall be eligible to collect short-term disability benefits for up to fifty-two (52) weeks. Following a four-day waiting period, (which may be offset by available, unused non-cumulative sick/personal leave days) during which the employee shall submit verification of the necessity for the absence, a benefit of 66⅔% of basic weekly earnings (does not include overtime or premium pay) shall be paid. The absence must be at least four (4) workdays in duration in order to be eligible for the payment of short-term disability benefits.

Any other employment provisions shall be revised to be consistent with the adoption of this plan as set forth above.

HUMAN RESOURCES REPORT OF THE SUPERINTENDENT OF SCHOOLS

ADDENDUM E

March 21, 2007

**From the Superintendent of Schools
to
The Board of Public Education**

Directors:

Your committee on Human Resources recommends:

- 1. The adoption of salary schedules and rate changes for:**
 - a) Support Exempt, Support Non-Exempt, Executive Support Non-Exempt**

SCHOOL DISTRICT OF PITTSBURGH

SUPPORT EXEMPT SALARY SCHEDULE

January 2007

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 1 | \$4,010.39 \$48,125 | \$4,065.39 \$48,785 | \$4,122.45 \$49,469 | \$4,209.33 \$50,512 | \$4,302.79 \$51,634 | \$4,394.45 \$52,733 | \$4,484.96 \$53,820 | \$4,580.61 \$54,967 | \$4,666.14 \$55,994 | \$4,758.43 \$57,101 |
| 2 | \$4,013.36 \$48,160 | \$4,068.36 \$48,820 | \$4,125.42 \$49,505 | \$4,185.05 \$50,221 | \$4,267.52 \$51,210 | \$4,362.43 \$52,349 | \$4,447.50 \$53,370 | \$4,542.48 \$54,510 | \$4,630.66 \$55,568 | \$4,720.60 \$56,647 |
| 3 | \$4,308.21 \$51,699 | \$4,366.21 \$52,395 | \$4,426.38 \$53,117 | \$4,512.38 \$54,149 | \$4,599.56 \$55,195 | \$4,691.94 \$56,303 | \$4,783.54 \$57,403 | \$4,876.13 \$58,514 | \$4,965.67 \$59,588 | \$5,063.34 \$60,760 |
| 4 | \$4,468.15 \$53,618 | \$4,527.15 \$54,326 | \$4,588.36 \$55,060 | \$4,654.40 \$55,853 | \$4,741.30 \$56,896 | \$4,830.19 \$57,962 | \$4,923.27 \$59,079 | \$5,012.40 \$60,149 | \$5,100.29 \$61,204 | \$5,189.19 \$62,270 |
| 5 | \$4,512.29 \$54,148 | \$4,573.29 \$54,880 | \$4,636.58 \$55,639 | \$4,726.88 \$56,723 | \$4,819.46 \$57,834 | \$4,912.10 \$58,945 | \$5,003.71 \$60,045 | \$5,097.34 \$61,168 | \$5,184.84 \$62,218 | \$5,274.12 \$63,289 |
| 6 | \$4,743.98 \$56,928 | \$4,806.98 \$57,684 | \$4,872.34 \$58,468 | \$4,942.71 \$59,313 | \$5,028.78 \$60,345 | \$5,118.65 \$61,424 | \$5,210.74 \$62,529 | \$5,297.74 \$63,573 | \$5,389.70 \$64,676 | \$5,478.78 \$65,745 |
| 7 | \$5,605.75 \$67,269 | \$5,681.75 \$68,181 | \$5,760.59 \$69,127 | \$5,853.75 \$70,245 | \$5,943.33 \$71,320 | \$6,035.81 \$72,430 | \$6,125.34 \$73,504 | \$6,218.86 \$74,626 | \$6,310.52 \$75,726 | \$6,401.04 \$76,812 |

SCHOOL DISTRICT OF PITTSBURGH

SUPPORT NON-EXEMPT SALARY SCHEDULE

January 2007

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|----|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 1 | \$1,922.31 \$23,068 | \$1,977.57 \$23,731 | \$2,034.90 \$24,419 | \$2,123.14 \$25,478 | \$2,214.61 \$26,575 | \$2,308.24 \$27,699 | \$2,403.00 \$28,836 | \$2,495.76 \$29,949 | \$2,588.40 \$31,061 | \$2,680.00 \$32,160 |
| 2 | \$2,032.36 \$24,388 | \$2,090.80 \$25,090 | \$2,151.42 \$25,817 | \$2,237.69 \$26,852 | \$2,334.24 \$28,011 | \$2,426.05 \$29,113 | \$2,518.64 \$30,224 | \$2,612.32 \$31,348 | \$2,705.02 \$32,460 | \$2,799.74 \$33,597 |
| 3 | \$2,098.15 \$25,178 | \$2,158.51 \$25,902 | \$2,221.13 \$26,654 | \$2,312.63 \$27,752 | \$2,405.29 \$28,864 | \$2,498.97 \$29,988 | \$2,592.70 \$31,112 | \$2,688.52 \$32,262 | \$2,779.24 \$33,351 | \$2,876.96 \$34,524 |
| 4 | \$2,244.23 \$26,931 | \$2,308.76 \$27,705 | \$2,375.71 \$28,508 | \$2,464.28 \$29,571 | \$2,551.60 \$30,619 | \$2,651.25 \$31,815 | \$2,742.18 \$32,906 | \$2,831.60 \$33,979 | \$2,928.25 \$35,139 | \$3,022.13 \$36,266 |
| 5 | \$2,457.26 \$29,487 | \$2,490.26 \$29,883 | \$2,524.49 \$30,294 | \$2,562.35 \$30,748 | \$2,646.99 \$31,764 | \$2,742.03 \$32,904 | \$2,828.24 \$33,939 | \$2,921.09 \$35,053 | \$3,012.29 \$36,147 | \$3,100.28 \$37,203 |
| 6 | \$2,386.62 \$28,639 | \$2,419.62 \$29,035 | \$2,453.86 \$29,446 | \$2,544.78 \$30,537 | \$2,637.44 \$31,649 | \$2,729.05 \$32,749 | \$2,823.72 \$33,885 | \$2,913.35 \$34,960 | \$3,005.84 \$36,070 | \$3,103.66 \$37,244 |
| 7 | \$2,724.94 \$32,699 | \$2,762.94 \$33,155 | \$2,802.36 \$33,628 | \$2,893.55 \$34,723 | \$2,986.22 \$35,835 | \$3,080.93 \$36,971 | \$3,171.61 \$38,059 | \$3,265.19 \$39,182 | \$3,357.88 \$40,295 | \$3,453.64 \$41,444 |
| 8 | \$3,068.53 \$36,822 | \$3,109.53 \$37,314 | \$3,152.07 \$37,825 | \$3,240.30 \$38,884 | \$3,334.89 \$40,019 | \$3,426.59 \$41,119 | \$3,522.30 \$42,268 | \$3,613.03 \$43,356 | \$3,709.71 \$44,517 | \$3,796.33 \$45,556 |
| 9 | \$3,352.08 \$40,225 | \$3,398.08 \$40,777 | \$3,445.80 \$41,350 | \$3,496.70 \$41,960 | \$3,585.03 \$43,020 | \$3,670.88 \$44,051 | \$3,763.83 \$45,166 | \$3,856.07 \$46,273 | \$3,947.21 \$47,367 | \$4,033.14 \$48,398 |
| 10 | \$3,370.81 \$40,450 | \$3,415.81 \$40,990 | \$3,462.49 \$41,550 | \$3,550.93 \$42,611 | \$3,645.52 \$43,746 | \$3,740.34 \$44,884 | \$3,823.74 \$45,885 | \$3,914.89 \$46,979 | \$4,010.59 \$48,127 | \$4,101.31 \$49,216 |
| 11 | \$3,649.60 \$43,795 | \$3,699.60 \$44,395 | \$3,751.47 \$45,018 | \$3,805.67 \$45,668 | \$3,893.10 \$46,717 | \$3,983.06 \$47,797 | \$4,072.04 \$48,865 | \$4,162.02 \$49,944 | \$4,254.12 \$51,049 | \$4,342.15 \$52,106 |
| 12 | \$3,780.16 \$45,362 | \$3,832.16 \$45,986 | \$3,886.10 \$46,633 | \$3,967.64 \$47,612 | \$4,060.83 \$48,730 | \$4,146.26 \$49,755 | \$4,240.61 \$50,887 | \$4,331.28 \$51,975 | \$4,424.85 \$53,098 | \$4,515.48 \$54,186 |
| 13 | \$4,010.39 \$48,125 | \$4,065.39 \$48,785 | \$4,122.45 \$49,469 | \$4,209.33 \$50,512 | \$4,302.79 \$51,634 | \$4,394.45 \$52,733 | \$4,484.96 \$53,820 | \$4,580.61 \$54,967 | \$4,666.14 \$55,994 | \$4,758.43 \$57,101 |

SCHOOL DISTRICT OF PITTSBURGH
EXECUTIVE SUPPORT NON-EXEMPT SALARY SCHEDULE

| | | January 2007 | | | | | | | | | |
|---|--|--------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | | \$4,308.21 | \$4,366.21 | \$4,426.38 | \$4,512.38 | \$4,599.56 | \$4,691.94 | \$4,783.54 | \$4,876.13 | \$4,965.67 | \$5,063.34 |
| | | \$51,699 | \$52,395 | \$53,117 | \$54,149 | \$55,195 | \$56,303 | \$57,403 | \$58,514 | \$59,588 | \$60,760 |

HUMAN RESOURCES REPORT OF THE SUPERINTENDENT OF SCHOOLS

ADDENDUM F

March 21, 2007

**From the Superintendent of Schools
to
The Board of Public Education**

Directors:

Your committee on Human Resources recommends:

1. The adoption of salary schedules and rate changes for:

- a) Chief of Staff and External Affairs, Chief Operations Officer, Chief Human Resources Officer, Chief Information Officer, Chief of Research, Assessment and Accountability, Assistant to the Superintendent on Special Assignment**
- b) School Controller**

School District of Pittsburgh
Chiefs Salary Schedules

3/2/07

| | |
|--|-------------|
| | <u>1/07</u> |
| Chief of Staff and External Affairs | \$129,675 |
| Chief Operations Officer | \$129,675 |
| Chief Human Resources Officer | \$129,675 |
| Chief Information Officer | \$129,675 |
| Chief of Research Assessment and Accountability | \$122,413 |
| Assistant to the Superintendent on Special Assignment | \$129,675 |

Chiefs shall not be eligible to receive the January 1, 2007 salary amount until serving at least one (1) year in the position from date of hire or promotion.

SCHOOL DISTRICT OF PITTSBURGH

SCHOOL CONTROLLER

JANUARY 2007

SCHOOL CONTROLLER

\$19,700

HUMAN RESOURCES REPORT OF THE SUPERINTENDENT OF SCHOOLS

ADDENDUM G

March 21, 2007

Criminal Background Checks

RESOLVED That the Board of Public Education of the School District of Pittsburgh adopts the attached Criminal Background Checks Policy in accordance with Act 114 of 2006. (See Attachment)

No. _____

SECTION: COMMUNITY

TITLE: CRIMINAL BACKGROUND
CHECKS

ADOPTED:

REVISED:

SCHOOL DISTRICT OF PITTSBURGH

| | |
|-------------------|--|
| 1. Purpose | It is the policy of the School District of Pittsburgh that all prospective employees provide criminal background checks and child abuse clearance certificates pursuant to Act 34, Act 151 as well as Act 114 of 2006 prior to commencing employment. It is also the policy of the School District that independent contractors, whose employees have direct contact with children and bus drivers who are offered employment by the School District or by an independent contractor providing transportation services to the School District, provide criminal background checks and child abuse clearance certifications pursuant to said legislation. |
| 2. Effective Date | The effective date of this policy is April 1, 2007. |
| 3. Applicability | This policy applies to all perspective employees of the School District of Pittsburgh and includes but is not limited to teachers, substitutes, janitors, cafeteria workers, independent contractors and their employees except those employees of independent contractors and their employees who have no direct contact with children. Additionally, this section shall apply to bus drivers who |

are offered employment by the School District or by an independent contract providing transportation services to the School District.

This policy shall apply to student teacher candidates assigned to schools within the School District of Pittsburgh. For purposes of this policy, "student teacher candidate" shall mean an individual participating in a classroom teaching, internship, clinical or field experience who, as part of the program for the initial or advance preparation of professional educators, performs classroom teaching or assists in the education program in a public or private school or intermediate unit in the School District of Pittsburgh.

Prior to a student teacher candidate's participation in any classroom teaching, internship, clinical or field experience, that candidate shall provide to the administrator of his/her educator preparation program all criminal history record information required of an employee or prospective employee under this policy.

The student teacher candidate may not participate in any classroom teaching, internship, clinical or field experience if this policy would prohibit an employee or perspective employee subject to this section being employed under those circumstances.

| | |
|------------------------|---|
| | <p>During the course of a student teacher candidate's participation in an educator preparation program, the administrator of the student teacher educator preparation program shall maintain a copy of the criminal history record information that is provided by the student teacher candidate.</p> <p>Penalty provisions of this policy shall be applicable to the administrator of the student teacher candidate's educator preparation program.</p> <p>If a student teacher candidate is continuously enrolled in an educator preparation program, the criminal history record information initially submitted by that candidate for that program shall remain valid during that period of enrollment. If a student teacher candidate's enrollment in an educator preparation program is interrupted or that candidate transfers to another educator preparation program, the candidate shall provide the administrator of his/her educator preparation program, all criminal history record information required of an employee who is subject to this section.</p> |
| 4. Required Clearances | <p>Administrators shall require applicants to submit a copy of the criminal background check and the child abuse clearance certificate pursuant to Act 34, Act 151, Act 114 of 2006 prior to commencing employment. Additionally, applicants must submit a copy of the federal criminal history record in a manner prescribed by the Department of Education. The federal criminal history</p> |

record shall be no more than one year old. Administrators shall maintain the required information and shall require each applicant to produce a federal criminal history record which may not be more than one year old at the time of employment. The original federal criminal history record shall be returned to the applicant.

No applicant shall be employed by the School District where the report of the criminal history record information indicates the applicant has been convicted within 5 years immediately preceding the date of the report of any of the offenses enumerated in 24 P.S. §1-111(e)(1), (2), (3).

Any administrator or other person responsible for employment decisions or recommending employment decisions in the School District who willfully fails to comply with the provisions of this policy shall be subject to disciplinary action.

No person employed in the School District shall be required to obtain the information required herein as a condition of continued employment. Any employee who once has obtained the information required by this section may transfer to another school within the School District and shall not be required to obtain additional reports before making such transfer. For purposes of this section, clearances required shall include clearance statements pursuant to 23 Pa. C.S. §6354 et seq., the background checks for employment in schools.

| | |
|----------------------------------|--|
| <p>5. Provisional Employment</p> | <p>The School District may not employ any applicant until the applicant has submitted the criminal history background check.</p> <p>The School District may employ applicants on a provisional basis for a single period not to exceed 90 days subject to the following conditions:</p> <ol style="list-style-type: none"> 1. The applicant has applied for the information required under subsection (b) and where applicable, under subsection (c) or (c.1) and the applicant provides a copy of the appropriate completed request forms to the administrator; 2. The administrator has no knowledge of information pertaining to the applicant which would disqualify him from employment pursuant to subsection (e); 3. The applicant swears or affirms in writing that he/she is not disqualified from employment pursuant to subsection (3); 4. If the information obtained pursuant to subsection (b), (c) or (c.1) reveals that the applicant is disqualified from employment pursuant subsection (e), the applicant shall be suspended and subject to termination proceedings as provided for by law; and 5. The administrator requires that the applicant not be permitted to work alone with children and that the applicant work in the immediate vicinity of a permanent employee. |
|----------------------------------|--|

March 21, 2007

THE BOARD OF PUBLIC EDUCATION

School District of Pittsburgh

**FINANCIAL STATEMENTS
FEBRUARY 28, 2007**

**Prepared by Accounting Section
Finance Division
Mark Roosevelt
Superintendent of Schools**

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SCHOOL DISTRICT OF PITTSBURGH
KEY FINANCIAL INDICATORS
AS OF FEBRUARY 28, 2007

3/19/2007

12 MONTH ROLL-FORWARD

| | | <u>ACTUAL 02/28/2006</u> | <u>ACTUAL 02/28/07</u> | <u>VARIANCE</u> | <u>% VARIANCE</u> |
|---|---|--------------------------|------------------------|-----------------|-------------------|
| TOTAL FUND BALANCE, GENERAL FUND (010) | ↑ | 128,165,130.65 | 143,681,183.83 | 15,516,053.18 * | 12.11% |
| TOTAL GENERAL FUND CASH AND INVESTMENTS | ↑ | 150,453,548.25 | 165,823,097.95 | 15,369,549.70 | 10.22% |
| TOTAL GENERAL FUND ENCUMBRANCES | ↓ | 41,187,751.42 | 46,888,581.33 | 5,700,829.91 | 13.84% |

YEAR TO DATE BUDGET TO ACTUAL COMPARISON

| | | <u>YEAR TO DATE BUDGET 02/28/2007</u> | <u>ACTUAL 02/28/07</u> | <u>VARIANCE</u> | <u>% VARIANCE</u> |
|---------------------------------|---|---|------------------------|-----------------|-------------------|
| TOTAL GENERAL FUND REVENUES | ↑ | 142,180,849.78 | 142,326,256.87 | 145,407.09 | 0.10% |
| TOTAL GENERAL FUND EXPENDITURES | ↑ | 74,057,833.13 | 73,638,638.16 | (419,194.97) | -0.57% |
| OPERATING SURPLUS (DEFICIT) | ↑ | 68,123,016.65 | 68,687,618.71 | 564,602.06 ^ | 0.83% |

↑ = Positive indicator

↓ = Negative indicator

*** Analysis of YTD surplus:**

The YTD budget and actual operating surplus for 2007 through February 28, 2007 reflects the following:

- 1) Increased fund balance versus February 28, 2006 results from December's non-recurring adjustment to unearned revenue in the Special Education fund.
- 2) Real estate collections were higher than budgeted through the end of February. The Board still awaits the outcome of many 2006 tax year appeals from Allegheny County.
- 3) Salary expenses are higher than budgeted. This trend will need to be carefully monitored as the District implements staffing plans associated with the 6% reduction adopted with the Board's 2007 budget.
- 4) Revenues and expenditures as a whole are trending very close to the adjusted budget.

SCHOOL DISTRICT OF PITTSBURGH
February 28, 2007 Unaudited Financial Statement Highlights
March 19, 2007

12 MONTH ROLLFORWARD

- During the 12 month period ending February 28, 2007, total general fund balance increased by \$15.5 million. The variance is driven by December 2006's one-time adjustment to the contribution to Special Education that was \$23.3 million less than originally budgeted.

GENERAL FUND YEAR TO DATE BUDGET TO ACTUAL COMPARISON

- Actual revenues exceeded expenditures by \$68.7 million through the first two months of the fiscal year, a trend not inconsistent with prior periods, such as February 2004 or February 2005, when the year to date actual operating surpluses were \$68,768,934 million and \$67,863,372 million, respectively. Note the following:
 - Real estate collections exceeded the year to date budget by nearly \$1.7 million, as taxpayers and mortgage companies submitted payments by the District's February 28 discount date. Because of the real estate billing cycle, the end of February and beginning of March are always peak cash flow points in the District's fiscal year;
 - The real estate transfer tax deposit for January 2007 deed stamps in the amount of \$465,744 was the lowest amount for January in the last four years;
 - Salary expenses exceeded the year to date budget by almost \$1.5 million, which in turn triggered benefit costs to exceed the year to date budget by \$136,206;
 - Expenditures for retirement contributions alone are \$645,380 higher than 2006, stemming from July 2006's increase in the PSERS employer contribution rate. Retirement contributions are the only category of General Fund benefit costs which are higher (in total dollars) in 2007 than in 2006.

FOOD SERVICE

- Total expenses in the Food Service fund through February 28 decreased by \$125,662 or 6.79% versus 2006 levels, a variance that should be reflective of lower operating costs driven by right sizing.

INTERNAL SERVICE FUNDS

- The Board approved transfer from the General Fund to the General Liability Fund in the amount of \$77,151 was recorded in February.

CMB

**SCHOOL DISTRICT OF PITTSBURGH
BALANCE SHEET
GOVERNMENTAL FUNDS
As of: February 28, 2007**

| | General Fund | Capital Projects | Special Revenue Fund | Other Governmental Funds | Total Governmental Funds |
|--|--------------------------|-------------------------|-------------------------|-----------------------------|--------------------------------|
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ 82,913,112.02 | \$ 199,583.52 | \$ 6,011,899.50 | \$ 3,243,922.19 | \$ 92,368,517.23 |
| Cash with Fiscal Agents | 100,000.00 | - | - | - | 100,000.00 |
| Restricted Investments for Real Estate Refunds | - | - | - | - | - |
| Investments | 82,970,680.06 | 25,549,628.18 | 10,000.00 | - | 108,530,308.24 |
| Accrued Interest | - | - | - | - | - |
| Taxes Receivable (net of allowance) | 25,332,750.99 | - | - | - | 25,332,750.99 |
| Due from Other Funds | - | - | - | - | - |
| Due from Other Governments | 999,974.60 | - | - | - | 999,974.60 |
| Other Receivables | 365,895.25 | - | 592,433.07 | - | 958,328.32 |
| Inventory | - | - | - | - | - |
| Total Assets | 192,682,412.92 | 25,749,211.70 | 6,614,332.57 | 3,243,922.19 | 228,289,879.38 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | 1,455,362.61 | - | 14,396.29 | - | 1,469,758.90 |
| Judgments & Contracts Payable | - | - | - | - | - |
| Due to Other Funds | - | - | - | - | - |
| Accrued Salaries, Compensated Absences Payable | 4,694,542.10 | - | - | - | 4,694,542.10 |
| Payroll Withholdings Payable | 17,018,631.13 | - | - | - | 17,018,631.13 |
| Deferred Revenue | 25,332,749.99 | - | 12,938,309.13 | - | 38,271,059.12 |
| Other Liabilities | - | - | - | - | - |
| Prepayment and Deposits | 499,943.26 | - | 4,000.00 | - | 503,943.26 |
| Total Liabilities | 49,001,229.09 | - | 12,956,705.42 | - | 61,957,934.51 |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Inventories | - | - | - | - | - |
| Encumbrances | 46,888,581.33 | 23,871,989.01 | 13,268,765.64 | 84,863.91 | 84,114,199.89 |
| Arbitrage Rebate | 42,165.60 | - | - | - | 42,165.60 |
| Workers Compensation | - | - | - | - | - |
| Personal Property Refunds | - | - | - | - | - |
| Unreserved, Reported in: | | | | | |
| Designated Fund Balance General Fund | 25,076,000.00 | - | - | - | 25,076,000.00 |
| Designated for Inventory | - | - | - | - | - |
| Designated for Life Insurance | - | - | - | - | - |
| General Fund | 71,674,436.89 | - | - | - | 71,674,436.89 |
| Special Revenue Funds | - | - | (19,611,138.49) | 3,159,058.28 | (16,452,080.21) |
| Designated for Capital Projects Expenditures | - | 1,877,222.69 | - | - | 1,877,222.69 |
| Total Fund Balance | 143,681,183.83 | 25,749,211.70 | (6,342,372.85) | 3,243,922.19 | 166,331,944.87 |
| Total Liabilities and Fund Balances | \$ 192,682,412.92 | \$ 25,749,211.70 | \$ 6,614,332.57 | \$ 3,243,922.19 | \$ 228,289,879.38 |

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Run Date: Mar 19, 2007
Run Time: 11:47 AM

SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For Period Ending: February 28, 2007

| | General | Capital Projects | Special Revenue | Other Governmental Funds | Total Governmental Funds |
|--|--------------------------|-------------------------|--------------------------|--------------------------|--------------------------|
| Revenues | | | | | |
| Taxes: | | | | | |
| Real Estate | \$ 115,974,595.54 | \$ - | \$ - | \$ - | \$ 115,974,595.54 |
| Earned Income | 3,435,842.09 | - | - | - | 3,435,842.09 |
| Real Estate Transfers | 465,744.78 | - | - | - | 465,744.78 |
| Mercantile | - | - | - | - | - |
| Public Utility Realty Tax | - | - | - | - | - |
| Earnings on Investments | 525,458.72 | - | 83.74 | - | 525,542.46 |
| In Lieu of Taxes | - | - | - | - | - |
| State Revenues received from Intermediate Source | - | - | 2,948,164.87 | - | 2,948,164.87 |
| Other Rev - Local Sources & Refund of Prior Years Expenditures | 124,629.62 | - | (1,249,125.18) | - | (1,124,495.56) |
| State Grants and Subsidies | | | | | |
| Basic Instructional Subsidies | 19,764,844.00 | - | - | - | 19,764,844.00 |
| Subsidies for Specific Education Programs | 4,079,006.00 | - | 1,222,739.67 | - | 5,301,745.67 |
| Subsidies for Noneducational Programs | - | - | - | - | - |
| Subsidies for State Paid Benefits | (2,043,663.89) | - | - | - | (2,043,663.89) |
| Other State Grants | - | - | 185,698.00 | - | 185,698.00 |
| Federal Grants | - | - | 8,326,767.19 | - | 8,326,767.19 |
| Technology Grants | - | - | - | - | - |
| Total Revenues | 142,326,256.87 | - | 11,434,328.29 | - | 153,760,585.16 |
| Expenditures | | | | | |
| Current: | | | | | |
| Instruction: | | | | | |
| Regular Programs - Elementary/Secondary | 31,487,517.51 | - | - | - | 31,487,517.51 |
| Special Programs - Elementary/Secondary | 65,032.09 | - | 13,302,837.76 | - | 13,367,869.85 |
| Vocational Education Programs | 2,045,111.85 | - | 129,429.43 | - | 2,174,541.28 |
| Other Instructional Programs - Elementary/Secondary | 132,874.77 | - | 1,730,555.52 | 610.00 | 1,864,040.29 |
| Adult Education Programs | (291.67) | - | - | - | (291.67) |
| Pre-Kindergarten | 75,813.09 | - | 2,234,144.59 | - | 2,309,957.68 |
| Payments to Charter Schools | - | - | - | - | - |
| Support Services: | | | | | |
| Pupil Personnel | 2,019,094.75 | - | 612,083.44 | - | 2,631,178.19 |
| Instructional Staff | 3,201,131.68 | - | 3,704,833.63 | - | 6,905,965.31 |
| Administration | 5,556,168.40 | - | 668,899.17 | - | 6,225,067.57 |
| Pupil Health | 686,336.96 | - | 212,283.19 | - | 898,620.15 |
| Business | 968,168.35 | - | 21,688.22 | - | 989,856.57 |
| Operation and Maintenance of Plant Services | 5,161,803.93 | - | 1,030.58 | - | 5,162,834.51 |
| Student Transportation Services | 2,250,792.57 | - | 766,859.74 | - | 3,017,652.31 |
| Support Services - Central | 898,001.10 | - | 208,936.11 | - | 1,106,937.21 |
| Operations of Noninstructional Services: | | | | | |
| Food Services | 4,858.68 | - | - | - | 4,858.68 |
| Student Activities | 254,510.95 | - | (1,493,851.78) | - | (1,239,340.83) |
| Community Services | 6,320.67 | - | 126,453.32 | - | 132,773.99 |
| Capital Outlay: | | | | | |
| Facilities Acquisition, Const. and Improvement Services | 265,658.11 | 1,322,024.09 | - | - | 1,587,682.20 |
| Debt service: | | | | | |
| Principal | 9,240,000.00 | - | - | - | 9,240,000.00 |
| Interest | 9,611,705.05 | - | - | - | 9,611,705.05 |
| Tax Refunds & Prior Statement Refunds | (369,121.68) | - | - | - | (369,121.68) |
| Total Expenditures | 73,561,487.16 | 1,322,024.09 | 22,226,182.92 | 610.00 | 97,110,304.17 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 68,764,769.71 | (1,322,024.09) | (10,791,854.63) | (610.00) | 56,650,280.99 |
| Other Financing Sources (Uses) | | | | | |
| General obligations bond issued | - | - | - | - | - |
| Refunding Bond Proceeds | - | - | - | - | - |
| Debt Service (Payments to Refunded Bond Escrow Agent) | - | - | - | - | - |
| Sale of or Compensation of fixed Assets | - | - | - | - | - |
| Operating Transfers in | - | - | - | - | - |
| Operating Transfers out | (77,151.00) | - | - | - | (77,151.00) |
| Total other Financing Sources and Uses | (77,151.00) | - | - | - | (77,151.00) |
| Net Change in Fund Balance | 68,687,618.71 | (1,322,024.09) | (10,791,854.63) | (610.00) | 56,573,129.99 |
| Fund Balances - Beginning | 74,993,565.12 | 27,071,235.79 | 4,449,481.78 | 3,244,532.19 | 109,758,814.88 |
| Total Ending Fund Balance | \$ 143,681,183.83 | \$ 25,749,211.70 | \$ (6,342,372.85) | \$ 3,243,922.19 | \$ 166,331,944.87 |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Report: INC_GOV
Layout: COPY OF STATEMENT OF REVENUES GOVERNMENTAL FUND_2
Run Date: Mar 19, 2007
Run Time: 10:43 AM

**SCHOOL DISTRICT OF PITTSBURGH
FUND 010 - GENERAL FUND
SUMMARY YEAR TO DATE BUDGET TO ACTUAL COMPARISON
For Period Ending: February 28, 2007**

| | 2007 BUDGET | 2007 YTD BUDGET | YTD February 28, 2007 | YTD Bud to Act Variance \$ |
|------------------------------------|------------------------|----------------------------|----------------------------------|---------------------------------------|
| Taxes | \$ 280,454,027.00 | \$ 118,698,954.58 | \$ 119,875,982.41 | \$ 1,177,027.83 |
| Other Local Sources | 10,244,000.00 | 649,425.76 | 650,088.34 | 662.58 |
| State Sources | 211,603,717.00 | 22,832,469.44 | 21,800,186.12 | (1,032,283.32) |
| Other Sources | 1,558,000.00 | - | - | - |
| Total Revenues | 503,859,744.00 | 142,180,849.78 | 142,326,256.87 | 145,407.09 |
| Salaries | 198,512,196.00 | 35,260,727.20 | 36,742,513.53 | 1,481,786.33 |
| Benefits | 71,937,619.00 | 12,973,472.17 | 13,109,678.59 | 136,206.42 |
| Purchased Professional Services | 77,977,577.77 | 205,502.77 | 327,293.93 | 121,791.16 |
| Purchased Property Services | 11,238,246.50 | 892,110.48 | 303,731.36 | (588,379.12) |
| Other Purchased Services | 77,272,150.99 | 3,783,190.92 | 2,422,437.34 | (1,360,753.58) |
| Supplies | 19,751,061.11 | 1,309,287.93 | 1,091,247.47 | (218,040.46) |
| Property | 5,410,095.03 | 753,704.08 | 1,081,232.97 | 327,528.89 |
| Other | 35,452,009.00 | 9,639,837.58 | 9,243,351.97 | (396,485.61) |
| Other Uses | 34,443,527.00 | 9,240,000.00 | 9,317,151.00 | 77,151.00 |
| Total Expenditures | 531,994,482.40 | 74,057,833.13 | 73,638,638.16 | (419,194.97) |
| Operating Surplus (Deficit) | (28,134,738.40) | 68,123,016.65 | 68,687,618.71 | 564,602.06 |

CMB

SCHOOL DISTRICT OF PITTSBURGH
FUND 010 - GENERAL FUND
YEAR TO DATE BUDGET TO ACTUAL COMPARISON
For Period Ending: February 28, 2007

| | Actuals Year Ended 2004 | Actuals Year Ended 2005 | Actuals Year Ended 2006 | 2007 BUDGET | YTD February 28, 2006 | YTD February 28, 2006 | 2007 YTD BUDGET | YTD February 28, 2007 | YTD Bud to Act Variance \$ | Variance % |
|--|----------------------------|----------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------|--------------------------|-------------------------------|---------------|
| Local Taxes | | | | | | | | | | |
| Public Utility Realty Tax | \$ 380,970.20 | \$ 471,433.27 | \$ 459,539.51 | \$ 425,000.00 | \$ 108,771,722.06 | \$ 111,817,251.80 | \$ 114,253,851.88 | \$ 115,974,595.54 | \$ 1,690,743.66 | 1.48% |
| Real Estate Transfer Tax | 176,426,267.68 | 176,426,267.68 | 181,040,103.89 | 176,700,000.00 | 534,909.08 | 534,909.08 | 534,909.08 | 465,744.78 | (142,021.80) | -23.37% |
| Real Estate Transfer Tax | 7,792,524.17 | 8,246,249.21 | 9,048,825.84 | 7,500,000.00 | 38,892.98 | 550,076.43 | 8,077,663.37 | 465,744.78 | (142,021.80) | -23.37% |
| Merchandise | 3,877,309.92 | 150,353.44 | 150,353.44 | 93,829,027.00 | 5,975,111.88 | 5,082,678.80 | 3,807,335.33 | 3,435,842.09 | (371,894.24) | -9.78% |
| Earned Income Taxes | 94,804,673.27 | 98,478,085.18 | 98,133,842.01 | 93,829,027.00 | 5,975,111.88 | 5,082,678.80 | 3,807,335.33 | 3,435,842.09 | (371,894.24) | -9.78% |
| Total Taxes | 283,083,745.14 | 281,922,878.86 | 288,729,045.19 | 289,954,027.00 | 115,419,435.78 | 117,250,007.03 | 118,658,954.58 | 119,875,982.41 | 1,177,027.83 | 0.99% |
| Other Local Sources | | | | | | | | | | |
| In Lieu of Taxes | 4,593,196.47 | 1,447,743.97 | 339,700.88 | 104,000.00 | 26,875.85 | 7,483.16 | 17,486.10 | 10,527.68 | (6,971.42) | -39.84% |
| Tuition | 333,737.06 | 480,075.80 | 219,150.11 | 275,000.00 | 420,447.95 | (213,148.83) | 530,730.39 | 525,458.72 | (5,271.67) | -0.99% |
| Interest | 2,897,116.14 | 5,848,588.61 | 8,118,367.78 | 5,500,000.00 | 13,015.06 | 14,026.80 | 14,216.30 | 17,751.90 | 3,545.60 | 24.94% |
| Rent of Capital Facilities | 181,137.08 | 10,000.00 | 178,797.39 | 175,000.00 | - | 10,000.00 | - | - | - | - |
| Grants | 16,860.00 | 10,000.00 | 72,000.00 | - | - | - | - | - | - | - |
| Salaries Real Estate & Surplus Equipment | 154,545.08 | 194,000.00 | 62,730.63 | 40,000.00 | 41,733.10 | 96,016.82 | 43,554.83 | 77,233.24 | 33,678.41 | 77.32% |
| Services from Other Local Govt Units | 3,045,612.17 | 2,838,483.25 | 2,447,926.06 | 3,085,000.00 | 47,714.43 | 93,874.25 | 43,425.13 | 19,108.80 | (24,316.33) | -56.00% |
| Revenue from Special Funds | 857,357.37 | 899,853.51 | 985,169.24 | 885,000.00 | - | - | - | - | - | - |
| Sundry Revenues | 12,172,551.38 | 11,828,483.73 | 12,431,842.12 | 10,244,000.00 | (291,309.72) | (1,747.70) | 649,425.76 | 650,086.34 | 662.58 | 0.10% |
| Total Other Local Sources | 123,339,534.67 | 125,902,842.07 | 134,255,491.89 | 141,514,000.00 | 18,035,805.00 | 17,116,883.00 | 19,615,971.80 | 18,787,945.00 | (828,026.80) | -4.23% |
| State Sources | | | | | | | | | | |
| Basic Instructional Subsidy | 2,860,069.37 | 4,164,980.11 | 5,219,136.87 | 7,485,000.00 | 337,991.00 | 552,924.00 | 1,212,929.80 | 976,889.00 | (236,000.80) | -19.46% |
| Charter Schools | 1,309,503.97 | 1,787,855.83 | 1,180,958.36 | 2,000,000.00 | - | - | - | - | - | - |
| Tuition | 10,389.86 | 16,480.46 | 8,860.20 | 15,000.00 | - | - | - | - | - | - |
| Homebound Instruction | 12,734,717.89 | 12,801,456.64 | 12,751,956.64 | 13,400,000.00 | 3,511,718.04 | 3,816,387.00 | 4,047,885.12 | 3,970,580.00 | (77,105.12) | -1.90% |
| Transportation | 25,187,062.89 | 25,871,976.37 | 26,216,156.38 | 26,706,000.00 | - | 160,842.00 | 228,441.56 | 108,426.00 | (120,015.56) | -52.54% |
| Special Education | 1,632,938.70 | 1,752,026.78 | 1,575,130.38 | 1,985,000.00 | - | - | - | - | - | - |
| Vocational Education | 2,741,738.06 | 3,024,254.54 | 2,790,271.64 | 3,000,000.00 | - | - | - | - | - | - |
| Shirley Fund | 552,282.92 | 530,756.34 | 506,278.38 | 550,000.00 | - | - | - | - | - | - |
| Medical and Dental | 316,838.89 | 307,789.88 | 291,899.88 | 350,000.00 | - | - | - | - | - | - |
| Nurses | 468,000.00 | - | - | - | - | - | - | - | - | - |
| Adult Education/Convey | 7,874,351.97 | 8,476,746.70 | 7,843,319.39 | 7,886,873.00 | (42,525.49) | 397,508.80 | 355,842.01 | 608,782.99 | 250,940.98 | 70.52% |
| Social Security Payments | 5,572,563.04 | 5,572,563.04 | 5,983,012.00 | 6,889,044.00 | (1,371,633.42) | (1,794,482.96) | (2,628,400.86) | (2,650,446.86) | (22,046.21) | -0.84% |
| Retirement Payments | 4,343,156.68 | 189,829,191.34 | 199,538,094.18 | 211,803,717.00 | 19,171,355.14 | 20,270,070.23 | 22,832,468.44 | 21,800,186.12 | (1,032,282.33) | -4.52% |
| State Total | 183,417,408.68 | 189,829,191.34 | 199,538,094.18 | 211,803,717.00 | 19,171,355.14 | 20,270,070.23 | 22,832,468.44 | 21,800,186.12 | (1,032,282.33) | -4.52% |
| Other Sources | | | | | | | | | | |
| Tuition Other Districts | 766,675.99 | 296,963.17 | 964.96 | - | - | 10,823.82 | - | - | - | - |
| Inter-Fund Transfers | 2,007,574.00 | 1,265,281.00 | 1,646,618.48 | - | - | 151,800.00 | - | - | - | - |
| Revenue from Federal Sources | - | 23,977.29 | - | 1,558,000.00 | - | - | - | - | - | - |
| Total Other Sources | 2,784,249.99 | 1,565,231.46 | 1,647,803.44 | 1,558,000.00 | - | 719.32 | - | - | - | - |
| Total Revenues | 481,471,853.17 | 484,685,583.19 | 502,444,784.53 | 503,659,744.00 | 134,299,481.20 | 137,860,953.38 | 142,180,849.78 | 142,328,256.87 | 145,407.09 | 0.10% |
| Salaries | | | | | | | | | | |
| Total Personnel Services | 220,784,639.68 | 214,728,509.08 | 210,373,563.99 | 186,512,196.00 | 39,414,083.74 | 39,274,869.32 | 35,260,727.20 | 36,742,513.53 | 1,481,786.33 | 4.20% |

SCHOOL DISTRICT OF PITTSBURGH
FUND 010 - GENERAL FUND
YEAR TO DATE BUDGET TO ACTUAL COMPARISON
For Period Ending: February 28, 2007

| | Actuals Year Ended 2004 | Actuals Year Ended 2005 | Actuals Year Ended 2006 | 2007 BUDGET | YTD February 29, 2004 | YTD February 28, 2005 | YTD February 28, 2006 | 2007 YTD BUDGET | YTD February 28, 2007 | YTD Bud to Act Variance \$ | Variance % |
|--|----------------------------|----------------------------|----------------------------|-----------------|--------------------------|--------------------------|--------------------------|--------------------|--------------------------|-------------------------------|------------|
| Employee Benefits | | | | | | | | | | | |
| Total Employee Benefits | 72,478,148.14 | 69,175,018.15 | 71,723,704.83 | 71,937,619.00 | 11,574,373.31 | 12,729,753.23 | 12,800,570.07 | 12,873,472.17 | 13,109,878.59 | 136,206.42 | 1.05% |
| Purchased Professional Services | | | | | | | | | | | |
| Tax Collection | 4,872,203.84 | 4,901,308.55 | 4,458,582.82 | 4,500,000.00 | - | - | - | - | - | - | - |
| Social Ed | 61,526,742.00 | 58,036,000.00 | 44,400,365.10 | 64,914,137.00 | - | - | 3,882,725.00 | - | - | - | - |
| Crossing Guards | 1,226,417.81 | 786,348.38 | - | - | - | - | - | - | - | - | - |
| Other Prof Services | 8,677,341.43 | 4,280,430.50 | 4,375,075.06 | 8,563,440.77 | 148,264.63 | 100,143.12 | 159,284.32 | 205,502.77 | 327,293.83 | 121,791.16 | 59.28% |
| Total Purchased Professional Services | 74,102,705.08 | 67,984,089.43 | 53,234,052.88 | 77,977,577.77 | 148,264.63 | 100,143.12 | 4,051,988.32 | 205,502.77 | 327,293.83 | 121,791.16 | 59.28% |
| Purchased Property Services | | | | | | | | | | | |
| Electricity | 3,557,487.72 | 3,582,315.40 | 4,647,989.02 | 4,320,000.00 | 291,901.74 | 35,007.51 | 37,739.66 | 44,011.09 | 82,936.19 | 38,925.10 | 88.44% |
| Water/Sewage | 910,378.02 | 982,084.54 | 943,332.07 | 910,000.00 | 24,134.52 | 58,532.17 | 55,141.23 | 55,045.58 | 43,724.29 | (11,321.29) | -20.57% |
| Other Property Services | 1,825,334.47 | 1,649,368.94 | 2,027,602.78 | 6,008,246.50 | 103,834.81 | 255,680.07 | 340,418.93 | 793,053.81 | 177,070.88 | (615,982.83) | -77.67% |
| Total Purchased Property Services | 6,402,200.21 | 6,193,758.88 | 7,618,923.87 | 11,238,246.50 | 419,971.07 | 349,219.75 | 433,288.82 | 882,110.48 | 303,731.36 | (588,378.12) | -66.95% |
| Other Purchased Services | | | | | | | | | | | |
| Transportation | 25,112,717.85 | 28,422,040.88 | 27,251,144.50 | 31,971,112.00 | 1,261,714.99 | 2,127,150.23 | 2,167,096.83 | 2,665,135.76 | 2,170,775.50 | (494,360.28) | -18.55% |
| Telecommunications | 800,345.74 | 508,557.54 | 103,770.73 | 530,029.00 | 36,254.77 | 18,634.75 | (3,488.14) | 28,890.86 | 701.39 | (27,899.47) | -97.59% |
| Childer Schools | 16,751,488.73 | 21,384,457.80 | 28,320,639.25 | 32,012,000.00 | 380,701.17 | - | 1,153,189.37 | 913,734.87 | - | (913,734.87) | -100.00% |
| Tuition-PRRI | 5,347,730.50 | 5,597,184.10 | 5,700,000.00 | 5,700,000.00 | - | - | - | - | - | - | - |
| Other Purchased Services | 6,978,366.42 | 5,897,577.02 | 6,047,119.86 | 7,059,008.99 | 544,871.12 | 169,221.13 | 153,055.30 | 175,659.62 | 250,980.45 | 75,300.83 | 42.87% |
| Total Purchased Services | 54,790,628.04 | 60,109,864.98 | 67,319,858.24 | 77,272,159.99 | 2,205,542.05 | 2,315,006.11 | 3,469,825.36 | 3,763,180.92 | 2,422,437.34 | (1,380,753.58) | -36.97% |
| Supplies | | | | | | | | | | | |
| Software | 2,765,905.08 | 1,759,842.09 | 1,959,086.16 | 2,798,130.42 | 164,417.23 | 366,389.58 | 364,574.65 | 377,426.28 | 318,442.95 | (59,083.33) | -15.63% |
| Natural Gas | 4,234,094.07 | 5,481,147.65 | 6,005,447.15 | 6,000,000.00 | 534,213.34 | 30,995.29 | 315,273.00 | 387,011.44 | 191,641.72 | (195,369.72) | -50.48% |
| Oil, Gas, Diesel | 145,277.72 | 171,925.78 | 173,353.23 | 175,100.00 | 18,458.87 | 387.35 | 314.00 | 396.36 | 28,117.25 | 27,717.89 | 6940.63% |
| Steam | 292,830.76 | 357,959.87 | 245,763.24 | 350,000.00 | 48,594.32 | 38,207.21 | 12,787.41 | 43,220.07 | 22,292.11 | (20,927.86) | -48.42% |
| Books | 4,677,892.65 | 2,514,867.49 | 3,046,642.19 | 4,352,887.11 | 48,138.78 | 32,853.63 | 47,976.43 | 47,976.43 | 12,125.17 | (35,851.26) | -74.73% |
| Other Supplies | 6,984,677.27 | 6,347,092.87 | 5,232,576.55 | 6,074,943.28 | 480,189.47 | 558,471.93 | 482,318.24 | 453,255.35 | 518,828.27 | 65,572.92 | 14.42% |
| Total Supplies | 19,270,777.53 | 16,631,335.85 | 17,710,871.52 | 19,781,061.11 | 1,282,000.01 | 1,027,205.17 | 1,181,984.02 | 1,309,287.93 | 1,091,247.47 | (218,040.46) | -16.86% |
| Property | | | | | | | | | | | |
| Tech Equipment & Infrastructure | 5,885,449.37 | 5,212,653.31 | 3,475,226.28 | 3,584,536.85 | 39,289.80 | 1,134,486.49 | 837,354.14 | 633,387.34 | 983,470.40 | 380,083.06 | 66.86% |
| Other Property | 1,653,067.76 | 1,415,884.35 | 888,227.92 | 1,825,568.18 | 14,161.10 | 190,422.65 | 107,825.12 | 120,316.75 | 87,762.57 | (32,554.18) | -27.08% |
| Total Property | 7,538,517.13 | 6,628,537.66 | 4,363,454.18 | 5,410,095.03 | 53,451.00 | 1,324,908.14 | 945,279.26 | 753,704.08 | 1,081,232.97 | 327,528.89 | 43.46% |
| Other | | | | | | | | | | | |
| Interest | 20,182,183.07 | 20,714,751.39 | 22,129,727.40 | 23,728,099.00 | 8,423,948.46 | 8,655,279.00 | 9,292,089.77 | 9,611,705.05 | 9,611,705.05 | - | - |
| Budgetary Reserve | 4,880,824.21 | 5,388,881.38 | 7,432,958.12 | 6,003,200.00 | 902.45 | 11,098.83 | 63,183.08 | 21,488.03 | (388,121.68) | (390,589.71) | -1919.40% |
| Tax Refunds | 149,048.70 | 153,186.16 | 149,108.14 | 222,710.00 | - | - | - | 8,664.50 | 768.80 | (5,896.50) | -68.47% |
| Other | 25,292,155.98 | 26,284,528.91 | 28,711,794.26 | 35,452,009.00 | 8,424,850.91 | 8,666,375.83 | 9,358,701.06 | 9,639,937.58 | 9,243,351.97 | (396,585.61) | -4.11% |
| Total Other | 70,484,989.26 | 72,551,198.84 | 78,423,588.92 | 82,913,308.00 | 16,852,752.72 | 16,822,752.86 | 17,743,570.91 | 17,743,570.91 | 17,743,570.91 | - | - |
| Other Uses | | | | | | | | | | | |
| Principal | 33,341,268.40 | 33,854,693.25 | 31,438,003.50 | 34,284,216.00 | 2,000,000.00 | 4,030,000.00 | 8,495,000.00 | 9,240,000.00 | 9,240,000.00 | 77,151.00 | 0.83% |
| Other Fund Transfers | 82,519.77 | 82,160.00 | 67,612.00 | 159,311.00 | - | - | - | - | - | - | - |
| Total Other Uses | 33,423,808.17 | 33,736,853.25 | 31,505,615.50 | 34,443,527.00 | 2,000,000.00 | 4,030,000.00 | 8,495,000.00 | 9,240,000.00 | 9,317,151.00 | 77,151.00 | 0.83% |
| Total Expenditures | 514,111,880.97 | 507,443,615.99 | 494,148,729.37 | 531,994,482.40 | 85,530,546.72 | 69,817,580.87 | 77,949,805.33 | 74,057,033.12 | 73,638,838.16 | (419,194.96) | -0.57% |
| Operating Surplus (Deficit) | (32,639,827.80) | (18,776,032.81) | 2,298,055.56 | (28,134,738.40) | 68,768,934.48 | 67,863,372.71 | 61,509,033.76 | 68,123,016.86 | 88,687,616.71 | 564,602.05 | 0.83% |

CMB

SCHOOL DISTRICT OF PITTSBURGH
FUND 010 - GENERAL FUND
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL REVENUE
For Period Ending: February 28, 2007

| | Estimate | Actuals 2007 | Actual 2006 | Increase (Decrease) | Revenue Due | Pct of Estimate Collected |
|---------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|-----------------------|------------------------------|
| Local Taxes | | | | | | |
| Public Utility Realty Tax | \$ 425,000.00 | \$ - | \$ - | \$ - | 425,000.00 | 0.00% |
| Real Estate | 178,700,000.00 | 115,974,595.54 | 113,909,207.86 | 2,065,387.68 | 62,725,404.46 | 64.90% |
| Real Estate Transfer Tax | 7,500,000.00 | 465,744.78 | 538,153.51 | (72,408.73) | 7,034,255.22 | 6.21% |
| Mercantile | - | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Earned Income Taxes | 93,829,027.00 | 3,435,642.09 | 3,914,828.58 | (479,186.49) | 90,393,384.91 | 3.66% |
| Total Taxes | 280,454,027.00 | 119,875,982.41 | 118,362,189.95 | 1,513,792.46 | 160,578,044.59 | 42.74% |
| Other Local Sources | | | | | | |
| In Lieu of Taxes | 104,000.00 | 0.00 | 0.00 | 0.00 | 104,000.00 | 0.00% |
| Tuition | 275,000.00 | 10,527.68 | 13,630.19 | (3,102.51) | 264,472.32 | 3.83% |
| Interest | 5,900,000.00 | 525,458.72 | 508,203.03 | 17,255.69 | 5,374,541.28 | 8.91% |
| Rent of Capital Facilities | 175,000.00 | 17,761.90 | 15,692.53 | 2,069.37 | 157,238.10 | 10.15% |
| Grants | - | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Sales Real Estate & Surplus Equipment | - | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Services from Other Local Govt Units | 40,000.00 | 0.00 | 0.00 | 0.00 | 40,000.00 | 0.00% |
| Revenue from Special Funds | 3,065,000.00 | 77,233.24 | 0.00 | 77,233.24 | 2,987,766.76 | 2.52% |
| Sundry Revenues | 685,000.00 | 19,106.80 | 34,753.30 | (15,646.50) | 665,893.20 | 2.79% |
| Total Other Local Sources | 10,244,000.00 | 650,088.34 | 572,279.05 | 77,809.29 | 9,593,911.66 | 6.35% |

**SCHOOL DISTRICT OF PITTSBURGH
FUND 010 - GENERAL FUND
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL REVENUE
For Period Ending: February 28, 2007**

| | Estimate | Actuals 2007 | Actual 2006 | Increase (Decrease) | Revenue Due | Pct of Estimate Collected |
|-----------------------------|-----------------------|--------------------------|--------------------------|------------------------|--------------------------|------------------------------|
| State Sources | | | | | | |
| Basic Instructional Subsidy | 141,514,000.00 | 18,787,945.00 | 17,334,050.00 | 1,453,895.00 | 122,726,055.00 | 13.28% |
| Charter Schools | 7,485,000.00 | 976,899.00 | 675,336.00 | 301,563.00 | 6,508,101.00 | 13.05% |
| Tuition | 2,000,000.00 | 0.00 | 0.00 | 0.00 | 2,000,000.00 | 0.00% |
| Homebound Instruction | 15,000.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 0.00% |
| Transportation | 13,400,000.00 | 0.00 | 0.00 | 0.00 | 13,400,000.00 | 0.00% |
| Special Education | 26,709,000.00 | 3,970,580.00 | 3,892,725.00 | 77,855.00 | 22,738,420.00 | 14.87% |
| Vocational Education | 1,985,000.00 | 108,426.00 | 209,230.00 | (100,804.00) | 1,876,574.00 | 5.46% |
| Sinking Fund | 3,000,000.00 | 0.00 | 0.00 | 0.00 | 3,000,000.00 | 0.00% |
| Medical and Dental | 550,000.00 | 0.00 | 0.00 | 0.00 | 550,000.00 | 0.00% |
| Nurses | 350,000.00 | 0.00 | 0.00 | 0.00 | 350,000.00 | 0.00% |
| Adult Education Connelley | - | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Social Security Payments | 7,696,673.00 | 606,782.99 | 355,898.24 | 250,884.75 | 7,089,890.01 | 7.88% |
| Retirement Payments | 6,899,044.00 | (2,650,446.88) | (1,943,588.47) | (706,858.41) | 9,549,490.88 | -38.42% |
| State Total | 211,603,717.00 | 21,800,186.12 | 20,523,650.77 | 1,276,535.35 | 189,803,530.89 | 10.30% |
| Other Sources | | | | | | |
| Tuition Other Districts | - | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Inter-Fund Transfers | - | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Revenue from Fed Sources | 1,558,000.00 | 0.00 | 719.32 | (719.32) | 1,558,000.00 | 0.00% |
| Total Other Sources | 1,558,000.00 | 0.00 | 719.32 | (719.32) | 1,558,000.00 | 0.00% |
| Totals | 503,859,744.00 | \$ 142,326,256.87 | \$ 139,458,839.09 | \$ 2,867,417.78 | \$ 361,533,487.14 | 28.25% |

Report Name: 010_REV
Report Layout: STATEMENT OF EST AND ACT REVENUE - FUND 010
Run Date: Mar 19, 2007
Run Time: 10:45 AM

SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
For Fund: 010 - General Fund
For Period Ending: February 28, 2007

| | Budget After Revision | Expenditures | Encumbrances | Unencumbered Balances | Percent Available |
|--|----------------------------------|------------------------|------------------------|----------------------------------|------------------------------|
| 100 Personnel Services - Salaries | \$198,512,196.00 | \$36,742,513.53 | \$0.00 | \$161,769,682.47 | 81.49% |
| 200 Personnel Services - Employee Benefits | 71,937,619.00 | 13,109,678.59 | 0.00 | 58,827,940.41 | 81.78% |
| 300 Purchased Prof & Tech services | 81,177,577.77 | 327,293.93 | 3,326,969.69 | 77,523,314.15 | 95.50% |
| 400 Purchased Property Services | 8,038,246.50 | 303,731.36 | 2,426,972.40 | 5,307,542.74 | 66.03% |
| 500 Other Purchased Services | 77,272,150.99 | 2,422,437.34 | 141,558.31 | 74,708,155.34 | 96.68% |
| 600 Supplies | 19,751,061.11 | 1,091,247.47 | 760,171.78 | 17,899,641.86 | 90.63% |
| 700 Property | 5,410,095.03 | 1,081,232.97 | 1,653,285.59 | 2,675,576.47 | 49.46% |
| 800 Other Objects | 35,452,009.00 | 9,243,351.97 | 13,691,783.72 | 12,516,873.31 | 35.31% |
| 900 Other Financing Uses | 34,443,527.00 | 9,317,151.00 | 24,887,839.84 | 238,536.16 | 0.69% |
| Total | \$531,994,482.40 | \$73,638,638.16 | \$46,888,581.33 | \$411,467,262.91 | 77.34% |

Report Name EXP_ENC
 Report Layout summary of expenditures
 Run Date: Mar 19, 2007
 Run Time: 11:49 AM

SCHOOL DISTRICT OF PITTSBURGH
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
As of: February 28, 2007

| | Debit Service Fund | Fund 704 Special Trust Fund | Fund 705 Westinghouse | Total - Other Governmental Funds |
|--|------------------------|--------------------------------|--------------------------|--|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 2,849,321.04 | \$ 13,022.98 | \$ 381,578.17 | \$ 3,243,922.19 |
| Cash with Fiscal Agents | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted Investments for Real Estate Refunds | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes Receivable (net of allowance) | 0.00 | 0.00 | 0.00 | 0.00 |
| Due from Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| Due from Other Governments | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Receivables | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Assets | 2,849,321.04 | 13,022.98 | 381,578.17 | 3,243,922.19 |
| | | | | 0.00 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts Payable | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments & Contracts Payable | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries, Compensated Absences Payat | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Withholdings Payable | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenue | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Liabilities | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepayment and Deposits | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Liabilities | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | 0.00 |
| Fund Balances: | | | | |
| Reserved for: | | | | |
| Inventories | 0.00 | 0.00 | 0.00 | 0.00 |
| Encumbrances | 0.00 | 0.00 | 84,863.91 | 84,863.91 |
| Arbitrage Rebate | 0.00 | 0.00 | 0.00 | 0.00 |
| Workers Compensation | 0.00 | 0.00 | 0.00 | 0.00 |
| Personal Property Refunds | 0.00 | 0.00 | 0.00 | 0.00 |
| Unreserved, reported in: | | | | |
| Designated Fund Balance General Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| Designated for Inventory | 0.00 | 0.00 | 0.00 | 0.00 |
| General Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| Special Revenue Funds | 2,849,321.04 | 13,022.98 | 296,714.26 | 3,159,058.28 |
| Designated for Capital Projects Expenditures | | | | 0.00 |
| Total Fund Balance | 2,849,321.04 | 13,022.98 | 381,578.17 | 3,243,922.19 |
| | | | | |
| Total Liabilities and Fund Balances | \$ 2,849,321.04 | \$ 13,022.98 | \$ 381,578.17 | \$ 3,243,922.19 |

Report Name: BAL_OTH
Layout: Balance Sheet Other Governmental Funds
Run Date: Mar 19, 2007
Run Time: 10:48 AM

SCHOOL DISTRICT OF PITTSBURGH
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
For Period Ending: February 28, 2007

| | Debt Service Fund | Special Trust Fund | Westinghouse Scholarship | Total Other Governmental Funds |
|---|------------------------|-----------------------|-----------------------------|--------------------------------------|
| REVENUES | | | | |
| Taxes: | | | | |
| Real Estate | \$ - | \$ - | \$ - | \$ - |
| Earned Income | 0.00 | 0.00 | 0.00 | 0.00 |
| Real Estate Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| Mercantile | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Utility Realty Tax | 0.00 | 0.00 | 0.00 | 0.00 |
| Earnings on Investments | 0.00 | 0.00 | 0.00 | 0.00 |
| In Lieu of taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| State Revenues Received from Intermediate Source | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Revenue from Local Sources & Refund of Prior Years Expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| State Grants and Subsidies | | | | |
| Basic Instructional Subsidies | 0.00 | 0.00 | 0.00 | 0.00 |
| Subsidies for Specific Education Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| Subsidies for Noneducational Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| Subsidies for State Paid Benefits | 0.00 | 0.00 | 0.00 | 0.00 |
| Other State Grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Technology Grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Instruction: | | | | |
| Regular Programs - Elementary/Secondary | 0.00 | 0.00 | 0.00 | 0.00 |
| Special Programs - Elementary/Secondary | 0.00 | 0.00 | 0.00 | 0.00 |
| Vocational Education Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Instructional Programs - Elementary/Secondary | 0.00 | 0.00 | 610.00 | 610.00 |
| Adult Education Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to Charter Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| Support Services: | | | | |
| Pupil Personnel | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff | 0.00 | 0.00 | 0.00 | 0.00 |
| Administration | 0.00 | 0.00 | 0.00 | 0.00 |
| Pupil Health | 0.00 | 0.00 | 0.00 | 0.00 |
| Business | 0.00 | 0.00 | 0.00 | 0.00 |
| Operation and Maintenance of Plant Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Support services - Central | 0.00 | 0.00 | 0.00 | 0.00 |
| Operations of Noninstructional Services: | | | | |
| Food Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Activities | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital outlay: | | | | |
| Facilities Acquisition, Construction and Improvement Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt service: | | | | |
| Principal | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest | 0.00 | 0.00 | 0.00 | 0.00 |
| Tax Refunds | | | | 0.00 |
| Total Expenditures | 0.00 | 0.00 | 610.00 | 610.00 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 0.00 | 0.00 | (610.00) | (610.00) |
| OTHER FINANCING SOURCES (USES) | | | | |
| General Obligation Bonds Issued | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunding Bond Proceeds | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service (Payments to Refunded Bond Escrow Agent) | 0.00 | 0.00 | 0.00 | 0.00 |
| Sale of or Compensation of fixed Assets | - | 0.00 | 0.00 | 0.00 |
| Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 |
| Operating Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Other Financing Sources and Uses | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Change in Fund Balance | 0.00 | 0.00 | (610.00) | (610.00) |
| Fund Balances - Beginning | 2,849,321.04 | 13,022.98 | 382,188.17 | 3,244,532.19 |
| Total Ending Fund Balance | \$ 2,849,321.04 | \$ 13,022.98 | \$ 381,578.17 | \$ 3,243,922.19 |

Report: INC_OTH
Layout: statement of revenues other governmental fund
Run Date: Mar 19, 2007
Run Time: 11:07 AM

SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
As of: February 28, 2007

| | Enterprise Funds | Governmental Activities-Internal Service Funds | Total Proprietary Funds |
|--|---------------------|--|-------------------------------|
| Assets | | | |
| Current Assets: | | | |
| Cash and Cash Equivalents | \$ (980,821.06) | \$ 21,431,385.58 | \$ 20,450,564.53 |
| Investments | 0.00 | 0.00 | 0.00 |
| Accrued Interest | 0.00 | 48,562.73 | 48,562.73 |
| Due from Other Funds | 0.00 | 0.00 | 0.00 |
| Other Receivables | 1,280,141.46 | 0.52 | 1,280,141.98 |
| Inventory | 799,669.93 | 0.00 | 799,669.93 |
| Deposits | 0.00 | 2,324,900.00 | 2,324,900.00 |
| Total Current Assets | 1,098,990.34 | 23,804,848.83 | 24,903,839.17 |
| Noncurrent Assets: | | | |
| Restricted Cash, Cash Equivalents, & Investments | 0.00 | 12,927,190.00 | 12,927,190.00 |
| Land | 43,877.99 | 0.00 | 43,877.99 |
| Buildings | 12,879,705.22 | 0.00 | 12,879,705.22 |
| Machinery and Equipment | 5,111,890.90 | 0.00 | 5,111,890.90 |
| Construction in Progress | 0.00 | 0.00 | 0.00 |
| Less Accumulated Depreciation | (6,708,714.97) | 0.00 | (6,708,714.97) |
| Total Capital Assets (net of accumulated depreciation) | 11,326,759.14 | 0.00 | 11,326,759.14 |
| Total Noncurrent Assets | 11,326,759.14 | 12,927,190.00 | 24,253,949.14 |
| Total Assets | 12,425,749.48 | 36,732,038.83 | 49,157,788.31 |
| Liabilities | | | |
| Current Liabilities: | | | |
| Accounts Payable | (841,275.09) | 4,240,254.76 | 3,398,979.67 |
| Judgments Payable | 0.00 | 265,544.17 | 265,544.17 |
| Due to other Funds | 0.00 | 0.00 | 0.00 |
| Accrued Salaries | 0.00 | 0.00 | 0.00 |
| Compensated Absences Payable - Current Vacation | 65,246.08 | 0.00 | 65,246.08 |
| Compensated Absences Payable - Long Term Servance | 351,443.49 | 0.00 | 351,443.49 |
| Payroll Withholdings Payable | 0.00 | 0.00 | 0.00 |
| Deferred Revenue | 0.00 | 0.00 | 0.00 |
| Prepayment and Deposits | 0.00 | 0.00 | 0.00 |
| Total Current Liabilities | (424,585.52) | 4,505,798.93 | 4,081,213.41 |
| Noncurrent Liabilities | | | |
| Worker's Compensation Liabilities | 0.00 | 12,927,190.00 | 12,927,190.00 |
| Total Noncurrent Liabilities | 0.00 | 12,927,190.00 | 12,927,190.00 |
| Total Liabilities | (424,585.52) | 17,432,988.93 | 17,008,403.41 |
| Net Assets | | | |
| Investment in Capital Assets (Net of Related Debt) | 11,326,759.14 | 0.00 | 11,326,759.14 |
| Reserve for Encumbrances | 148,574.11 | 939,854.73 | 1,088,428.84 |
| Restricted for Inventory | 875,000.00 | 0.00 | 875,000.00 |
| Unrestricted | 500,001.75 | 18,359,195.17 | 18,859,196.92 |
| Total Net Assets | 12,850,335.00 | 19,299,049.90 | 32,149,384.90 |

Report Name: PRO_ASST
Layout: Statement of Net Assets Proprietary
Run Date: Mar 19, 2007
Run Time: 11:54 AM

SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For Period Ending: February 28, 2007

| | Total Enterprise Funds | Governmental Activities - Internal Service Funds | Total Proprietary Funds |
|--|---------------------------|---|-------------------------------|
| Operating Revenues | | | |
| Contributions | \$ - | \$ 11,774,395.19 | \$ 11,774,395.19 |
| Charges for Services | 456,392.96 | | 456,392.96 |
| Total Operating Revenues | 456,392.96 | 11,774,395.19 | 12,230,788.15 |
| OPERATING EXPENSES | | | |
| Support Services - administration | | - | - |
| Support Services - central: | | | |
| Employee Salaries & Benefits | | 60,397.09 | 60,397.09 |
| Benefit Payments | | 7,664,071.11 | 7,664,071.11 |
| Claims & Judgements | | - | - |
| Food Service Operations | | | |
| Food and supplies | 899,002.18 | | 899,002.18 |
| Payroll Costs | 740,627.15 | | 740,627.15 |
| Purchased Property Services | 37,620.26 | | 37,620.26 |
| Other Purchased Services | 81,128.29 | | 81,128.29 |
| Depreciation | - | | - |
| Allocated Costs | - | | - |
| Total Operating Expenses | 1,758,377.88 | 7,724,468.20 | 9,482,846.08 |
| OPERATING (LOSS) INCOME | (1,301,984.92) | 4,049,926.99 | 2,747,942.07 |
| NONOPERATING REVENUES (Expenses): | | | |
| Investment Earning | 2,172.84 | 165,188.24 | 167,361.08 |
| Gain on Trade In | - | | - |
| Federal Reimbursements & donated commodities | 924,436.61 | | 924,436.61 |
| State Reimbursements | 110,114.22 | | 110,114.22 |
| Total nonoperating revenues | 1,036,723.67 | 165,188.24 | 1,201,911.91 |
| Operating Transfers | - | - | - |
| Change in Net Assets | (265,261.26) | 4,215,115.23 | 3,949,853.98 |
| Total Net Assets - beginning | 13,115,598.25 | 15,083,934.67 | 28,199,530.92 |
| Total Net Assets - ending | \$ 12,850,335.00 | \$ 19,299,049.90 | \$ 32,149,384.90 |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Report Request Name: PROPFUND
Report Layout: Proprietary Funds
Run Date: Mar 19, 2007
Run Time: 11:08 AM

SCHOOL DISTRICT OF PITTSBURGH
COMBINING STATEMENT OF NET ASSETS
ENTERPRISE FUNDS
As of: February 28, 2007

| | Educational | | Food Service | | Total |
|--|---------------------|----|----------------|----|----------------|
| | Management Services | | | | |
| ASSETS | | | | | |
| Current Assets: | | | | | |
| Cash and cash equivalents | \$ 209,373.92 | \$ | (1,190,194.98) | \$ | (980,821.06) |
| Investments | 0.00 | | 0.00 | | 0.00 |
| Accrued Interest | 0.00 | | 0.00 | | 0.00 |
| Due from Other Funds | 0.00 | | 0.00 | | 0.00 |
| Due from other Governments | 0.00 | | 958,711.92 | | 958,711.92 |
| Other Receivables | 0.00 | | 321,429.54 | | 321,429.54 |
| Inventory | 0.00 | | 799,669.93 | | 799,669.93 |
| Total current assets | 209,373.92 | | 889,616.42 | | 1,098,990.34 |
| Noncurrent Assets: | | | | | |
| Restricted Cash, Cash Equivalents, & Investments | 0.00 | | 0.00 | | 0.00 |
| Land | 0.00 | | 43,877.99 | | 43,877.99 |
| Buildings and Building Improvement | 0.00 | | 12,879,705.22 | | 12,879,705.22 |
| Machinery and Equipment | 0.00 | | 5,111,890.90 | | 5,111,890.90 |
| Construction in Progress | 0.00 | | 0.00 | | 0.00 |
| Less Accumulated Depreciation | 0.00 | | (6,708,714.97) | | (6,708,714.97) |
| Total Capital Assets (net of accumulated depreciation) | 0.00 | | 11,326,759.14 | | 11,326,759.14 |
| Total Noncurrent Assets | 0.00 | | 11,326,759.14 | | 11,326,759.14 |
| Total Assets | 209,373.92 | | 12,216,375.56 | | 12,425,749.48 |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | 0.00 | | (841,275.09) | | (841,275.09) |
| Judgments Payable | 0.00 | | 0.00 | | 0.00 |
| Due to other Funds | 0.00 | | 0.00 | | 0.00 |
| Accrued Salaries | 0.00 | | 0.00 | | 0.00 |
| Compensated Absences Payable Current- Vacation | 0.00 | | 65,246.08 | | 65,246.08 |
| Compensated Absences Payable Long-Term Severance | 0.00 | | 351,443.49 | | 351,443.49 |
| Payroll Withholdings payable | 0.00 | | 0.00 | | 0.00 |
| Deferred Revenue | 0.00 | | 0.00 | | 0.00 |
| Prepayment and Deposits | 0.00 | | 0.00 | | 0.00 |
| Total Current Liabilities | 0.00 | | (424,585.52) | | (424,585.52) |
| Total Liabilities | 0.00 | | (424,585.52) | | (424,585.52) |
| Net Assets | | | | | |
| Investment in Capital Assets, net of related debt | 0.00 | | 11,326,759.14 | | 11,326,759.14 |
| Reserved for Encumbrances | 146,144.00 | | 2,430.11 | | 148,574.11 |
| Restricted for Inventory | 0.00 | | 875,000.00 | | 875,000.00 |
| Unrestricted | 63,229.92 | | 436,771.82 | | 500,001.74 |
| Total Net Assets | 209,373.92 | \$ | 12,640,961.08 | \$ | 12,850,335.00 |

SCHOOL DISTRICT OF PITTSBURGH
Enterprise Fund
Combining Statement of Revenue, Expenditures and Changes in Fund Net Assets
Food Service & Education Management Services
For Period Ending: February 28, 2007

| | Food Service | Educational Management Services | Total Enterprise Funds |
|---|-------------------------|--|-----------------------------------|
| Operating Revenues: | | | |
| Contributions | \$ - | \$ - | \$ - |
| Charges for Services | 456,392.96 | - | 456,392.96 |
| Total Operating Revenues | <u>456,392.96</u> | <u>-</u> | <u>456,392.96</u> |
| Operating Expenses: | | | |
| Food & Supplies | 899,002.18 | - | 899,002.18 |
| Payroll Costs | 722,359.73 | 18,267.42 | 740,627.15 |
| Purchased Property Services | 23,569.26 | 14,051.00 | 37,620.26 |
| Other Purchased Services | 81,128.29 | - | 81,128.29 |
| Depreciation | - | - | - |
| Allocated Costs | - | - | - |
| Total Operating Expenses | <u>1,726,059.46</u> | <u>32,318.42</u> | <u>1,758,377.88</u> |
| Operating Income | <u>(1,269,666.50)</u> | <u>(32,318.42)</u> | <u>(1,301,984.92)</u> |
| Nonoperating Revenues (expenses): | | | |
| Investment Earning | 2,172.84 | - | 2,172.84 |
| Gain on Trade in of Equipment | - | - | - |
| Federal Reimbursement and donated commodities | 924,436.61 | - | 924,436.61 |
| State Reimbursement | 110,114.22 | - | 110,114.22 |
| Total Nonoperative Revenues | <u>1,036,723.67</u> | <u>0.00</u> | <u>1,036,723.67</u> |
| Operating Transfers In/Out | - | - | - |
| Change in Net Assets | <u>(232,942.84)</u> | <u>(32,318.42)</u> | <u>(265,261.26)</u> |
| Total Net Assets - beginning | <u>12,873,903.91</u> | <u>241,692.34</u> | <u>13,115,596.25</u> |
| Total Net Assets - ending | <u>\$ 12,640,961.08</u> | <u>\$ 209,373.92</u> | <u>\$ 12,850,335.00</u> |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Report Request Name: PROPFUND
Report Layout: Proprietary Funds
Run Date: Mar 19, 2007
Run Time: 11:08 AM

SCHOOL DISTRICT OF PITTSBURGH
Fund 500 - Food Service
Statement of Estimated and Actual Revenues
For Period Ending: February 28, 2007

| | <u>Estimate</u> | <u>Revenue</u> | <u>Revenue Due</u> | <u>Percent Received</u> |
|---|------------------------|-----------------------|------------------------|-----------------------------|
| Interest | | | | |
| Sales - Pupils | \$13,000.00 | \$2,172.84 | \$10,827.16 | 16.71% |
| - Adults/Ala Carte | 870,000.00 | 193,815.30 | 676,184.70 | 22.28% |
| - Special Events | 915,000.00 | 160,905.87 | 754,094.13 | 17.59% |
| Sundry | 2,800,000.00 | 99,843.34 | 2,700,156.66 | 3.57% |
| Subsidy -State | 32,000.00 | 1,828.45 | 30,171.55 | 5.71% |
| State Rev. for Social Sec. Payments | 600,000.00 | 59,916.42 | 540,083.58 | 9.99% |
| State Rev. for Social Retirement Payments | 240,000.00 | 28,824.39 | 211,175.61 | 12.01% |
| Federal Reimbursement | 60,000.00 | 21,373.41 | 38,626.60 | 35.62% |
| Donated Commodities | 8,200,000.00 | 898,795.50 | 7,301,204.50 | 10.96% |
| | 170,000.00 | 25,641.11 | 144,358.89 | 15.08% |
| Total | <u>\$13,900,000.00</u> | <u>\$1,493,116.63</u> | <u>\$12,406,883.38</u> | <u>10.74%</u> |

Report Name 500_REV
Layout: Statement of EST and ACT revenue - Fund 500
Run Date: Mar 19, 2007
Run Time: 11:08 AM

SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
For Fund: 500 -- Food Service
For Period Ending: February 28, 2007

| | Budget After Revision | Expenditures | Encumbrances | Unencumbered Balances | Percent Available |
|--|----------------------------------|-----------------------|---------------------|----------------------------------|------------------------------|
| 100 Personnel Services - Salaries | \$4,976,936.00 | \$512,774.27 | \$0.00 | \$4,464,161.73 | 89.70% |
| 200 Personnel Services - Employee Benefits | 1,566,174.00 | 209,585.46 | 0.00 | 1,356,588.54 | 86.62% |
| 300 Purchased Prof & Tech services | 8,400.00 | 0.00 | 0.00 | 8,400.00 | 100.00% |
| 400 Purchased Property Services | 346,542.69 | 23,569.26 | 0.00 | 322,973.43 | 93.20% |
| 500 Other Purchased Services | 545,000.00 | 81,128.29 | 0.00 | 463,871.71 | 85.11% |
| 600 Supplies | 6,757,144.87 | 899,002.18 | 2,430.11 | 5,855,712.58 | 86.66% |
| 700 Property | 158,570.17 | 0.00 | 0.00 | 158,570.17 | 100.00% |
| 800 Other Objects | 4,000.00 | 0.00 | 0.00 | 4,000.00 | 100.00% |
| 900 Other Financing Uses | 30,000.00 | 0.00 | 0.00 | 30,000.00 | 100.00% |
| Total | \$14,392,767.73 | \$1,726,059.46 | \$2,430.11 | \$12,664,278.16 | 87.99% |

Report Name EXP_ENC
 Report Layout summary of expenditures
 Run Date: Mar 19, 2007
 Run Time: 11:47 AM

SCHOOL DISTRICT OF PITTSBURGH
COMBINING STATEMENT OF NET ASSETS
Internal Service Fund
As of: February 28, 2007

ASSETS

Current Assets:

| | | | | | | | | | | | | |
|--|----|--------------|----|------------|----|--------------|----|-----------|----|---------------|----|---------------|
| | \$ | 4,769,554.23 | \$ | 666,481.54 | \$ | 1,174,264.22 | \$ | 22,510.02 | \$ | 14,798,575.57 | \$ | 21,431,385.58 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 48,562.73 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 48,562.73 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.52 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.52 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | |

Noncurrent Assets:

| | | | | | | |
|--|----------------------|-------------------|---------------------|------------------|----------------------|----------------------|
| Restricted Cash, Cash Equivalents, & Investments | 12,927,190.00 | - | - | - | - | 12,927,190.00 |
| Total Noncurrent Assets | 12,927,190.00 | - | - | - | - | 12,927,190.00 |
| Total Assets | 17,745,307.48 | 666,481.54 | 1,174,264.22 | 22,510.02 | 17,123,475.57 | 36,732,038.83 |

LIABILITIES

Current Liabilities:

| | | | | | | |
|--|-------------------|----------|----------|----------|---------------------|---------------------|
| Accounts Payable | 26,822.90 | - | - | - | 4,213,431.86 | 4,240,254.76 |
| Judgments Payable | 265,544.17 | - | - | - | - | 265,544.17 |
| Accrued Salaries, Compensated Absences Payable | - | - | - | - | - | 0.00 |
| Due to Other Funds | - | - | - | - | - | 0.00 |
| Prepayment and Deposits | - | - | - | - | - | 0.00 |
| Total Current Liabilities | 292,367.07 | - | - | - | 4,213,431.86 | 4,505,798.93 |

Noncurrent Liabilities

| | | | | | | |
|-------------------------------------|----------------------|-------------|-------------|-------------|---------------------|----------------------|
| Workers' Compensation liabilities | 12,927,190.00 | - | - | - | - | 12,927,190.00 |
| Total Noncurrent Liabilities | 12,927,190.00 | - | - | - | - | 12,927,190.00 |
| Total Liabilities | 13,219,557.07 | 0.00 | 0.00 | 0.00 | 4,213,431.86 | 17,432,988.93 |

Net Assets

| | | | | | | |
|---------------------------|------------------------|----------------------|------------------------|---------------------|-------------------------|-------------------------|
| Reserved for Encumbrances | 903,300.26 | 15,994.98 | 20,559.49 | - | - | 939,854.73 |
| Unrestricted | 3,622,450.15 | 650,486.56 | 1,153,704.73 | 22,510.02 | 12,910,043.71 | 18,359,195.17 |
| Total Net Assets | \$ 4,525,750.41 | \$ 666,481.54 | \$ 1,174,264.22 | \$ 22,510.02 | \$ 12,910,043.71 | \$ 19,299,049.90 |

Report Name: INT_ASST
Layout: Statement of Net Assets Internal Service Fund
Run Date: Mar 19, 2007
Run Time: 11:11 AM

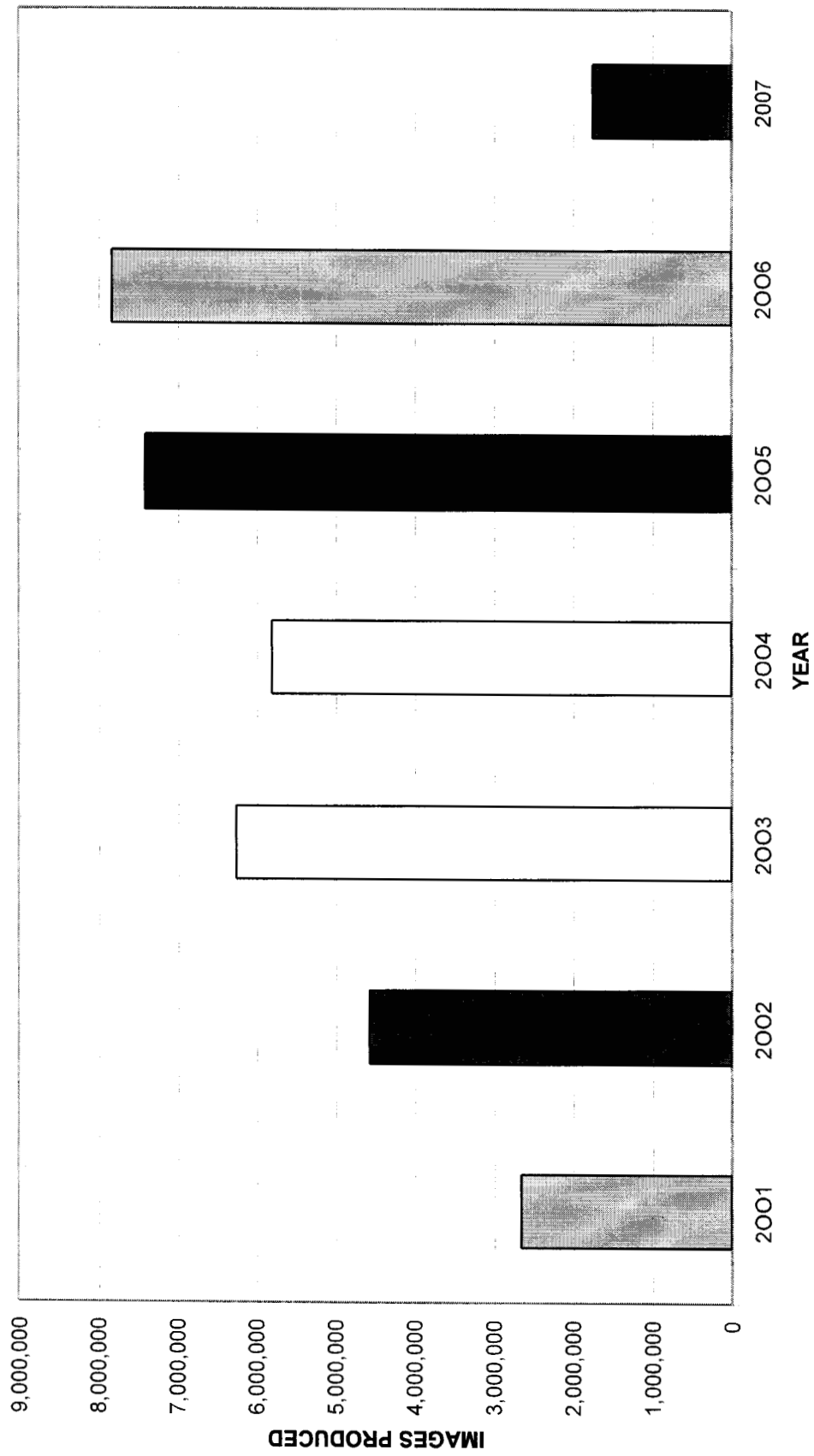
SCHOOL DISTRICT OF PITTSBURGH
Internal Service Fund
Combining Statement of Revenue, Expenditures and Changes in Fund Net Assets
For Period Ending: February 28, 2007

| | Workers Compensation Fund | Unemployment Compensation Fund | General Liability Fund | Central Duplication Services | Self Insurance Health Care Fund | Total |
|---|---------------------------------|--------------------------------------|------------------------------|------------------------------------|---------------------------------------|-------------------------|
| Operating Revenue | | | | | | |
| Contributions | \$ 616,568.34 | \$ 55,883.99 | \$ 77,151.00 | \$ - | \$ 11,024,791.86 | \$ 11,774,395.19 |
| Miscellaneous Revenue | | | | | | |
| Total Operating Revenues | <u>616,568.34</u> | <u>55,883.99</u> | <u>77,151.00</u> | <u>-</u> | <u>11,024,791.86</u> | <u>11,774,395.19</u> |
| Operating Expenses: | | | | | | |
| Support Services - Administration: | | | - | - | - | - |
| Support Services - Central: | | | - | - | - | - |
| Operation of Office - Salaries & Benefits, Supplies, etc | 60,337.09 | - | 60.00 | - | - | 60,397.09 |
| Benefit Payments | 325,423.52 | - | - | - | 7,338,647.59 | 7,664,071.11 |
| Claims & Judgements | - | - | - | - | - | - |
| Total Operating Expenses | <u>385,760.61</u> | <u>-</u> | <u>60.00</u> | <u>-</u> | <u>7,338,647.59</u> | <u>7,724,468.20</u> |
| Operating Income | <u>230,807.73</u> | <u>55,883.99</u> | <u>77,091.00</u> | <u>-</u> | <u>3,686,144.27</u> | <u>4,049,926.99</u> |
| Nonoperating Revenues (Expenses) | | | | | | |
| Investment Earning | 99,389.20 | - | - | - | 65,799.04 | 165,188.24 |
| Total Nonoperating Revenues | <u>99,389.20</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>65,799.04</u> | <u>165,188.24</u> |
| Operating Transfers | | | | | | |
| Change in Net Assets | 330,196.93 | 55,883.99 | 77,091.00 | - | 3,751,943.31 | 4,215,115.23 |
| Total Net Assets - beginning | 4,195,553.48 | 610,597.55 | 1,097,173.22 | 22,510.02 | 9,158,100.40 | 15,083,934.67 |
| Total Net Assets - ending | <u>\$ 4,525,750.41</u> | <u>\$ 666,481.54</u> | <u>\$ 1,174,264.22</u> | <u>\$ 22,510.02</u> | <u>\$ 12,910,043.71</u> | <u>\$ 19,299,049.90</u> |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Report Request Name: PROPFUND
 Report Layout: Proprietary Funds
 Run Date: Mar 19, 2007
 Run Time: 11:08 AM

**SCHOOL DISTRICT OF PITTSBURGH
CENTRAL MAIL AND COPY CENTER PRODUCTIVITY
January 1, 2001 TO February 28, 2007**



SCHOOL DISTRICT OF PITTSBURGH
Capital Reserve Funds, Bond Funds, Internal Service Funds and Debt Fund
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For Period Ending: February 28, 2007

| Description | | Fund Balance | Plus - Revenues/ Transfers | Less Expenditures/ Transfers | Less Encumbrances | Unencumbered Balance |
|--|--------------------------------|-------------------------|-------------------------------|---------------------------------|-------------------------|-------------------------|
| Miscellaneous Capital Reserve Funds | | | | | | |
| 022 | Capital Improvement Fund | \$ 1,075,008.19 | \$ - | \$ - | \$ 23,046.73 | \$ 1,051,961.46 |
| 299 | Fire Damage/Extended Coverage | 3,374,473.59 | 0.00 | 0.00 | 0.00 | 3,374,473.59 |
| 704 | Special Trust Fund | 13,022.98 | 0.00 | 0.00 | 0.00 | 13,022.98 |
| Total Capital Reserve Funds | | \$ 4,462,504.76 | \$ - | \$ - | \$ 23,046.73 | \$ 4,439,458.03 |
| Capital Project Funds | | | | | | |
| 344 | 2003 Capital Projects Program | 0.00 | 39,535,432.00 | 39,535,432.00 | 0.00 | 0.00 |
| 345 | 2004 Major Maintenance Program | 0.00 | 24,212,603.81 | 24,212,603.81 | 0.00 | 0.00 |
| 346 | 2004 Capital Projects Program | 0.00 | 23,086,724.99 | 23,046,186.95 | 40,537.05 | 0.99 |
| 347 | 2004 Refunding Series | 0.00 | 43,462,892.30 | 43,462,892.30 | 0.00 | 0.00 |
| 348 | 2005 Major Maintenance | 0.00 | 13,081,986.50 | 12,522,715.99 | 476,337.41 | 82,933.10 |
| 349 | 2005 Capital Projects Program | 0.00 | 26,571,363.50 | 25,718,384.97 | 499,329.92 | 353,648.61 |
| 350 | 2005 Refunding Series A | 0.00 | 20,716,665.32 | 20,716,665.35 | 0.00 | (0.03) |
| 351 | GOB-South Hills High | 0.00 | 3,672,651.44 | 3,455,169.36 | 64,575.89 | 152,906.19 |
| 353 | 2006 Major Maintenance Program | 0.00 | 29,149,728.24 | 22,060,693.07 | 5,654,982.02 | 1,434,053.15 |
| 354 | 2006 Capital Projects Program | 0.00 | 24,761,253.86 | 12,543,771.09 | 9,400,336.77 | 2,817,146.00 |
| 355 | 2006 Refunding Series A | 0.00 | 6,668,782.42 | 6,668,782.42 | 0.00 | 0.00 |
| 356 | 2006 Qualified Zone Acad Bonds | 0.00 | 5,608,000.00 | 812,021.82 | 0.00 | 4,795,978.18 |
| 357 | 2007 Major Maintenance Program | 0.00 | 0.00 | 0.00 | 2,500,000.00 | (2,500,000.00) |
| 358 | 2007 Capital Projects Program | 0.00 | 0.00 | 48,693.05 | 5,235,889.95 | (5,284,583.00) |
| 360 | 1998 Technology Plan | 0.00 | 11,112,685.28 | 11,112,685.28 | 0.00 | 0.00 |
| 361 | 1999 Technology Plan | 0.00 | 6,930,000.00 | 6,930,000.00 | 0.00 | 0.00 |
| 362 | 2000 Technology Plan | 0.00 | 10,366,834.00 | 10,366,834.00 | 0.00 | 0.00 |
| 363 | 2001 Technology Plan | 0.00 | 2,646,200.00 | 2,646,200.00 | 0.00 | 0.00 |
| 390 | 2000 Qualified Zone Acad Bonds | 0.00 | 2,568,000.00 | 2,567,999.25 | 0.00 | 0.75 |
| 391 | 2000 Automated Bldg Systems | 0.00 | 275,318.91 | 250,180.00 | 0.00 | 25,138.91 |
| 392 | 2001 Qualified Zone Acad Bonds | 0.00 | 11,116,528.26 | 11,116,528.26 | 0.00 | 0.00 |
| Total Capital Project Funds | | \$ - | \$ 305,543,650.83 | \$ 279,794,438.97 | \$ 23,871,989.01 | \$ 1,877,222.85 |
| Internal Service Funds | | | | | | |
| 701 | Unemployment Comp Self-Insure | 610,597.55 | 55,883.99 | 0.00 | 15,994.98 | 650,486.56 |
| 702 | Workers' Comp Self-Insure | 4,195,553.48 | 715,957.54 | 385,760.61 | 903,300.26 | 3,622,450.15 |
| 703 | Comph Gen Liab & Error | 1,097,173.22 | 77,151.00 | 60.00 | 20,559.49 | 1,153,704.73 |
| 708 | Central Duplication Services | 22,510.02 | 0.00 | 0.00 | 0.00 | 22,510.02 |
| 709 | Self Insurance Health Care | 9,158,100.40 | 11,090,590.90 | 7,338,647.59 | 0.00 | 12,910,043.71 |
| Total Internal Service Funds | | \$ 15,083,934.67 | \$ 11,939,583.43 | \$ 7,724,468.20 | \$ 939,854.73 | \$ 18,359,195.17 |
| 400 | Title Debt Service Fund | 2,849,321.04 | 0.00 | 0.00 | 0.00 | 2,849,321.04 |
| Total Debt Service | | \$ 2,849,321.04 | \$ - | \$ - | \$ - | \$ 2,849,321.04 |

Report: BOND_TRU
Layout: FL060
Run Date: Mar 16, 2007
Run Time: 10:07 AM

SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF SPECIAL FUNDS
For Period Ending: February 28, 2007

| FND DESCRIPTION | ESTIMATED REVENUE | TOTAL REVENUE | REVENUE DUE | AUTHORIZED BUDGET | EXPENSES | ENCUMBRANCES | UNENCUMBERED BALANCE |
|------------------------------------|-------------------|---------------|---------------|-------------------|---------------|--------------|----------------------|
| 03E 2006-07 SOF - Non-Federal | 305,092.00 | 164,151.59 | 140,940.41 | 305,092.00 | 100,273.82 | 3,956.77 | 200,861.41 |
| 03F 2006-09 Foreign Lang Assistanc | 235,911.00 | 0.00 | 235,911.00 | 235,911.00 | 19,229.55 | 88,500.00 | 128,181.45 |
| 04D 2006-07 Reading First | 2,784,946.00 | 2,332,412.66 | 452,533.34 | 2,784,946.00 | 1,486,967.83 | 0.00 | 1,297,978.17 |
| 04E 2006-07 Spec Op Fund - Federal | 298,933.00 | 500.00 | 298,433.00 | 298,933.00 | 138,871.35 | 83.25 | 159,978.40 |
| 04F 2006-08 Heinz Parent Engagemen | 200,000.00 | 80,000.00 | 120,000.00 | 200,000.00 | 0.00 | 35,000.00 | 165,000.00 |
| 05D 2005 Duquesne Light Awards | 16,537.00 | 16,537.40 | (0.40) | 16,537.00 | 13,533.78 | 0.00 | 3,003.22 |
| 05E 2006-07 Pregnant & Parent Teen | 19,600.00 | 6,566.32 | 13,033.68 | 19,600.00 | 5,113.32 | 0.00 | 14,486.68 |
| 05F 2006-07 Highmark Crisis Suppor | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 26,909.48 | 1,973,090.52 | (1,000,000.00) |
| 06E 2006-07 ELECT Student Works | 1,079,796.00 | 0.00 | 1,079,796.00 | 1,079,796.00 | 535,232.72 | 80,900.77 | 463,662.51 |
| 06F 2006-07 Gang Free Schools Prog | 205,000.00 | 0.00 | 205,000.00 | 205,000.00 | 28,984.50 | 85,195.30 | 90,820.20 |
| 079 2003-05 Frick Middle Years IB | 67,000.00 | 67,000.00 | 0.00 | 67,000.00 | 20,453.15 | 0.00 | 46,546.85 |
| 07C 2005-06 EETT | 781,781.00 | 677,505.38 | 104,275.62 | 781,781.00 | 246,712.06 | 19,324.00 | 515,744.94 |
| 07D Early Childhood Integrated Art | 94,548.00 | 94,548.00 | 0.00 | 94,548.00 | 56,802.03 | 0.00 | 37,745.97 |
| 07E 2006-07 Title IV-Child Care | 200,227.00 | 58,235.20 | 141,991.80 | 200,227.00 | 108,321.94 | 0.00 | 91,905.06 |
| 07F 2006/07 Reading First | 2,631,795.00 | 1,315,897.50 | 1,315,897.50 | 2,631,795.00 | 0.00 | 0.00 | 2,631,795.00 |
| 08B 2005-07 After-school Homework | 94,548.00 | 0.00 | 94,548.00 | 94,548.00 | 0.00 | 0.00 | 94,548.00 |
| 08C 2005-06 Federal Programs | 220,393.00 | 217,222.28 | 3,170.72 | 220,393.00 | 219,946.58 | 0.00 | 446.42 |
| 08D 2006-09 America's Choice | 1,555,400.00 | 1,430,260.00 | 125,140.00 | 1,555,400.00 | 1,317,179.75 | 157,825.00 | 80,395.25 |
| 08E 2006-07 Alternative Education | 387,387.00 | 0.00 | 387,387.00 | 387,387.00 | 134,352.31 | 20,091.48 | 232,943.21 |
| 08F Focus on Results | 237,000.00 | 79,000.00 | 158,000.00 | 237,000.00 | 70,506.46 | 166,493.54 | 0.00 |
| 09C 2005-06 Spec Op Fund- Non Fed | 319,637.00 | 197,824.04 | 121,812.96 | 319,637.00 | 231,813.31 | 996.02 | 86,827.67 |
| 09D 2006-07 Educational Assistance | 3,412,030.00 | 1,706,272.50 | 1,705,757.50 | 3,412,030.00 | 2,568,897.96 | 129,092.33 | 714,039.71 |
| 09F 2006-07 Healthy Class of 2010 | 30,000.00 | 30,150.00 | (150.00) | 30,000.00 | 1,472.50 | 2,342.95 | 26,184.55 |
| 10D 2006-07 Kaplan K-12 Learning | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 1,000,000.00 | 0.00 | 0.00 |
| 10E 2006-07 High School Reform TF | 255,000.00 | 266,250.00 | (11,250.00) | 255,000.00 | 122,030.76 | 40,461.53 | 92,507.71 |
| 10F 2006-07 Title III | 0.00 | 28,685.40 | (28,685.40) | 0.00 | 0.00 | 0.00 | 0.00 |
| 11D 2006-07 Special Education | 91,435,434.00 | 40,761,129.79 | 50,674,304.21 | 91,435,434.00 | 51,235,837.75 | 2,377,123.49 | 37,822,472.76 |
| 11E 2006-07 Title V - Innov Progr | 87,670.00 | 29,223.35 | 58,446.65 | 87,670.00 | 1,302.54 | 61,500.00 | 24,867.46 |
| 11F 2006-07 Superintendent's Discr | 0.00 | 6,000.00 | (6,000.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| 12D 2006-07 Inst Children/Mercy | 844,214.00 | 214,531.87 | 629,682.13 | 844,214.00 | 474,708.91 | 2,325.66 | 367,179.43 |
| 12E 2006-07 Pre-K Counts | 342,297.00 | 190,150.00 | 152,147.00 | 342,297.00 | 119,650.72 | 143,094.98 | 79,551.30 |
| 12F The Pittsburgh Promise Fund | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 10,000.00 |
| 13D 2006-07 IDEA 611 | 8,541,036.00 | 5,694,024.00 | 2,847,012.00 | 8,541,036.00 | 5,487,792.81 | 612,817.48 | 2,440,425.71 |
| 145 Peabody Info Tech - CISCO | 291,201.00 | 291,201.60 | (0.60) | 291,201.00 | 285,753.04 | 0.00 | 5,447.96 |
| 14D 2006-07 I.D.E.A. - 619 | 1,178,311.00 | 687,348.06 | 490,962.94 | 1,178,311.00 | 559,991.86 | 0.00 | 618,319.14 |

**SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF SPECIAL FUNDS
For Period Ending: February 28, 2007**

| FND | DESCRIPTION | ESTIMATED REVENUE | TOTAL REVENUE | REVENUE DUE | AUTHORIZED BUDGET | EXPENSES | ENCUMBRANCES | UNENCUMBERED BALANCE |
|-----|-----------------------------------|----------------------|------------------|----------------|----------------------|--------------|--------------|-------------------------|
| 14E | 2006-07 21st Century Learnin | 329,736.00 | 0.00 | 329,736.00 | 329,736.00 | 114,493.61 | 4,869.00 | 210,373.39 |
| 15D | 2006-07 Early Intervention | 4,435,241.00 | 2,217,620.52 | 2,217,620.48 | 4,435,241.00 | 2,215,951.32 | 500,219.80 | 1,719,069.88 |
| 15E | 2006-07 Gang Free School - WIA | 71,911.00 | 2,657.59 | 69,253.41 | 71,911.00 | 6,209.23 | 0.00 | 65,701.77 |
| 16D | 2006-07 Title I | 20,471,844.00 | 8,327,777.22 | 12,144,066.78 | 20,471,844.00 | 7,888,474.79 | 589,263.71 | 11,994,105.50 |
| 16E | 2006-07 C.A.C.F.P. | 1,841,734.00 | 117,059.23 | 1,724,674.77 | 1,841,734.00 | 376,658.81 | 70,718.67 | 1,394,356.52 |
| 175 | 2002-06 Fun to be Fit Plus | 603,902.00 | 603,902.00 | 0.00 | 603,902.00 | 327,075.80 | 41,062.00 | 235,764.20 |
| 17C | 2005-06 PPS Student Assistance | 384,902.00 | 384,902.00 | 0.00 | 384,902.00 | 385,314.39 | 0.50 | (412.89) |
| 17D | 2006-07 Title II - Part A | 4,104,666.00 | 2,192,174.96 | 1,912,491.04 | 4,104,666.00 | 1,990,603.57 | 206,418.52 | 1,907,643.91 |
| 17E | 2006-07 Project 720 | 159,000.00 | 92,750.00 | 66,250.00 | 159,000.00 | 70,538.31 | 20,482.25 | 67,979.44 |
| 180 | 2003-07 Foreign Lang. Assist. | 524,523.00 | 480,741.49 | 43,781.51 | 524,523.00 | 483,591.14 | 20,417.00 | 20,514.86 |
| 18D | 2006-07 Accountability Block | 5,508,666.00 | 5,509,304.00 | (638.00) | 5,508,666.00 | 2,474,608.78 | 133,247.50 | 2,900,809.72 |
| 18E | 2006-07 Secondary Perkins Prog | 1,117,373.00 | 651,800.94 | 465,572.06 | 1,117,373.00 | 560,087.70 | 94,457.67 | 462,827.63 |
| 19C | 2005-06 Greater Arts Integrati | 533,417.00 | 119,281.24 | 414,135.76 | 533,417.00 | 249,179.96 | 188,893.16 | 95,343.88 |
| 19D | 2006-07 Head Start Program | 9,632,153.00 | 3,717,201.00 | 5,914,952.00 | 9,632,153.00 | 5,893,426.88 | 602,041.14 | 3,136,884.98 |
| 19E | 2006-07 Efficacy Institute SSi | 168,000.00 | 102,000.00 | 66,000.00 | 168,000.00 | 4,866.28 | 168,000.00 | (4,866.28) |
| 20C | 2005-06 Literacy Plus Support | 2,000,000.00 | 2,000,000.00 | 0.00 | 2,000,000.00 | 1,364,714.73 | 222,342.31 | 412,942.96 |
| 20D | 2006-07 Head Start Suppl. Asst | 1,887,426.00 | 1,415,569.50 | 471,856.50 | 1,887,426.00 | 988,140.51 | 156,448.05 | 742,837.44 |
| 20E | 2006-07 School Improvement | 438,000.00 | 0.00 | 438,000.00 | 438,000.00 | 0.00 | 0.00 | 438,000.00 |
| 21D | 2006-07 Pgh Leadership Academy | 257,000.00 | 141,480.00 | 115,520.00 | 257,000.00 | 0.00 | 257,000.00 | 0.00 |
| 21E | 2006-07 Youthworks SOS Grant | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 2,480.50 | 0.00 | 22,519.50 |
| 223 | 2003-06 Promoting Alt Thinking | 1,159,511.00 | 1,091,476.00 | 68,035.00 | 1,159,511.00 | 1,105,790.46 | 37,054.28 | 16,666.26 |
| 22D | 2006-07 ELECT | 1,153,792.00 | 76,160.00 | 1,077,632.00 | 1,153,792.00 | 631,800.20 | 68,720.11 | 453,271.69 |
| 22E | 2006-07 PPS Student Assistance | 289,108.00 | 123,903.42 | 165,204.58 | 289,108.00 | 90,593.24 | 144,127.74 | 54,387.02 |
| 23A | 2004-05 Mentoring Program | 592,389.00 | 285,397.15 | 306,991.85 | 592,389.00 | 347,993.91 | 67,060.00 | 177,335.09 |
| 23C | 2005-06 Reserve Teacher Corps | 99,200.00 | 0.00 | 99,200.00 | 99,200.00 | 0.00 | 0.00 | 99,200.00 |
| 23D | 2006-07 ELECT Fatherhood Initi | 143,900.00 | 0.00 | 143,900.00 | 143,900.00 | 75,191.24 | 0.00 | 68,708.76 |
| 23E | 2006-07 Community Based Employ | 300,000.00 | 150,000.00 | 150,000.00 | 300,000.00 | 74,256.91 | 0.00 | 225,743.09 |
| 24D | 2006-07 Superintendent Fund-Grabi | 30,000.00 | 22,500.00 | 7,500.00 | 30,000.00 | 3,018.99 | 0.00 | 26,981.01 |
| 24E | 2006-07 Start on Success | 189,325.00 | 74,195.00 | 115,130.00 | 189,325.00 | 103,635.76 | 0.00 | 85,689.24 |
| 252 | 2001-06 Gang-Free Schools | 1,050,000.00 | 1,015,054.90 | 34,945.10 | 1,050,000.00 | 1,043,041.21 | 5,344.01 | 1,614.78 |
| 253 | 2001 Grable Extended Year Prog | 107,061.00 | 107,061.00 | 0.00 | 107,061.00 | 107,061.00 | 0.00 | 0.00 |
| 25D | 2006-07 DSF Reading Adoption | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 873,972.75 | 126,679.99 | (652.74) |
| 25E | 2006-07 Dual Enrollment Prog | 211,209.00 | 159,198.00 | 52,011.00 | 211,209.00 | 83,425.89 | 0.00 | 127,783.11 |
| 26C | 2005-07 School Improvement Fd | 1,013,449.00 | 252,637.22 | 760,811.78 | 1,013,449.00 | 115,558.39 | 89,329.21 | 808,561.40 |
| 26D | 2006-07 Reading Adoption | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 914,405.78 | 101,114.04 | (15,519.82) |
| 26E | 2006-07 National Chief Search | 60,000.00 | 30,000.00 | 30,000.00 | 60,000.00 | 0.00 | 0.00 | 60,000.00 |

**SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF SPECIAL FUNDS
For Period Ending: February 28, 2007**

| FND DESCRIPTION | ESTIMATED REVENUE | TOTAL REVENUE | REVENUE DUE | AUTHORIZED BUDGET | EXPENSES | ENCUMBRANCES | UNENCUMBERED BALANCE |
|------------------------------------|--------------------------|-----------------------|----------------------|--------------------------|-----------------------|----------------------|-----------------------------|
| 27D 2006-07 Lowe's ALA Fund | 100,000.00 | 80,000.00 | 20,000.00 | 100,000.00 | 10,974.34 | 427.72 | 88,597.94 |
| 27E 2006-07 RAND Evaluation-FFE | 191,741.00 | 191,740.50 | 0.50 | 191,741.00 | 47,935.26 | 143,805.74 | 0.00 |
| 28E 2006-08 PPS Resident Program | 47,026.00 | 70,539.00 | (23,513.00) | 47,026.00 | 23,160.50 | 0.00 | 23,865.50 |
| 292 Access Program | 14,488,572.00 | 14,089,026.80 | 399,545.20 | 14,488,572.00 | 15,752,736.35 | 710,120.56 | (1,974,284.91) |
| 297 Medicaid Administrative Claims | 10,318,350.00 | 12,224,054.26 | (1,905,704.26) | 10,318,350.00 | 8,986,980.06 | 40,276.44 | 1,291,093.50 |
| 705 Westinghouse High Scholarship | 994,975.00 | 1,175,877.21 | (180,902.21) | 994,975.00 | 794,299.04 | 84,863.91 | 115,812.05 |
| COD TOTAL | 209,196,826.00 | 119,947,669.09 | 89,249,156.91 | 209,196,826.00 | 123,200,890.38 | 10,895,020.10 | 75,100,915.52 |

Report: SPEC_FND
Layout: FL100
Run Date: Mar 19, 2007
Run Time: 11:15 AM

SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF CASH BALANCES
As of: February 28, 2007

| Objects | Checking Accounts | Combined | General Fund | Special Revenue Funds | Capital Projects | Enterprise Funds | Internal Service | Other Governmental | Trust & Agency |
|---------|--------------------------------|-----------------------|-----------------------|-----------------------|----------------------|---------------------|----------------------|---------------------|------------------|
| 0101010 | Cash Wash Account | (0.00) | (13,684,330.38) | (30,850,998.19) | 160,897.06 | (1,621,147.68) | 43,146,258.14 | 2,849,321.04 | 0.00 |
| 0101020 | PNC Bank - General Checking | 19,236,946.07 | 119,062,109.47 | (78,384,992.19) | 25,557,638.31 | (7,693,062.57) | (39,321,990.24) | 36,781.67 | (19,538.38) |
| 0101021 | PNC Money Market | 31,191,622.48 | 31,191,622.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0101030 | Nat City - General Checking | 19,841,172.65 | (87,851,649.25) | 115,240,649.76 | (25,935,649.44) | 7,847,570.57 | 10,125,113.29 | 357,819.48 | 58,318.24 |
| 0101031 | Nat City - Food Service | 481,743.62 | 0.00 | 0.00 | 0.00 | 481,743.62 | 0.00 | 0.00 | 0.00 |
| 0101062 | Citizens Bank - Investment Lq | 15,624,682.19 | 15,623,999.32 | 0.43 | 0.00 | 0.00 | 682.44 | 0.00 | 0.00 |
| 0101065 | Citizens Bank-Payroll | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0101300 | Allegheny Valley Checking | 2,203,928.74 | 1,129,910.93 | 0.00 | 0.00 | 0.00 | 1,074,017.81 | 0.00 | 0.00 |
| 0101410 | Savings - Dwelling House | 200,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 200,000.00 | 0.00 | 0.00 |
| 0101600 | First Commonwealth Bank | 32,102,810.83 | 17,167,384.71 | 1,239.69 | 0.00 | 0.00 | 14,934,186.43 | 0.00 | 0.00 |
| 0101601 | First Commonwealth-South Hills | 514,644.31 | 97,946.72 | 0.00 | 416,697.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0101910 | First National -Checking | 107,231.38 | 107,231.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0101920 | Sky Bank Investment Checking | 104,113.61 | 3,192.50 | 0.00 | 0.00 | 0.00 | 100,921.11 | 0.00 | 0.00 |
| | Total Checking Accounts | 121,613,895.88 | 82,852,417.89 | 6,005,899.50 | 199,593.52 | (984,896.06) | 30,259,188.98 | 3,243,922.19 | 38,779.86 |
| Objects | Investments | Combined | General Fund | Special Revenue Funds | Capital Projects | Enterprise Funds | Internal Service | Other Governmental | Trust & Agency |
| 0111010 | Mellon Investment | 100,123.08 | 96,161.86 | 0.00 | 0.00 | 0.00 | 3,961.22 | 0.00 | 0.00 |
| 0111060 | Citizens Bank - Time Money | 26,000,000.00 | 26,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0111600 | First Commonwealth | 12,500,000.00 | 11,500,000.00 | 10,000.00 | 0.00 | 0.00 | 990,000.00 | 0.00 | 0.00 |
| 0111740 | Investments-PA Local Gov Fund | 109,780.85 | 109,780.85 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0111741 | PLGIT - AIG Settlement | 362,304.50 | 0.00 | 0.00 | 0.00 | 0.00 | 362,304.50 | 0.00 | 0.00 |
| 0111745 | PLGIT- Bond Funds | 25,902,548.90 | 352,920.72 | 0.00 | 25,549,628.18 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0111840 | PSDLAF | 13,502,804.71 | 10,798,633.31 | 0.00 | 0.00 | 0.00 | 2,704,171.40 | 0.00 | 0.00 |
| 0111850 | Invest-Repas & Time Money | 26,652,132.80 | 26,613,183.32 | 0.00 | 0.00 | 0.00 | 38,949.48 | 0.00 | 0.00 |
| 0111900 | ESB/Troy Hill | 7,500,000.00 | 7,500,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Investments | 112,629,694.84 | 82,970,680.06 | 10,000.00 | 25,549,628.18 | 0.00 | 4,099,386.60 | 0.00 | 0.00 |
| | Total Cash Available | 234,244,590.72 | 165,823,097.95 | 6,015,899.50 | 25,749,211.70 | (984,896.06) | 34,358,575.58 | 3,243,922.19 | 38,779.86 |

Report Name: CASH_INV
Report Layout: FL070
Run Date: Mar 19, 2007
Run Time: 11:05 AM

March 21, 2007

THE BOARD OF PUBLIC EDUCATION

School District of Pittsburgh

**FINANCIAL STATEMENTS
JANUARY 31, 2007**

**Prepared by Accounting Section
Finance Division
Mark Roosevelt
Superintendent of Schools**

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January 31, 2007

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SCHOOL DISTRICT OF PITTSBURGH
KEY FINANCIAL INDICATORS
AS OF JANUARY 31, 2007

3/16/2007

12 MONTH ROLL-FORWARD

| | | ACTUAL 01/31/2006 | ACTUAL 01/31/07 | VARIANCE | % VARIANCE |
|---|---|-------------------|-----------------|----------------|------------|
| TOTAL FUND BALANCE, GENERAL FUND (010) | ↑ | 58,732,742.31 | 68,361,452.14 | 9,628,709.83 * | 16.39% |
| TOTAL GENERAL FUND CASH AND INVESTMENTS | ↑ | 69,917,352.80 | 81,985,833.81 | 12,068,481.01 | 17.26% |
| TOTAL GENERAL FUND ENCUMBRANCES | ↓ | 59,557,093.59 | 65,325,385.60 | 5,768,292.01 | 9.69% |

YEAR TO DATE BUDGET TO ACTUAL COMPARISON

| | | YEAR TO DATE BUDGET 01/31/2007 | ACTUAL 01/31/07 | VARIANCE | % VARIANCE |
|---------------------------------|---|-----------------------------------|-----------------|--------------|------------|
| TOTAL GENERAL FUND REVENUES | ↑ | 17,086,263.47 | 17,908,082.39 | 821,818.92 | 4.81% |
| TOTAL GENERAL FUND EXPENDITURES | ↓ | 24,403,550.24 | 24,540,195.37 | 136,645.13 | 0.56% |
| OPERATING SURPLUS (DEFICIT) | ↑ | (7,317,286.77) | (6,632,112.98) | 685,173.79 * | -9.36% |

↑ = Positive indicator

↓ = Negative indicator

* **Analysis of YTD surplus:**

The YTD budget and actual operating surplus for 2007 through January 31 reflects the following:

- 1) Increased fund balance versus January 31, 2006 results from December's non-recurring adjustment to unearned revenue in the Special Education fund.
- 2) Real estate collections were higher than budgeted through the end of January, something management attributes primarily to timing differences, since assessments as a whole have not materially increased over 2007 levels. By January, collections typically reflect payments from mortgage companies and any increase or decrease over prior periods could be misleading only one month into the fiscal year.
- 3) Salary expenses are higher than budgeted. This trend will need to be carefully monitored as the District implements staffing plans associated with the 6% reduction adopted with the Board's 2007 budget.

CMB

SCHOOL DISTRICT OF PITTSBURGH
January 31, 2007 Unaudited Financial Statement Highlights
March 16, 2007

12 MONTH ROLLFORWARD

- During the 12 month period ending January 31, 2007, total general fund balance increased by nearly \$9.6 million. The variance is driven by December 2006's one-time adjustment to the contribution to Special Education that was \$23.3 million less than originally budgeted.

GENERAL FUND YEAR TO DATE BUDGET TO ACTUAL COMPARISON

- The 2007 budget was adjusted for the carryover of outstanding encumbrances as of December 31, 2006 in the amount of \$3,058,738. The adjusted 2007 budget is \$531,994,482.
- Actual expenditures exceeded revenues by \$6.6 million for the first month of the fiscal year, a trend not inconsistent with prior periods, such as January 2005 or January 2006, when the year to date actual operating deficits were \$7.3 million and \$7.9 million, respectively. Note the following:
 - Real estate collections exceeded the year to date budget by \$874,313.99, a timing difference driven by the receipt of mortgage company payments.
 - Salary expenses exceeded the year to date budget by \$710,708.

CAPITAL PROJECT FUNDS

- Outstanding encumbrances total \$26,191,169, including \$40,437 from the 2004 bond issue which will be cleared prior to the 36 month spend down requirement.
- Fund 391, the 2000 Automated Building Systems fund, has a balance of only \$25,139. This fund was part of the District's matching contribution for the Series 2000 Qualified Zone Academy Bond Issue and should be spent down to \$0 before the end of the year.

CMB

**SCHOOL DISTRICT OF PITTSBURGH
BALANCE SHEET
GOVERNMENTAL FUNDS
As of: January 31, 2007**

| | General Fund | Capital Projects | Special Revenue Fund | Other Governmental Funds | Total Governmental Funds |
|--|--------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ 4,230,807.58 | \$ 248,276.57 | \$ 13,701,436.29 | \$ 3,244,532.19 | \$ 21,425,052.63 |
| Cash with Fiscal Agents | 100,000.00 | - | - | - | 100,000.00 |
| Restricted Investments for Real Estate Refunds | - | - | - | - | - |
| Investments | 77,814,720.36 | 28,786,615.51 | 10,000.00 | - | 106,611,335.87 |
| Accrued Interest | 93,339.69 | - | - | - | 93,339.69 |
| Taxes Receivable (net of allowance) | 36,238,572.75 | - | - | - | 36,238,572.75 |
| Due from Other Funds | - | - | - | - | - |
| Due from Other Governments | 999,974.60 | - | - | - | 999,974.60 |
| Other Receivables | 441,898.15 | - | 627,878.66 | - | 1,069,776.81 |
| Inventory | - | - | - | - | - |
| Total Assets | 119,919,313.13 | 29,034,892.08 | 14,339,314.95 | 3,244,532.19 | 166,538,052.35 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | 6,688,517.46 | 1,531,245.72 | 1,521,343.49 | - | 9,741,106.67 |
| Judgments & Contracts Payable | - | - | - | - | - |
| Due to Other Funds | - | - | - | - | - |
| Accrued Salaries, Compensated Absences Payable | 4,694,542.10 | - | - | - | 4,694,542.10 |
| Payroll Withholdings Payable | 15,552,706.50 | - | - | - | 15,552,706.50 |
| Deferred Revenue | 24,064,415.89 | - | 12,938,309.13 | - | 37,002,725.02 |
| Other Liabilities | - | - | - | - | - |
| Prepayment and Deposits | 557,679.04 | - | 4,000.00 | - | 561,679.04 |
| Total Liabilities | 51,557,860.99 | 1,531,245.72 | 14,463,652.62 | - | 67,552,759.33 |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Inventories | - | - | - | - | - |
| Encumbrances | 65,325,385.60 | 26,191,168.66 | 14,559,795.67 | 85,473.91 | 106,161,823.84 |
| Arbitrage Rebate | 42,165.60 | - | - | - | 42,165.60 |
| Workers Compensation | - | - | - | - | - |
| Personal Property Refunds | - | - | - | - | - |
| Unreserved, Reported in: | | | | | |
| Designated Fund Balance General Fund | 25,076,000.00 | - | - | - | 25,076,000.00 |
| Designated for Inventory | - | - | - | - | - |
| Designated for Life Insurance | - | - | - | - | - |
| General Fund | (22,082,099.07) | - | - | - | (22,082,099.07) |
| Special Revenue Funds | - | - | (14,684,133.34) | 3,159,058.28 | (11,525,075.06) |
| Designated for Capital Projects Expenditures | - | 1,312,477.70 | - | - | 1,312,477.70 |
| Total Fund Balance | 68,361,452.14 | 27,503,646.36 | (124,337.67) | 3,244,532.19 | 98,985,293.01 |
| Total Liabilities and Fund Balances | \$ 119,919,313.13 | \$ 29,034,892.08 | \$ 14,339,314.95 | \$ 3,244,532.19 | \$ 166,538,052.35 |

Report Name: BAL_GOV
Layout: Balance Sheet Governmental Funds
Run Date: Mar 16, 2007
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SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For Period Ending: January 31, 2007

| | General | Capital Projects | Special Revenue | Other Governmental Funds | Total Governmental Funds |
|--|-------------------------|-------------------------|------------------------|--------------------------------|--------------------------------|
| Revenues | | | | | |
| Taxes: | | | | | |
| Real Estate | \$ 16,822,433.50 | \$ - | \$ - | \$ - | \$ 16,822,433.50 |
| Earned Income | 1,203.72 | - | - | - | 1,203.72 |
| Real Estate Transfers | - | - | - | - | - |
| Mercantile | - | - | - | - | - |
| Public Utility Realty Tax | - | - | - | - | - |
| Earnings on Investments | (87,400.82) | - | 42.05 | - | (87,358.77) |
| In Lieu of Taxes | - | - | - | - | - |
| State Revenues received from Intermediate Source | - | - | - | - | - |
| Other Rev - Local Sources & Refund of Prior Years Expenditures | 52,714.78 | - | (1,448,681.38) | - | (1,395,966.60) |
| State Grants and Subsidies | | | | | |
| Basic Instructional Subsidies | - | - | - | - | - |
| Subsidies for Specific Education Programs | 3,970,580.00 | - | 369,603.42 | - | 4,340,183.42 |
| Subsidies for Noneducational Programs | - | - | - | - | - |
| Subsidies for State Paid Benefits | (2,851,448.80) | - | - | - | (2,851,448.80) |
| Other State Grants | - | - | 172,448.00 | - | 172,448.00 |
| Federal Grants | - | - | 5,538,792.55 | - | 5,538,792.55 |
| Technology Grants | - | - | - | - | - |
| Total Revenues | 17,908,082.39 | - | 4,632,204.64 | - | 22,540,287.03 |
| Expenditures | | | | | |
| Current: | | | | | |
| Instruction: | | | | | |
| Regular Programs - Elementary/Secondary | 15,591,348.59 | - | - | - | 15,591,348.59 |
| Special Programs - Elementary/Secondary | 32,409.88 | - | 6,455,772.84 | - | 6,488,182.72 |
| Vocational Education Programs | 999,565.99 | - | 103,234.66 | - | 1,102,800.65 |
| Other Instructional Programs - Elementary/Secondary | 67,264.26 | - | 818,282.09 | - | 885,546.35 |
| Adult Education Programs | (291.67) | - | - | - | (291.67) |
| Pre-Kindergarten | 37,568.54 | - | 1,107,477.10 | - | 1,145,045.64 |
| Payments to Charter Schools | - | - | - | - | - |
| Support Services: | | | | | |
| Pupil Personnel | 1,004,897.95 | - | 296,830.66 | - | 1,301,728.61 |
| Instructional Staff | 1,581,634.61 | - | 1,322,067.19 | - | 2,903,701.80 |
| Administration | 2,765,889.54 | - | 316,349.83 | - | 3,082,219.37 |
| Pupil Health | 340,216.13 | - | 94,297.31 | - | 434,513.44 |
| Business | 447,305.78 | - | 11,007.36 | - | 458,313.14 |
| Operation and Maintenance of Plant Services | 1,467,084.64 | - | 1,030.58 | - | 1,468,115.22 |
| Student Transportation Services | 31,657.23 | - | 26,288.56 | - | 57,925.79 |
| Support Services - Central | 424,000.54 | - | 84,017.20 | - | 508,017.74 |
| Operations of Noninstructional Services: | | | | | |
| Food Services | 476.35 | - | - | - | 476.35 |
| Student Activities | (10,467.43) | - | (1,495,245.93) | - | (1,505,713.36) |
| Community Services | 3,238.49 | - | 64,634.64 | - | 67,873.13 |
| Capital Outlay: | | | | | |
| Facilities Acquisition, Const. and Improvement Services | 125,539.63 | (432,410.57) | - | - | (306,870.94) |
| Debt service: | | | | | |
| Principal | - | - | - | - | - |
| Interest | - | - | - | - | - |
| Tax Refunds & Prior Statement Refunds | (369,121.68) | - | - | - | (369,121.68) |
| Total Expenditures | 24,540,195.37 | (432,410.57) | 9,206,024.09 | - | 33,313,808.89 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (6,632,112.99) | 432,410.57 | (4,573,819.45) | - | (10,773,521.87) |
| Other Financing Sources (Uses) | | | | | |
| General obligations bond issued | - | - | - | - | - |
| Refunding Bond Proceeds | - | - | - | - | - |
| Debt Service (Payments to Refunded Bond Escrow Agent) | - | - | - | - | - |
| Sale of or Compensation of fixed Assets | - | - | - | - | - |
| Operating Transfers in | - | - | - | - | - |
| Operating Transfers out | - | - | - | - | - |
| Total other Financing Sources and Uses | - | - | - | - | - |
| Net Change in Fund Balance | (6,632,112.99) | 432,410.57 | (4,573,819.45) | - | (10,773,521.87) |
| Fund Balances - Beginning | 74,993,565.12 | 27,071,235.79 | 4,449,481.78 | 3,244,532.19 | 109,758,814.88 |
| Total Ending Fund Balance | \$ 68,361,452.14 | \$ 27,503,646.36 | \$ (124,337.67) | \$ 3,244,532.19 | \$ 98,985,293.02 |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Report: INC_GOV
Layout: COPY OF STATEMENT OF REVENUES GOVERNMENTAL FUND_2
Run Date: Mar 16, 2007
Run Time: 07:55 AM

**SCHOOL DISTRICT OF PITTSBURGH
FUND 010 - GENERAL FUND
SUMMARY YEAR TO DATE BUDGET TO ACTUAL COMPARISON
For Period Ending: January 31, 2007**

| | 2007 BUDGET | 2007 YTD BUDGET | YTD January 31, 2007 | YTD Bud to Act Variance \$ |
|------------------------------------|------------------------|----------------------------|---------------------------------|---------------------------------------|
| Taxes | \$ 280,454,027.00 | \$ 15,959,961.70 | \$ 16,823,637.22 | \$ 863,675.52 |
| Other Local Sources | 10,244,000.00 | 143,013.42 | (34,686.04) | (177,699.46) |
| State Sources | 211,603,717.00 | 983,288.35 | 1,119,131.21 | 135,842.86 |
| Other Sources | 1,558,000.00 | - | - | - |
| Total Revenues | 503,859,744.00 | 17,086,263.47 | 17,908,082.39 | 821,818.92 |
| Salaries | 198,512,196.00 | 16,804,500.79 | 17,515,208.32 | 710,707.53 |
| Benefits | 71,937,619.00 | 6,393,558.39 | 6,389,977.32 | (3,581.07) |
| Purchased Professional Services | 77,977,577.77 | 32,002.95 | 10,024.22 | (21,978.73) |
| Purchased Property Services | 11,238,246.50 | 208,865.76 | 20,853.18 | (188,012.58) |
| Other Purchased Services | 77,272,150.99 | 141,924.76 | 50,130.45 | (91,794.31) |
| Supplies | 19,751,061.11 | 487,665.11 | 429,944.56 | (57,720.55) |
| Property | 5,410,095.03 | 315,918.67 | 492,998.00 | 177,079.33 |
| Other | 35,452,009.00 | 19,113.81 | (368,940.68) | (388,054.49) |
| Other Uses | 34,443,527.00 | - | - | - |
| Total Expenditures | 531,994,482.40 | 24,403,550.24 | 24,540,195.37 | 136,645.13 |
| Operating Surplus (Deficit) | (28,134,738.40) | (7,317,286.77) | (6,632,112.98) | 685,173.79 |

CMB

SCHOOL DISTRICT OF PITTSBURGH
FUND 616 - GENERAL FUND
YEAR TO DATE BUDGET TO ACTUAL COMPARISON
For Period Ending: January 31, 2007

| | Actuals Year Ended 2004 | Actuals Year Ended 2005 | Actuals Year Ended 2006 | 2007 BUDGET | YTD January 31, 2004 | YTD January 31, 2005 | YTD January 31, 2006 | 2007 YTD BUDGET | YTD January 31, 2007 | YTD Bud to Act Variance \$ | Variance % |
|---------------------------------------|----------------------------|----------------------------|----------------------------|----------------|-------------------------|-------------------------|-------------------------|--------------------|-------------------------|-------------------------------|------------|
| Local Taxes | | | | | | | | | | | |
| Public Utility Realty Tax | \$ 380,970.20 | \$ 471,433.27 | \$ 459,538.61 | \$ 425,000.00 | \$ - | \$ - | \$ - | \$ 15,948,118.51 | \$ 16,822,433.50 | \$ 874,313.99 | 5.48% |
| Real Estate | 176,428,267.88 | 176,218,545.56 | 181,040,103.69 | 178,700,000.00 | 5,031,668.92 | 17,220,120.64 | 14,253,672.26 | - | - | - | - |
| Real Estate Transfer Tax | 7,792,824.17 | 8,295,249.21 | 9,048,825.84 | 7,500,000.00 | 3,380.92 | - | - | - | - | - | - |
| Mercantile | 3,877,309.82 | 159,353.44 | 66,734.14 | - | 25,185.28 | 8,863.54 | 1,601.31 | 11,842.19 | 1,203.72 | (10,638.47) | -88.84% |
| Earned Income Taxes | 94,604,673.27 | 96,478,095.18 | 98,113,842.01 | 93,829,027.00 | - | - | - | - | - | - | - |
| Total Taxes | 283,083,745.14 | 281,622,076.66 | 288,729,045.19 | 280,464,027.00 | 5,060,225.12 | 17,229,984.18 | 14,255,273.57 | 15,969,961.70 | 16,823,637.22 | 853,675.52 | 5.41% |
| Other Local Sources | | | | | | | | | | | |
| In Lieu of Taxes | 4,583,196.47 | 1,447,743.97 | 339,700.88 | 104,000.00 | - | - | - | - | - | - | - |
| Tuition | 333,737.06 | 169,075.90 | 219,150.11 | 275,000.00 | 15,520.22 | - | 6,637.63 | 8,392.99 | - | (8,392.99) | -100.00% |
| Interest | 2,987,116.14 | 5,649,598.81 | 8,116,387.78 | 5,900,000.00 | (554,950.80) | (498,865.01) | 107,029.80 | 111,773.96 | (87,400.82) | (198,174.77) | -178.19% |
| Rent of Capital Facilities | 191,137.09 | 161,182.81 | 178,787.38 | 175,000.00 | 5,066.90 | 9,884.90 | 10,526.92 | 8,480.28 | 4,182.60 | (4,287.60) | -50.65% |
| Grants | 16,860.00 | 10,000.00 | 72,000.00 | - | - | - | - | - | - | - | - |
| Sales Real Estate & Surplus Equipment | - | 164,000.00 | - | - | - | - | - | - | - | - | - |
| Services from Other Local Govt Units | 154,545.06 | 87,465.44 | 62,730.63 | 40,000.00 | - | - | - | - | - | - | - |
| Revenue from Special Funds | 3,048,612.17 | 2,839,483.29 | 2,447,328.09 | 3,085,000.00 | - | - | - | - | 43,487.71 | 43,487.71 | - |
| Sundry Revenues | 867,367.37 | 999,853.51 | 995,169.24 | 685,000.00 | 11,655.21 | 22,595.38 | 25,376.19 | 14,386.22 | 5,084.47 | (9,301.75) | -44.75% |
| Total Other Local Sources | 12,172,351.38 | 11,828,483.73 | 12,431,842.12 | 10,244,000.00 | (622,718.27) | (464,414.75) | 149,770.34 | 143,013.42 | (24,686.04) | (177,699.46) | -124.25% |
| State Sources | | | | | | | | | | | |
| Basic Instructional Subsidy | 123,338,634.67 | 125,902,842.07 | 134,256,491.69 | 141,514,000.00 | - | - | - | - | - | - | - |
| Charter Schools | 2,898,069.37 | 4,184,990.11 | 5,219,136.87 | 7,485,000.00 | - | - | - | - | - | - | - |
| Tuition | 1,309,603.97 | 1,787,555.63 | 1,180,958.36 | 2,000,000.00 | - | - | - | - | - | - | - |
| Homebound Instruction | 10,396.66 | 18,490.46 | 8,680.20 | 15,000.00 | - | - | - | - | - | - | - |
| Transportation | 12,734,717.89 | 12,601,456.64 | 12,751,956.84 | 13,400,000.00 | - | - | - | - | - | - | - |
| Special Education | 25,197,082.89 | 25,871,976.37 | 26,218,158.38 | 26,709,000.00 | 3,511,718.04 | 3,816,397.00 | 3,882,725.00 | 3,993,531.42 | 3,970,580.00 | (22,951.42) | -0.57% |
| Vocational Education | 1,832,938.70 | 1,752,029.78 | 1,575,130.58 | 1,985,000.00 | - | - | - | - | - | - | - |
| Sinking Fund | 2,741,738.06 | 3,024,224.54 | 2,780,271.64 | 3,000,000.00 | - | - | - | - | - | - | - |
| Medical and Dental | 552,292.92 | 530,766.34 | 508,278.36 | 550,000.00 | - | - | - | - | - | - | - |
| Nurses | 318,638.89 | 307,788.66 | 291,699.89 | 350,000.00 | - | - | - | - | - | - | - |
| Adult Education/Counseling | 486,000.00 | - | - | - | - | - | - | - | - | - | - |
| Social Security Payments | 7,874,351.97 | 8,478,746.70 | 7,843,319.39 | 7,896,873.00 | (25,023.23) | (447,969.20) | 545,118.85 | 11,817.75 | (211,818.83) | (223,436.58) | -182.23% |
| Retirement Payments | 4,343,186.68 | 5,572,363.04 | 6,993,012.00 | 6,899,044.00 | (1,564,481.43) | (1,786,094.96) | (1,534,659.20) | (3,021,890.82) | (2,539,678.97) | 382,230.85 | -12.65% |
| State Total | 183,447,406.66 | 189,829,191.34 | 199,636,094.16 | 211,603,717.00 | 1,922,213.39 | 1,582,342.85 | 2,503,185.65 | 983,288.35 | 1,119,131.21 | 135,842.85 | 13.82% |
| Other Sources | | | | | | | | | | | |
| Tuition Other Districts | 766,075.99 | 295,983.17 | 964.98 | - | - | 10,823.82 | - | - | - | - | - |
| Inter-Fund Transfers | 2,001,574.00 | 1,265,291.00 | 1,648,818.48 | - | - | 151,800.00 | - | - | - | - | - |
| Revenue from Federal Sources | - | 23,977.29 | - | 1,558,000.00 | - | - | 719.32 | - | - | - | - |
| Total Other Sources | 2,768,249.99 | 1,565,231.46 | 1,647,803.44 | 1,558,000.00 | - | 162,623.82 | 719.32 | - | - | - | - |
| Total Revenues | 481,471,653.17 | 484,665,583.19 | 502,444,784.53 | 503,859,744.00 | 6,458,720.24 | 18,508,536.10 | 16,906,948.88 | 17,066,263.47 | 17,906,062.39 | 821,818.91 | 4.61% |
| Total Personnel Services | 220,784,639.69 | 214,739,509.08 | 210,373,563.99 | 198,512,196.00 | 18,776,152.03 | 18,703,892.29 | 17,789,093.65 | 16,804,500.79 | 17,515,208.32 | 710,707.53 | 4.23% |
| Salaries | - | - | - | - | - | - | - | - | - | - | - |

SCHOOL DISTRICT OF PITTSBURGH
FUND 010 - GENERAL FUND
YEAR TO DATE BUDGET TO ACTUAL COMPARISON
For Period Ending: January 31, 2007

| Employee Benefits | Actuals Year Ended 2004 | Actuals Year Ended 2005 | Actuals Year Ended 2006 | 2007 BUDGET | YTD January 31, 2004 | YTD January 31, 2005 | YTD January 31, 2006 | 2007 YTD BUDGET | YTD January 31, 2007 | YTD Bud to Act Variance \$ | Variance % |
|---------------------------------------|----------------------------|----------------------------|----------------------------|-----------------|-------------------------|-------------------------|-------------------------|--------------------|-------------------------|-------------------------------|------------|
| Total Employee Benefits | 72,478,148.14 | 69,175,018.15 | 71,723,704.83 | 71,937,619.00 | 5,538,471.97 | 6,271,342.86 | 6,310,359.60 | 6,395,558.39 | 6,389,977.32 | (3,581.07) | -0.06% |
| Purchased Professional Services | | | | | | | | | | | |
| Tax Collection | 4,672,203.84 | 4,901,309.55 | 4,458,592.82 | 4,500,000.00 | - | - | - | - | - | - | - |
| Special Ed | 61,528,742.00 | 58,038,000.00 | 44,400,385.10 | 64,914,137.00 | - | - | - | - | - | - | - |
| Cleaning Guards | 1,228,417.81 | 798,349.38 | - | - | - | - | - | - | - | - | - |
| Other Prof Services | 6,677,341.43 | 4,260,430.50 | 4,375,075.06 | 8,593,440.77 | 8,594.92 | 29,085.89 | 26,224.27 | 32,002.95 | 10,024.22 | (21,978.73) | -68.68% |
| Total Purchased Professional Services | 74,102,705.08 | 67,964,089.43 | 53,234,052.98 | 77,917,577.77 | 8,594.92 | 29,085.89 | 26,224.27 | 32,002.95 | 10,024.22 | (21,978.73) | -68.68% |
| Purchased Property Services | | | | | | | | | | | |
| Electricity | 3,557,487.72 | 3,582,315.40 | 4,847,969.02 | 4,320,000.00 | - | 1,124.02 | 3,811.71 | 4,205.01 | (35,511.74) | (35,511.74) | - |
| Water/Sewage | 918,378.02 | 882,084.54 | 943,332.07 | 910,000.00 | 8,963.44 | - | - | 4,998.87 | 4,998.87 | 794.86 | 18.80% |
| Other Property Services | 1,825,334.47 | 1,849,368.94 | 2,027,502.78 | 6,008,246.50 | 8,201.02 | 61,193.44 | 107,834.21 | 204,680.74 | 51,385.05 | (153,295.89) | -74.80% |
| Total Purchased Property Services | 6,402,200.21 | 6,193,768.88 | 7,618,803.87 | 11,238,246.50 | 18,164.46 | 62,317.46 | 111,645.92 | 209,885.76 | 20,853.18 | (188,012.58) | -90.02% |
| Other Purchased Services | | | | | | | | | | | |
| Transportation | 25,112,717.85 | 26,422,040.88 | 27,251,144.50 | 31,971,112.00 | 20,908.63 | 12,742.96 | 5,152.17 | 16,571.14 | (6,398.91) | (22,970.05) | -138.61% |
| Telecommunications | 900,345.74 | 508,557.54 | 103,770.73 | 530,028.00 | 1,254.81 | 17,139.53 | (28,243.01) | 8,766.19 | 406.24 | (8,359.95) | -95.37% |
| Charter Schools | 16,751,468.73 | 21,384,457.60 | 28,320,839.25 | 32,012,000.00 | - | - | - | - | - | - | - |
| Tuition-PRR | 5,347,730.30 | 5,790,231.94 | 5,587,184.10 | 5,700,000.00 | - | - | - | - | - | - | - |
| Other Purchased Services | 6,878,386.42 | 5,997,577.02 | 6,047,119.66 | 7,069,009.99 | 69,887.49 | 128,413.72 | 97,584.64 | 116,587.44 | 56,123.12 | (60,464.32) | -51.86% |
| Total Purchased Services | 54,780,629.04 | 60,109,864.86 | 67,318,858.24 | 77,277,121.99 | 92,050.93 | 158,296.21 | 74,493.80 | 141,924.76 | 50,130.45 | (81,794.31) | -64.88% |
| Supplies | | | | | | | | | | | |
| Software | 2,785,905.06 | 1,759,642.09 | 1,568,086.16 | 2,786,130.42 | 100,980.28 | 324,501.72 | 368,535.66 | 341,810.56 | 268,918.36 | (72,892.20) | -21.13% |
| Natural Gas | 4,234,094.07 | 5,481,147.55 | 6,035,447.15 | 6,000,000.00 | 4,235.34 | (420,773.35) | (386,356.89) | 8,200.51 | 8,200.05 | 2,079.54 | 33.88% |
| Oil, Gas, Diesel | 145,277.72 | 171,925.78 | 173,353.23 | 175,100.00 | 25.07 | - | - | 14.41 | 13,368.05 | 13,353.64 | 92683.68% |
| Shawn | 292,930.76 | 357,959.87 | 245,763.24 | 350,000.00 | 13,986.81 | (0.42) | (28,368.21) | 10,715.86 | 619.25 | (10,096.61) | -94.22% |
| Books | 4,927,892.65 | 2,514,597.49 | 3,045,642.19 | 4,382,887.41 | 7,864.62 | 7,941.08 | 3,487.35 | 2,740.36 | 8,184.87 | (5,444.51) | -66.52% |
| Other Supplies | 6,884,877.27 | 6,347,092.87 | 6,252,578.55 | 6,074,943.28 | 127,892.14 | 150,577.72 | 121,754.04 | 120,818.89 | 138,098.49 | 15,278.60 | 12.65% |
| Total Supplies | 19,270,777.53 | 16,831,335.85 | 17,710,871.52 | 19,751,081.11 | 258,083.86 | 62,246.75 | 67,051.95 | 487,685.11 | 429,944.58 | (57,720.55) | -11.84% |
| Property | | | | | | | | | | | |
| Tech Equipment & Infrastructure | 5,885,448.37 | 5,212,863.31 | 3,475,236.26 | 3,584,536.85 | - | 487,569.58 | 448,449.94 | 305,713.24 | 419,442.00 | 112,728.76 | 36.87% |
| Other Property | 1,883,087.76 | 1,415,984.35 | 868,227.92 | 1,825,558.18 | 718.00 | 22,284.00 | 4,416.12 | 10,205.43 | 74,558.00 | 64,350.57 | 630.95% |
| Total Property | 7,568,536.13 | 6,628,847.66 | 4,343,464.18 | 5,410,095.03 | 718.00 | 519,853.58 | 452,866.06 | 315,918.67 | 493,999.00 | 177,079.33 | 56.05% |
| Other | | | | | | | | | | | |
| Interest | 20,182,183.07 | 20,714,751.39 | 22,128,727.40 | 23,726,099.00 | 1,185.77 | 34,177.06 | - | 13,915.32 | - | (13,915.32) | -100.00% |
| Budgetary Reserve | 4,960,824.21 | 5,386,581.36 | 7,432,958.12 | 6,003,200.00 | - | - | - | - | - | (386,121.68) | - |
| Tax Refunds | 149,048.70 | 153,196.16 | 149,108.74 | 223,710.00 | 1,138.25 | 8,744.25 | 588.21 | 5,198.50 | 181.00 | (5,017.50) | -98.52% |
| Other | 25,282,165.98 | 26,264,528.91 | 29,711,794.26 | 35,452,008.00 | 2,324.02 | 42,921.31 | 588.21 | 19,113.81 | (386,840.69) | (386,054.49) | -2038.23% |
| Total Other | 33,341,288.40 | 33,664,683.25 | 31,438,003.50 | 34,284,216.00 | - | - | - | - | - | - | - |
| Other Uses | 82,518.77 | 82,180.00 | 672,612.00 | 159,311.00 | - | - | - | - | - | - | - |
| Total Other Uses | 33,423,806.17 | 33,799,853.25 | 32,110,615.50 | 34,443,527.00 | - | - | - | - | - | - | - |
| Total Expenditures | 514,111,580.97 | 501,443,615.99 | 494,148,723.37 | 531,694,482.40 | 24,691,560.29 | 25,846,916.45 | 24,832,303.46 | 24,403,550.24 | 24,540,195.37 | 136,645.13 | 0.56% |
| Operating Surplus (Deficit) | (32,639,627.80) | (18,778,032.81) | 8,298,055.56 | (28,134,738.40) | (19,231,840.08) | (7,337,380.36) | (7,823,354.69) | (7,317,288.77) | (6,832,112.99) | 685,175.78 | -9.38% |

CMB

SCHOOL DISTRICT OF PITTSBURGH
FUND 010 - GENERAL FUND
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL REVENUE
For Period Ending: January 31, 2007

| | Estimate | Actuals 2007 | Actual 2006 | Increase (Decrease) | Revenue Due | Pct of Estimate Collected |
|---------------------------------------|-----------------------|----------------------|----------------------|------------------------|-----------------------|------------------------------|
| Local Taxes | | | | | | |
| Public Utility Realty Tax | \$ 425,000.00 | \$ - | \$ - | \$ - | 425,000.00 | 0.00% |
| Real Estate | 178,700,000.00 | 16,822,433.50 | 14,253,672.26 | 2,568,761.24 | 161,877,566.50 | 9.41% |
| Real Estate Transfer Tax | 7,500,000.00 | 0.00 | 0.00 | 0.00 | 7,500,000.00 | 0.00% |
| Mercantile | - | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Earned Income Taxes | 93,829,027.00 | 1,203.72 | 1,601.31 | (397.59) | 93,827,823.28 | 0.00% |
| Total Taxes | 280,454,027.00 | 16,823,637.22 | 14,255,273.57 | 2,568,363.65 | 263,630,389.78 | 6.00% |
| Other Local Sources | | | | | | |
| In Lieu of Taxes | 104,000.00 | 0.00 | 0.00 | 0.00 | 104,000.00 | 0.00% |
| Tuition | 275,000.00 | 0.00 | 6,837.63 | (6,837.63) | 275,000.00 | 0.00% |
| Interest | 5,900,000.00 | (87,400.82) | 107,029.60 | (194,430.42) | 5,987,400.82 | -1.48% |
| Rent of Capital Facilities | 175,000.00 | 4,182.60 | 10,526.92 | (6,344.32) | 170,817.40 | 2.39% |
| Grants | - | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Sales Real Estate & Surplus Equipment | - | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Services from Other Local Govt Units | 40,000.00 | 0.00 | 0.00 | 0.00 | 40,000.00 | 0.00% |
| Revenue from Special Funds | 3,065,000.00 | 43,467.71 | 0.00 | 43,467.71 | 3,021,532.29 | 1.42% |
| Sundry Revenues | 685,000.00 | 5,064.47 | 25,376.19 | (20,311.72) | 679,935.53 | 0.74% |
| Total Other Local Sources | 10,244,000.00 | (34,686.04) | 149,770.34 | (184,456.38) | 10,278,686.04 | -0.34% |

SCHOOL DISTRICT OF PITTSBURGH
FUND 010 - GENERAL FUND
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL REVENUE
For Period Ending: January 31, 2007

| | Estimate | Actuals 2007 | Actual 2006 | Increase (Decrease) | Revenue Due | Pct of Estimate Collected |
|-----------------------------|-----------------------|-------------------------|-------------------------|------------------------|--------------------------|------------------------------|
| State Sources | | | | | | |
| Basic Instructional Subsidy | 141,514,000.00 | 0.00 | 0.00 | 0.00 | 141,514,000.00 | 0.00% |
| Charter Schools | 7,485,000.00 | 0.00 | 0.00 | 0.00 | 7,485,000.00 | 0.00% |
| Tuition | 2,000,000.00 | 0.00 | 0.00 | 0.00 | 2,000,000.00 | 0.00% |
| Homebound Instruction | 15,000.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 0.00% |
| Transportation | 13,400,000.00 | 0.00 | 0.00 | 0.00 | 13,400,000.00 | 0.00% |
| Special Education | 26,709,000.00 | 3,970,580.00 | 3,892,725.00 | 77,855.00 | 22,738,420.00 | 14.87% |
| Vocational Education | 1,985,000.00 | 0.00 | 0.00 | 0.00 | 1,985,000.00 | 0.00% |
| Sinking Fund | 3,000,000.00 | 0.00 | 0.00 | 0.00 | 3,000,000.00 | 0.00% |
| Medical and Dental | 550,000.00 | 0.00 | 0.00 | 0.00 | 550,000.00 | 0.00% |
| Nurses | 350,000.00 | 0.00 | 0.00 | 0.00 | 350,000.00 | 0.00% |
| Adult Education Connelley | - | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Social Security Payments | 7,696,673.00 | (211,818.83) | 545,119.85 | (756,938.67) | 7,908,491.83 | -2.75% |
| Retirement Payments | 6,899,044.00 | (2,639,629.97) | (1,934,659.20) | (704,970.77) | 9,538,673.97 | -38.26% |
| State Total | 211,603,717.00 | 1,119,131.21 | 2,503,185.65 | (1,384,054.44) | 210,484,585.80 | 0.53% |
| Other Sources | | | | | | |
| Tuition Other Districts | - | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Inter-Fund Transfers | - | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Revenue from Fed Sources | 1,558,000.00 | 0.00 | 719.32 | (719.32) | 1,558,000.00 | 0.00% |
| Total Other Sources | 1,558,000.00 | 0.00 | 719.32 | (719.32) | 1,558,000.00 | 0.00% |
| Totals | 503,859,744.00 | \$ 17,908,082.39 | \$ 16,908,948.88 | \$ 999,133.51 | \$ 485,951,661.62 | 3.55% |

Report Name: 010_REV
Report Layout: STATEMENT OF EST AND ACT REVENUE - FUND 010
Run Date: Mar 16, 2007
Run Time: 01:39 PM

SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
For Fund: 010 -- General Fund
For Period Ending: January 31, 2007

| | Budget After Revision | Expenditures | Encumbrances | Unencumbered Balances | Percent Available |
|--|----------------------------------|------------------------|------------------------|----------------------------------|------------------------------|
| 100 Personnel Services - Salaries | \$198,512,196.00 | \$17,515,208.32 | \$0.00 | \$180,996,987.68 | 91.18% |
| 200 Personnel Services - Employee Benefits | 71,937,619.00 | 6,389,977.32 | 0.00 | 65,547,641.68 | 91.12% |
| 300 Purchased Prof & Tech services | 81,177,577.77 | 10,024.22 | 3,531,222.21 | 77,636,331.34 | 95.64% |
| 400 Purchased Property Services | 8,038,246.50 | 20,853.18 | 1,875,160.91 | 6,142,232.41 | 76.41% |
| 500 Other Purchased Services | 77,349,301.99 | 50,130.45 | 136,060.37 | 77,163,111.17 | 99.76% |
| 600 Supplies | 19,751,061.11 | 429,944.56 | 463,434.20 | 18,857,682.35 | 95.48% |
| 700 Property | 5,410,095.03 | 492,998.00 | 1,888,179.30 | 3,028,917.73 | 55.99% |
| 800 Other Objects | 35,452,009.00 | (368,940.68) | 23,303,488.77 | 12,517,460.91 | 35.31% |
| 900 Other Financing Uses | 34,366,376.00 | 0.00 | 34,127,839.84 | 238,536.16 | 0.69% |
| Total | \$531,994,482.40 | \$24,540,195.37 | \$65,325,385.60 | \$442,128,901.43 | 83.11% |

Report Name EXP_ENC
 Report Layout summary of expenditures
 Run Date: Mar 16, 2007
 Run Time: 07:49 AM

SCHOOL DISTRICT OF PITTSBURGH
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
As of: January 31, 2007

| | Debt Service Fund | Fund 704 Special Trust Fund | Fund 705 Westinghouse | Total - Other Governmental Funds |
|--|------------------------|--------------------------------|--------------------------|--|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 2,849,321.04 | \$ 13,022.98 | \$ 382,188.17 | \$ 3,244,532.19 |
| Cash with Fiscal Agents | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted Investments for Real Estate Refunds | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes Receivable (net of allowance) | 0.00 | 0.00 | 0.00 | 0.00 |
| Due from Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| Due from Other Governments | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Receivables | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Assets | 2,849,321.04 | 13,022.98 | 382,188.17 | 3,244,532.19 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts Payable | 0.00 | 0.00 | 0.00 | 0.00 |
| Judgments & Contracts Payable | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries, Compensated Absences Payat | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Withholdings Payable | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenue | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Liabilities | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepayment and Deposits | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Liabilities | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances: | | | | |
| Reserved for: | | | | |
| Inventories | 0.00 | 0.00 | 0.00 | 0.00 |
| Encumbrances | 0.00 | 0.00 | 85,473.91 | 85,473.91 |
| Arbitrage Rebate | 0.00 | 0.00 | 0.00 | 0.00 |
| Workers Compensation | 0.00 | 0.00 | 0.00 | 0.00 |
| Personal Property Refunds | 0.00 | 0.00 | 0.00 | 0.00 |
| Unreserved, reported in: | | | | |
| Designated Fund Balance General Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| Designated for Inventory | 0.00 | 0.00 | 0.00 | 0.00 |
| General Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| Special Revenue Funds | 2,849,321.04 | 13,022.98 | 296,714.26 | 3,159,058.28 |
| Designated for Capital Projects Expenditures | | | | 0.00 |
| Total Fund Balance | 2,849,321.04 | 13,022.98 | 382,188.17 | 3,244,532.19 |
| Total Liabilities and Fund Balances | \$ 2,849,321.04 | \$ 13,022.98 | \$ 382,188.17 | \$ 3,244,532.19 |

Report Name: BAL_OTH
Layout: Balance Sheet Other Governmental Funds
Run Date: Mar 16, 2007
Run Time: 07:53 AM

SCHOOL DISTRICT OF PITTSBURGH
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
For Period Ending: January 31, 2007

| | Debt Service Fund | Special Trust Fund | Westinghouse Scholarship | Total Other Governmental Funds |
|---|------------------------|-----------------------|-----------------------------|--------------------------------------|
| REVENUES | | | | |
| Taxes: | | | | |
| Real Estate | \$ - | \$ - | \$ - | \$ - |
| Earned Income | 0.00 | 0.00 | 0.00 | 0.00 |
| Real Estate Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| Mercantile | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Utility Realty Tax | 0.00 | 0.00 | 0.00 | 0.00 |
| Earnings on Investments | 0.00 | 0.00 | 0.00 | 0.00 |
| In Lieu of taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| State Revenues Received from Intermediate Source | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Revenue from Local Sources & Refund of Prior Years Expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| State Grants and Subsidies | | | | |
| Basic Instructional Subsidies | 0.00 | 0.00 | 0.00 | 0.00 |
| Subsidies for Specific Education Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| Subsidies for Noneducational Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| Subsidies for State Paid Benefits | 0.00 | 0.00 | 0.00 | 0.00 |
| Other State Grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Technology Grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Instruction: | | | | |
| Regular Programs - Elementary/Secondary | 0.00 | 0.00 | 0.00 | 0.00 |
| Special Programs - Elementary/Secondary | 0.00 | 0.00 | 0.00 | 0.00 |
| Vocational Education Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Instructional Programs - Elementary/Secondary | 0.00 | 0.00 | 0.00 | 0.00 |
| Adult Education Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to Charter Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| Support Services: | | | | |
| Pupil Personnel | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff | 0.00 | 0.00 | 0.00 | 0.00 |
| Administration | 0.00 | 0.00 | 0.00 | 0.00 |
| Pupil Health | 0.00 | 0.00 | 0.00 | 0.00 |
| Business | 0.00 | 0.00 | 0.00 | 0.00 |
| Operation and Maintenance of Plant Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Support services - Central | 0.00 | 0.00 | 0.00 | 0.00 |
| Operations of Noninstructional Services: | | | | |
| Food Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Activities | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital outlay: | | | | |
| Facilities Acquisition, Construction and Improvement Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt service: | | | | |
| Principal | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest | 0.00 | 0.00 | 0.00 | 0.00 |
| Tax Refunds | | | | |
| Total Expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| OTHER FINANCING SOURCES (USES) | | | | |
| General Obligation Bonds Issued | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunding Bond Proceeds | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service (Payments to Refunded Bond Escrow Agent) | 0.00 | 0.00 | 0.00 | 0.00 |
| Sale of or Compensation of fixed Assets | - | 0.00 | 0.00 | 0.00 |
| Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 |
| Operating Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Other Financing Sources and Uses | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Change in Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Balances - Beginning | 2,849,321.04 | 13,022.98 | 382,188.17 | 3,244,532.19 |
| Total Ending Fund Balance | \$ 2,849,321.04 | \$ 13,022.98 | \$ 382,188.17 | \$ 3,244,532.19 |

Report: INC_OTH
Layout: statement of revenues other governmental fund
Run Date: Mar 16, 2007
Run Time: 08:15 AM

SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
As of: January 31, 2007

| | Enterprise Funds | Governmental Activities-Internal Service Funds | Total Proprietary Funds |
|--|---------------------|--|-------------------------------|
| Assets | | | |
| Current Assets: | | | |
| Cash and Cash Equivalents | \$ (844,716.76) | \$ 20,336,289.56 | \$ 19,491,572.81 |
| Investments | 0.00 | 0.00 | 0.00 |
| Accrued Interest | 0.00 | 48,562.73 | 48,562.73 |
| Due from Other Funds | 0.00 | 0.00 | 0.00 |
| Other Receivables | 2,086,724.83 | 0.52 | 2,086,725.35 |
| Inventory | 696,384.71 | 0.00 | 696,384.71 |
| Deposits | 0.00 | 2,324,900.00 | 2,324,900.00 |
| Total Current Assets | 1,938,392.79 | 22,709,752.81 | 24,648,145.60 |
| Noncurrent Assets: | | | |
| Restricted Cash, Cash Equivalents, & Investments | 0.00 | 12,927,190.00 | 12,927,190.00 |
| Land | 43,877.99 | 0.00 | 43,877.99 |
| Buildings | 12,879,705.22 | 0.00 | 12,879,705.22 |
| Machinery and Equipment | 5,111,890.90 | 0.00 | 5,111,890.90 |
| Construction in Progress | 0.00 | 0.00 | 0.00 |
| Less Accumulated Depreciation | (6,708,714.97) | 0.00 | (6,708,714.97) |
| Total Capital Assets (net of accumulated depreciation) | 11,326,759.14 | 0.00 | 11,326,759.14 |
| Total Noncurrent Assets | 11,326,759.14 | 12,927,190.00 | 24,253,949.14 |
| Total Assets | 13,265,151.93 | 35,636,942.81 | 48,902,094.74 |
| Liabilities | | | |
| Current Liabilities: | | | |
| Accounts Payable | (711,973.07) | 5,575,101.14 | 4,863,128.07 |
| Judgments Payable | 0.00 | 265,544.17 | 265,544.17 |
| Due to other Funds | 0.00 | 0.00 | 0.00 |
| Accrued Salaries | 0.00 | 0.00 | 0.00 |
| Compensated Absences Payable - Current Vacation | 65,246.08 | 0.00 | 65,246.08 |
| Compensated Absences Payable - Long Term Severance | 351,443.49 | 0.00 | 351,443.49 |
| Payroll Withholdings Payable | 0.00 | 0.00 | 0.00 |
| Deferred Revenue | 0.00 | 0.00 | 0.00 |
| Prepayment and Deposits | 0.00 | 0.00 | 0.00 |
| Total Current Liabilities | (295,283.50) | 5,840,645.31 | 5,545,361.81 |
| Noncurrent Liabilities | | | |
| Worker's Compensation Liabilities | 0.00 | 12,927,190.00 | 12,927,190.00 |
| Total Noncurrent Liabilities | 0.00 | 12,927,190.00 | 12,927,190.00 |
| Total Liabilities | (295,283.50) | 18,767,835.31 | 18,472,551.81 |
| Net Assets | | | |
| Investment in Capital Assets (Net of Related Debt) | 11,326,759.14 | 0.00 | 11,326,759.14 |
| Reserve for Encumbrances | 162,625.11 | 978,991.56 | 1,141,616.67 |
| Restricted for Inventory | 875,000.00 | 0.00 | 875,000.00 |
| Unrestricted | 1,196,051.18 | 15,890,115.94 | 17,086,167.12 |
| Total Net Assets | 13,560,435.43 | 16,869,107.50 | 30,429,542.93 |

Report Name: PRO_ASST
Layout: Statement of Net Assets Proprietary
Run Date: Mar 16, 2007
Run Time: 08:17 AM

SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For Period Ending: January 31, 2007

| | Total Enterprise Funds | Governmental Activities - Internal Service Funds | Total Proprietary Funds |
|--|---------------------------|---|-------------------------------|
| Operating Revenues | | | |
| Contributions | \$ - | \$ 6,009,793.80 | \$ 6,009,793.80 |
| Charges for Services | 216,070.85 | | 216,070.85 |
| Total Operating Revenues | 216,070.85 | 6,009,793.80 | 6,225,864.65 |
| OPERATING EXPENSES | | | |
| Support Services - administration | | - | - |
| Support Services - central: | | | |
| Employee Salaries & Benefits | | 16,737.28 | 16,737.28 |
| Benefit Payments | | 4,313,292.88 | 4,313,292.88 |
| Claims & Judgements | | - | - |
| Food Service Operations | | | |
| Food and supplies | 502,915.68 | | 502,915.68 |
| Payroll Costs | 219,340.76 | | 219,340.76 |
| Purchased Property Services | 6,130.97 | | 6,130.97 |
| Other Purchased Services | 45,101.16 | | 45,101.16 |
| Depreciation | - | | - |
| Allocated Costs | - | | - |
| Total Operating Expenses | 773,488.57 | 4,330,030.16 | 5,103,518.73 |
| OPERATING (LOSS) INCOME | (557,417.72) | 1,679,763.64 | 1,122,345.92 |
| NONOPERATING REVENUES (Expenses): | | | |
| Investment Earning | 1,306.06 | 105,409.19 | 106,715.25 |
| Gain on Trade In | - | | - |
| Federal Reimbursements & donated commodities | 916,380.71 | | 916,380.71 |
| State Reimbursements | 84,570.13 | | 84,570.13 |
| Total nonoperating revenues | 1,002,256.90 | 105,409.19 | 1,107,666.09 |
| Operating Transfers | - | - | - |
| Change in Net Assets | 444,839.18 | 1,785,172.83 | 2,230,012.01 |
| Total Net Assets - beginning | 13,115,596.25 | 15,083,934.67 | 28,199,530.92 |
| Total Net Assets - ending | \$ 13,560,435.43 | \$ 16,869,107.50 | \$ 30,429,542.93 |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Report Request Name: PROPFUND

Report Layout: Proprietary Funds

Run Date: Mar 16, 2007

Run Time: 08:18 AM

SCHOOL DISTRICT OF PITTSBURGH
COMBINING STATEMENT OF NET ASSETS
ENTERPRISE FUNDS
As of: January 31, 2007

| | Educational | | Food Service | | Total |
|--|---------------------|-------------------|--------------|----------------|-------|
| | Management Services | | | | |
| ASSETS | | | | | |
| Current Assets: | | | | | |
| Cash and cash equivalents | \$ 233,273.63 | \$ (1,077,990.39) | \$ | (844,716.76) | |
| Investments | 0.00 | 0.00 | | 0.00 | |
| Accrued Interest | 0.00 | 0.00 | | 0.00 | |
| Due from Other Funds | 0.00 | 0.00 | | 0.00 | |
| Due from other Governments | 0.00 | 1,779,231.26 | | 1,779,231.26 | |
| Other Receivables | 0.00 | 307,493.57 | | 307,493.57 | |
| Inventory | 0.00 | 696,384.71 | | 696,384.71 | |
| Total current assets | 233,273.63 | 1,705,119.16 | | 1,938,392.79 | |
| Noncurrent Assets: | | | | | |
| Restricted Cash, Cash Equivalents, & Investments | 0.00 | 0.00 | | 0.00 | |
| Land | 0.00 | 43,877.99 | | 43,877.99 | |
| Buildings and Building Improvement | 0.00 | 12,879,705.22 | | 12,879,705.22 | |
| Machinery and Equipment | 0.00 | 5,111,890.90 | | 5,111,890.90 | |
| Construction in Progress | 0.00 | 0.00 | | 0.00 | |
| Less Accumulated Depreciation | 0.00 | (6,708,714.97) | | (6,708,714.97) | |
| Total Capital Assets (net of accumulated depreciation) | 0.00 | 11,326,759.14 | | 11,326,759.14 | |
| Total Noncurrent Assets | 0.00 | 11,326,759.14 | | 11,326,759.14 | |
| Total Assets | 233,273.63 | 13,031,878.30 | | 13,265,151.93 | |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | 715.00 | (712,688.07) | | (711,973.07) | |
| Judgments Payable | 0.00 | 0.00 | | 0.00 | |
| Due to other Funds | 0.00 | 0.00 | | 0.00 | |
| Accrued Salaries | 0.00 | 0.00 | | 0.00 | |
| Compensated Absences Payable Current- Vacation | 0.00 | 65,246.08 | | 65,246.08 | |
| Compensated Absences Payable Long-Term Severance | 0.00 | 351,443.49 | | 351,443.49 | |
| Payroll Withholdings payable | 0.00 | 0.00 | | 0.00 | |
| Deferred Revenue | 0.00 | 0.00 | | 0.00 | |
| Prepayment and Deposits | 0.00 | 0.00 | | 0.00 | |
| Total Current Liabilities | 715.00 | (295,998.50) | | (295,283.50) | |
| Total Liabilities | 715.00 | (295,998.50) | | (295,283.50) | |
| Net Assets | | | | | |
| Investment in Capital Assets, net of related debt | 0.00 | 11,326,759.14 | | 11,326,759.14 | |
| Reserved for Encumbrances | 160,195.00 | 2,430.11 | | 162,625.11 | |
| Restricted for Inventory | 0.00 | 875,000.00 | | 875,000.00 | |
| Unrestricted | 72,363.63 | 1,123,687.55 | | 1,196,051.18 | |
| Total Net Assets | 232,558.63 | 13,327,876.80 | | 13,560,435.43 | |

SCHOOL DISTRICT OF PITTSBURGH
Enterprise Fund
Combining Statement of Revenue, Expenditures and Changes in Fund Net Assets
Food Service & Education Management Services
For Period Ending: January 31, 2007

| | Food Service | Educational Management Services | Total Enterprise Funds |
|---|-------------------------|--|-----------------------------------|
| Operating Revenues: | | | |
| Contributions | \$ - | \$ - | \$ - |
| Charges for Services | 216,070.85 | - | 216,070.85 |
| Total Operating Revenues | <u>216,070.85</u> | <u>-</u> | <u>216,070.85</u> |
| Operating Expenses: | | | |
| Food & Supplies | 502,915.68 | - | 502,915.68 |
| Payroll Costs | 210,207.05 | 9,133.71 | 219,340.76 |
| Purchased Property Services | 6,130.97 | - | 6,130.97 |
| Other Purchased Services | 45,101.16 | - | 45,101.16 |
| Depreciation | - | - | - |
| Allocated Costs | - | - | - |
| Total Operating Expenses | <u>764,354.86</u> | <u>9,133.71</u> | <u>773,488.57</u> |
| Operating Income | <u>(548,284.01)</u> | <u>(9,133.71)</u> | <u>(557,417.72)</u> |
| Nonoperating Revenues (expenses): | | | |
| Investment Earning | 1,306.06 | - | 1,306.06 |
| Gain on Trade in of Equipment | - | - | - |
| Federal Reimbursement and donated commodities | 916,380.71 | - | 916,380.71 |
| State Reimbursement | 84,570.13 | - | 84,570.13 |
| Total Nonoperative Revenues | <u>1,002,256.90</u> | <u>0.00</u> | <u>1,002,256.90</u> |
| Operating Transfers In/Out | - | - | - |
| Change in Net Assets | 453,972.89 | (9,133.71) | 444,839.18 |
| Total Net Assets - beginning | <u>12,873,903.91</u> | <u>241,692.34</u> | <u>13,115,596.25</u> |
| Total Net Assets - ending | <u>\$ 13,327,876.80</u> | <u>\$ 232,558.63</u> | <u>\$ 13,560,435.43</u> |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Report Request Name: PROPfund
Report Layout: Proprietary Funds
Run Date: Mar 16, 2007
Run Time: 08:18 AM

SCHOOL DISTRICT OF PITTSBURGH
Fund 500 - Food Service
Statement of Estimated and Actual Revenues
For Period Ending: January 31, 2007

| | Estimate | Revenue | Revenue Due | Percent Received |
|---|------------------------|-----------------------|------------------------|-------------------------|
| Interest | | | | |
| Sales - Pupils | \$13,000.00 | \$1,306.06 | \$11,693.94 | 10.05% |
| - Adults/Ala Carte | 870,000.00 | 110,436.75 | 759,563.25 | 12.69% |
| - Special Events | 915,000.00 | 84,388.50 | 830,611.50 | 9.22% |
| Sundry | 2,800,000.00 | 21,111.11 | 2,778,888.89 | 0.75% |
| Subsidy -State | 32,000.00 | 134.49 | 31,865.51 | 0.42% |
| State Rev. for Social Sec. Payments | 600,000.00 | 59,916.42 | 540,083.58 | 9.99% |
| State Rev. for Social Retirement Payments | 240,000.00 | 14,097.21 | 225,902.80 | 5.87% |
| Federal Reimbursement | 60,000.00 | 10,556.50 | 49,443.50 | 17.59% |
| Donated Commodities | 8,200,000.00 | 896,974.96 | 7,303,025.04 | 10.94% |
| | 170,000.00 | 19,405.75 | 150,594.25 | 11.42% |
| Total | \$13,900,000.00 | \$1,218,327.75 | \$12,681,672.26 | 8.76% |

Report Name 500_REV
Layout: Statement of EST and ACT revenue - Fund 500
Run Date: Mar 17, 2007
Run Time: 12:10 AM

SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
For Fund: 500 -- Food Service
For Period Ending: January 31, 2007

| | Budget After Revision | Expenditures | Encumbrances | Unencumbered Balances | Percent Available |
|--|----------------------------------|---------------------|---------------------|----------------------------------|------------------------------|
| 100 Personnel Services - Salaries | \$4,976,936.00 | \$125,664.94 | \$0.00 | \$4,851,271.06 | 97.48% |
| 200 Personnel Services - Employee Benefits | 1,566,174.00 | 84,542.11 | 0.00 | 1,481,631.89 | 94.60% |
| 300 Purchased Prof & Tech services | 8,400.00 | 0.00 | 0.00 | 8,400.00 | 100.00% |
| 400 Purchased Property Services | 346,542.69 | 6,130.97 | 0.00 | 340,411.72 | 98.23% |
| 500 Other Purchased Services | 545,000.00 | 45,101.16 | 0.00 | 499,898.84 | 91.72% |
| 600 Supplies | 6,757,144.87 | 502,915.68 | 2,430.11 | 6,251,799.08 | 92.52% |
| 700 Property | 158,570.17 | 0.00 | 0.00 | 158,570.17 | 100.00% |
| 800 Other Objects | 4,000.00 | 0.00 | 0.00 | 4,000.00 | 100.00% |
| 900 Other Financing Uses | 30,000.00 | 0.00 | 0.00 | 30,000.00 | 100.00% |
| Total | \$14,392,767.73 | \$764,354.86 | \$2,430.11 | \$13,625,982.76 | 94.67% |

Report Name EXP_ENC
 Report Layout summary of expenditures
 Run Date: Mar 17, 2007
 Run Time: 12:11 AM

SCHOOL DISTRICT OF PITTSBURGH
COMBINING STATEMENT OF NET ASSETS
Internal Service Fund
As of: January 31, 2007

ASSETS

Current Assets:

Cash and Cash Equivalents
Investments
Accrued Interest
Due from Other Funds
Other Receivables
Inventory
Deposits
Total Current Assets

| | | | | | | | | | | | |
|----|---------------------|----|-------------------|----|---------------------|----|------------------|----|----------------------|----|----------------------|
| \$ | 4,738,811.52 | \$ | 638,713.89 | \$ | 1,098,822.22 | \$ | 22,510.02 | \$ | 13,837,431.91 | \$ | 20,336,289.56 |
| | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | 48,562.73 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 48,562.73 |
| | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | 0.52 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.52 |
| | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 0.00 |
| | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 2,324,900.00 | | 2,324,900.00 |
| | 4,787,374.77 | | 638,713.89 | | 1,098,822.22 | | 22,510.02 | | 16,162,331.91 | | 22,709,752.81 |

Noncurrent Assets:

Restricted Cash, Cash Equivalents, & Investments
Total Noncurrent Assets
Total Assets

| | | | | | | | | | | | |
|----------------------|-------------------|---------------------|------------------|----------------------|----------------------|---|---|---|---|---|---------------|
| 12,927,190.00 | - | - | - | - | - | - | - | - | - | - | 12,927,190.00 |
| 12,927,190.00 | - | - | - | - | - | - | - | - | - | - | 12,927,190.00 |
| 17,714,584.77 | 638,713.89 | 1,098,822.22 | 22,510.02 | 16,162,331.91 | 35,636,942.81 | | | | | | |

LIABILITIES

Current Liabilities:

Accounts Payable
Judgments Payable
Accrued Salaries, Compensated Absences Payable
Due to Other Funds
Prepayment and Deposits
Total Current Liabilities

| | | | | | |
|-------------------|----------|-----------------|----------|---------------------|---------------------|
| 53,320.35 | - | 1,674.00 | - | 5,520,106.79 | 5,575,101.14 |
| 265,544.17 | - | - | - | - | 265,544.17 |
| - | - | - | - | - | 0.00 |
| - | - | - | - | - | 0.00 |
| - | - | - | - | - | 0.00 |
| 318,864.52 | - | 1,674.00 | - | 5,520,106.79 | 5,840,645.31 |

Noncurrent Liabilities

Workers' Compensation liabilities
Total Noncurrent Liabilities
Total Liabilities

| | | | | | |
|----------------------|-------------|-----------------|-------------|---------------------|----------------------|
| 12,927,190.00 | - | - | - | - | 12,927,190.00 |
| 12,927,190.00 | - | - | - | - | 12,927,190.00 |
| 13,246,054.52 | 0.00 | 1,674.00 | 0.00 | 5,520,106.79 | 18,767,835.31 |

Net Assets

Reserved for Encumbrances
Unrestricted
Total Net Assets

| | | | | | |
|------------------------|----------------------|------------------------|---------------------|-------------------------|-------------------------|
| 942,437.09 | 15,994.98 | 20,559.49 | - | - | 978,991.56 |
| 3,526,073.16 | 622,718.91 | 1,076,588.73 | 22,510.02 | 10,642,225.12 | 15,890,115.94 |
| \$ 4,468,510.25 | \$ 638,713.89 | \$ 1,097,148.22 | \$ 22,510.02 | \$ 10,642,225.12 | \$ 16,869,107.50 |

Report Name: INT_ASST

Layout: Statement of Net Assets Internal Service Fund

Run Date: Mar 16, 2007

Run Time: 08:19 AM

SCHOOL DISTRICT OF PITTSBURGH
Internal Service Fund
Combining Statement of Revenue, Expenditures and Changes in Fund Net Assets
For Period Ending: January 31, 2007

| | Workers Compensation Fund | Unemployment Compensation Fund | General Liability Fund | Central Duplication Services | Self Insurance Health Care Fund | Total |
|---|---------------------------------|--------------------------------------|------------------------------|------------------------------------|---------------------------------------|-------------------------|
| Operating Revenue | | | | | | |
| Contributions | \$ 310,758.41 | \$ 28,116.34 | \$ - | \$ - | \$ 5,670,919.05 | \$ 6,009,793.80 |
| Miscellaneous Revenue | | | | | | |
| Total Operating Revenues | <u>310,758.41</u> | <u>28,116.34</u> | <u>-</u> | <u>-</u> | <u>5,670,919.05</u> | <u>6,009,793.80</u> |
| Operating Expenses: | | | | | | |
| Support Services - Administration: | | | | | | |
| Support Services - Central: | - | - | - | - | - | - |
| Operation of Office - Salaries & Benefits, Supplies, etc | 16,712.28 | - | 25.00 | - | - | 16,737.28 |
| Benefit Payments | 91,944.82 | - | - | - | 4,221,348.06 | 4,313,292.88 |
| Claims & Judgements | - | - | - | - | - | - |
| Total Operating Expenses | <u>108,657.10</u> | <u>-</u> | <u>25.00</u> | <u>-</u> | <u>4,221,348.06</u> | <u>4,330,030.16</u> |
| Operating Income | <u>202,101.31</u> | <u>28,116.34</u> | <u>(25.00)</u> | <u>-</u> | <u>1,449,570.99</u> | <u>1,679,763.64</u> |
| Nonoperating Revenues (Expenses) | | | | | | |
| Investment Earning | 70,855.46 | - | - | - | 34,553.73 | 105,409.19 |
| Total Nonoperating Revenues | <u>70,855.46</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>34,553.73</u> | <u>105,409.19</u> |
| Operating Transfers | - | - | - | - | - | - |
| Change in Net Assets | <u>272,956.77</u> | <u>28,116.34</u> | <u>(25.00)</u> | <u>-</u> | <u>1,484,124.72</u> | <u>1,785,172.83</u> |
| Total Net Assets - beginning | <u>4,195,553.48</u> | <u>610,597.55</u> | <u>1,097,173.22</u> | <u>22,510.02</u> | <u>9,158,100.40</u> | <u>15,083,934.67</u> |
| Total Net Assets - ending | <u>\$ 4,468,510.25</u> | <u>\$ 638,713.89</u> | <u>\$ 1,097,148.22</u> | <u>\$ 22,510.02</u> | <u>\$ 10,642,225.12</u> | <u>\$ 16,869,107.50</u> |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Report Request Name: PROPFUND
Report Layout: Proprietary Funds
Run Date: Mar 16, 2007
Run Time: 08:18 AM

SCHOOL DISTRICT OF PITTSBURGH
Capital Reserve Funds, Bond Funds, Internal Service Funds and Debt Fund
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For Period Ending: January 31, 2007

| Description | Fund Balance | Plus - Revenues/ Transfers | Less Expenditures/ Transfers | Less Encumbrances | Unencumbered Balance |
|--|-------------------------|-------------------------------|---------------------------------|-------------------------|-------------------------|
| Miscellaneous Capital Reserve Funds | | | | | |
| 022 Capital Improvement Fund | \$ 1,075,008.19 | \$ - | \$ - | \$ 23,046.73 | \$ 1,051,961.46 |
| 299 Fire Damage/Extended Coverage | 3,374,473.59 | 0.00 | 0.00 | 0.00 | 3,374,473.59 |
| 704 Special Trust Fund | 13,022.98 | 0.00 | 0.00 | 0.00 | 13,022.98 |
| Total Capital Reserve Funds | \$ 4,462,504.76 | \$ - | \$ - | \$ 23,046.73 | \$ 4,439,458.03 |
| Capital Project Funds | | | | | |
| 344 2003 Capital Projects Program | 0.00 | 39,535,432.00 | 39,535,432.00 | 0.00 | 0.00 |
| 345 2004 Major Maintenance Program | 0.00 | 24,212,603.81 | 24,212,603.81 | 0.00 | 0.00 |
| 346 2004 Capital Projects Program | 0.00 | 23,086,724.99 | 23,046,186.95 | 40,537.05 | 0.99 |
| 347 2004 Refunding Series | 0.00 | 43,462,892.30 | 43,462,892.30 | 0.00 | 0.00 |
| 348 2005 Major Maintenance | 0.00 | 13,081,986.50 | 12,488,579.85 | 471,777.60 | 121,629.05 |
| 349 2005 Capital Projects Program | 0.00 | 26,571,363.50 | 25,653,095.57 | 609,738.56 | 308,529.37 |
| 350 2005 Refunding Series A | 0.00 | 20,716,665.32 | 20,716,665.35 | 0.00 | (0.03) |
| 351 GOB-South Hills High | 0.00 | 3,672,651.44 | 3,455,169.36 | 64,575.89 | 152,906.19 |
| 353 2006 Major Maintenance Program | 0.00 | 29,149,728.24 | 21,558,579.89 | 6,715,416.90 | 875,731.45 |
| 354 2006 Capital Projects Program | 0.00 | 24,761,253.86 | 11,439,568.20 | 10,504,539.66 | 2,817,146.00 |
| 355 2006 Refunding Series A | 0.00 | 6,668,782.42 | 6,668,782.42 | 0.00 | 0.00 |
| 356 2006 Qualified Zone Acad Bonds | 0.00 | 5,608,000.00 | 812,021.82 | 0.00 | 4,795,978.18 |
| 357 2007 Major Maintenance Program | 0.00 | 0.00 | 0.00 | 2,500,000.00 | (2,500,000.00) |
| 358 2007 Capital Projects Program | 0.00 | 0.00 | 0.00 | 5,284,583.00 | (5,284,583.00) |
| 360 1998 Technology Plan | 0.00 | 11,112,685.28 | 11,112,685.28 | 0.00 | 0.00 |
| 361 1999 Technology Plan | 0.00 | 6,930,000.00 | 6,930,000.00 | 0.00 | 0.00 |
| 362 2000 Technology Plan | 0.00 | 10,366,834.00 | 10,366,834.00 | 0.00 | 0.00 |
| 363 2001 Technology Plan | 0.00 | 2,646,200.00 | 2,646,200.00 | 0.00 | 0.00 |
| 390 2000 Qualified Zone Acad Bonds | 0.00 | 2,568,000.00 | 2,567,999.25 | 0.00 | 0.75 |
| 391 2000 Automated Bldg Systems | 0.00 | 275,318.91 | 250,180.00 | 0.00 | 25,138.91 |
| 392 2001 Qualified Zone Acad Bonds | 0.00 | 11,116,528.26 | 11,116,528.26 | 0.00 | 0.00 |
| Total Capital Project Funds | \$ - | \$ 305,543,650.83 | \$ 278,040,004.31 | \$ 26,191,168.66 | \$ 1,312,477.86 |
| Internal Service Funds | | | | | |
| 701 Unemployment Comp Self-Insure | 610,597.55 | 28,116.34 | 0.00 | 15,994.98 | 622,718.91 |
| 702 Workers' Comp Self-Insure | 4,195,553.48 | 381,613.87 | 108,657.10 | 942,437.09 | 3,526,073.16 |
| 703 Comph Gen Liab & Error | 1,097,173.22 | 0.00 | 25.00 | 20,559.49 | 1,076,588.73 |
| 708 Central Duplication Services | 22,510.02 | 0.00 | 0.00 | 0.00 | 22,510.02 |
| 709 Self Insurance Health Care | 9,158,100.40 | 5,705,472.78 | 4,221,348.06 | 0.00 | 10,642,225.12 |
| Total Internal Service Funds | \$ 15,083,934.67 | \$ 6,115,202.99 | \$ 4,330,030.16 | \$ 978,991.56 | \$ 15,890,115.94 |
| 400 Title Debt Service Fund | 2,849,321.04 | 0.00 | 0.00 | 0.00 | 2,849,321.04 |
| Total Debt Service | \$ 2,849,321.04 | \$ - | \$ - | \$ - | \$ 2,849,321.04 |

Report: BOND_TRU
Layout: FL060
Run Date: Mar 17, 2007
Run Time: 12:06 AM

SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF SPECIAL FUNDS
For Period Ending: January 31, 2007

| FND DESCRIPTION | ESTIMATED REVENUE | TOTAL REVENUE | REVENUE DUE | AUTHORIZED BUDGET | EXPENSES | ENCUMBRANCES | UNENCUMBERED BALANCE |
|------------------------------------|----------------------|------------------|----------------|----------------------|---------------|--------------|-------------------------|
| 03E 2006-07 SOF - Non-Federal | 275,067.00 | 150,151.59 | 124,915.41 | 275,067.00 | 78,881.81 | 3,956.77 | 192,228.42 |
| 03F 2006-09 Foreign Lang Assistanc | 235,911.00 | 0.00 | 235,911.00 | 235,911.00 | 9,197.06 | 90,000.00 | 136,713.94 |
| 04D 2006-07 Reading First | 2,784,946.00 | 2,332,412.66 | 452,533.34 | 2,784,946.00 | 1,253,266.92 | 0.00 | 1,531,679.08 |
| 04E 2006-07 Spec Op Fund - Federal | 283,933.00 | 0.00 | 283,933.00 | 283,933.00 | 113,643.69 | 0.00 | 170,289.31 |
| 04F 2006-08 Heinz Parent Engagemen | 200,000.00 | 0.00 | 200,000.00 | 200,000.00 | 0.00 | 0.00 | 200,000.00 |
| 05D 2005 Duquesne Light Awards | 16,537.00 | 16,537.40 | (0.40) | 16,537.00 | 13,533.78 | 0.00 | 3,003.22 |
| 05E 2006-07 Pregnant & Parent Teen | 19,600.00 | 6,566.32 | 13,033.68 | 19,600.00 | 5,113.32 | 0.00 | 14,486.68 |
| 05F 2006-07 Highmark Crisis Suppor | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 0.00 | 2,000,000.00 | (1,000,000.00) |
| 06E 2006-07 ELECT Student Works | 1,079,796.00 | 0.00 | 1,079,796.00 | 1,079,796.00 | 422,325.78 | 94,205.00 | 563,265.22 |
| 06F 2006-07 Gang Free Schools Prog | 205,000.00 | 0.00 | 205,000.00 | 205,000.00 | 31,244.12 | 85,195.30 | 88,560.58 |
| 079 2003-05 Frick Middle Years IB | 67,000.00 | 67,000.00 | 0.00 | 67,000.00 | 20,453.15 | 0.00 | 46,546.85 |
| 07A 2004-05 ELECT Program | 1,159,812.00 | 999,812.00 | 160,000.00 | 1,159,812.00 | 1,153,837.89 | 0.00 | 5,974.11 |
| 07B 2004-05 Perry Bio-Tech Grant | 12,000.00 | 12,000.00 | 0.00 | 12,000.00 | 11,989.01 | 0.00 | 10.99 |
| 07C 2005-06 EETT | 781,781.00 | 677,505.38 | 104,275.62 | 781,781.00 | 242,399.99 | 19,324.00 | 520,057.01 |
| 07D Early Childhood Integrated Art | 94,548.00 | 94,548.00 | 0.00 | 94,548.00 | 50,783.47 | 0.00 | 43,764.53 |
| 07E 2006-07 Title IV-Child Care | 200,227.00 | 51,679.00 | 148,548.00 | 200,227.00 | 92,243.90 | 0.00 | 107,983.10 |
| 07F 2006/07 Reading First | 2,631,795.00 | 1,315,897.50 | 1,315,897.50 | 2,631,795.00 | 0.00 | 0.00 | 2,631,795.00 |
| 08B 2005-07 After-school Homework | 94,548.00 | 0.00 | 94,548.00 | 94,548.00 | 0.00 | 0.00 | 94,548.00 |
| 08C 2005-06 Federal Programs | 220,393.00 | 217,222.28 | 3,170.72 | 220,393.00 | 214,488.37 | 0.00 | 5,904.63 |
| 08D 2006-09 America's Choice | 1,555,400.00 | 1,430,260.00 | 125,140.00 | 1,555,400.00 | 1,306,677.03 | 173,447.09 | 75,275.88 |
| 08E 2006-07 Alternative Education | 387,387.00 | 0.00 | 387,387.00 | 387,387.00 | 107,622.64 | 18,025.00 | 261,739.36 |
| 08F Focus on Results | 237,000.00 | 0.00 | 237,000.00 | 237,000.00 | 1,506.46 | 235,493.54 | 0.00 |
| 09C 2005-06 Spec Op Fund- Non Fed | 319,637.00 | 197,824.04 | 121,812.96 | 319,637.00 | 230,716.99 | 996.02 | 87,923.99 |
| 09D 2006-07 Educational Assistance | 3,412,030.00 | 853,136.25 | 2,558,893.75 | 3,412,030.00 | 2,365,297.69 | 128,837.66 | 917,894.65 |
| 09E 2006 LCD Technology Program | 181,223.00 | 181,223.00 | 0.00 | 181,223.00 | 181,223.00 | 0.00 | 0.00 |
| 09F 2006-07 Healthy Class of 2010 | 30,000.00 | 30,150.00 | (150.00) | 30,000.00 | 725.00 | 0.00 | 29,275.00 |
| 10E 2006-07 High School Reform TF | 255,000.00 | 266,250.00 | (11,250.00) | 255,000.00 | 119,558.46 | 37,661.33 | 97,780.21 |
| 10F 2006-07 Title III | 0.00 | 22,948.32 | (22,948.32) | 0.00 | 0.00 | 0.00 | 0.00 |
| 11D 2006-07 Special Education | 91,435,434.00 | 38,806,167.53 | 52,629,266.47 | 91,435,434.00 | 44,533,636.06 | 2,459,530.21 | 44,442,267.73 |
| 11E 2006-07 Title V - Innov Progr | 87,670.00 | 29,223.35 | 58,446.65 | 87,670.00 | 1,302.54 | 61,500.00 | 24,867.46 |
| 11F 2006-07 Superintendent's Discr | 0.00 | 6,000.00 | (6,000.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| 12D 2006-07 Inst Children/Mercy | 844,214.00 | 14,835.76 | 829,378.24 | 844,214.00 | 410,364.83 | 2,325.66 | 431,523.51 |
| 12E 2006-07 Pre-K Counts | 342,297.00 | 19,000.00 | 323,297.00 | 342,297.00 | 98,852.51 | 142,854.55 | 100,589.94 |
| 12F The Pittsburgh Promise Fund | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 10,000.00 |
| 13D 2006-07 IDEA 611 | 8,541,036.00 | 4,270,518.00 | 4,270,518.00 | 8,541,036.00 | 4,874,367.39 | 667,832.48 | 2,998,836.13 |

**SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF SPECIAL FUNDS
For Period Ending: January 31, 2007**

| FND DESCRIPTION | ESTIMATED REVENUE | TOTAL REVENUE | REVENUE DUE | AUTHORIZED BUDGET | EXPENSES | ENCUMBRANCES | UNENCUMBERED BALANCE |
|---------------------------------------|----------------------|------------------|----------------|----------------------|--------------|--------------|-------------------------|
| 145 Peabody Info Tech - CISCO | 278,901.00 | 291,201.60 | (12,300.60) | 278,901.00 | 277,373.61 | 0.00 | 1,527.39 |
| 14D 2006-07 I.D.E.A. - 619 | 1,178,311.00 | 687,348.06 | 490,962.94 | 1,178,311.00 | 470,779.09 | 0.00 | 707,531.91 |
| 14E 2006-07 21st Century Learnin | 329,736.00 | 0.00 | 329,736.00 | 329,736.00 | 95,757.53 | 6,269.00 | 227,709.47 |
| 15D 2006-07 Early Intervention | 4,435,241.00 | 2,217,620.52 | 2,217,620.48 | 4,435,241.00 | 1,869,299.00 | 510,589.67 | 2,055,352.33 |
| 15E 2006-07 Gang Free School - WIA | 71,911.00 | 0.00 | 71,911.00 | 71,911.00 | 5,789.58 | 0.00 | 66,121.42 |
| 16D 2006-07 Title I | 20,471,844.00 | 8,327,777.22 | 12,144,066.78 | 20,471,844.00 | 6,811,474.10 | 589,321.53 | 13,071,048.37 |
| 16E 2006-07 C.A.C.F.P. | 1,841,734.00 | 55,853.58 | 1,785,880.42 | 1,841,734.00 | 376,658.81 | 70,718.67 | 1,394,356.52 |
| 175 2002-06 Fun to be Fit Plus | 583,902.00 | 583,902.00 | 0.00 | 583,902.00 | 312,985.80 | 55,152.00 | 215,764.20 |
| 17C 2005-06 PPS Student Assistance | 384,902.00 | 384,902.00 | 0.00 | 384,902.00 | 380,295.81 | 4,835.75 | (229.56) |
| 17D 2006-07 Title II - Part A | 4,104,666.00 | 1,644,131.22 | 2,460,534.78 | 4,104,666.00 | 1,648,266.64 | 207,880.36 | 2,248,519.00 |
| 17E 2006-07 Project 720 | 159,000.00 | 79,500.00 | 79,500.00 | 159,000.00 | 70,538.31 | 20,482.25 | 67,979.44 |
| 180 2003-07 Foreign Lang. Assist. | 524,523.00 | 480,741.49 | 43,781.51 | 524,523.00 | 483,449.14 | 20,417.00 | 20,656.86 |
| 18D 2006-07 Accountability Block | 5,508,666.00 | 5,509,304.00 | (638.00) | 5,508,666.00 | 2,083,641.62 | 139,065.36 | 3,285,959.02 |
| 18E 2006-07 Secondary Perkins Prog | 1,117,373.00 | 558,686.52 | 558,686.48 | 1,117,373.00 | 480,571.69 | 96,250.94 | 540,550.37 |
| 196 Schl Dist Univ Collaborative | 502,779.00 | 548,229.93 | (45,450.93) | 502,779.00 | 476,773.01 | 20.11 | 25,985.88 |
| 19D 2006-07 Head Start Program | 9,632,153.00 | 3,717,201.00 | 5,914,952.00 | 9,632,153.00 | 5,111,271.02 | 605,603.55 | 3,915,278.43 |
| 19E 2006-07 Efficacy Institute SSI | 168,000.00 | 102,000.00 | 66,000.00 | 168,000.00 | 4,866.28 | 168,000.00 | (4,866.28) |
| 20C 2005-06 Literacy Plus Support | 2,000,000.00 | 2,000,000.00 | 0.00 | 2,000,000.00 | 1,362,552.75 | 203,014.89 | 434,432.36 |
| 20D 2006-07 Head Start Suppl. Asst | 1,887,426.00 | 943,713.00 | 943,713.00 | 1,887,426.00 | 846,913.32 | 163,072.29 | 877,440.39 |
| 20E 2006-07 School Improvement | 438,000.00 | 0.00 | 438,000.00 | 438,000.00 | 0.00 | 0.00 | 438,000.00 |
| 21D 2006-07 Pgh Leadership Academy | 257,000.00 | 141,480.00 | 115,520.00 | 257,000.00 | 0.00 | 257,000.00 | 0.00 |
| 21E 2006-07 Youthworks SOS Grant | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 2,480.50 | 0.00 | 22,519.50 |
| 223 2003-06 Promoting Alt Thinking | 1,159,511.00 | 1,091,476.00 | 68,035.00 | 1,159,511.00 | 1,101,640.46 | 41,204.28 | 16,666.26 |
| 22B 2005-06 Title II - Part A | 4,317,212.00 | 4,117,212.00 | 200,000.00 | 4,317,212.00 | 4,075,224.62 | 0.00 | 241,987.38 |
| 22C 2005-06 Title III Program | 72,207.00 | 39,385.62 | 32,821.38 | 72,207.00 | 39,490.78 | 4,868.89 | 27,847.33 |
| 22D 2006-07 ELECT | 1,153,792.00 | 76,160.00 | 1,077,632.00 | 1,153,792.00 | 527,212.52 | 69,686.85 | 556,892.63 |
| 22E 2006-07 PPS Student Assistance | 289,108.00 | 123,903.42 | 165,204.58 | 289,108.00 | 60,151.86 | 168,225.25 | 60,730.89 |
| 23A 2004-05 Mentoring Program | 592,389.00 | 285,397.15 | 306,991.85 | 592,389.00 | 336,695.86 | 67,060.00 | 188,633.14 |
| 23C 2005-06 Reserve Teacher Corps | 99,200.00 | 0.00 | 99,200.00 | 99,200.00 | 0.00 | 0.00 | 99,200.00 |
| 23D 2006-07 ELECT Fatherhood Initi | 143,900.00 | 0.00 | 143,900.00 | 143,900.00 | 62,869.72 | 0.00 | 81,030.28 |
| 23E 2006-07 Community Based Employ | 300,000.00 | 0.00 | 300,000.00 | 300,000.00 | 61,382.40 | 0.00 | 238,617.60 |
| 24D 2006-07 Superintendent Fund-Grabl | 30,000.00 | 22,500.00 | 7,500.00 | 30,000.00 | 3,018.99 | 0.00 | 26,981.01 |
| 24E 2006-07 Start on Success | 189,325.00 | 41,912.75 | 147,412.25 | 189,325.00 | 80,388.24 | 0.00 | 108,936.76 |
| 252 2001-06 Gang-Free Schools | 1,050,000.00 | 1,015,054.90 | 34,945.10 | 1,050,000.00 | 1,042,308.23 | 5,344.01 | 2,347.76 |
| 25B 2005-06 21st Century Learning | 195,264.00 | 187,202.58 | 8,061.42 | 195,264.00 | 195,264.00 | 0.00 | 0.00 |
| 25D 2006-07 DSF Reading Adoption | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 873,972.75 | 126,679.99 | (652.74) |

**SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF SPECIAL FUNDS
For Period Ending: January 31, 2007**

| FND DESCRIPTION | ESTIMATED REVENUE | TOTAL REVENUE | REVENUE DUE | AUTHORIZED BUDGET | EXPENSES | ENCUMBRANCES | UNENCUMBERED BALANCE |
|------------------------------------|----------------------|------------------|----------------|----------------------|----------------|---------------|-------------------------|
| 25E 2006-07 Dual Enrollment Prog | 211,209.00 | 159,198.00 | 52,011.00 | 211,209.00 | 83,425.89 | 0.00 | 127,783.11 |
| 26C 2005-07 School Improvement Fd | 1,013,449.00 | 252,637.22 | 760,811.78 | 1,013,449.00 | 97,646.56 | 80,118.59 | 835,683.85 |
| 26D 2006-07 Reading Adoption | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 914,405.78 | 101,114.04 | (15,519.82) |
| 26E 2006-07 National Chief Search | 60,000.00 | 30,000.00 | 30,000.00 | 60,000.00 | 0.00 | 0.00 | 60,000.00 |
| 27D 2006-07 Lowe's ALA Fund | 100,000.00 | 80,000.00 | 20,000.00 | 100,000.00 | 9,933.88 | 1,028.93 | 89,037.19 |
| 27E 2006-07 RAND Evaluation-FFE | 191,741.00 | 191,740.50 | 0.50 | 191,741.00 | 47,935.26 | 143,805.74 | 0.00 |
| 28E 2006-08 PPS Resident Program | 47,026.00 | 70,539.00 | (23,513.00) | 47,026.00 | 18,518.60 | 0.00 | 28,507.40 |
| 292 Access Program | 14,488,572.00 | 13,888,785.80 | 599,786.20 | 14,488,572.00 | 15,531,586.35 | 734,382.26 | (1,777,396.61) |
| 297 Medicaid Administrative Claims | 10,318,350.00 | 11,817,493.04 | (1,499,143.04) | 10,318,350.00 | 8,960,280.95 | 33,025.15 | 1,325,043.90 |
| 705 Westinghouse High Scholarship | 994,975.00 | 1,175,877.21 | (180,902.21) | 994,975.00 | 793,689.04 | 85,473.91 | 115,812.05 |
| TOTAL | 213,919,520.00 | 118,018,935.71 | 95,900,584.29 | 213,919,520.00 | 116,034,033.21 | 11,000,895.87 | 86,884,590.92 |

Report: SPEC_FND

Layout: FL100

Run Date: Mar 16, 2007

Run Time: 07:56 AM

SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF CASH BALANCES
As of: January 31, 2007

| Objects | Checking Accounts | Combined | General Fund | Special Revenue Funds | Capital Projects | Enterprise Funds | Internal Service | Other Governmental | Trust & Agency |
|---------|--------------------------------|-----------------------|----------------------|-----------------------|----------------------|---------------------|----------------------|---------------------|------------------|
| 0101010 | Cash Wash Account | 0.00 | (19,087,198.43) | (20,418,329.43) | 160,897.06 | (1,095,302.99) | 37,590,612.74 | 2,849,321.04 | 0.00 |
| 0101020 | PNC Bank - General Checking | 1,299,366.31 | 95,140,636.41 | (80,463,965.24) | 25,557,638.31 | (7,893,062.57) | (31,259,123.89) | 36,781.67 | (19,538.38) |
| 0101021 | PNC Money Market | 2,604,722.52 | 2,604,722.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0101030 | Nat City - General Checking | 6,299,728.72 | (101,072,402.62) | 114,576,532.53 | (25,886,956.39) | 7,684,232.11 | 10,582,575.37 | 358,429.48 | 58,318.24 |
| 0101031 | Nat City - Food Service | 255,341.69 | 0.00 | 0.00 | 0.00 | 255,341.69 | 0.00 | 0.00 | 0.00 |
| 0101062 | Citizens Bank - Investment Liq | 13,147,404.73 | 13,146,724.56 | 0.43 | 0.00 | 0.00 | 679.74 | 0.00 | 0.00 |
| 0101065 | Citizens Bank-Payroll | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0101300 | Allegheny Valley Checking | 2,195,874.23 | 1,125,807.10 | 0.00 | 0.00 | 0.00 | 1,070,067.13 | 0.00 | 0.00 |
| 0101410 | Savings - Dwelling House | 200,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 200,000.00 | 0.00 | 0.00 |
| 0101600 | First Commonwealth Bank | 22,982,498.11 | 12,101,384.47 | 1,198.00 | 0.00 | 0.00 | 10,879,915.64 | 0.00 | 0.00 |
| 0101601 | First Commonwealth-South Hills | 512,713.14 | 96,015.55 | 0.00 | 416,697.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0101910 | First National -Checking | 107,231.38 | 107,231.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0101920 | Sky Bank Investment Checking | 104,113.61 | 3,192.50 | 0.00 | 0.00 | 0.00 | 100,921.11 | 0.00 | 0.00 |
| | Total Checking Accounts | 49,713,994.44 | 4,171,113.44 | 13,695,436.29 | 248,276.57 | (848,791.75) | 29,165,647.84 | 3,244,532.19 | 38,779.86 |
| Objects | Investments | Combined | General Fund | Special Revenue Funds | Capital Projects | Enterprise Funds | Internal Service | Other Governmental | Trust & Agency |
| 0111010 | Mellon Investment | 100,123.08 | 96,161.86 | 0.00 | 0.00 | 0.00 | 3,961.22 | 0.00 | 0.00 |
| 0111060 | Citizens Bank - Time Money | 26,000,000.00 | 26,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0111600 | First Commonwealth | 12,500,000.00 | 11,500,000.00 | 10,000.00 | 0.00 | 0.00 | 990,000.00 | 0.00 | 0.00 |
| 0111740 | Investments-PA Local Gov Fund | 145,309.19 | 145,309.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0111741 | PLGIT - AIG Settlement | 360,920.56 | 0.00 | 0.00 | 0.00 | 0.00 | 360,920.56 | 0.00 | 0.00 |
| 0111745 | PLGIT - Bond Funds | 29,037,946.49 | 251,330.98 | 0.00 | 28,786,615.51 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0111840 | PSDLAF | 18,502,804.71 | 15,798,633.31 | 0.00 | 0.00 | 0.00 | 2,704,171.40 | 0.00 | 0.00 |
| 0111850 | Invest-Repas & Time Money | 16,562,063.56 | 16,523,285.02 | 0.00 | 0.00 | 0.00 | 38,778.54 | 0.00 | 0.00 |
| 0111900 | ESB/Troy Hill | 7,500,000.00 | 7,500,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Investments | 110,709,167.59 | 77,814,720.36 | 10,000.00 | 28,786,615.51 | 0.00 | 4,097,831.72 | 0.00 | 0.00 |
| | Total Cash Available | 160,424,162.03 | 81,985,833.81 | 13,705,436.29 | 29,034,892.08 | (848,791.75) | 33,263,479.56 | 3,244,532.19 | 38,779.86 |

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March 21, 2007

THE BOARD OF PUBLIC EDUCATION

School District of Pittsburgh

**FINANCIAL STATEMENTS
DECEMBER 31, 2006**

**Prepared by Accounting Section
Finance Division
Mark Roosevelt
Superintendent of Schools**

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December 31, 2006

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SCHOOL DISTRICT OF PITTSBURGH
KEY FINANCIAL INDICATORS
AS OF DECEMBER 31, 2006

3/12/2007

12 MONTH ROLL-FORWARD

| | ACTUAL 12/31/05 | ACTUAL 12/31/06 | VARIANCE | % VARIANCE |
|---|-----------------|-----------------|----------------|------------|
| TOTAL FUND BALANCE, GENERAL FUND (010) | 66,695,509.56 | 74,993,565.12 | 8,298,055.56 * | 12.44% |
| TOTAL GENERAL FUND CASH AND INVESTMENTS | 81,043,823.21 | 86,348,666.59 | 5,304,843.38 | 6.55% |
| TOTAL GENERAL FUND ENCUMBRANCES | 3,829,451.81 | 3,058,738.40 | (770,713.41) | -20.13% |

YEAR TO DATE ACTUAL TO ACTUAL COMPARISON

| | ACTUAL 12/31/05 | ACTUAL 12/31/06 | VARIANCE | % VARIANCE |
|---------------------------------|-----------------|-----------------|-----------------|------------|
| TOTAL GENERAL FUND REVENUES | 484,704,985.86 | 502,444,784.93 | 17,739,789.07 | 3.66% |
| TOTAL GENERAL FUND EXPENDITURES | 501,443,615.99 | 494,146,729.37 | (7,296,886.62) | -1.46% |
| OPERATING SURPLUS (DEFICIT) | (16,738,620.13) | 8,298,055.56 | 25,036,675.69 * | -149.57% |

↑ = Positive indicator

↓ = Negative indicator

* Analysis of YTD surplus:

The YTD budget and actual operating surplus for 2006 through December 31 reflects two key items:

1) Higher than budgeted 2006 real estate revenues will be mitigated in part as the County continues real estate tax appeal hearings. Delays in hearing appeals and ruling on them--both completely out of the District's control--will cause some of the fallout of 2006 base year appeals to hit the District's budget in fiscal 2007 as refunds of prior years' receipts.

2) At the end of December, a non-recurring adjustment to unearned revenue in the Special Education fund masked this year's structural gap of \$15,016,405.34. The transfer to the Special Education fund was \$23,314,460.90 less than originally budgeted.

Absent this one-time correction, results for 2006 would nearly mirror 2005's operating deficit of \$16 million.

CMB

SCHOOL DISTRICT OF PITTSBURGH
December 31, 2006 Unaudited Financial Statement Highlights
March 14, 2007

12 MONTH ROLLFORWARD

- During 2006, total general fund balance increased by nearly \$8.3 million. The variance is driven by a one-time adjustment to the contribution to Special Education that was \$23.3 million less than originally budgeted. Absent this correction to unearned revenue, the District's structural imbalance would be \$15 million.
- General fund encumbrances were \$770,713 or 20.13% less than 2005 levels. Appropriations for 2007 will be increased by the amount outstanding, or \$3,058,738.

GENERAL FUND YEAR TO DATE BUDGET TO ACTUAL COMPARISON

- Through December 31, 2006, total revenues were \$4.2 million or nearly 1% greater than budgeted. Key factors included:
 - Real estate collections were more than \$1 million greater than anticipated, with much of the increase in delinquent taxes through our Act 20 program. As the County resolves 2006 tax year appeals, 2007 collections could trend lower than 2006, inching closer to 2004 and 2005 levels. The impact of old appeals will hit the expenditure account for refunds of prior year receipts during fiscal 2007;
 - Real estate transfer taxes hit a record high of \$9 million;
 - Mercantile tax collections of \$66,734 are purely for prior years;
 - Interest earnings exceeded the year to date budget by \$3.3 million, a result of the series of short-term rate increases by the Federal Reserve Board and a reflection of the short duration of the District's current portfolio;
 - State revenues were \$1.4 million more than budgeted, with increases in basic education subsidy and retirement payments offset by noted shortfalls of \$1.6 million in tuition and \$1.7 million in charter school reimbursement.
- Through December 31, 2006, total expenditures were \$40.8 million or 7.63% less than budgeted. In addition to the Special Education impact enumerated above, key factors included:
 - Salaries were \$1.6 million or 0.77% less than budgeted. A generally mild winter contributed to lower than expected overtime costs for service workers and laborers, while right-sizing activities increased overtime costs during summer months. This is a very good outcome given the substantial work involved in right-sizing. Salaries as a whole were \$4.3 million less than 2005, with the largest percentage decrease of 9.76% coming from administrative salaries;
 - Benefits were \$2.5 million or 3.47% less than budgeted. Workers' compensation contributions were 17.3% lower than 2005 levels, stemming from continued decreases in the rate. Retirement contributions increased by 21.55%, reflecting the change in employer contributions imposed by PSERS;
 - Transportation costs were nearly \$3 million less than budgeted, growing 3.14% versus 2005 levels;
 - Natural gas payments were \$1.2 million less than budgeted. Spring prices were higher than budgeted, but summer through winter prices have dropped;
 - Tax refunds exceeded 2005 levels by \$2 million, reflecting the District's buyback of outstanding tax liens from MBIA.

INTERNAL SERVICE FUNDS

- Total net assets in the self-insured, self-administered workers' compensation fund increased by \$1.8 million since December 31, 2005. Continued improvements in this fund require the district wide commitment to progressive claims management and workplace safety programs. The actuarial liability will be reviewed prior to issuing the 2006 audited statements.
- The first year of self-insurance for health care was successful, with the District experiencing a \$2.8 million surplus. The estimated liability for outstanding claims will be reviewed prior to issuing the 2006 audited statements.

CMB

SCHOOL DISTRICT OF PITTSBURGH
BALANCE SHEET
GOVERNMENTAL FUNDS
As of: December 31, 2006

| | General Fund | Capital Projects | Special Revenue Fund | Other Governmental Funds | Total Governmental Funds |
|--|--------------------------|-------------------------|-------------------------|--------------------------|--------------------------|
| ASSETS | | | | | |
| Cash and Cash Equivalents | \$ 58,694.13 | \$ 627,661.05 | \$ 17,877,871.56 | \$ 3,246,017.05 | \$ 21,810,243.79 |
| Cash with Fiscal Agents | 100,000.00 | - | - | - | 100,000.00 |
| Restricted Investments for Real Estate Refunds | - | - | - | - | - |
| Investments | 89,675,176.27 | 31,662,862.65 | 10,000.00 | - | 121,348,038.92 |
| Accrued Interest | 542,380.73 | - | - | - | 542,380.73 |
| Taxes Receivable (net of allowance) | 39,191,979.66 | - | - | - | 39,191,979.66 |
| Due from Other Funds | - | - | 4,978,285.93 | - | 4,978,285.93 |
| Due from Other Governments | 6,048,117.12 | - | - | - | 6,048,117.12 |
| Other Receivables | 642,308.81 | - | 1,418,388.53 | - | 2,060,697.34 |
| Inventory | - | - | - | - | - |
| Total Assets | 136,258,656.72 | 32,290,523.70 | 24,284,546.02 | 3,246,017.05 | 196,079,743.49 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts Payable | 18,060,296.90 | 5,219,287.91 | 6,058,877.69 | 1,484.86 | 29,339,947.36 |
| Judgments & Contracts Payable | - | - | - | - | - |
| Due to Other Funds | 3,326,509.68 | - | - | - | 3,326,509.68 |
| Accrued Salaries, Compensated Absences Payable | 6,977,697.51 | - | 379,275.99 | - | 7,356,973.50 |
| Payroll Withholdings Payable | 9,530,306.58 | - | - | - | 9,530,306.58 |
| Deferred Revenue | 23,039,227.70 | - | 12,938,309.13 | - | 35,977,536.83 |
| Other Liabilities | - | - | - | - | - |
| Prepayment and Deposits | 331,053.23 | - | 458,601.43 | - | 789,654.66 |
| Total Liabilities | 61,265,091.60 | 5,219,287.91 | 19,835,064.24 | 1,484.86 | 86,320,928.61 |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Inventories | - | - | - | - | - |
| Encumbrances | 3,058,738.40 | 22,217,992.66 | 12,774,870.42 | 84,863.91 | 38,136,465.39 |
| Arbitrage Rebate | 42,165.60 | - | - | - | 42,165.60 |
| Workers Compensation | - | - | - | - | - |
| Personal Property Refunds | - | - | - | - | - |
| Unreserved, Reported in: | | | | | |
| Designated Fund Balance General Fund | 25,076,000.00 | - | - | - | 25,076,000.00 |
| Designated for Inventory | - | - | - | - | - |
| Designated for Life Insurance | - | - | - | - | - |
| General Fund | - | - | - | - | - |
| Special Revenue Funds | 46,816,661.12 | - | (8,325,388.64) | 3,159,668.28 | 46,816,661.12 |
| Designated for Capital Projects Expenditures | - | 4,853,243.13 | - | - | (5,165,720.36) |
| Total Fund Balance | 74,993,565.12 | 27,071,235.79 | 4,449,481.78 | 3,244,532.19 | 109,758,814.88 |
| Total Liabilities and Fund Balances | \$ 136,258,656.72 | \$ 32,290,523.70 | \$ 24,284,546.02 | \$ 3,246,017.05 | \$ 196,079,743.49 |

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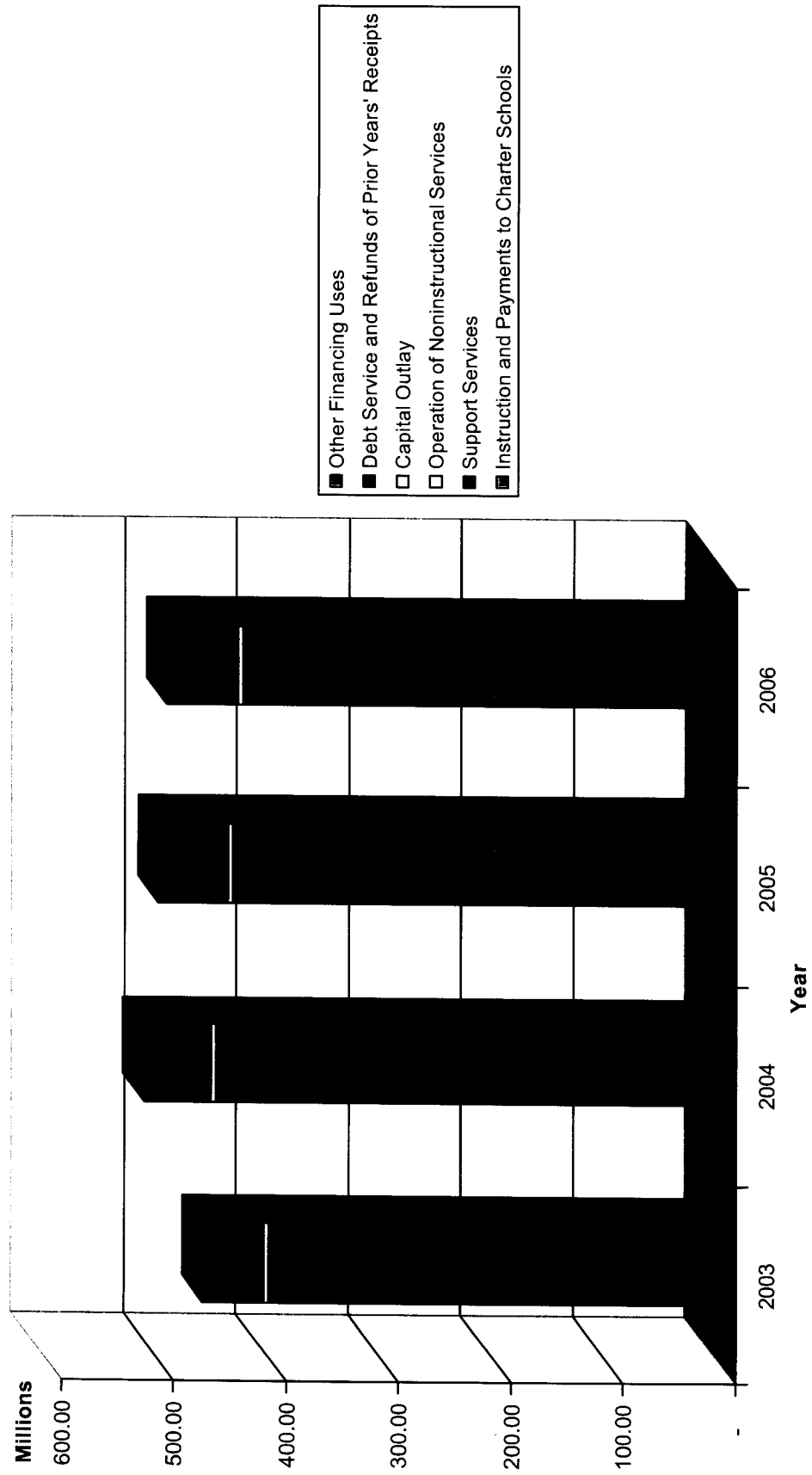
SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For Period Ending: December 31, 2006

| | General | Capital Projects | Special Revenue | Other Governmental Funds | Total Governmental Funds |
|--|-------------------------|-------------------------|------------------------|--------------------------------|--------------------------------|
| Revenues | | | | | |
| Taxes: | | | | | |
| Real Estate | \$ 181,040,103.59 | \$ - | \$ - | \$ - | \$ 181,040,103.59 |
| Earned Income | 98,113,842.01 | - | - | - | 98,113,842.01 |
| Real Estate Transfers | 9,048,825.84 | - | - | - | 9,048,825.84 |
| Mercantile | 66,734.14 | - | - | - | 66,734.14 |
| Public Utility Realty Tax | 459,539.61 | - | - | - | 459,539.61 |
| Earnings on Investments | 8,116,367.78 | 61,240.20 | 39,753.19 | - | 8,217,361.17 |
| In Lieu of Taxes | 339,700.88 | - | 187,900.00 | - | 527,600.88 |
| State Revenues received from Intermediate Source | - | - | 60,096,443.33 | - | 60,096,443.33 |
| Other Rev - Local Sources & Refund of Prior Years Expenditures | 3,976,758.42 | - | 8,219,247.18 | - | 12,196,005.60 |
| State Grants and Subsidies | | | | | |
| Basic Instructional Subsidies | 140,655,586.92 | - | - | - | 140,655,586.92 |
| Subsidies for Specific Education Programs | 27,801,969.16 | - | 10,707,146.90 | - | 38,509,116.06 |
| Subsidies for Noneducational Programs | 16,342,206.72 | - | - | - | 16,342,206.72 |
| Subsidies for State Paid Benefits | 14,836,331.38 | - | - | - | 14,836,331.38 |
| Other State Grants | - | - | 5,927,437.74 | - | 5,927,437.74 |
| Federal Grants | - | - | 74,895,387.06 | - | 74,895,387.06 |
| Technology Grants | - | - | 12,000.00 | - | 12,000.00 |
| Total Revenues | 500,797,966.45 | 61,240.20 | 180,085,315.40 | - | 660,944,522.05 |
| Expenditures | | | | | |
| Current: | | | | | |
| Instruction: | | | | | |
| Regular Programs - Elementary/Secondary | 161,717,373.86 | - | 1,786,378.53 | - | 163,505,752.39 |
| Special Programs - Elementary/Secondary | 50,348,844.77 | - | 90,322,027.29 | - | 140,670,872.06 |
| Vocational Education Programs | 11,304,899.73 | - | 2,805,892.98 | - | 14,110,792.71 |
| Other Instructional Programs - Elementary/Secondary | 1,414,974.81 | - | 20,345,273.22 | 14,173.54 | 21,774,421.57 |
| Adult Education Programs | 5,206.33 | - | - | - | 5,206.33 |
| Pre-Kindergarten | 298,845.93 | - | 16,120,481.22 | - | 16,419,327.15 |
| Payments to Charter Schools | 28,320,639.25 | - | - | - | 28,320,639.25 |
| Support Services: | | | | | |
| Pupil Personnel | 10,124,544.89 | - | 4,654,846.35 | - | 14,779,391.04 |
| Instructional Staff | 17,326,053.16 | - | 16,158,449.19 | - | 33,484,502.35 |
| Administration | 45,232,025.16 | 345,913.63 | 4,133,798.24 | 10,000.00 | 49,721,737.03 |
| Pupil Health | 3,673,338.56 | - | 2,750,879.81 | - | 6,424,218.37 |
| Business | 6,165,897.71 | - | 223,221.05 | - | 6,389,118.76 |
| Operation and Maintenance of Plant Services | 57,330,834.90 | - | 20,667.99 | - | 57,351,502.89 |
| Student Transportation Services | 27,526,956.20 | - | 9,641,095.08 | - | 37,168,051.28 |
| Support Services - Central | 5,814,019.24 | - | 1,381,162.45 | - | 7,195,181.69 |
| Operations of Noninstructional Services: | | | | | |
| Food Services | 57,332.09 | - | 4,361.54 | - | 61,693.63 |
| Student Activities | 4,217,331.15 | - | 1,645,787.14 | - | 5,863,118.29 |
| Community Services | 37,974.16 | - | 1,103,473.96 | - | 1,141,448.12 |
| Capital Outlay: | | | | | |
| Facilities Acquisition, Const. and Improvement Services | 1,556,336.65 | 41,863,915.45 | 28,458.27 | - | 43,448,710.37 |
| Debt service: | | | | | |
| Principal | 31,438,003.50 | - | - | - | 31,438,003.50 |
| Interest | 22,129,727.40 | - | - | - | 22,129,727.40 |
| Tax Refunds & Prior Statement Refunds | 7,432,958.12 | - | 56,429.64 | - | 7,489,387.76 |
| Total Expenditures | 493,474,117.37 | 42,209,829.08 | 173,164,683.95 | 24,173.54 | 708,892,803.94 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 7,323,849.08 | (42,148,588.88) | (13,099,368.55) | (24,173.54) | (47,948,281.89) |
| Other Financing Sources (Uses) | | | | | |
| General obligations bond issued | - | 53,910,982.10 | - | - | 53,910,982.10 |
| Refunding Bond Proceeds | - | 6,595,280.00 | - | - | 6,595,280.00 |
| Debt Service (Payments to Refunded Bond Escrow Agent) | - | (6,519,497.50) | - | - | (6,519,497.50) |
| Sale of or Compensation of fixed Assets | - | - | - | 2,849,321.04 | 2,849,321.04 |
| Operating Transfers In | 1,848,818.48 | 5,608,000.00 | 15,525,204.57 | - | 22,780,023.05 |
| Operating Transfers out | (672,612.00) | (76,280.43) | (2,430,570.37) | - | (3,179,472.80) |
| Total other Financing Sources and Uses | 974,206.48 | 59,518,474.17 | 13,094,634.20 | 2,849,321.04 | 76,436,635.89 |
| Net Change in Fund Balance | 8,298,055.56 | 17,369,885.29 | (4,734.35) | 2,825,147.50 | 28,488,354.00 |
| Fund Balances - Beginning | 66,895,509.56 | 9,701,350.50 | 4,454,216.13 | 419,384.89 | 81,270,460.88 |
| Total Ending Fund Balance | \$ 74,993,565.12 | \$ 27,071,235.79 | \$ 4,449,481.78 | \$ 3,244,532.19 | \$ 109,758,814.88 |

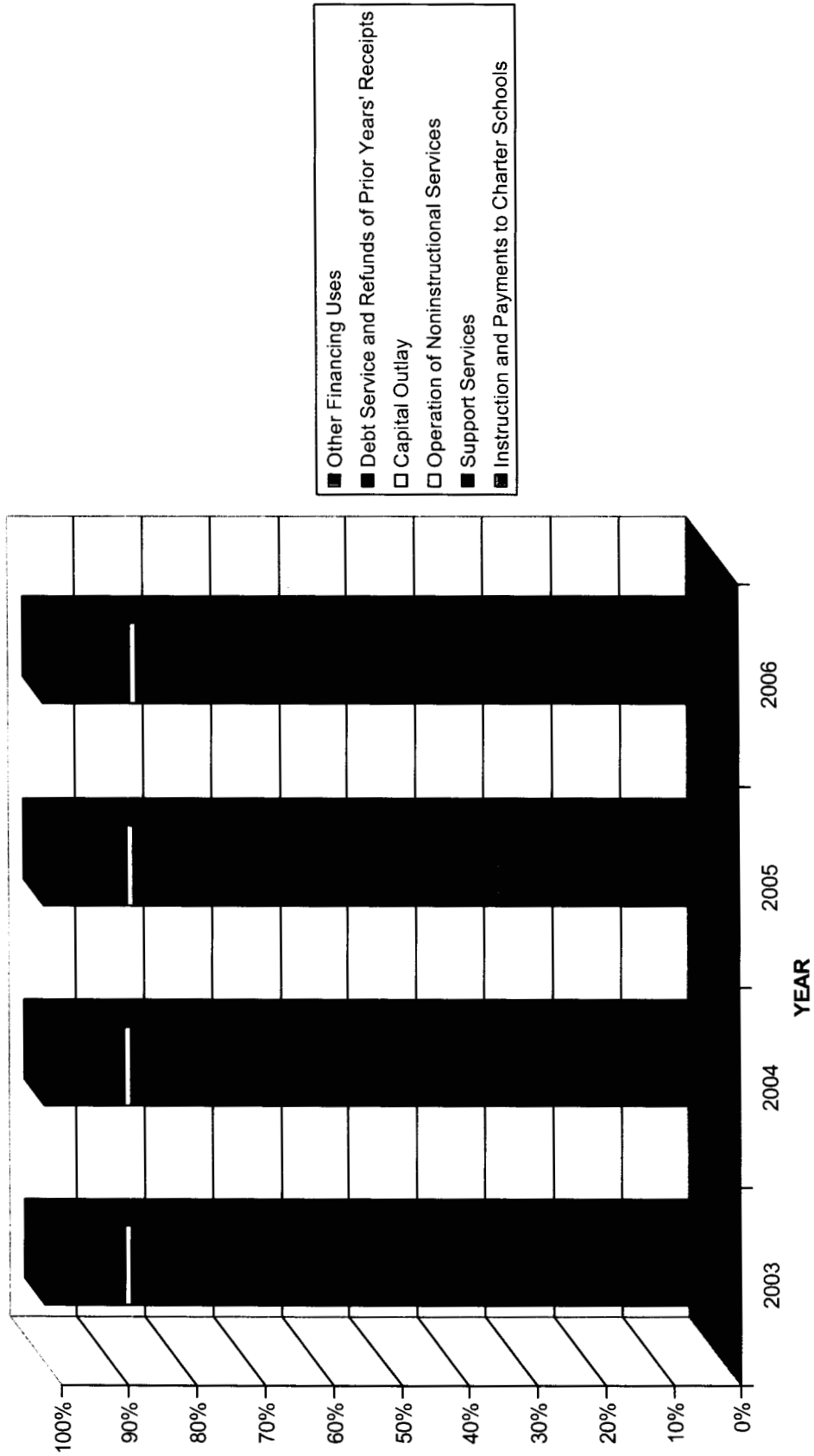
THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

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Run Time: 09:46 AM

SCHOOL DISTRICT OF PITTSBURGH
General Fund Expenditures by Function (\$)
2003 to 2006



SCHOOL DISTRICT OF PITTSBURGH
General Fund Expenditures by Function (% Total)
2003 to 2006



SCHOOL DISTRICT OF PITTSBURGH
FUND 010 - GENERAL FUND
SUMMARY YEAR TO DATE BUDGET TO ACTUAL COMPARISON
For Period Ending: December 31, 2006

| | 2005 ACTUAL | 2006 BUDGET | YTD December 31, 2006 | YTD Bud to Act Variance \$ |
|---|------------------------|------------------------|--------------------------|-------------------------------|
| Taxes | \$ 281,622,676.66 | \$ 286,748,000.00 | \$ 288,729,045.19 | \$ 1,981,045.19 |
| Other Local Sources | 11,667,896.40 | 9,760,231.00 | 12,431,842.12 | 2,671,611.12 |
| State Sources | 189,829,191.34 | 198,151,000.00 | 199,636,094.18 | 1,485,094.18 |
| Other Sources | 1,585,231.46 | 3,500,000.00 | 1,647,803.44 | (1,852,196.56) |
| Total Revenues | 484,704,995.86 | 498,159,231.00 | 502,444,784.93 | 4,285,553.93 |
| Salaries | 214,739,509.08 | 212,016,451.00 | 210,373,563.99 | (1,642,887.01) |
| Benefits | 69,175,018.15 | 74,301,474.00 | 71,723,704.83 | (2,577,769.17) |
| Purchased Professional Services | 67,964,089.43 | 74,711,155.71 | 53,234,052.98 | (21,477,102.73) |
| Purchased Property Services | 6,193,768.88 | 8,635,046.30 | 7,618,803.87 | (1,016,242.43) |
| Other Purchased Services | 60,109,864.98 | 71,761,346.57 | 67,319,585.24 | (4,441,761.33) |
| Supplies | 16,631,335.65 | 23,561,812.48 | 17,710,871.52 | (5,850,940.96) |
| Property | 6,628,647.66 | 6,576,896.75 | 4,343,464.18 | (2,233,432.57) |
| Other | 26,264,528.91 | 30,567,810.00 | 29,711,794.26 | (856,015.74) |
| Other Uses | 33,736,853.25 | 32,842,279.00 | 32,110,615.50 | (731,663.50) |
| Total Expenditures | 501,443,615.99 | 534,974,271.81 | 494,146,456.37 | (40,827,815.44) |
| Operating Surplus (Deficit) | (16,738,620.13) | (36,815,040.81) | 8,298,328.56 | 45,113,369.37 |
| One-time reduction in transfer to Special Education fund | | | (23,314,460.90) | |
| Structural gap | | | (15,016,132.34) | |

CMB 3/12/07

SCHOOL DISTRICT OF PITTSBURGH
FUND 010 - GENERAL FUND
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL REVENUE
For Period Ending: December 31, 2006

| | Actuals Year Ended 2004 | Actuals Year Ended 2005 | 2006 BUDGET | YTD December 31, 2005 | YTD December 31, 2006 | Variance \$ | % Change | Projected 2006 |
|---------------------------------------|----------------------------|----------------------------|-----------------------|--------------------------|--------------------------|---------------------|--------------|-----------------------|
| Local Taxes | | | | | | | | |
| Public Utility Realty Tax | \$ 380,970.20 | \$ 471,433.27 | \$ 400,000.00 | \$ 471,433.27 | \$ 459,539.61 | \$ (11,893.66) | -2.52% | \$ 459,539.61 |
| Real Estate | 176,428,287.68 | 176,218,545.56 | 180,000,000.00 | 176,218,545.56 | 181,040,103.59 | 4,821,558.03 | 2.74% | 181,040,103.59 |
| Real Estate Transfer Tax | 7,792,524.17 | 8,296,249.21 | 7,500,000.00 | 8,296,249.21 | 9,048,825.84 | 753,576.63 | 9.08% | 9,048,825.84 |
| Mercantile | 3,877,309.82 | 159,353.44 | 0.00 | 159,353.44 | 66,734.14 | (92,619.30) | -58.12% | 66,734.14 |
| Earned Income Taxes | 94,604,673.27 | 96,478,095.18 | 98,848,000.00 | 96,478,095.18 | 98,113,842.01 | 1,635,746.83 | 1.70% | 98,113,842.01 |
| Total Taxes | 283,083,745.14 | 281,622,676.66 | 286,748,000.00 | 281,622,676.66 | 288,729,045.19 | 7,106,368.53 | 2.52% | 288,729,045.19 |
| Other Local Sources | | | | | | | | |
| In Lieu of Taxes | 4,583,196.47 | 1,447,743.97 | 410,000.00 | 1,447,743.97 | 339,700.88 | (1,108,043.09) | -76.54% | 339,700.88 |
| Tuition | 333,737.06 | 169,075.90 | 490,000.00 | 169,075.90 | 219,150.11 | 50,074.21 | 29.62% | 219,150.11 |
| Interest | 2,987,116.14 | 5,688,981.48 | 4,750,000.00 | 5,688,981.48 | 8,116,367.78 | 2,427,386.30 | 42.67% | 8,116,367.78 |
| Rent of Capital Facilities | 191,137.09 | 161,182.81 | 205,231.00 | 161,182.81 | 178,797.39 | 17,614.58 | 10.93% | 178,797.39 |
| Grants | 16,950.00 | 10,000.00 | 0.00 | 10,000.00 | 72,000.00 | 62,000.00 | 620.00% | 72,000.00 |
| Sales Real Estate & Surplus Equipment | - | 164,000.00 | 0.00 | 164,000.00 | 0.00 | (164,000.00) | -100.00% | - |
| Services from Other Local Govt Units | 154,545.08 | 87,465.44 | 40,000.00 | 87,465.44 | 62,730.63 | (24,734.81) | -28.28% | 62,730.63 |
| Revenue from Special Funds | 3,048,512.17 | 2,939,493.29 | 3,100,000.00 | 2,939,493.29 | 2,447,926.09 | (491,567.20) | -16.72% | 2,447,926.09 |
| Sundry Revenues | 857,357.37 | 999,953.51 | 785,000.00 | 999,953.51 | 995,169.24 | (4,784.27) | -0.48% | 995,169.24 |
| Total Other Local Sources | 12,172,551.38 | 11,667,896.40 | 9,760,231.00 | 11,667,896.40 | 12,431,842.12 | 763,945.72 | 6.55% | 12,431,842.12 |
| State Sources | | | | | | | | |
| Basic Instructional Subsidy | 123,339,534.67 | 125,902,842.07 | 128,293,000.00 | 125,902,842.07 | 134,255,491.69 | 8,352,649.62 | 6.63% | 134,255,491.69 |
| Charter Schools | 2,898,069.37 | 4,184,960.11 | 6,998,000.00 | 4,184,960.11 | 5,219,136.87 | 1,034,176.76 | 24.71% | 5,219,136.87 |
| Tuition | 1,309,503.97 | 1,787,555.63 | 2,785,000.00 | 1,787,555.63 | 1,180,958.36 | (606,597.27) | -33.93% | 1,180,958.36 |
| Homebound Instruction | 10,399.66 | 16,490.46 | 15,000.00 | 16,490.46 | 8,690.20 | (7,800.26) | -47.36% | 8,690.20 |
| Transportation | 12,734,717.89 | 12,601,456.64 | 13,735,000.00 | 12,601,456.64 | 12,751,956.84 | 150,500.20 | 1.19% | 12,751,956.84 |
| Special Education | 25,197,062.89 | 25,671,976.37 | 26,183,000.00 | 25,671,976.37 | 26,218,158.38 | 546,182.01 | 2.13% | 26,218,158.38 |
| Vocational Education | 1,632,938.70 | 1,752,029.78 | 2,000,000.00 | 1,752,029.78 | 1,575,130.58 | (176,899.20) | -10.10% | 1,575,130.58 |
| Sinking Fund | 2,741,739.06 | 3,024,224.54 | 3,000,000.00 | 3,024,224.54 | 2,790,271.64 | (233,952.90) | -7.74% | 2,790,271.64 |
| Medical and Dental | 552,292.92 | 530,756.34 | 600,000.00 | 530,756.34 | 508,278.36 | (22,477.98) | -4.24% | 508,278.36 |
| Nurses | 318,638.89 | 307,789.66 | 400,000.00 | 307,789.66 | 291,699.88 | (16,089.78) | -5.23% | 291,699.88 |
| Adult Education Connelley | 495,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | - | - |
| Social Security Payments | 7,874,351.97 | 8,476,746.70 | 8,209,557.00 | 8,476,746.70 | 7,843,319.39 | (633,427.31) | -7.47% | 7,843,319.39 |
| Retirement Payments | 4,343,156.68 | 5,572,363.04 | 5,932,443.00 | 5,572,363.04 | 6,993,012.00 | 1,420,648.96 | 25.49% | 6,993,012.00 |
| State Total | 183,447,406.66 | 189,829,191.34 | 198,151,000.00 | 189,829,191.34 | 199,636,094.18 | 9,806,902.85 | 5.17% | 199,636,094.18 |

SCHOOL DISTRICT OF PITTSBURGH
FUND 010 - GENERAL FUND
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL REVENUE
For Period Ending: December 31, 2006

| | Actuals Year Ended 2004 | Actuals Year Ended 2005 | 2006 BUDGET | YTD December 31, 2005 | YTD December 31, 2006 | Variance \$ | % Change | Projected 2006 |
|---------------------------------|----------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------|---------------|-----------------------|
| Other Sources | | | | | | | | |
| Tuition Other Districts | 766,675.99 | 295,963.17 | 0.00 | 295,963.17 | 984.96 | (294,978.21) | -99.67% | 984.96 |
| Inter-Fund Transfers | 2,001,574.00 | 1,265,291.00 | 2,000,000.00 | 1,265,291.00 | 1,646,818.48 | 381,527.48 | 30.15% | 1,646,818.48 |
| Revenue from Federal Sources | - | 23,977.29 | 1,500,000.00 | 23,977.29 | 0.00 | (23,977.29) | -100.00% | - |
| Total Other Sources | 2,768,249.99 | 1,585,231.46 | 3,500,000.00 | 1,585,231.46 | 1,647,803.44 | 62,571.98 | 3.95% | 1,647,803.44 |
| Total Revenues | 481,471,953.17 | 484,704,995.86 | 498,159,231.00 | 484,704,995.86 | 502,444,784.93 | 17,739,789.08 | 3.66% | 502,444,784.93 |
| Salaries | | | | | | | | |
| Official/Administrative | 19,943,459.93 | 20,745,768.90 | 18,830,502.61 | 20,745,768.90 | 18,721,880.76 | (2,023,888.14) | -9.76% | 18,721,880.76 |
| Professional - Educational | 138,911,169.97 | 134,001,411.98 | 131,105,344.96 | 134,001,411.98 | 130,789,714.73 | (3,211,697.25) | -2.40% | 130,789,714.73 |
| Professional - Other | 9,934,544.22 | 9,361,656.46 | 8,788,264.08 | 9,361,656.46 | 8,766,369.07 | (595,287.39) | -6.36% | 8,766,369.07 |
| Technical | 9,090,163.83 | 9,287,731.64 | 9,772,805.94 | 9,287,731.64 | 9,368,275.77 | 80,544.13 | 0.87% | 9,368,275.77 |
| Office/Clerical | 9,472,106.87 | 9,036,010.89 | 8,980,901.38 | 9,036,010.89 | 8,531,824.37 | (504,186.52) | -5.58% | 8,531,824.37 |
| Crafts/Trades | 5,259,041.68 | 5,368,641.06 | 6,210,517.49 | 5,368,641.06 | 6,093,301.97 | 724,660.91 | 13.50% | 6,093,301.97 |
| Operative | 1,316,816.06 | 1,280,497.54 | 1,619,923.61 | 1,260,497.54 | 1,504,134.70 | 243,637.16 | 19.33% | 1,504,134.70 |
| Service Work and Laborers | 23,110,314.30 | 21,974,363.63 | 22,883,096.23 | 21,974,363.63 | 22,864,310.19 | 889,946.56 | 4.05% | 22,864,310.19 |
| Instructional Assistant | 3,747,022.83 | 3,703,426.98 | 3,824,994.70 | 3,703,426.98 | 3,733,752.43 | 30,325.45 | 0.82% | 3,733,752.43 |
| Total Personnel Services | 220,784,639.69 | 214,739,509.08 | 212,016,451.00 | 214,739,509.08 | 210,373,563.99 | (4,365,945.09) | -2.03% | 210,373,563.99 |
| Employee Benefits | | | | | | | | |
| Other Employee Benefits | 7,680,485.36 | 17,788.05 | 74,301,474.00 | 17,788.05 | 249,130.70 | 231,342.65 | 1300.55% | 249,130.70 |
| Medical Insurance | 32,610,595.77 | 36,998,632.75 | 0.00 | 36,998,632.75 | 37,865,973.85 | 867,341.10 | 2.34% | 37,865,973.85 |
| Dental Insurance | 1,986,531.27 | 1,991,312.88 | 0.00 | 1,991,312.88 | 2,038,937.65 | 47,624.77 | 2.39% | 2,038,937.65 |
| Life Insurance | 301,174.27 | 303,765.26 | 0.00 | 303,765.26 | 265,080.64 | (38,684.62) | -12.74% | 265,080.64 |
| Social Security Contribution | 16,645,047.53 | 16,212,409.61 | 0.00 | 16,212,409.61 | 16,055,730.10 | (156,679.51) | -0.97% | 16,055,730.10 |
| Retirement Contributions | 9,272,850.22 | 10,110,787.73 | 0.00 | 10,110,787.73 | 12,289,227.73 | 2,178,440.00 | 21.55% | 12,289,227.73 |
| Unemployment Compensation | 221,117.07 | 217,267.64 | 0.00 | 217,267.64 | 210,830.16 | (6,437.48) | -2.96% | 210,830.16 |
| Workers Compensation | 3,758,248.65 | 3,323,054.23 | 0.00 | 3,323,054.23 | 2,748,794.00 | (574,260.23) | -17.28% | 2,748,794.00 |
| Total Employee Benefits | 72,476,148.14 | 69,175,018.15 | 74,301,474.00 | 69,175,018.15 | 71,723,704.83 | 2,548,686.68 | 3.68% | 71,723,704.83 |

SCHOOL DISTRICT OF PITTSBURGH
FUND 010 - GENERAL FUND
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL REVENUE
For Period Ending: December 31, 2006

| | Actuals Year Ended 2004 | Actuals Year Ended 2005 | 2006 BUDGET | YTD December 31, 2005 | YTD December 31, 2006 | Variance \$ | % Change | Projected 2006 |
|--|----------------------------|----------------------------|----------------------|--------------------------|--------------------------|------------------------|----------------|----------------------|
| Purchased Professional Services | | | | | | | | |
| Tax Collection | 4,672,203.84 | 4,901,309.55 | 4,500,000.00 | 4,901,309.55 | 4,458,592.82 | (442,716.73) | -9.03% | 4,458,592.82 |
| Special Ed | 61,526,742.00 | 58,036,000.00 | 63,618,065.29 | 58,036,000.00 | 44,400,385.10 | (13,635,614.90) | -23.50% | 44,400,385.10 |
| Crossing Guards | 1,226,417.81 | 766,349.38 | 0.00 | 766,349.38 | 0.00 | (766,349.38) | -100.00% | - |
| Other Prof Services | 6,677,341.43 | 4,260,430.50 | 6,393,080.42 | 4,260,430.50 | 4,375,075.06 | 114,644.56 | 2.69% | 4,375,075.06 |
| Total Purchased Professional Services | 74,102,705.08 | 67,964,089.43 | 74,711,155.71 | 67,964,089.43 | 53,234,052.98 | (14,730,036.45) | -21.67% | 53,234,052.98 |
| Purchased Property Services | | | | | | | | |
| Electricity | 3,557,487.72 | 3,582,315.40 | 4,987,578.34 | 3,582,315.40 | 4,647,969.02 | 1,065,653.62 | 29.75% | 4,647,969.02 |
| Water/Sewage | 919,378.02 | 962,084.54 | 932,411.63 | 962,084.54 | 943,332.07 | (18,752.47) | -1.95% | 943,332.07 |
| Other Property Services | 1,925,334.47 | 1,649,368.94 | 2,715,068.33 | 1,649,368.94 | 2,027,502.78 | 378,133.84 | 22.93% | 2,027,502.78 |
| Total Purchased Property Services | 6,402,200.21 | 6,193,768.88 | 8,635,048.30 | 6,193,768.88 | 7,618,803.87 | 1,425,034.99 | 23.01% | 7,618,803.87 |
| Other Purchased Services | | | | | | | | |
| Transportation | 25,112,717.85 | 26,422,040.88 | 30,218,926.94 | 26,422,040.88 | 27,251,144.50 | 829,103.62 | 3.14% | 27,251,144.50 |
| Telecommunications | 600,345.74 | 506,557.54 | 577,396.67 | 506,557.54 | 103,770.73 | (402,786.81) | -79.51% | 103,770.73 |
| Charter Schools | 16,751,468.73 | 21,384,457.60 | 28,167,422.93 | 21,384,457.60 | 28,320,639.25 | 6,936,181.65 | 32.44% | 28,320,639.25 |
| Tuition-PRRI | 5,347,730.30 | 5,798,231.94 | 5,597,186.00 | 5,798,231.94 | 5,597,184.10 | (202,047.84) | -3.48% | 5,597,184.10 |
| Other Purchased Services | 6,978,368.42 | 5,997,577.02 | 7,200,422.03 | 5,997,577.02 | 6,047,119.66 | 49,542.64 | 0.83% | 6,047,119.66 |
| Total Purchased Services | 54,790,629.04 | 60,109,864.98 | 71,761,344.57 | 60,109,864.98 | 67,319,858.24 | 7,209,993.26 | 11.99% | 67,319,858.24 |
| Supplies | | | | | | | | |
| Software | 2,785,905.06 | 1,758,642.09 | 2,517,212.87 | 1,758,642.09 | 1,958,086.16 | 199,444.07 | 11.34% | 1,958,086.16 |
| Natural Gas | 4,234,094.07 | 5,481,147.55 | 7,253,152.00 | 5,481,147.55 | 6,035,447.15 | 554,299.60 | 10.11% | 6,035,447.15 |
| Oil, Gas, Diesel | 145,277.72 | 171,925.78 | 179,830.76 | 171,925.78 | 173,353.23 | 1,427.45 | 0.83% | 173,353.23 |
| Steam | 292,930.76 | 357,959.87 | 300,000.00 | 357,959.87 | 245,763.24 | (112,196.63) | -31.34% | 245,763.24 |
| Books | 4,927,892.65 | 2,514,567.49 | 5,630,762.94 | 2,514,567.49 | 3,045,642.19 | 531,074.70 | 21.12% | 3,045,642.19 |
| Other Supplies | 6,884,677.27 | 6,347,092.87 | 7,679,953.91 | 6,347,092.87 | 6,252,579.55 | (94,513.32) | -1.49% | 6,252,579.55 |
| Total Supplies | 19,270,777.53 | 16,631,335.65 | 23,560,912.48 | 16,631,335.65 | 17,710,871.52 | 1,079,535.87 | 6.49% | 17,710,871.52 |
| Property | | | | | | | | |
| Tech Equipment & Infrastructure | 5,885,449.37 | 5,212,653.31 | 4,580,455.37 | 5,212,653.31 | 3,475,236.26 | (1,737,417.05) | -33.33% | 3,475,236.26 |
| Other Property | 1,683,067.76 | 1,415,994.35 | 1,997,341.38 | 1,415,994.35 | 868,227.92 | (547,766.43) | -38.68% | 868,227.92 |
| Total Property | 7,568,517.13 | 6,628,647.66 | 6,577,796.75 | 6,628,647.66 | 4,343,464.18 | (2,285,183.48) | -34.47% | 4,343,464.18 |

SCHOOL DISTRICT OF PITTSBURGH
FUND 010 - GENERAL FUND
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL REVENUE
For Period Ending: December 31, 2006

| | Actuals Year Ended 2004 | Actuals Year Ended 2005 | 2006 BUDGET | YTD December 31, 2005 | YTD December 31, 2006 | Variance \$ | % Change | Projected 2006 |
|---------------------------|----------------------------|----------------------------|-----------------------|--------------------------|--------------------------|-----------------------|---------------|-----------------------|
| Interest | 20,182,183.07 | 20,714,751.39 | 22,365,735.00 | 20,714,751.39 | 22,129,727.40 | 1,414,976.01 | 6.83% | 22,129,727.40 |
| Budgetary Reserve | - | 0.00 | 499,731.00 | 0.00 | 0.00 | 0.00 | - | - |
| Tax Refunds | 4,960,924.21 | 5,396,581.36 | 7,500,000.00 | 5,396,581.36 | 7,432,958.12 | 2,036,376.76 | 37.73% | 7,432,958.12 |
| Other | 149,048.70 | 153,196.16 | 202,344.00 | 153,196.16 | 149,108.74 | (4,087.42) | -2.67% | 149,108.74 |
| Total Other | 25,292,155.98 | 26,264,528.91 | 30,567,810.00 | 26,264,528.91 | 29,711,794.26 | 3,447,265.35 | 13.13% | 29,711,794.26 |
| Other Uses | | | | | | 0.00 | - | |
| Principal | 33,341,288.40 | 33,654,693.25 | 31,438,004.00 | 33,654,693.25 | 31,438,003.50 | (2,216,689.75) | -6.59% | 31,438,003.50 |
| Other Fund Transfers | 82,519.77 | 82,160.00 | 1,404,275.00 | 82,160.00 | 672,612.00 | 590,452.00 | 718.66% | 672,612.00 |
| Total Other Uses | 33,423,808.17 | 33,736,853.25 | 32,842,279.00 | 33,736,853.25 | 32,110,615.50 | (1,626,237.75) | -4.82% | 32,110,615.50 |
| Total Expenditures | 514,111,580.97 | 501,443,615.99 | 534,974,271.81 | 501,443,615.99 | 494,146,729.37 | (7,296,886.62) | -1.46% | 494,146,729.37 |

Report Name: BUDACT
Report Layout: BUDGET TO ACTUAL STATEMENT
Run Date: Mar 12, 2007
Run Time: 04:33 PM

SCHOOL DISTRICT OF PITTSBURGH
FUND 010 - GENERAL FUND
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL REVENUE
For Period Ending: December 31, 2006

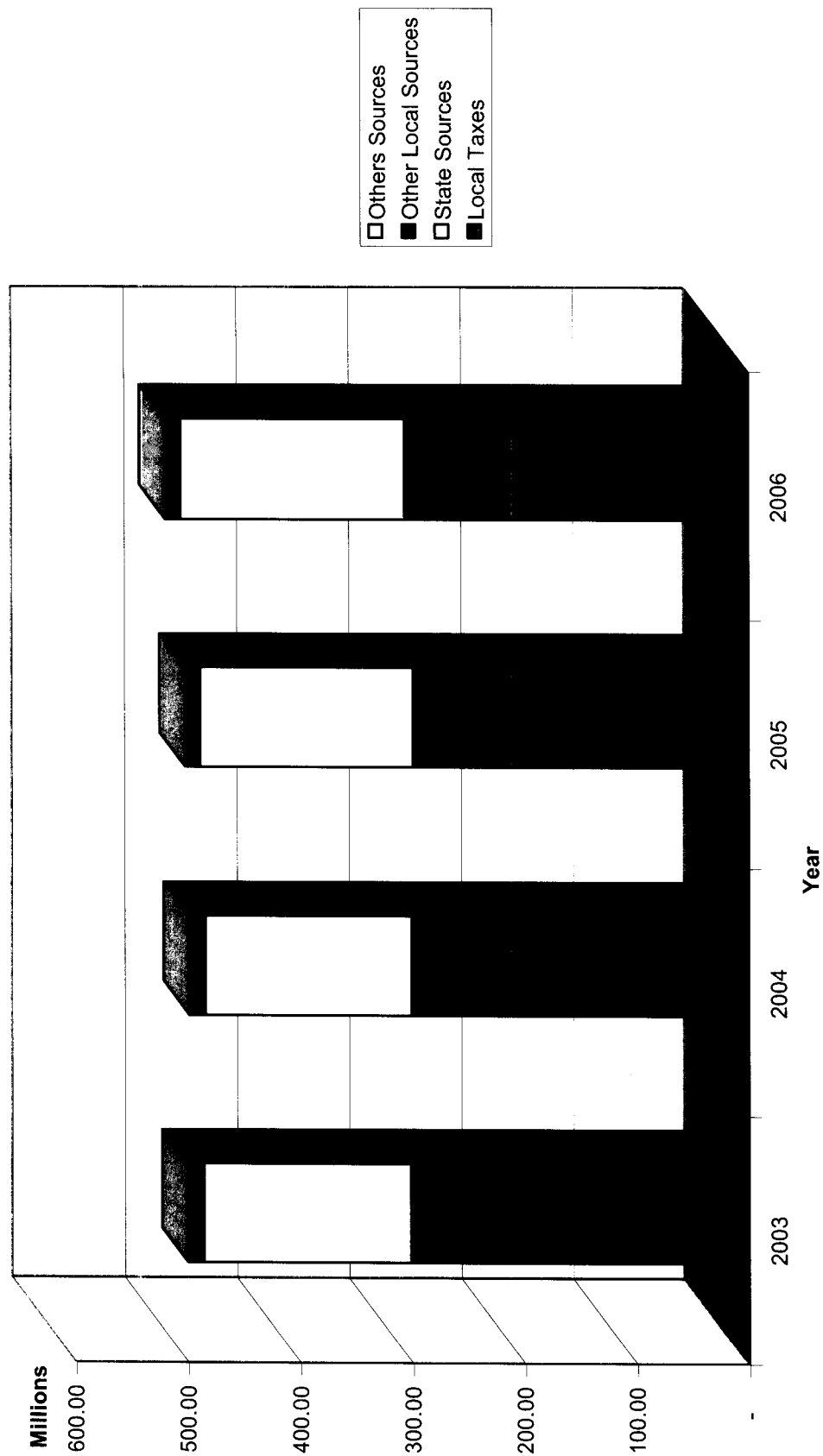
| | Estimate | Actuals 2006 | Actual 2005 | Increase (Decrease) | Revenue Due | Pct of Estimate Collected |
|---------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|-----------------------|------------------------------|
| Local Taxes | | | | | | |
| Public Utility Realty Tax | \$ 400,000.00 | \$ 459,539.61 | \$ 471,433.27 | \$ (11,893.66) | (59,539.61) | 114.88% |
| Real Estate | 180,000,000.00 | 181,040,103.59 | 176,218,545.56 | 4,821,558.03 | (1,040,103.59) | 100.58% |
| Real Estate Transfer Tax | 7,500,000.00 | 9,048,825.84 | 8,295,249.21 | 753,576.63 | (1,548,825.84) | 120.65% |
| Mercantile | - | 66,734.14 | 159,353.44 | (92,619.30) | (66,734.14) | N/A |
| Earned Income Taxes | 98,848,000.00 | 98,113,842.01 | 96,478,095.18 | 1,635,746.83 | 734,157.99 | 99.26% |
| Total Taxes | 286,748,000.00 | 288,729,045.19 | 281,622,676.66 | 7,106,368.53 | (1,981,045.19) | 100.69% |
| Other Local Sources | | | | | | |
| In Lieu of Taxes | 410,000.00 | 339,700.88 | 1,447,743.97 | (1,108,043.09) | 70,299.12 | 82.85% |
| Tuition | 490,000.00 | 219,150.11 | 169,075.90 | 50,074.21 | 270,849.89 | 44.72% |
| Interest | 4,750,000.00 | 8,116,367.78 | 5,688,981.48 | 2,427,386.30 | (3,366,367.78) | 170.87% |
| Rent of Capital Facilities | 205,231.00 | 178,797.39 | 161,182.81 | 17,614.58 | 26,433.61 | 87.12% |
| Grants | - | 72,000.00 | 10,000.00 | 62,000.00 | (72,000.00) | N/A |
| Sales Real Estate & Surplus Equipment | - | 0.00 | 164,000.00 | (164,000.00) | 0.00 | N/A |
| Services from Other Local Govt Units | 40,000.00 | 62,730.63 | 87,465.44 | (24,734.81) | (22,730.63) | 156.83% |
| Revenue from Special Funds | 3,100,000.00 | 2,447,926.09 | 2,939,493.29 | (491,567.20) | 652,073.91 | 78.97% |
| Sundry Revenues | 765,000.00 | 995,169.24 | 999,953.51 | (4,784.27) | (230,169.24) | 130.09% |
| Total Other Local Sources | 9,760,231.00 | 12,431,842.12 | 11,667,896.40 | 763,945.72 | (2,671,611.12) | 127.37% |

SCHOOL DISTRICT OF PITTSBURGH
FUND 010 - GENERAL FUND
COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL REVENUE
For Period Ending: December 31, 2006

| | Estimate | Actuals 2006 | Actual 2005 | Increase (Decrease) | Revenue Due | Pct of Estimate Collected |
|-----------------------------|-----------------------|--------------------------|--------------------------|-------------------------|--------------------------|------------------------------|
| State Sources | | | | | | |
| Basic Instructional Subsidy | 128,293,000.00 | 134,255,491.69 | 125,902,842.07 | 8,352,649.62 | (5,962,491.69) | 104.65% |
| Charter Schools | 6,998,000.00 | 5,219,136.87 | 4,184,960.11 | 1,034,176.76 | 1,778,863.13 | 74.58% |
| Tuition | 2,785,000.00 | 1,180,958.36 | 1,787,555.63 | (606,597.27) | 1,604,041.64 | 42.40% |
| Homebound Instruction | 15,000.00 | 8,680.20 | 16,490.46 | (7,810.26) | 6,319.80 | 57.87% |
| Transportation | 13,735,000.00 | 12,751,956.84 | 12,601,456.64 | 150,500.20 | 983,043.16 | 92.84% |
| Special Education | 26,183,000.00 | 26,218,158.38 | 25,671,976.37 | 546,182.01 | (35,158.38) | 100.13% |
| Vocational Education | 2,000,000.00 | 1,575,130.58 | 1,752,029.78 | (176,899.20) | 424,869.42 | 78.76% |
| Sinking Fund | 3,000,000.00 | 2,790,271.64 | 3,024,224.54 | (233,952.90) | 209,728.36 | 93.01% |
| Medical and Dental | 600,000.00 | 508,278.36 | 530,756.34 | (22,477.98) | 91,721.64 | 84.71% |
| Nurses | 400,000.00 | 291,699.88 | 307,789.66 | (16,089.78) | 108,300.12 | 72.92% |
| Adult Education Connelley | - | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Social Security Payments | 8,209,557.00 | 7,843,319.39 | 8,476,746.70 | (633,427.31) | 366,237.62 | 95.54% |
| Retirement Payments | 5,932,443.00 | 6,993,012.00 | 5,572,363.04 | 1,420,648.96 | (1,060,569.00) | 117.88% |
| State Total | 198,151,000.00 | 199,636,094.18 | 189,829,191.34 | 9,806,902.85 | (1,485,094.18) | 100.75% |
| Other Sources | | | | | | |
| Tuition Other Districts | - | 984.96 | 295,963.17 | (294,978.21) | (984.96) | N/A |
| Inter-Fund Transfers | 2,000,000.00 | 1,646,818.48 | 1,265,291.00 | 381,527.48 | 353,181.52 | 82.34% |
| Revenue from Fed Sources | 1,500,000.00 | 0.00 | 23,977.29 | (23,977.29) | 1,500,000.00 | 0.00% |
| Total Other Sources | 3,500,000.00 | 1,647,803.44 | 1,585,231.46 | 62,571.98 | 1,852,196.56 | 47.08% |
| Totals | 498,159,231.00 | \$ 502,444,784.93 | \$ 484,704,995.86 | \$ 17,739,789.08 | \$ (4,285,553.93) | 100.86% |

Report Name: 010_REV
Report Layout: STATEMENT OF EST AND ACT REVENUE - FUND 010
Run Date: Mar 14, 2007
Run Time: 09:19 AM

SCHOOL DISTRICT OF PITTSBURGH
General Fund Revenues by Source
2003 to 2006

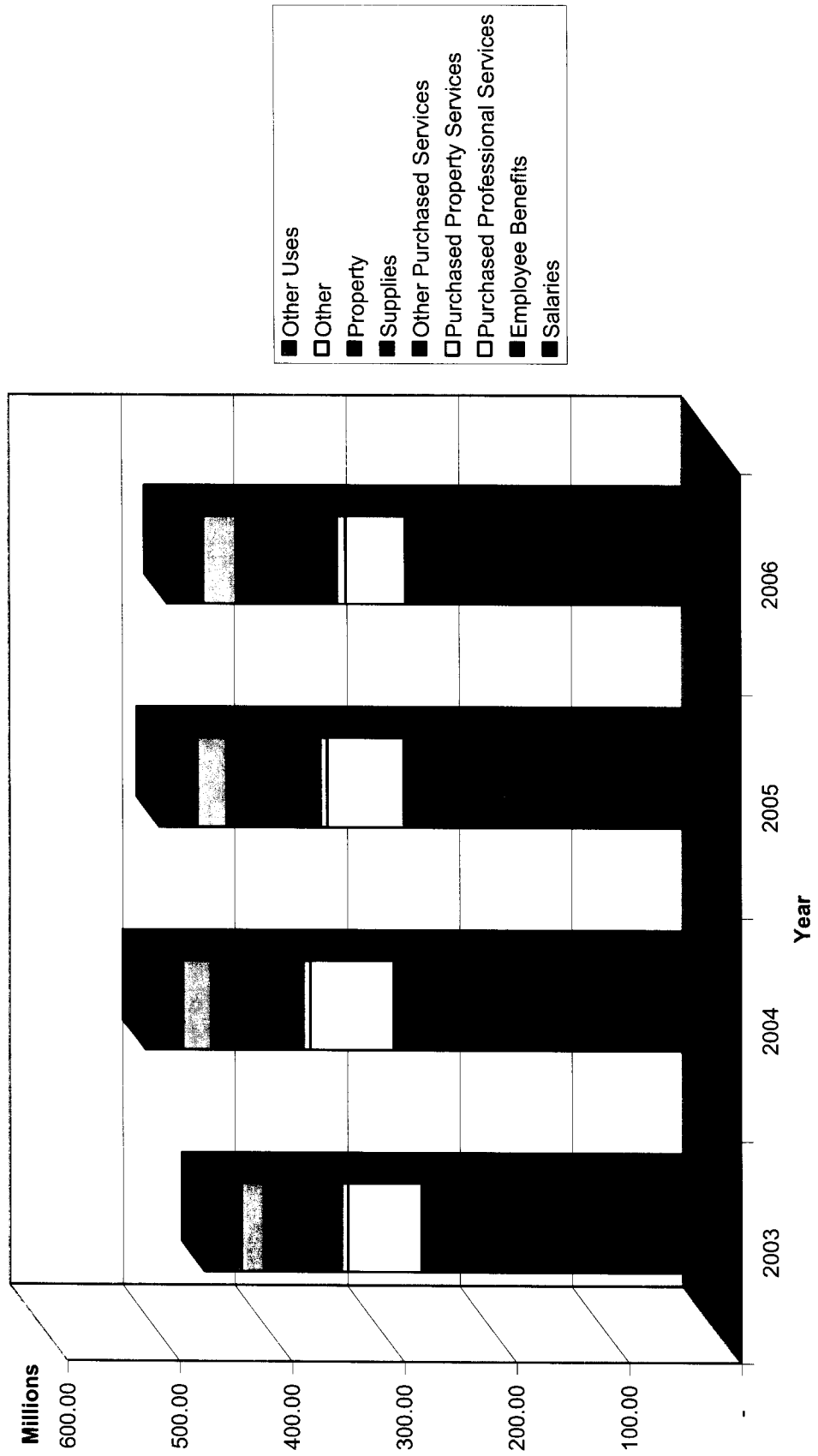


SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
For Fund: 010 -- General Fund
For Period Ending: December 31, 2006

| | Budget | Expenditures | Encumbrances | Unencumbered | Percent |
|--|-------------------------|-------------------------|-----------------------|------------------------|------------------|
| | After Revision | | | Balances | Available |
| 100 Personnel Services - Salaries | \$212,016,451.00 | \$210,373,563.99 | \$0.00 | \$1,642,887.01 | 0.77% |
| 200 Personnel Services - Employee Benefits | 74,301,474.00 | 71,723,704.83 | 0.00 | 2,577,769.17 | 3.47% |
| 300 Purchased Prof & Tech services | 74,711,155.71 | 53,234,052.98 | 1,075,026.77 | 20,402,075.96 | 27.31% |
| 400 Purchased Property Services | 8,635,048.30 | 7,618,803.87 | 177,156.50 | 839,087.93 | 9.72% |
| 500 Other Purchased Services | 71,761,694.57 | 67,319,858.24 | 202,775.99 | 4,239,060.34 | 5.91% |
| 600 Supplies | 23,560,562.48 | 17,710,871.52 | 861,323.11 | 4,988,367.85 | 21.17% |
| 700 Property | 6,577,796.75 | 4,343,464.18 | 742,456.03 | 1,491,876.54 | 22.68% |
| 800 Other Objects | 30,567,810.00 | 29,711,794.26 | 0.00 | 856,015.74 | 2.80% |
| 900 Other Financing Uses | 32,842,279.00 | 32,110,615.50 | 0.00 | 731,663.50 | 2.23% |
| Total | \$534,974,271.81 | \$494,146,729.37 | \$3,058,738.40 | \$37,768,804.04 | 7.06% |

Report Name EXP_ENC
Report Layout summary of expenditures
Run Date: Mar 14, 2007
Run Time: 09:21 AM

SCHOOL DISTRICT OF PITTSBURGH
General Fund Expenditures by Major Object
2003 to 2006



SCHOOL DISTRICT OF PITTSBURGH
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
As of: December 31, 2006

| | Debt Service Fund | Fund 704 Special Trust Fund | Fund 705 Westinghouse | Total - Other Governmental Funds |
|--|------------------------|--------------------------------|--------------------------|--|
| ASSETS | | | | |
| Cash and Cash Equivalents | \$ 2,849,321.04 | \$ 13,022.98 | \$ 383,673.03 | \$ 3,246,017.05 |
| Cash with Fiscal Agents | 0.00 | 0.00 | 0.00 | 0.00 |
| Restricted Investments for Real Estate Refunds | 0.00 | 0.00 | 0.00 | 0.00 |
| Investments | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest | 0.00 | 0.00 | 0.00 | 0.00 |
| Taxes Receivable (net of allowance) | 0.00 | 0.00 | 0.00 | 0.00 |
| Due from Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| Due from Other Governments | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Receivables | 0.00 | 0.00 | 0.00 | 0.00 |
| Inventory | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Assets | 2,849,321.04 | 13,022.98 | 383,673.03 | 3,246,017.05 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts Payable | 0.00 | 0.00 | 1,484.86 | 1,484.86 |
| Judgments & Contracts Payable | 0.00 | 0.00 | 0.00 | 0.00 |
| Due to Other Funds | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Salaries, Compensated Absences Payat | 0.00 | 0.00 | 0.00 | 0.00 |
| Payroll Withholdings Payable | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenue | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Liabilities | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepayment and Deposits | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Liabilities | 0.00 | 0.00 | 1,484.86 | 1,484.86 |
| Fund Balances: | | | | |
| Reserved for: | | | | |
| Inventories | 0.00 | 0.00 | 0.00 | 0.00 |
| Encumbrances | 0.00 | 0.00 | 84,863.91 | 84,863.91 |
| Arbitrage Rebate | 0.00 | 0.00 | 0.00 | 0.00 |
| Workers Compensation | 0.00 | 0.00 | 0.00 | 0.00 |
| Personal Property Refunds | 0.00 | 0.00 | 0.00 | 0.00 |
| Unreserved, reported in: | | | | |
| Designated Fund Balance General Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| Designated for Inventory | 0.00 | 0.00 | 0.00 | 0.00 |
| General Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| Special Revenue Funds | 2,849,321.04 | 13,022.98 | 297,324.26 | 3,159,668.28 |
| Designated for Capital Projects Expenditures | | | | 0.00 |
| Total Fund Balance | 2,849,321.04 | 13,022.98 | 382,188.17 | 3,244,532.19 |
| Total Liabilities and Fund Balances | \$ 2,849,321.04 | \$ 13,022.98 | \$ 383,673.03 | \$ 3,246,017.05 |

Report Name: BAL_OTHE
Layout: Balance Sheet Other Governmental Funds
Run Date: Mar 14, 2007
Run Time: 08:44 AM

SCHOOL DISTRICT OF PITTSBURGH
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
For Period Ending: December 31, 2006

| | Debt Service Fund | Special Trust Fund | Westinghouse Scholarship | Total Other Governmental Funds |
|---|------------------------|-----------------------|-----------------------------|--------------------------------------|
| REVENUES | | | | |
| Taxes: | | | | |
| Real Estate | \$ - | \$ - | \$ - | \$ - |
| Earned Income | 0.00 | 0.00 | 0.00 | 0.00 |
| Real Estate Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| Mercantile | 0.00 | 0.00 | 0.00 | 0.00 |
| Public Utility Realty Tax | 0.00 | 0.00 | 0.00 | 0.00 |
| Earnings on Investments | 0.00 | 0.00 | 0.00 | 0.00 |
| In Lieu of taxes | 0.00 | 0.00 | 0.00 | 0.00 |
| State Revenues Received from Intermediate Source | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Revenue from Local Sources & Refund of Prior Years Expenditures | 0.00 | 0.00 | 0.00 | 0.00 |
| State Grants and Subsidies | | | | |
| Basic Instructional Subsidies | 0.00 | 0.00 | 0.00 | 0.00 |
| Subsidies for Specific Education Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| Subsidies for Noneducational Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| Subsidies for State Paid Benefits | 0.00 | 0.00 | 0.00 | 0.00 |
| Other State Grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Technology Grants | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Instruction: | | | | |
| Regular Programs - Elementary/Secondary | 0.00 | 0.00 | 0.00 | 0.00 |
| Special Programs - Elementary/Secondary | 0.00 | 0.00 | 0.00 | 0.00 |
| Vocational Education Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Instructional Programs - Elementary/Secondary | 0.00 | 0.00 | 14,173.54 | 14,173.54 |
| Adult Education Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 |
| Payments to Charter Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| Support Services: | | | | |
| Pupil Personnel | 0.00 | 0.00 | 0.00 | 0.00 |
| Instructional Staff | 0.00 | 0.00 | 0.00 | 0.00 |
| Administration | 0.00 | 10,000.00 | 0.00 | 10,000.00 |
| Pupil Health | 0.00 | 0.00 | 0.00 | 0.00 |
| Business | 0.00 | 0.00 | 0.00 | 0.00 |
| Operation and Maintenance of Plant Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Transportation Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Support services - Central | 0.00 | 0.00 | 0.00 | 0.00 |
| Operations of Noninstructional Services: | | | | |
| Food Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Student Activities | 0.00 | 0.00 | 0.00 | 0.00 |
| Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital outlay: | | | | |
| Facilities Acquisition, Construction and Improvement Services | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt service: | | | | |
| Principal | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest | 0.00 | 0.00 | 0.00 | 0.00 |
| Tax Refunds | | | | 0.00 |
| Total Expenditures | 0.00 | 10,000.00 | 14,173.54 | 24,173.54 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 0.00 | (10,000.00) | (14,173.54) | (24,173.54) |
| OTHER FINANCING SOURCES (USES) | | | | |
| General Obligation Bonds Issued | 0.00 | 0.00 | 0.00 | 0.00 |
| Refunding Bond Proceeds | 0.00 | 0.00 | 0.00 | 0.00 |
| Debt Service (Payments to Refunded Bond Escrow Agent) | 0.00 | 0.00 | 0.00 | 0.00 |
| Sale of or Compensation of fixed Assets | 2,849,321.04 | 0.00 | 0.00 | 2,849,321.04 |
| Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 |
| Operating Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Other Financing Sources and Uses | 2,849,321.04 | 0.00 | 0.00 | 2,849,321.04 |
| Net Change in Fund Balance | 2,849,321.04 | (10,000.00) | (14,173.54) | 2,825,147.50 |
| Fund Balances - Beginning | 0.00 | 23,022.98 | 398,361.71 | 419,384.69 |
| Total Ending Fund Balance | \$ 2,849,321.04 | \$ 13,022.98 | \$ 382,188.17 | \$ 3,244,532.19 |

Report: INC_OTH
Layout: statement of revenues other governmental fund
Run Date: Mar 14, 2007
Run Time: 09:47 AM

SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
As of: December 31, 2006

| | Enterprise Funds | Governmental Activities-Internal Service Funds | Total Proprietary Funds |
|--|----------------------|--|-------------------------------|
| Assets | | | |
| Current Assets: | | | |
| Cash and Cash Equivalents | \$ 133,725.34 | \$ 18,283,724.42 | \$ 18,417,449.76 |
| Investments | 0.00 | 0.00 | 0.00 |
| Accrued Interest | 0.00 | 48,733.11 | 48,733.11 |
| Due from Other Funds | 0.00 | 0.00 | 0.00 |
| Other Receivables | 3,607,227.82 | 73,757.85 | 3,680,985.67 |
| Inventory | 764,248.32 | 0.00 | 764,248.32 |
| Deposits | 0.00 | 2,324,900.00 | 2,324,900.00 |
| Total Current Assets | 4,505,201.48 | 20,731,115.38 | 25,236,316.86 |
| Noncurrent Assets: | | | |
| Restricted Cash, Cash Equivalents, & Investments | | 12,927,190.00 | 12,927,190.00 |
| Land | 0.00 | 0.00 | 43,877.99 |
| Buildings | 43,877.99 | 0.00 | 43,877.99 |
| Machinery and Equipment | 12,879,705.22 | 0.00 | 12,879,705.22 |
| Construction in Progress | 5,111,890.90 | 0.00 | 5,111,890.90 |
| Less Accumulated Depreciation | 0.00 | 0.00 | 0.00 |
| Total Capital Assets (net of accumulated depreciation) | (6,708,714.97) | 0.00 | (6,708,714.97) |
| Total Noncurrent Assets | 11,326,759.14 | 0.00 | 11,326,759.14 |
| Total Assets | 15,831,960.62 | 33,658,305.38 | 49,490,266.00 |
| Liabilities | | | |
| Current Liabilities: | | | |
| Accounts Payable | 365,613.35 | 5,346,265.05 | 5,711,878.40 |
| Judgments Payable | 0.00 | 265,544.17 | 265,544.17 |
| Due to other Funds | 1,651,776.25 | 0.00 | 1,651,776.25 |
| Accrued Salaries | 282,285.20 | 35,371.49 | 317,656.69 |
| Compensated Absences Payable - Current Vacation | 65,246.08 | 0.00 | 65,246.08 |
| Compensated Absences Payable - Long Term Severance | 351,443.49 | 0.00 | 351,443.49 |
| Payroll Withholdings Payable | 0.00 | 0.00 | 0.00 |
| Deferred Revenue | 0.00 | 0.00 | 0.00 |
| Prepayment and Deposits | 0.00 | 0.00 | 0.00 |
| Total Current Liabilities | 2,716,364.37 | 5,647,180.71 | 8,363,545.08 |
| Noncurrent Liabilities | | | |
| Worker's Compensation Liabilities | 0.00 | 12,927,190.00 | 12,927,190.00 |
| Total Noncurrent Liabilities | 0.00 | 12,927,190.00 | 12,927,190.00 |
| Total Liabilities | 2,716,364.37 | 18,574,370.71 | 21,290,735.08 |
| Net Assets | | | |
| Investment in Capital Assets (Net of Related Debt) | 11,326,759.14 | 0.00 | 11,326,759.14 |
| Reserve for Encumbrances | 159,551.73 | 917,113.50 | 1,076,665.23 |
| Restricted for Inventory | 875,000.00 | 0.00 | 875,000.00 |
| Unrestricted | 754,285.38 | 14,166,821.17 | 14,921,106.55 |
| Total Net Assets | 13,115,596.25 | 15,083,934.67 | 28,199,530.92 |

Report Name: PRO_ASST
 Layout: Statement of Net Assets Proprietary
 Run Date: Mar 14, 2007
 Run Time: 09:42 AM

SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For Period Ending: December 31, 2006

| | Total Enterprise Funds | Governmental Activities - Internal Service Funds | Total Proprietary Funds |
|--|---------------------------|---|-------------------------------|
| Operating Revenues | | | |
| Contributions | \$ - | \$ 62,962,854.82 | \$ 62,962,854.82 |
| Charges for Services | 5,166,283.50 | | 5,166,283.50 |
| Total Operating Revenues | 5,166,283.50 | 62,962,854.82 | 68,129,138.32 |
| OPERATING EXPENSES | | | |
| Support Services - administration | | 80,186.64 | 80,186.64 |
| Support Services - central: | | | - |
| Employee Salaries & Benefits | | 816,890.50 | 816,890.50 |
| Benefit Payments | | 58,305,275.39 | 58,305,275.39 |
| Claims & Judgements | | 200,000.00 | 200,000.00 |
| Food Service Operations | | | |
| Food and supplies | 5,854,131.73 | | 5,854,131.73 |
| Payroll Costs | 6,353,140.92 | | 6,353,140.92 |
| Purchased Property Services | 395,044.88 | | 395,044.88 |
| Other Purchased Services | 555,865.72 | | 555,865.72 |
| Depreciation | 85,912.06 | | 85,912.06 |
| Allocated Costs | - | | - |
| Total Operating Expenses | 13,244,095.31 | 59,402,352.53 | 72,646,447.84 |
| OPERATING (LOSS) INCOME | (8,077,811.81) | 3,560,502.29 | (4,517,309.52) |
| NONOPERATING REVENUES (Expenses): | | | - |
| Investment Earning | 14,224.79 | 700,263.60 | 714,488.39 |
| Gain on Trade In | - | | - |
| Federal Reimbursements & donated commodities | 8,961,429.31 | | 8,961,429.31 |
| State Reimbursements | 890,994.78 | | 890,994.78 |
| Total nonoperating revenues | 9,866,648.88 | 700,263.60 | 10,566,912.48 |
| Operating Transfers | 596,452.00 | - | 596,452.00 |
| Change in Net Assets | 2,385,289.07 | 4,260,765.89 | 6,646,054.96 |
| Total Net Assets - January 1, 2005 | 10,730,307.18 | 10,823,168.78 | 21,553,475.96 |
| Total Net Assets | \$ 13,115,596.25 | \$ 15,083,934.67 | \$ 28,199,530.92 |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Report Request Name: PROPFUND
Report Layout: Proprietary Funds
Run Date: Mar 14, 2007
Run Time: 09:43 AM

SCHOOL DISTRICT OF PITTSBURGH
COMBINING STATEMENT OF NET ASSETS
ENTERPRISE FUNDS
As of: December 31, 2006

| | Educational | | Food Service | Total |
|--|----------------------------|----------------|---------------------|----------------|
| | Management Services | | | |
| ASSETS | | | | |
| Current Assets: | | | | |
| Cash and cash equivalents | \$ 133,725.34 | \$ - | | \$ 133,725.34 |
| Investments | 0.00 | 0.00 | | 0.00 |
| Accrued Interest | 0.00 | 0.00 | | 0.00 |
| Due from Other Funds | 0.00 | 0.00 | | 0.00 |
| Due from other Governments | 0.00 | 2,814,476.08 | | 2,814,476.08 |
| Other Receivables | 120,500.00 | 672,251.74 | | 792,751.74 |
| Inventory | 0.00 | 764,248.32 | | 764,248.32 |
| Total current assets | 254,225.34 | 4,250,976.14 | | 4,505,201.48 |
| Noncurrent Assets: | | | | |
| Restricted Cash, Cash Equivalents, & Investments | 0.00 | 0.00 | | 0.00 |
| Land | 0.00 | 43,877.99 | | 43,877.99 |
| Buildings and Building Improvement | 0.00 | 12,879,705.22 | | 12,879,705.22 |
| Machinery and Equipment | 0.00 | 5,111,890.90 | | 5,111,890.90 |
| Construction in Progress | 0.00 | 0.00 | | 0.00 |
| Less Accumulated Depreciation | 0.00 | (6,708,714.97) | | (6,708,714.97) |
| Total Capital Assets (net of accumulated depreciation) | 0.00 | 11,326,759.14 | | 11,326,759.14 |
| Total Noncurrent Assets | 0.00 | 11,326,759.14 | | 11,326,759.14 |
| Total Assets | 254,225.34 | 15,577,735.28 | | 15,831,960.62 |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | 12,533.00 | 353,080.35 | | 365,613.35 |
| Judgments Payable | 0.00 | 0.00 | | 0.00 |
| Due to other Funds | 0.00 | 1,651,776.25 | | 1,651,776.25 |
| Accrued Salaries | 0.00 | 282,285.20 | | 282,285.20 |
| Compensated Absences Payable Current- Vacation | 0.00 | 65,246.08 | | 65,246.08 |
| Compensated Absences Payable Long-Term Severance | 0.00 | 351,443.49 | | 351,443.49 |
| Payroll Withholdings payable | 0.00 | 0.00 | | 0.00 |
| Deferred Revenue | 0.00 | 0.00 | | 0.00 |
| Prepayment and Deposits | 0.00 | 0.00 | | 0.00 |
| Total Current Liabilities | 12,533.00 | 2,703,831.37 | | 2,716,364.37 |
| Total Liabilities | 12,533.00 | 2,703,831.37 | | 2,716,364.37 |
| Net Assets | | | | |
| Investment in Capital Assets, net of related debt | 0.00 | 11,326,759.14 | | 11,326,759.14 |
| Reserved for Encumbrances | 146,144.00 | 13,407.73 | | 159,551.73 |
| Restricted for Inventory | 0.00 | 875,000.00 | | 875,000.00 |
| Unrestricted | 95,548.34 | 658,737.04 | | 754,285.38 |
| Total Net Assets | 241,692.34 | 12,873,903.91 | | 13,115,596.25 |

Report Name: 500_ASS7
Layout: Statement of Net Assets Enterprise Funds
Run Date: Mar 14, 2007
Run Time: 09:49 AM
Enterprise Net Assets.xls

SCHOOL DISTRICT OF PITTSBURGH
Enterprise Fund
Combining Statement of Revenue, Expenditures and Changes in Fund Net Assets
Food Service & Education Management Services
For Period Ending: December 31, 2006

| | Food Service | Educational Management Services | Total Enterprise Funds |
|---|-------------------------|--|-----------------------------------|
| Operating Revenues: | | | |
| Contributions | \$ - | \$ - | \$ - |
| Charges for Services | 4,754,668.07 | 411,615.43 | \$ 5,166,283.50 |
| Total Operating Revenues | <u>4,754,668.07</u> | <u>411,615.43</u> | <u>5,166,283.50</u> |
| Operating Expenses: | | | |
| Food & Supplies | 5,854,131.73 | - | 5,854,131.73 |
| Payroll Costs | 6,244,744.20 | 108,396.72 | 6,353,140.92 |
| Purchased Property Services | 335,239.88 | 59,805.00 | 395,044.88 |
| Other Purchased Services | 554,144.35 | 1,721.37 | 555,865.72 |
| Depreciation | 85,912.06 | - | 85,912.06 |
| Allocated Costs | - | - | - |
| Total Operating Expenses | <u>13,074,172.22</u> | <u>169,923.09</u> | <u>13,244,095.31</u> |
| Operating Income | <u>(8,319,504.15)</u> | <u>241,692.34</u> | <u>(8,077,811.81)</u> |
| Nonoperating Revenues (expenses): | | | |
| Investment Earning | 14,224.79 | - | 14,224.79 |
| Gain on Trade in of Equipment | - | - | - |
| Federal Reimbursement and donated commodities | 8,961,429.31 | - | 8,961,429.31 |
| State Reimbursement | 890,994.78 | - | 890,994.78 |
| Total Nonoperative Revenues | <u>9,866,648.88</u> | <u>0.00</u> | <u>9,866,648.88</u> |
| Operating Transfers In/Out | 596,452.00 | - | 596,452.00 |
| Change in Net Assets | <u>2,143,596.73</u> | <u>241,692.34</u> | <u>2,385,289.07</u> |
| Total Net Assets - beginning | <u>10,730,307.18</u> | <u>0.00</u> | <u>10,730,307.18</u> |
| Total Net Assets - ending | <u>\$ 12,873,903.91</u> | <u>\$ 241,692.34</u> | <u>\$ 13,115,596.25</u> |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Report Request Name: PROPFUND

Report Layout: Proprietary Funds

Run Date: Mar 14, 2007

Run Time: 09:43 AM

SCHOOL DISTRICT OF PITTSBURGH
Fund 500 - Food Service
Statement of Estimated and Actual Revenues
For Period Ending: December 31, 2006

| | <u>Estimate</u> | <u>Revenue</u> | <u>Revenue Due</u> | <u>Percent Received</u> |
|---|------------------------|------------------------|-------------------------|-----------------------------|
| Interest | \$16,500.00 | \$14,224.79 | \$2,275.21 | 86.21% |
| Sales - Pupils | 1,025,000.00 | 1,020,186.29 | 4,813.71 | 99.53% |
| - Adults/Ala Carte | 1,000,000.00 | 997,541.53 | 2,458.47 | 99.75% |
| - Special Events | 2,000,000.00 | 2,724,228.83 | (724,228.83) | 136.21% |
| Sundry | 55,000.00 | 12,711.42 | 42,288.58 | 23.11% |
| Subsidy -State | 625,000.00 | 598,715.07 | 26,284.93 | 95.79% |
| State Rev. for Social Sec. Payments | 240,000.00 | 182,060.69 | 57,939.32 | 75.86% |
| State Rev. for Social Retirement Payments | 60,000.00 | 110,219.03 | (50,219.03) | 183.70% |
| Federal Reimbursement | 8,100,000.00 | 8,788,518.90 | (688,518.90) | 108.50% |
| Donated Commodities | 200,000.00 | 172,910.41 | 27,089.59 | 86.46% |
| Total | <u>\$13,321,500.00</u> | <u>\$14,621,316.95</u> | <u>(\$1,299,816.95)</u> | <u>109.76%</u> |

Report Name 500_REV
 Layout: Statement of EST and ACT revenue - Fund 500
 Run Date: Mar 14, 2007
 Run Time: 09:42 AM

SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
For Fund: 500 -- Food Service
For Period Ending: December 31, 2006

| | Budget After Revision | Expenditures | Encumbrances | Unencumbered Balances | Percent Available |
|--|--------------------------|------------------------|--------------------|--------------------------|----------------------|
| 100 Personnel Services - Salaries | \$5,599,834.00 | \$4,750,648.03 | \$0.00 | \$849,185.97 | 15.16% |
| 200 Personnel Services - Employee Benefits | 1,953,681.00 | 1,494,096.17 | 0.00 | 459,584.83 | 23.52% |
| 300 Purchased Prof & Tech services | 5,000.00 | 0.00 | 3,400.00 | 1,600.00 | 32.00% |
| 400 Purchased Property Services | 355,181.97 | 335,239.88 | 7,151.68 | 12,790.41 | 3.60% |
| 500 Other Purchased Services | 547,000.00 | 554,144.35 | 391.01 | (7,535.36) | -1.38% |
| 600 Supplies | 7,502,363.28 | 5,851,852.73 | 894.87 | 1,649,615.68 | 21.99% |
| 700 Property | 215,570.17 | 85,912.06 | 1,570.17 | 128,087.94 | 59.42% |
| 800 Other Objects | 4,000.00 | 2,279.00 | 0.00 | 1,721.00 | 43.03% |
| 900 Other Financing Uses | 30,000.00 | 0.00 | 0.00 | 30,000.00 | 100.00% |
| Total | \$16,212,630.42 | \$13,074,172.22 | \$13,407.73 | \$3,125,050.47 | 19.28% |

Report Name EXP_ENC
Report Layout summary of expenditures
Run Date: Mar 14, 2007
Run Time: 09:21 AM

SCHOOL DISTRICT OF PITTSBURGH
COMBINING STATEMENT OF NET ASSETS
Internal Service Fund
As of: December 31, 2006

ASSETS**Current Assets:**

| | | | | | | |
|-----------------------------|---------------------|-------------------|---------------------|------------------|----------------------|----------------------|
| Cash and Cash Equivalents | \$ 4,554,713.23 | \$ 821,926.45 | \$ 1,098,822.22 | \$ 22,510.02 | \$ 11,785,752.50 | \$ 18,283,724.42 |
| Investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Interest | 48,733.11 | 0.00 | 0.00 | 0.00 | 0.00 | 48,733.11 |
| Due from Other Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Receivables | 73,757.85 | 0.00 | 0.00 | 0.00 | 0.00 | 73,757.85 |
| Inventory | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Current Assets | 4,677,204.19 | 821,926.45 | 1,098,822.22 | 22,510.02 | 14,110,652.50 | 20,731,115.38 |

Noncurrent Assets:

| | | | | | | |
|--|----------------------|-------------------|---------------------|------------------|----------------------|----------------------|
| Restricted Cash, Cash Equivalents, & Investments | 12,927,190.00 | - | - | - | - | 12,927,190.00 |
| Total Noncurrent Assets | 12,927,190.00 | - | - | - | - | 12,927,190.00 |
| Total Assets | 17,604,394.19 | 821,926.45 | 1,098,822.22 | 22,510.02 | 14,110,652.50 | 33,658,305.38 |

LIABILITIES**Current Liabilities:**

| | | | | | | |
|--|-------------------|-------------------|-----------------|----------|---------------------|---------------------|
| Accounts Payable | 180,735.05 | 211,328.90 | 1,649.00 | - | 4,952,552.10 | 5,346,265.05 |
| Judgments Payable | 285,544.17 | - | - | - | - | 285,544.17 |
| Accrued Salaries, Compensated Absences Payable | 35,371.49 | - | - | - | - | 35,371.49 |
| Due to Other Funds | - | - | - | - | - | 0.00 |
| Prepayment and Deposits | - | - | - | - | - | 0.00 |
| Total Current Liabilities | 481,650.71 | 211,328.90 | 1,649.00 | - | 4,952,552.10 | 5,647,180.71 |

Noncurrent Liabilities

| | | | | | | |
|-----------------------------------|----------------------|-------------------|-----------------|-------------|---------------------|----------------------|
| Workers' Compensation liabilities | 12,927,190.00 | - | - | - | - | 12,927,190.00 |
| Total Noncurrent Liabilities | 12,927,190.00 | - | - | - | - | 12,927,190.00 |
| Total Liabilities | 13,408,840.71 | 211,328.90 | 1,649.00 | 0.00 | 4,952,552.10 | 18,574,370.71 |

Net Assets

| | | | | | | |
|---------------------------|---------------------|-------------------|---------------------|------------------|---------------------|----------------------|
| Reserved for Encumbrances | 880,559.03 | 15,994.98 | 20,559.49 | - | - | 917,113.50 |
| Unrestricted | 3,314,994.45 | 594,602.57 | 1,076,613.73 | 22,510.02 | 9,158,100.40 | 14,166,821.17 |
| Total Net Assets | 4,195,553.48 | 610,597.55 | 1,097,173.22 | 22,510.02 | 9,158,100.40 | 15,083,934.67 |

Report Name: INT_ASST

Layout: Statement of Net Assets Internal Service Fund

Run Date: Mar 14, 2007

Run Time: 09:42 AM

SCHOOL DISTRICT OF PITTSBURGH
Internal Service Fund
Combining Statement of Revenue, Expenditures and Changes in Fund Net Assets
For Period Ending: December 31, 2006

| | Workers Compensation Fund | Unemployment Compensation Fund | General Liability Fund | Central Duplication Services | Self Insurance Health Care Fund | Total |
|---|---------------------------------|--------------------------------------|------------------------------|------------------------------------|---------------------------------------|-------------------------|
| Operating Revenue | | | | | | |
| Contributions | \$ 4,028,256.18 | \$ 301,583.41 | \$ 200,000.00 | \$ 35,231.90 | \$ 58,397,783.33 | \$ 62,962,854.82 |
| Miscellaneous Revenue | | | | | | |
| Total Operating Revenues | <u>4,028,256.18</u> | <u>301,583.41</u> | <u>200,000.00</u> | <u>35,231.90</u> | <u>58,397,783.33</u> | <u>62,962,854.82</u> |
| Operating Expenses: | | | | | | |
| Support Services - Administration: | | | 80,186.64 | | | 80,186.64 |
| Support Services - Central: | - | - | - | - | - | - |
| Operation of Office - Salaries & Benefits, Supplies, etc | 742,785.39 | 14,460.80 | 45,702.97 | 13,941.34 | | 816,890.50 |
| Benefit Payments | 1,789,481.19 | 628,089.14 | - | | 55,887,705.06 | 58,305,275.39 |
| Claims & Judgements | - | - | 200,000.00 | - | - | 200,000.00 |
| Total Operating Expenses | <u>2,532,266.58</u> | <u>642,549.94</u> | <u>325,889.61</u> | <u>13,941.34</u> | <u>55,887,705.06</u> | <u>59,402,352.53</u> |
| Operating Income | <u>1,495,989.60</u> | <u>(340,966.53)</u> | <u>(125,889.61)</u> | <u>21,290.56</u> | <u>2,510,078.27</u> | <u>3,560,502.29</u> |
| Nonoperating Revenues (Expenses) | | | | | | |
| Investment Earning | 333,226.23 | - | - | - | 367,037.37 | 700,263.60 |
| Total Nonoperating Revenues | <u>333,226.23</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>367,037.37</u> | <u>700,263.60</u> |
| Operating Transfers | - | - | - | - | - | - |
| Change in Net Assets | 1,829,215.83 | (340,966.53) | (125,889.61) | 21,290.56 | 2,877,115.64 | 4,260,765.89 |
| Total Net Assets - beginning | 2,366,337.65 | 951,564.08 | 1,223,062.83 | 1,219.46 | 6,280,984.76 | 10,823,168.78 |
| Total Net Assets - ending | <u>\$ 4,195,553.48</u> | <u>\$ 610,597.55</u> | <u>\$ 1,097,173.22</u> | <u>\$ 22,510.02</u> | <u>\$ 9,158,100.40</u> | <u>\$ 15,083,934.67</u> |

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT

Report Request Name: PROPFUND
Report Layout: Proprietary Funds
Run Date: Mar 14, 2007
Run Time: 09:43 AM

SCHOOL DISTRICT OF PITTSBURGH
Capital Reserve Funds, Bond Funds, Internal Service Funds and Debt Fund
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
For Period Ending: December 31, 2006

| Description | Fund Balance | Plus - Revenues/ Transfers | Less Expenditures/ Transfers | Less Encumbrances | Unencumbered Balance |
|--|-------------------------|-------------------------------|---------------------------------|-------------------------|-------------------------|
| Miscellaneous Capital Reserve Funds | | | | | |
| 022 Capital Improvement Fund | \$ 1,079,742.51 | \$ 93,721.14 | \$ 98,455.46 | \$ 23,046.73 | \$ 1,051,961.46 |
| 299 Fire Damage/Extended Coverage | 3,374,473.59 | | 0.00 | 0.00 | 3,374,473.59 |
| 704 Special Trust Fund | 23,022.98 | 0.00 | 10,000.00 | 0.00 | 13,022.98 |
| Total Capital Reserve Funds | \$ 4,477,239.08 | \$ 93,721.14 | \$ 108,455.46 | \$ 23,046.73 | \$ 4,439,458.03 |
| Capital Project Funds | | | | | |
| 344 2003 Capital Projects Program | 0.00 | 39,535,432.00 | 39,535,432.00 | 0.00 | 0.00 |
| 345 2004 Major Maintenance Program | 0.00 | 24,212,603.81 | 24,212,603.81 | 0.00 | (0.00) |
| 346 2004 Capital Projects Program | 0.00 | 23,086,724.99 | 23,046,186.95 | 40,537.05 | 0.99 |
| 347 2004 Refunding Series | 0.00 | 43,462,892.30 | 43,462,892.30 | 0.00 | 0.00 |
| 348 2005 Major Maintenance | 0.00 | 13,081,986.50 | 12,487,158.85 | 466,986.81 | 127,840.84 |
| 349 2005 Capital Projects Program | 0.00 | 26,571,363.50 | 25,653,095.57 | 451,550.00 | 466,717.93 |
| 350 2005 Refunding Series A | 0.00 | 20,716,665.32 | 20,716,665.35 | 0.00 | (0.03) |
| 351 GOB-South Hills High | 0.00 | 3,672,651.44 | 3,455,169.36 | 64,575.89 | 152,906.19 |
| 353 2006 Major Maintenance Program | 0.00 | 29,149,728.24 | 21,558,579.89 | 4,832,346.42 | 2,758,801.93 |
| 354 2006 Capital Projects Program | 0.00 | 24,761,253.86 | 11,873,399.77 | 8,658,753.89 | 4,229,100.20 |
| 355 2006 Refunding Series A | 0.00 | 6,668,782.42 | 6,668,782.42 | 0.00 | 0.00 |
| 356 2006 Qualified Zone Acad Bonds | 0.00 | 5,608,000.00 | 812,021.82 | 0.00 | 4,795,978.18 |
| 357 2007 Major Maintenance Program | 0.00 | 0.00 | 0.00 | 2,467,352.65 | (2,467,352.65) |
| 358 2007 Capital Projects Program | 0.00 | 0.00 | 0.00 | 5,235,889.95 | (5,235,889.95) |
| 360 1998 Technology Plan | 0.00 | 11,112,685.28 | 11,112,685.28 | 0.00 | 0.00 |
| 361 1999 Technology Plan | 0.00 | 6,930,000.00 | 6,930,000.00 | 0.00 | 0.00 |
| 362 2000 Technology Plan | 0.00 | 10,366,834.00 | 10,366,834.00 | 0.00 | 0.00 |
| 363 2001 Technology Plan | 0.00 | 2,646,200.00 | 2,646,200.00 | 0.00 | 0.00 |
| 390 2000 Qualified Zone Acad Bonds | 0.00 | 2,568,000.00 | 2,567,999.25 | 0.00 | 0.75 |
| 391 2000 Automated Bldg Systems | 0.00 | 275,318.91 | 250,180.00 | 0.00 | 25,138.91 |
| 392 2001 Qualified Zone Acad Bonds | 0.00 | 11,116,528.26 | 11,116,528.26 | 0.00 | 0.00 |
| 399 E-Rate Program | 12,198.24 | 0.00 | 0.00 | 0.00 | 12,198.24 |
| Total Capital Project Funds | \$ 12,198.24 | \$ 305,543,650.83 | \$ 278,472,414.88 | \$ 22,217,992.66 | \$ 4,865,441.53 |
| Internal Service Funds | | | | | |
| 701 Unemployment Comp Self-Insure | 951,564.08 | 301,583.41 | 642,549.94 | 15,994.98 | 594,602.57 |
| 702 Workers' Comp Self-Insure | 2,366,337.65 | 4,361,482.41 | 2,532,266.58 | 880,559.03 | 3,314,994.45 |
| 703 Comph Gen Liab & Error | 1,223,062.83 | 200,000.00 | 325,889.61 | 20,559.49 | 1,076,613.73 |
| 708 Central Duplication Services | 1,219.46 | 35,231.90 | 13,941.34 | 0.00 | 22,510.02 |
| 709 Self Insurance Health Care | 6,280,984.76 | 58,764,820.70 | 55,887,705.06 | 0.00 | 9,158,100.40 |
| Total Internal Service Funds | \$ 10,823,168.78 | \$ 63,663,118.42 | \$ 59,402,352.53 | \$ 917,113.50 | \$ 14,166,821.17 |
| 400 Title Debt Service Fund | 0.00 | 2,849,321.04 | 0.00 | 0.00 | 2,849,321.04 |
| Total Debt Service | \$ - | \$ 2,849,321.04 | \$ - | \$ - | \$ 2,849,321.04 |

Report: BOND_TRU
Layout: FL060
Run Date: Mar 09, 2007
Run Time: 03:51 PM

**SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF SPECIAL FUNDS
For Period Ending: December 31, 2006**

| FND DESCRIPTION | ESTIMATED REVENUE | TOTAL REVENUE | REVENUE DUE | AUTHORIZED BUDGET | EXPENSES | ENCUMBRANCES | UNENCUMBERED BALANCE |
|------------------------------------|----------------------|------------------|----------------|----------------------|---------------|--------------|-------------------------|
| 023 Special Operating Fund | 217,642.00 | 207,285.67 | 10,356.33 | 217,642.00 | 207,285.67 | 0.00 | 10,356.33 |
| 024 Accountability Incentive Award | 16,742.00 | 5,700,847.12 | (5,684,105.12) | 16,742.00 | 5,697,219.38 | 0.00 | (5,680,477.38) |
| 025 2001-06 Heinz TIF | 39,700.00 | 382,542.00 | (342,842.00) | 39,700.00 | 194,642.00 | 0.00 | (154,942.00) |
| 03E 2006-07 SOF - Non-Federal | 223,527.00 | 150,151.59 | 73,375.41 | 223,527.00 | 72,896.08 | 3,956.77 | 146,674.15 |
| 03F 2006-09 Foreign Lang Assistanc | 235,911.00 | 0.00 | 235,911.00 | 235,911.00 | 1,305.59 | 88,500.00 | 146,105.41 |
| 04D 2006-07 Reading First | 2,784,946.00 | 2,332,412.66 | 452,533.34 | 2,784,946.00 | 1,022,747.65 | 0.00 | 1,762,198.35 |
| 04E 2006-07 Spec Op Fund - Federal | 283,933.00 | 0.00 | 283,933.00 | 283,933.00 | 88,685.99 | 83.25 | 195,163.76 |
| 04F 2006-08 Heinz Parent Engagemen | 200,000.00 | 0.00 | 200,000.00 | 200,000.00 | 0.00 | 35,000.00 | 165,000.00 |
| 05A Arsenal Music Program | 18,653.00 | 19,846.51 | (1,193.51) | 18,653.00 | 1,663.54 | 0.00 | 16,989.46 |
| 05D 2005 Duquesne Light Awards | 16,537.00 | 16,537.40 | (0.40) | 16,537.00 | 13,533.78 | 0.00 | 3,003.22 |
| 05E 2006-07 Pregnant & Parent Teen | 19,600.00 | 6,566.32 | 13,033.68 | 19,600.00 | 3,551.32 | 0.00 | 16,048.68 |
| 05F 2006-07 Highmark Crisis Suppor | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 0.00 |
| 06C 2006 Inter-Scholastic Comp | 33,000.00 | 0.00 | 33,000.00 | 33,000.00 | 20,963.94 | 0.00 | 12,036.06 |
| 06D 2006 Healthy Class of 2010 | 25,000.00 | 16,500.00 | 8,500.00 | 25,000.00 | 11,940.24 | 0.00 | 13,059.76 |
| 06E 2006-07 ELECT Student Works | 1,079,796.00 | 0.00 | 1,079,796.00 | 1,079,796.00 | 337,713.57 | 87,667.07 | 654,415.36 |
| 06F 2006-07 Gang Free Schools Prog | 205,000.00 | 0.00 | 205,000.00 | 205,000.00 | 23,570.83 | 85,195.30 | 96,233.87 |
| 07C 2005-06 EETT | 781,781.00 | 677,505.38 | 104,275.62 | 781,781.00 | 238,709.19 | 19,324.00 | 523,747.81 |
| 07D Early Childhood Integrated Art | 94,548.00 | 94,548.00 | 0.00 | 94,548.00 | 44,764.91 | 0.00 | 49,783.09 |
| 07E 2006-07 Title IV-Child Care | 200,227.00 | 42,809.20 | 157,417.80 | 200,227.00 | 73,487.24 | 0.00 | 126,739.76 |
| 07F 2006/07 Reading First | 2,631,795.00 | 1,096,581.25 | 1,535,213.75 | 2,631,795.00 | 0.00 | 0.00 | 2,631,795.00 |
| 08B 2005-07 After-school Homework | 94,548.00 | 0.00 | 94,548.00 | 94,548.00 | 0.00 | 0.00 | 94,548.00 |
| 08C 2005-06 Federal Programs | 220,393.00 | 198,702.58 | 21,690.42 | 220,393.00 | 209,030.15 | 0.00 | 11,362.85 |
| 08D 2006-09 America's Choice | 1,555,400.00 | 1,430,260.00 | 125,140.00 | 1,555,400.00 | 1,293,388.00 | 157,645.00 | 104,367.00 |
| 08E 2006-07 Alternative Education | 387,387.00 | 0.00 | 387,387.00 | 387,387.00 | 88,823.97 | 20,375.98 | 278,187.05 |
| 08F Focus on Results | 237,000.00 | 0.00 | 237,000.00 | 237,000.00 | 1,506.46 | 166,493.54 | 69,000.00 |
| 09C 2005-06 Spec Op Fund- Non Fed | 319,637.00 | 197,824.04 | 121,812.96 | 319,637.00 | 230,506.48 | 996.02 | 88,134.50 |
| 09D 2006-07 Educational Assistance | 3,412,030.00 | 853,136.25 | 2,558,893.75 | 3,412,030.00 | 2,173,986.96 | 114,343.87 | 1,123,699.17 |
| 09E 2006 LCD Technology Program | 181,223.00 | 181,223.00 | 0.00 | 181,223.00 | 181,223.00 | 0.00 | 0.00 |
| 09F 2006-07 Healthy Class of 2010 | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 725.00 | 2,342.95 | 26,932.05 |
| 10D 2006-07 Kaplan K-12 Learning | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 1,000,000.00 | 0.00 | 0.00 |
| 10E 2006-07 High School Reform TF | 255,000.00 | 266,250.00 | (11,250.00) | 255,000.00 | 92,503.95 | 40,461.53 | 122,034.52 |
| 11D 2006-07 Special Education | 91,435,434.00 | 38,806,167.53 | 52,629,266.47 | 91,435,434.00 | 38,699,308.43 | 2,376,957.77 | 50,359,167.80 |
| 11E 2006-07 Title V - Innov Progr | 87,670.00 | 23,378.68 | 64,291.32 | 87,670.00 | 1,302.54 | 61,500.00 | 24,867.46 |
| 11F 2006-07 Superintendent's Discr | 0.00 | 6,000.00 | (6,000.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| 12D 2006-07 Inst Children/Mercy | 844,214.00 | 14,835.76 | 829,378.24 | 844,214.00 | 351,427.56 | 2,325.66 | 490,460.78 |

**SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF SPECIAL FUNDS
For Period Ending: December 31, 2006**

| FND | DESCRIPTION | ESTIMATED REVENUE | TOTAL REVENUE | REVENUE DUE | AUTHORIZED BUDGET | EXPENSES | ENCUMBRANCES | UNENCUMBERED BALANCE |
|-----|-----------------------------------|----------------------|------------------|----------------|----------------------|---------------|--------------|-------------------------|
| 12E | 2006-07 Pre-K Counts | 342,297.00 | 19,000.00 | 323,297.00 | 342,297.00 | 78,754.73 | 143,094.98 | 120,447.29 |
| 13D | 2006-07 IDEA 611 | 8,541,036.00 | 3,558,765.00 | 4,982,271.00 | 8,541,036.00 | 4,332,431.36 | 612,817.48 | 3,595,787.16 |
| 145 | Peabody Info Tech - CISCO | 278,901.00 | 291,201.60 | (12,300.60) | 278,901.00 | 269,720.69 | 0.00 | 9,180.31 |
| 14D | 2006-07 I.D.E.A. - 619 | 1,178,311.00 | 589,155.48 | 589,155.52 | 1,178,311.00 | 379,179.60 | 0.00 | 799,131.40 |
| 14E | 2006-07 21st Century Learnin | 329,736.00 | 0.00 | 329,736.00 | 329,736.00 | 80,319.90 | 5,583.90 | 243,832.20 |
| 15D | 2006-07 Early Intervention | 4,435,241.00 | 1,848,017.10 | 2,587,223.90 | 4,435,241.00 | 1,534,873.41 | 446,298.55 | 2,454,069.04 |
| 15E | 2006-07 Gang Free School - WIA | 71,911.00 | 0.00 | 71,911.00 | 71,911.00 | 4,928.66 | 0.00 | 66,982.34 |
| 16D | 2006-07 Title I | 20,819,443.00 | 6,939,814.35 | 13,879,628.65 | 20,819,443.00 | 5,649,605.63 | 589,919.46 | 14,579,917.91 |
| 16E | 2006-07 C.A.C.F.P. | 1,841,734.00 | 55,853.58 | 1,785,880.42 | 1,841,734.00 | 376,658.81 | 70,718.67 | 1,394,356.52 |
| 175 | 2002-06 Fun to be Fit Plus | 583,902.00 | 583,902.00 | 0.00 | 583,902.00 | 312,985.80 | 5,172.74 | 265,743.46 |
| 17C | 2005-06 PPS Student Assistance | 384,902.00 | 384,902.00 | 0.00 | 384,902.00 | 380,295.81 | 0.50 | 4,605.69 |
| 17D | 2006-07 Title II - Part A | 4,110,328.00 | 1,370,109.35 | 2,740,218.65 | 4,110,328.00 | 1,366,776.40 | 206,418.52 | 2,537,133.08 |
| 17E | 2006-07 Project 720 | 159,000.00 | 66,250.00 | 92,750.00 | 159,000.00 | 70,538.31 | 20,482.25 | 67,979.44 |
| 180 | 2003-07 Foreign Lang. Assist. | 524,523.00 | 480,741.49 | 43,781.51 | 524,523.00 | 483,449.14 | 20,417.25 | 20,656.86 |
| 18E | 2006-07 Secondary Perkins Prog | 1,117,373.00 | 465,572.10 | 651,800.90 | 1,117,373.00 | 393,271.64 | 65,593.30 | 658,508.06 |
| 196 | Schl Dist Univ Collaborative | 502,779.00 | 548,229.93 | (45,450.93) | 502,779.00 | 470,466.28 | 681.49 | 31,631.23 |
| 19C | 2005-06 Greater Arts Integrati | 533,417.00 | 119,281.24 | 414,135.76 | 533,417.00 | 247,117.75 | 157,664.91 | 128,634.34 |
| 19D | 2006-07 Head Start Program | 9,632,153.00 | 2,437,824.00 | 7,194,329.00 | 9,632,153.00 | 4,336,351.22 | 572,526.16 | 4,721,275.62 |
| 19E | 2006-07 Efficacy Institute SSI | 168,000.00 | 102,000.00 | 66,000.00 | 168,000.00 | 4,866.28 | 168,000.00 | (4,866.28) |
| 208 | 2005-06 Title I Program | 19,449,456.00 | 18,025,699.48 | 1,423,756.52 | 19,449,456.00 | 15,075,333.26 | 1,269,185.47 | 3,104,937.27 |
| 20D | 2006-07 Head Start Suppl. Asst | 1,887,426.00 | 943,713.00 | 943,713.00 | 1,887,426.00 | 712,832.10 | 141,918.11 | 1,032,675.79 |
| 20E | 2006-07 School Improvement | 438,000.00 | 0.00 | 438,000.00 | 438,000.00 | 0.00 | 0.00 | 438,000.00 |
| 21D | 2006-07 Pgh Leadership Academy | 257,000.00 | 141,480.00 | 115,520.00 | 257,000.00 | 0.00 | 257,000.00 | 0.00 |
| 21E | 2006-07 Youthworks SOS Grant | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 2,480.50 | 0.00 | 22,519.50 |
| 223 | 2003-06 Promoting Alt Thinking | 1,159,511.00 | 1,079,630.00 | 79,881.00 | 1,159,511.00 | 1,101,518.35 | 37,054.28 | 20,938.37 |
| 22B | 2005-06 Title II - Part A | 4,317,212.00 | 4,117,212.00 | 200,000.00 | 4,317,212.00 | 4,062,312.53 | 0.00 | 254,899.47 |
| 22C | 2005-06 Title III Program | 72,207.00 | 32,821.35 | 39,385.65 | 72,207.00 | 33,168.54 | 1,707.02 | 37,331.44 |
| 22D | 2006-07 ELECT | 1,159,182.00 | 76,160.00 | 1,083,022.00 | 1,159,182.00 | 439,253.02 | 69,686.85 | 650,242.13 |
| 22E | 2006-07 PPS Student Assistance | 289,108.00 | 103,252.85 | 185,855.15 | 289,108.00 | 53,808.00 | 144,127.74 | 91,172.26 |
| 236 | 2002-03 Special Op. Non-Fed | 353,868.05 | 337,886.72 | 15,981.33 | 353,868.05 | 307,349.89 | 180.46 | 46,337.70 |
| 23A | 2004-05 Mentoring Program | 592,389.00 | 285,397.15 | 306,991.85 | 592,389.00 | 333,826.23 | 67,060.00 | 191,502.77 |
| 23C | 2005-06 Reserve Teacher Corps | 99,200.00 | 0.00 | 99,200.00 | 99,200.00 | 0.00 | 0.00 | 99,200.00 |
| 23D | 2006-07 ELECT Fatherhood Initi | 140,000.00 | 0.00 | 140,000.00 | 140,000.00 | 51,230.31 | 0.00 | 88,769.69 |
| 23E | 2006-07 Community Based Employ | 300,000.00 | 0.00 | 300,000.00 | 300,000.00 | 48,104.64 | 0.00 | 251,895.36 |
| 24B | 2005-06 Title V-Innovative Ed | 358,528.00 | 385,866.31 | (27,338.31) | 358,528.00 | 340,375.48 | 0.00 | 18,152.52 |
| 24D | 2006-07 Superintendent Fund-Grabi | 22,500.00 | 22,500.00 | 0.00 | 22,500.00 | 3,018.99 | 0.00 | 19,481.01 |

**SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF SPECIAL FUNDS
For Period Ending: December 31, 2006**

| FND | DESCRIPTION | ESTIMATED REVENUE | TOTAL REVENUE | REVENUE DUE | AUTHORIZED BUDGET | EXPENSES | ENCUMBRANCES | UNENCUMBERED BALANCE |
|-----|--------------------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------------|----------------------|-------------------------|
| 24E | 2006-07 Start on Success | 189,325.00 | 41,912.75 | 147,412.25 | 189,325.00 | 78,606.76 | 0.00 | 110,718.24 |
| 252 | 2001-06 Gang-Free Schools | 1,050,000.00 | 1,015,054.90 | 34,945.10 | 1,050,000.00 | 1,042,308.23 | 5,344.01 | 2,347.76 |
| 253 | 2001 Grable Extended Year Prog | 107,061.00 | 107,061.00 | 0.00 | 107,061.00 | 107,061.00 | 0.00 | 0.00 |
| 25A | 2004-05 School Improvement | 1,135,510.00 | 1,112,538.65 | 22,971.35 | 1,135,510.00 | 1,069,475.39 | 17,388.10 | 48,646.51 |
| 25B | 2005-06 21st Century Learning | 195,264.00 | 187,202.58 | 8,061.42 | 195,264.00 | 195,264.00 | 0.00 | 0.00 |
| 25D | 2006-07 DSF Reading Adoption | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 873,972.75 | 126,679.99 | (652.74) |
| 25E | 2006-07 Dual Enrollment Prog | 211,209.00 | 0.00 | 211,209.00 | 211,209.00 | 83,425.89 | 0.00 | 127,783.11 |
| 26C | 2005-07 School Improvement Fd | 1,013,449.00 | 201,916.44 | 811,532.56 | 1,013,449.00 | 81,235.50 | 113,400.81 | 818,812.69 |
| 26D | 2006-07 Reading Adoption | 1,000,000.00 | 1,000,000.00 | 0.00 | 1,000,000.00 | 914,405.78 | 101,114.04 | (15,519.82) |
| 26E | 2006-07 National Chief Search | 60,000.00 | 30,000.00 | 30,000.00 | 60,000.00 | 0.00 | 0.00 | 60,000.00 |
| 272 | 2002-06 Prof Dev for Music Ed | 272,512.00 | 272,087.74 | 424.26 | 272,512.00 | 271,310.88 | 0.01 | 1,201.11 |
| 27D | 2006-07 Lowe's ALA Fund | 100,000.00 | 80,000.00 | 20,000.00 | 100,000.00 | 9,933.88 | 911.51 | 89,154.61 |
| 27E | 2006-07 RAND Evaluation-FFE | 191,741.00 | 191,740.50 | 0.50 | 191,741.00 | 47,935.26 | 143,805.74 | 0.00 |
| 28E | 2006-08 PPS Resident Program | 47,026.00 | 70,539.00 | (23,513.00) | 47,026.00 | 13,876.70 | 0.00 | 33,149.30 |
| 292 | Access Program | 14,488,572.00 | 13,888,785.80 | 599,786.20 | 14,488,572.00 | 15,460,084.04 | 711,233.24 | (1,682,745.28) |
| 297 | Medicaid Administrative Claims | 10,318,350.00 | 11,817,493.04 | (1,499,143.04) | 10,318,350.00 | 8,943,896.97 | 26,014.87 | 1,348,438.16 |
| 704 | Special Trust Fund | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0.00 | (10,000.00) |
| 705 | Westinghouse High Scholarship | 994,975.00 | 1,175,877.21 | (180,902.21) | 994,975.00 | 793,689.04 | 84,863.91 | 116,422.05 |
| | TOTAL | 229,018,842.05 | 132,326,358.63 | 96,692,483.42 | 229,018,842.05 | 125,714,098.75 | 10,667,234.78 | 92,637,508.52 |

Report: SPEC_FND

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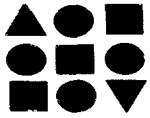
Run Date: Mar 12, 2007

Run Time: 10:52 AM

SCHOOL DISTRICT OF PITTSBURGH
STATEMENT OF CASH BALANCES
As of: December 31, 2006

| Objects | Checking Accounts | Combined | General Fund | Special Revenue Funds | Capital Projects | Enterprise Funds | Internal Service | Other Governmental | Trust & Agency |
|---------|--------------------------------|-----------------------|----------------------|-----------------------|----------------------|-------------------|----------------------|---------------------|---------------------|
| 0101010 | Cash Wash Account | 0.00 | (24,363,396.09) | (9,762,380.10) | 160,897.06 | (968,163.37) | 32,083,721.46 | 2,849,321.04 | 0.00 |
| 0101020 | PNC Bank - General Checking | 1,538,009.07 | 84,658,285.03 | (76,215,546.77) | 27,401,887.70 | (6,733,455.87) | (27,593,699.17) | 38,266.53 | (19,538.38) |
| 0101021 | PNC Money Market | 2,592,884.05 | 2,592,884.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0101030 | Nat City - General Checking | 833,472.63 | (93,413,878.39) | 103,394,040.62 | (27,353,037.30) | 7,343,872.16 | 10,446,727.82 | 358,428.48 | 58,318.24 |
| 0101031 | Nat City - Food Service | 487,387.42 | 0.00 | 0.00 | 0.00 | 487,387.42 | 0.00 | 0.00 | 0.00 |
| 0101062 | Citizens Bank - Investment Liq | 17,140,418.08 | 17,139,740.91 | 0.43 | 0.00 | 0.00 | 676.74 | 0.00 | 0.00 |
| 0101065 | Citizens Bank-Payroll | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0101300 | Allegheny Valley Checking | 2,186,956.73 | 1,121,263.57 | 0.00 | 0.00 | 0.00 | 1,065,693.16 | 0.00 | 0.00 |
| 0101410 | Savings - Dwelling House | 200,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 200,000.00 | 0.00 | 0.00 |
| 0101600 | First Commonwealth Bank | 22,894,190.77 | 12,056,284.57 | 1,155.95 | 0.00 | 0.00 | 10,836,750.25 | 0.00 | 0.00 |
| 0101601 | First Commonwealth-South Hills | 511,790.21 | 93,876.62 | 0.00 | 417,913.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0101910 | First National -Checking | 106,751.03 | 106,751.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0101920 | Sky Bank Investment Checking | 103,663.65 | 3,178.70 | 0.00 | 0.00 | 0.00 | 100,484.95 | 0.00 | 0.00 |
| 0101980 | Cash-Student Activity Funds | 1,946,732.16 | 0.00 | 454,601.43 | 0.00 | 0.00 | 0.00 | 0.00 | 1,492,130.73 |
| | Total Checking Accounts | 50,545,265.80 | (0.00) | 17,871,871.56 | 627,661.05 | 129,650.34 | 27,140,155.21 | 3,246,017.05 | 1,530,910.59 |
| Objects | Investments | Combined | General Fund | Special Revenue Funds | Capital Projects | Enterprise Funds | Internal Service | Other Governmental | Trust & Agency |
| 0111010 | Mellon Investment | 121,407.89 | 117,448.47 | 0.00 | 0.00 | 0.00 | 3,961.22 | 0.00 | 0.00 |
| 0111060 | Citizens Bank - Time Money | 26,000,000.00 | 26,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0111600 | First Commonwealth | 12,500,000.00 | 11,500,000.00 | 10,000.00 | 0.00 | 0.00 | 990,000.00 | 0.00 | 0.00 |
| 0111740 | Investments-PA Local Gov Fund | 2,228,886.35 | 181,600.87 | 0.00 | 0.00 | 0.00 | 2,047,285.48 | 0.00 | 0.00 |
| 0111741 | PLGIT - AIG Settlement | 286,316.30 | 0.00 | 0.00 | 0.00 | 0.00 | 286,316.30 | 0.00 | 0.00 |
| 0111745 | PLGIT- Bond Funds | 31,790,740.02 | 127,877.37 | 0.00 | 31,662,862.65 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0111840 | PSDLAF | 16,503,221.36 | 15,788,633.31 | 0.00 | 0.00 | 0.00 | 704,588.05 | 0.00 | 0.00 |
| 0111850 | Invest-Repas & Time Money | 28,488,228.41 | 28,449,618.25 | 0.00 | 0.00 | 0.00 | 38,608.16 | 0.00 | 0.00 |
| 0111900 | ESB/Troy Hill | 7,500,000.00 | 7,500,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Investments | 125,418,798.13 | 89,675,176.27 | 10,000.00 | 31,662,862.65 | 0.00 | 4,070,759.21 | 0.00 | 0.00 |
| | Total Cash Available | 175,965,063.93 | 89,675,176.27 | 17,881,871.56 | 32,290,523.70 | 129,650.34 | 31,210,914.42 | 3,246,017.05 | 1,530,910.59 |

Report Name: CASH_INV
 Report Layout: FLO70
 Run Date: Mar 14, 2007
 Run Time: 08:38 AM



Anthony J. Pokora
School Controller

Ronald C. Schmeiser, CPA
Deputy School Controller

Pittsburgh Public Schools
Office of the School Controller-Room 453
341 South Bellefield Avenue
Pittsburgh, PA 15213-3516
(412) 622-3970
Fax (412) 622-3975

March 16, 2007

**The Board of Public Education
School District of Pittsburgh
Pittsburgh, PA 15213**

Directors:

We submit herewith a summary statement showing the status of the 2006 appropriations at December 31, 2006 for the General Fund and Food Service Budgets in accordance with Section 2128 of the School Laws of Pennsylvania.

Respectfully Submitted,



Anthony J. Pokora
School Controller



Ronald C. Schmeiser, CPA
Deputy School Controller

**OFFICE OF THE
SCHOOL CONTROLLER
SUMMARY STATEMENT
FOR THE PERIOD
*JANUARY 1 THROUGH DECEMBER 31, 2006***

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|----------------|------------------------------|--------------|--------------------------|-------------|
| 1100 Regular Programs | | | | | | |
| 119 Other Personnel Costs | 130,350.00 | 130,350.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 121 Classroom Teachers | 109,038,783.39 | 109,042,676.09 | (3,892.70) | 0.00 | (3,892.70) | (0.00) |
| 122 Teacher-Spec Assgmt | 77,900.00 | 61,128.88 | 16,771.12 | 0.00 | 16,771.12 | 21.53 |
| 123 Substitute Teachers | 3,361,128.04 | 3,361,128.04 | 0.00 | 0.00 | 0.00 | 0.00 |
| 124 Comp-Additional Work | 525,392.17 | 543,622.21 | (18,230.04) | 0.00 | (18,230.04) | (3.47) |
| 125 Wksp-Com Wk-Cur-Insv | 107,546.14 | 105,070.44 | 2,475.70 | 0.00 | 2,475.70 | 2.30 |
| 129 Other Personnel Costs | 654,986.07 | 913,483.95 | (258,497.88) | 0.00 | (258,497.88) | (39.47) |
| 138 Extra Curr Activ Pay | 631,988.61 | 758,837.60 | (126,848.99) | 0.00 | (126,848.99) | (20.07) |
| 139 Other Personnel Costs | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 100.00 |
| 146 Other Technical Pers | 141,866.89 | 141,866.89 | 0.00 | 0.00 | 0.00 | 0.00 |
| 148 Comp-Additional Work | 3,196.00 | 343.88 | 2,852.12 | 0.00 | 2,852.12 | 89.24 |
| 163 Repairmen | 149,413.00 | 146,634.24 | 2,778.76 | 0.00 | 2,778.76 | 1.86 |
| 168 Comp-Additional Work | 25,000.00 | 9,817.52 | 15,182.48 | 0.00 | 15,182.48 | 60.73 |
| 187 Student Workers | 1,280.00 | 1,280.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 191 Instr Paraprofessional | 3,228,944.19 | 3,200,896.45 | 28,047.74 | 0.00 | 28,047.74 | 0.87 |
| 197 Comp-Additional Work | 36,237.42 | 27,610.92 | 8,626.50 | 0.00 | 8,626.50 | 23.81 |
| 198 Substitute Paraprof | 123,466.40 | 95,049.45 | 28,416.95 | 0.00 | 28,416.95 | 23.02 |
| 199 Other Personnel Costs | 10,242.50 | 5,242.50 | 5,000.00 | 0.00 | 5,000.00 | 48.82 |
| 100 Personnel Services - Salaries | 118,257,720.82 | 118,545,039.06 | (287,318.24) | 0.00 | (287,318.24) | (0.24) |
| 200 Employee Benefits | 34,140,218.88 | 610.05 | 34,139,608.83 | 0.00 | 34,139,608.83 | 100.00 |
| 211 Medical Insurance | 0.00 | (45,728.85) | 45,728.85 | 0.00 | 45,728.85 | 0.00 |
| 212 Dental Insurance | 0.00 | 1,142,089.64 | (1,142,089.64) | 0.00 | (1,142,089.64) | 0.00 |
| 213 Life Insurance | 0.00 | 119,605.18 | (119,605.18) | 0.00 | (119,605.18) | 0.00 |
| 220 Social Security Cont | 0.00 | 8,859,801.01 | (8,859,801.01) | 0.00 | (8,859,801.01) | 0.00 |
| 230 Retirement Contribution | 0.00 | 6,209,102.74 | (6,209,102.74) | 0.00 | (6,209,102.74) | 0.00 |
| 250 Unemployment Comp | 0.00 | 120,248.25 | (120,248.25) | 0.00 | (120,248.25) | 0.00 |
| 260 Workers' Comp | 0.00 | 1,546,356.97 | (1,546,356.97) | 0.00 | (1,546,356.97) | 0.00 |
| 271 Self Insurance- Medical Health | 0.00 | 16,021,470.64 | (16,021,470.64) | 0.00 | (16,021,470.64) | 0.00 |
| 200 Personnel Services - Employee Benefits | 34,140,218.88 | 33,973,555.63 | 166,663.25 | 0.00 | 166,663.25 | 0.49 |
| 323 Prof-Educational Serv | 482,409.65 | 311,929.95 | 170,479.70 | 171,859.70 | (1,380.00) | (0.29) |
| 330 Other Professional Serv | 23,000.00 | 23,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 Purchased Technical Services | 505,409.65 | 334,929.95 | 170,479.70 | 171,859.70 | (1,380.00) | (0.27) |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|---------------------------------|-----------------------------------|--------------|------------------------------|--------------|--------------------------|-------------|
| 432 Rpr & Maint - Equip | 103,438.46 | 85,467.95 | 17,970.51 | 20,154.20 | (2,183.69) | (2.11) |
| 438 Rpr & Maint - Tech | 2,973.98 | 337.26 | 2,636.72 | 0.00 | 2,636.72 | 88.66 |
| 441 Rental - Land & Bldgs | 380.00 | 880.00 | (500.00) | 0.00 | (500.00) | (131.58) |
| 442 Rental - Equipment | 0.00 | 480.00 | (480.00) | 0.00 | (480.00) | 0.00 |
| 449 Other Rentals | 136.86 | 94.84 | 42.02 | 0.00 | 42.02 | 30.70 |
| 400 Purchased Property Services | 106,929.30 | 87,260.05 | 19,669.25 | 20,154.20 | (484.95) | (0.45) |
| 519 Other Student Transp | 203,421.00 | 220,924.64 | (17,503.64) | 0.00 | (17,503.64) | (8.60) |
| 530 Communications | 71,248.00 | 20,815.25 | 50,432.75 | 384.00 | 50,048.75 | 70.25 |
| 538 Telecommunications | 17,104.00 | 0.00 | 17,104.00 | 0.00 | 17,104.00 | 100.00 |
| 550 Printing & Binding | 31,195.50 | 11,860.86 | 19,334.64 | 3,592.50 | 15,742.14 | 50.46 |
| 561 Tuition - Other PA LEA | 2,730,776.44 | 3,528,281.01 | (797,504.57) | 0.00 | (797,504.57) | (29.20) |
| 569 Tuition - Other | 177,500.00 | 76,872.86 | 100,627.14 | 0.00 | 100,627.14 | 56.69 |
| 581 Mileage | 9,200.00 | 1,203.58 | 7,996.42 | 0.00 | 7,996.42 | 86.92 |
| 582 Travel | 17,379.89 | 14,878.70 | 2,501.19 | 0.00 | 2,501.19 | 14.39 |
| 599 Other Purchased Services | 159,304.16 | 126,951.56 | 32,352.60 | 0.00 | 32,352.60 | 20.31 |
| 500 Other Purchased Services | 3,417,128.99 | 4,001,788.46 | (584,659.47) | 3,976.50 | (588,635.97) | (17.23) |
| 610 General Supplies | 1,768,665.43 | 1,719,059.56 | 49,605.87 | 112,942.96 | (63,337.09) | (3.58) |
| 618 Adm Op Sys Tech | 444.42 | 444.42 | 0.00 | 0.00 | 0.00 | 0.00 |
| 634 Student Snacks | 67,239.00 | 37,741.76 | 29,497.24 | 0.00 | 29,497.24 | 43.87 |
| 635 Meals & Refreshments | 10,995.00 | 2,092.03 | 8,902.97 | 0.00 | 8,902.97 | 80.97 |
| 640 Books & Periodicals | 5,097,338.07 | 2,848,027.97 | 2,249,310.10 | 471,692.94 | 1,777,617.16 | 34.87 |
| 648 Educational Software | 30,640.95 | 16,512.33 | 14,128.62 | 2,898.25 | 11,230.37 | 36.65 |
| 600 Supplies | 6,975,322.87 | 4,623,878.07 | 2,351,444.80 | 587,534.15 | 1,763,910.65 | 25.29 |
| 750 Equip-Original & Add | 80,112.78 | 54,664.05 | 25,448.73 | 29,267.75 | (3,819.02) | (4.77) |
| 758 Tech Equip - New | 129,062.11 | 39,961.08 | 89,101.03 | 31,916.66 | 57,184.37 | 44.31 |
| 760 Equipment-Replacement | 72,000.17 | 46,497.63 | 25,502.54 | 20,373.55 | 5,128.99 | 7.12 |
| 768 Tech Equip - Replace | 8,685.00 | 0.00 | 8,685.00 | 0.00 | 8,685.00 | 100.00 |
| 788 Tech Infrastructure | 14,000.00 | 0.00 | 14,000.00 | 0.00 | 14,000.00 | 100.00 |
| 700 Property | 303,860.06 | 141,122.76 | 162,737.30 | 81,557.96 | 81,179.34 | 26.72 |
| 810 Dues & Fees | 24,669.00 | 9,799.88 | 14,869.12 | 0.00 | 14,869.12 | 60.27 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|-----------------------|------------------------------|-------------------|--------------------------|--------------|
| 800 Other Objects | 24,669.00 | 9,799.88 | 14,869.12 | 0.00 | 14,869.12 | 60.27 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 1100 | 163,731,259.57 | 161,717,373.86 | 2,013,885.71 | 865,082.51 | 1,148,803.20 | 0.70 |
| 1200 Special Programs | | | | | | |
| 100 Personnel Services - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 Employee Benefits | 283,444.85 | 0.00 | 283,444.85 | 0.00 | 283,444.85 | 100.00 |
| 220 Social Security Cont | 0.00 | 81,043.70 | (81,043.70) | 0.00 | (81,043.70) | 0.00 |
| 230 Retirement Contribution | 0.00 | 198,392.86 | (198,392.86) | 0.00 | (198,392.86) | 0.00 |
| 200 Personnel Services - Employee Benefits | 283,444.85 | 279,436.56 | 4,008.29 | 0.00 | 4,008.29 | 1.41 |
| 322 Prof. Educ. Services-IUs | 63,818,065.29 | 44,400,385.10 | 19,417,680.19 | 0.00 | 19,417,680.19 | 30.43 |
| 300 Purchased Technical Services | 63,818,065.29 | 44,400,385.10 | 19,417,680.19 | 0.00 | 19,417,680.19 | 30.43 |
| 400 Purchased Property Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 567 Tuition to Approved Private | 4,733,858.00 | 4,733,857.06 | 0.94 | 0.00 | 0.94 | 0.00 |
| 568 Tuition - PRRI | 863,328.00 | 863,327.04 | 0.96 | 0.00 | 0.96 | 0.00 |
| 594 Svc-IU Special Classes | 387,034.00 | 71,839.01 | 315,194.99 | 0.00 | 315,194.99 | 81.44 |
| 500 Other Purchased Services | 5,984,220.00 | 5,669,023.11 | 315,196.89 | 0.00 | 315,196.89 | 5.27 |
| 600 Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 700 Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 1200 | 70,085,730.14 | 50,348,844.77 | 19,736,885.37 | 0.00 | 19,736,885.37 | 28.16 |
| 1300 Vocational Education Programs | | | | | | |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|--------------|------------------------------|--------------|--------------------------|-------------|
| 121 Classroom Teachers | 8,388,873.50 | 8,288,822.49 | 100,051.01 | 0.00 | 100,051.01 | 1.19 |
| 123 Substitute Teachers | 33,187.15 | 28,183.23 | 5,003.92 | 0.00 | 5,003.92 | 15.08 |
| 124 Comp-Additional Work | 9,315.00 | 3,771.69 | 5,543.31 | 0.00 | 5,543.31 | 59.51 |
| 125 Wksp-Com Wk-Cur-Ins | 12,931.82 | 9,599.48 | 3,332.34 | 0.00 | 3,332.34 | 25.77 |
| 129 Other Personnel Costs | 146,886.50 | 67,738.97 | 79,147.53 | 0.00 | 79,147.53 | 53.88 |
| 163 Repairmen | 102,056.62 | 100,865.23 | 1,191.39 | 0.00 | 1,191.39 | 1.17 |
| 168 Comp-Additional Work | 5,555.13 | 3,985.33 | 1,569.80 | 0.00 | 1,569.80 | 28.26 |
| 100 Personnel Services - Salaries | 8,698,805.72 | 8,502,966.42 | 195,839.30 | 0.00 | 195,839.30 | 2.25 |
| 200 Employee Benefits | 2,647,706.74 | 0.00 | 2,647,706.74 | 0.00 | 2,647,706.74 | 100.00 |
| 212 Dental Insurance | 0.00 | 74,273.52 | (74,273.52) | 0.00 | (74,273.52) | 0.00 |
| 213 Life Insurance | 0.00 | 7,788.80 | (7,788.80) | 0.00 | (7,788.80) | 0.00 |
| 220 Social Security Cont | 0.00 | 636,072.84 | (636,072.84) | 0.00 | (636,072.84) | 0.00 |
| 230 Retirement Contribution | 0.00 | 457,891.33 | (457,891.33) | 0.00 | (457,891.33) | 0.00 |
| 250 Unemployment Comp | 0.00 | 8,499.26 | (8,499.26) | 0.00 | (8,499.26) | 0.00 |
| 260 Workers' Comp | 0.00 | 111,510.27 | (111,510.27) | 0.00 | (111,510.27) | 0.00 |
| 271 Self Insurance- Medical Health | 0.00 | 1,123,338.90 | (1,123,338.90) | 0.00 | (1,123,338.90) | 0.00 |
| 200 Personnel Services - Employee Benefits | 2,647,706.74 | 2,419,374.92 | 228,331.82 | 0.00 | 228,331.82 | 8.62 |
| 300 Purchased Technical Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 411 Disposal Services | 7,155.00 | 5,363.12 | 1,791.88 | 0.00 | 1,791.88 | 25.04 |
| 422 Electricity | 83.34 | 83.34 | 0.00 | 0.00 | 0.00 | 0.00 |
| 424 Water/Sewage | 151.00 | 187.43 | (36.43) | 0.00 | (36.43) | (24.13) |
| 432 Rpr & Maint - Equip | 45,402.00 | 7,252.03 | 38,149.97 | 0.00 | 38,149.97 | 84.03 |
| 438 Rpr & Maint - Tech | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 100.00 |
| 442 Rental - Equipment | 1,020.00 | 1,375.43 | (355.43) | 0.00 | (355.43) | (34.85) |
| 490 Other Property Services | 1,418.00 | 0.00 | 1,418.00 | 0.00 | 1,418.00 | 100.00 |
| 400 Purchased Property Services | 59,229.34 | 14,261.35 | 44,967.99 | 0.00 | 44,967.99 | 75.92 |
| 519 Other Student Transp | 54,613.47 | 27,093.47 | 27,520.00 | 0.00 | 27,520.00 | 50.39 |
| 529 Other Insurance | 350.00 | 0.00 | 350.00 | 0.00 | 350.00 | 100.00 |
| 581 Mileage | 11,538.00 | 4,208.06 | 7,329.94 | 0.00 | 7,329.94 | 63.53 |
| 582 Travel | 3,895.00 | 3,894.55 | 0.45 | 0.00 | 0.45 | 0.01 |
| 599 Other Purchased Services | 1,050.00 | 50.00 | 1,000.00 | 0.00 | 1,000.00 | 95.24 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|----------------------|------------------------------|------------------|--------------------------|-------------|
| 500 Other Purchased Services | 71,446.47 | 35,246.08 | 36,200.39 | 0.00 | 36,200.39 | 50.67 |
| 610 General Supplies | 441,024.80 | 218,607.63 | 222,417.17 | 13,226.07 | 209,191.10 | 47.43 |
| 618 Adm Op Sys Tech | 3,925.00 | 0.00 | 3,925.00 | 0.00 | 3,925.00 | 100.00 |
| 634 Student Snacks | 0.00 | 21.74 | (21.74) | 0.00 | (21.74) | 0.00 |
| 635 Meals & Refreshments | 120.00 | 120.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 640 Books & Periodicals | 54,542.48 | 7,194.27 | 47,348.21 | 1,604.96 | 45,743.25 | 83.87 |
| 648 Educational Software | 30,673.00 | 0.00 | 30,673.00 | 400.00 | 30,273.00 | 98.70 |
| 600 Supplies | 530,285.28 | 225,943.64 | 304,341.64 | 15,231.03 | 289,110.61 | 54.52 |
| 750 Equip-Original & Add | 72,654.45 | 39,926.80 | 32,727.65 | 11,747.98 | 20,979.67 | 28.88 |
| 758 Tech Equip - New | 57,012.78 | 11,951.00 | 45,061.78 | 4,554.52 | 40,507.26 | 71.05 |
| 760 Equipment-Replacement | 109,859.86 | 46,324.52 | 63,535.34 | 25,661.75 | 37,873.59 | 34.47 |
| 768 Tech Equip - Replace | 91,899.00 | 8,905.00 | 82,994.00 | 3,050.22 | 79,943.78 | 86.99 |
| 700 Property | 331,426.09 | 107,107.32 | 224,318.77 | 45,014.47 | 179,304.30 | 54.10 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 1300 | 12,338,899.64 | 11,304,899.73 | 1,033,999.91 | 60,245.50 | 973,754.41 | 7.89 |
| 1400 Other Instructional Programs | | | | | | |
| 114 Principals | 18,000.00 | 15,609.32 | 2,390.68 | 0.00 | 2,390.68 | 13.28 |
| 121 Classroom Teachers | 570,813.55 | 464,901.90 | 105,911.65 | 0.00 | 105,911.65 | 18.55 |
| 123 Substitute Teachers | 4,000.00 | 393.00 | 3,607.00 | 0.00 | 3,607.00 | 90.18 |
| 124 Comp-Additional Work | 315,752.38 | 320,952.74 | (5,200.36) | 0.00 | (5,200.36) | (1.65) |
| 129 Other Personnel Costs | 9,334.08 | 9,334.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 134 Coordinators | 25,262.20 | 25,262.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| 148 Comp-Additional Work | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 100.00 |
| 153 Sch Secretary-Clerks | 3,000.00 | 137.98 | 2,862.02 | 0.00 | 2,862.02 | 95.40 |
| 157 Comp-Additional Work | 20,000.00 | 11,378.33 | 8,621.67 | 0.00 | 8,621.67 | 43.11 |
| 197 Comp-Additional Work | 19,606.07 | 20,076.90 | (470.83) | 0.00 | (470.83) | (2.40) |
| 100 Personnel Services - Salaries | 987,768.28 | 868,046.45 | 119,721.83 | 0.00 | 119,721.83 | 12.12 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|---------------------|------------------------------|--------------|--------------------------|--------------|
| 200 Employee Benefits | 624,505.09 | 0.00 | 624,505.09 | 0.00 | 624,505.09 | 100.00 |
| 212 Dental Insurance | 0.00 | 3,842.35 | (3,842.35) | 0.00 | (3,842.35) | 0.00 |
| 213 Life Insurance | 0.00 | 411.84 | (411.84) | 0.00 | (411.84) | 0.00 |
| 220 Social Security Cont | 0.00 | 157,817.42 | (157,817.42) | 0.00 | (157,817.42) | 0.00 |
| 230 Retirement Contribution | 0.00 | 282,792.52 | (282,792.52) | 0.00 | (282,792.52) | 0.00 |
| 250 Unemployment Comp | 0.00 | 869.66 | (869.66) | 0.00 | (869.66) | 0.00 |
| 260 Workers' Comp | 0.00 | 11,415.57 | (11,415.57) | 0.00 | (11,415.57) | 0.00 |
| 271 Self Insurance- Medical Health | 0.00 | 66,923.74 | (66,923.74) | 0.00 | (66,923.74) | 0.00 |
| 200 Personnel Services - Employee Benefits | 624,505.09 | 524,073.10 | 100,431.99 | 0.00 | 100,431.99 | 16.08 |
| 323 Prof-Educational Serv | 6,496.00 | 3,248.00 | 3,248.00 | 0.00 | 3,248.00 | 50.00 |
| 300 Purchased Technical Services | 6,496.00 | 3,248.00 | 3,248.00 | 0.00 | 3,248.00 | 50.00 |
| 400 Purchased Property Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 550 Printing & Binding | 800.00 | 0.00 | 800.00 | 0.00 | 800.00 | 100.00 |
| 561 Tuition - Other PA LEA | 9,127.00 | 6,173.61 | 2,953.39 | 0.00 | 2,953.39 | 32.36 |
| 581 Mileage | 9,685.00 | 8,698.42 | 986.58 | 0.00 | 986.58 | 10.19 |
| 599 Other Purchased Services | 250.00 | 0.00 | 250.00 | 0.00 | 250.00 | 100.00 |
| 500 Other Purchased Services | 19,862.00 | 14,872.03 | 4,989.97 | 0.00 | 4,989.97 | 25.12 |
| 610 General Supplies | 8,700.00 | 1,843.43 | 6,856.57 | 0.00 | 6,856.57 | 78.81 |
| 634 Student Snacks | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 100.00 |
| 640 Books & Periodicals | 6,700.00 | 2,605.67 | 4,094.33 | 0.00 | 4,094.33 | 61.11 |
| 648 Educational Software | 482.10 | 286.13 | 195.97 | 0.00 | 195.97 | 40.65 |
| 600 Supplies | 16,382.10 | 4,735.23 | 11,646.87 | 0.00 | 11,646.87 | 71.10 |
| 700 Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 1400 | 1,655,013.47 | 1,414,974.81 | 240,038.66 | 0.00 | 240,038.66 | 14.50 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|-----------------|------------------------------|--------------|--------------------------|--------------|
| 1600 Adult Education Programs | | | | | | |
| 129 Other Personnel Costs | 0.00 | 4,515.07 | (4,515.07) | 0.00 | (4,515.07) | 0.00 |
| 100 Personnel Services - Salaries | 0.00 | 4,515.07 | (4,515.07) | 0.00 | (4,515.07) | 0.00 |
| 200 Employee Benefits | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 100.00 |
| 220 Social Security Cont | 0.00 | 345.40 | (345.40) | 0.00 | (345.40) | 0.00 |
| 230 Retirement Contribution | 0.00 | 291.67 | (291.67) | 0.00 | (291.67) | 0.00 |
| 250 Unemployment Comp | 0.00 | 4.52 | (4.52) | 0.00 | (4.52) | 0.00 |
| 260 Workers' Comp | 0.00 | 49.67 | (49.67) | 0.00 | (49.67) | 0.00 |
| 200 Personnel Services - Employee Benefits | 25,000.00 | 691.26 | 24,308.74 | 0.00 | 24,308.74 | 97.23 |
| 300 Purchased Technical Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 Purchased Property Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 Other Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 610 General Supplies | 4,679.95 | 0.00 | 4,679.95 | 0.00 | 4,679.95 | 100.00 |
| 600 Supplies | 4,679.95 | 0.00 | 4,679.95 | 0.00 | 4,679.95 | 100.00 |
| 700 Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 1600 | 29,679.95 | 5,206.33 | 24,473.62 | 0.00 | 24,473.62 | 82.46 |
| 1800 Instructional Programs - Pre-Kindergarten Students | | | | | | |
| 100 Personnel Services - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 Employee Benefits | 298,845.93 | 0.00 | 298,845.93 | 0.00 | 298,845.93 | 100.00 |
| 220 Social Security Cont | 0.00 | 92,594.24 | (92,594.24) | 0.00 | (92,594.24) | 0.00 |
| 230 Retirement Contribution | 0.00 | 206,251.69 | (206,251.69) | 0.00 | (206,251.69) | 0.00 |
| 200 Personnel Services - Employee Benefits | 298,845.93 | 298,845.93 | 0.00 | 0.00 | 0.00 | 0.00 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--------------------------------------|-----------------------------------|-------------------|------------------------------|--------------|--------------------------|-------------|
| 300 Purchased Technical Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 Purchased Property Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 Other Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 600 Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 700 Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 1800 | 298,845.93 | 298,845.93 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2100 Pupil Personnel | | | | | | |
| 113 Directors | 114,128.16 | 114,128.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| 116 Centrl Support Admin | 300,475.16 | 249,204.26 | 51,270.90 | 0.00 | 51,270.90 | 17.06 |
| 119 Other Personnel Costs | 41,120.20 | 1,120.20 | 40,000.00 | 0.00 | 40,000.00 | 97.28 |
| 124 Comp-Additional Work | 4,082.00 | 2,173.86 | 1,908.14 | 0.00 | 1,908.14 | 46.75 |
| 125 Wksp-Cor Wk-Cur-Inv | 2,368.00 | 951.04 | 1,416.96 | 0.00 | 1,416.96 | 59.84 |
| 126 Counselors | 3,618,361.34 | 3,559,861.28 | 58,500.06 | 0.00 | 58,500.06 | 1.62 |
| 129 Other Personnel Costs | 80,000.00 | 30,618.86 | 49,381.14 | 0.00 | 49,381.14 | 61.73 |
| 132 Social Workers | 2,415,487.18 | 2,415,487.18 | 0.00 | 0.00 | 0.00 | 0.00 |
| 138 Extra Curr Activ Pay | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 7,000.00 | 100.00 |
| 139 Other Personnel Costs | 33,000.00 | 8,941.94 | 24,058.06 | 0.00 | 24,058.06 | 72.90 |
| 142 Other Accounting Pers | 25,714.80 | 25,714.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 144 Computer Service Pers | 57,328.08 | 57,328.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 146 Other Technical Pers | 910,040.45 | 910,040.45 | 0.00 | 0.00 | 0.00 | 0.00 |
| 148 Comp-Additional Work | 4,093.66 | 4,093.26 | 0.40 | 0.00 | 0.40 | 0.01 |
| 149 Other Personnel Costs | 1,862.00 | 1,861.60 | 0.40 | 0.00 | 0.40 | 0.02 |
| 151 Secretaries | 131,282.00 | 126,256.48 | 5,025.52 | 0.00 | 5,025.52 | 3.83 |
| 152 Typist-Stenographers | 60,981.44 | 54,933.39 | 6,048.05 | 0.00 | 6,048.05 | 9.92 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|--------------|------------------------------|--------------|--------------------------|-------------|
| 155 Other Office Pers | 138,225.86 | 138,225.86 | 0.00 | 0.00 | 0.00 | 0.00 |
| 157 Comp-Additional Work | 7,780.08 | 6,003.13 | 1,776.95 | 0.00 | 1,776.95 | 22.84 |
| 159 Other Personnel Costs | 1,867.24 | 1,867.24 | 0.00 | 0.00 | 0.00 | 0.00 |
| 100 Personnel Services - Salaries | 7,955,197.65 | 7,708,811.07 | 246,386.58 | 0.00 | 246,386.58 | 3.10 |
| 200 Employee Benefits | 2,557,670.37 | 0.00 | 2,557,670.37 | 0.00 | 2,557,670.37 | 100.00 |
| 212 Dental Insurance | 0.00 | 77,205.45 | (77,205.45) | 0.00 | (77,205.45) | 0.00 |
| 213 Life Insurance | 0.00 | 8,358.69 | (8,358.69) | 0.00 | (8,358.69) | 0.00 |
| 220 Social Security Cont | 0.00 | 573,433.75 | (573,433.75) | 0.00 | (573,433.75) | 0.00 |
| 230 Retirement Contribution | 0.00 | 454,374.78 | (454,374.78) | 0.00 | (454,374.78) | 0.00 |
| 250 Unemployment Comp | 0.00 | 7,686.05 | (7,686.05) | 0.00 | (7,686.05) | 0.00 |
| 260 Workers' Comp | 0.00 | 100,320.58 | (100,320.58) | 0.00 | (100,320.58) | 0.00 |
| 271 Self Insurance- Medical Health | 0.00 | 1,078,444.96 | (1,078,444.96) | 0.00 | (1,078,444.96) | 0.00 |
| 200 Personnel Services - Employee Benefits | 2,557,670.37 | 2,299,824.26 | 257,846.11 | 0.00 | 257,846.11 | 10.08 |
| 323 Prof-Educational Serv | 13,680.00 | 13,510.00 | 170.00 | 0.00 | 170.00 | 1.24 |
| 330 Other Professional Serv | 14,180.00 | 13,020.00 | 1,160.00 | 0.00 | 1,160.00 | 8.18 |
| 340 Technical Services | 7,040.00 | 389.95 | 6,650.05 | 0.00 | 6,650.05 | 94.46 |
| 348 Technology Services | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 100.00 |
| 300 Purchased Technical Services | 40,900.00 | 26,919.95 | 13,980.05 | 0.00 | 13,980.05 | 34.18 |
| 432 Rpr & Maint - Equip | (40.00) | 219.10 | (259.10) | 0.00 | (259.10) | 647.75 |
| 438 Rpr & Maint - Tech | 851.00 | 851.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 441 Rental - Land & Bldgs | 500.00 | 175.00 | 325.00 | 0.00 | 325.00 | 65.00 |
| 400 Purchased Property Services | 1,311.00 | 1,245.10 | 65.90 | 0.00 | 65.90 | 5.03 |
| 530 Communications | 76,600.00 | 73,630.77 | 2,969.23 | 0.00 | 2,969.23 | 3.88 |
| 538 Telecommunications | 1,500.00 | 391.36 | 1,108.64 | 0.00 | 1,108.64 | 73.91 |
| 550 Printing & Binding | 30,528.00 | 7,100.98 | 23,427.02 | 0.00 | 23,427.02 | 76.74 |
| 581 Mileage | 13,036.98 | 8,707.54 | 4,329.44 | 0.00 | 4,329.44 | 33.21 |
| 582 Travel | 4,000.00 | 3,733.36 | 266.64 | 0.00 | 266.64 | 6.67 |
| 599 Other Purchased Services | 950.00 | 915.00 | 35.00 | 0.00 | 35.00 | 3.68 |
| 500 Other Purchased Services | 126,614.98 | 94,479.01 | 32,135.97 | 0.00 | 32,135.97 | 25.38 |
| 610 General Supplies | 34,405.66 | (19,037.35) | 53,443.01 | 618.65 | 52,824.36 | 153.53 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
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SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--------------------------------------|-----------------------------------|----------------------|------------------------------|-----------------|--------------------------|-------------|
| 618 Adm Op Sys Tech | 11,500.00 | 0.00 | 11,500.00 | 0.00 | 11,500.00 | 100.00 |
| 635 Meals & Refreshments | 2,500.00 | 81.25 | 2,418.75 | 0.00 | 2,418.75 | 96.75 |
| 640 Books & Periodicals | 11,997.00 | 8,122.40 | 3,874.60 | 0.00 | 3,874.60 | 32.30 |
| 648 Educational Software | 350.00 | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 600 Supplies | 60,752.66 | (10,483.70) | 71,236.36 | 618.65 | 70,617.71 | 116.24 |
| 750 Equip-Original & Add | 8,032.00 | 1,100.00 | 6,932.00 | 0.00 | 6,932.00 | 86.30 |
| 758 Tech Equip - New | 2,001.02 | 0.00 | 2,001.02 | 1.02 | 2,000.00 | 99.95 |
| 760 Equipment-Replacement | 2,436.75 | 1,929.00 | 507.75 | 436.75 | 71.00 | 2.91 |
| 700 Property | 12,469.77 | 3,029.00 | 9,440.77 | 437.77 | 9,003.00 | 72.20 |
| 810 Dues & Fees | 2,100.00 | 720.00 | 1,380.00 | 0.00 | 1,380.00 | 65.71 |
| 800 Other Objects | 2,100.00 | 720.00 | 1,380.00 | 0.00 | 1,380.00 | 65.71 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 2100 | 10,757,016.43 | 10,124,544.69 | 632,471.74 | 1,056.42 | 631,415.32 | 5.87 |
| 2200 Instructional Staff | | | | | | |
| 113 Directors | 106,799.00 | 98,150.04 | 8,648.96 | 0.00 | 8,648.96 | 8.10 |
| 115 Central School Admin | 83,353.00 | 41,676.60 | 41,676.40 | 0.00 | 41,676.40 | 50.00 |
| 116 Centrl Support Admin | 1,252,064.81 | 1,250,531.42 | 1,533.39 | 0.00 | 1,533.39 | 0.12 |
| 119 Other Personnel Costs | 262,183.69 | 315,442.48 | (53,258.79) | 0.00 | (53,258.79) | (20.31) |
| 122 Teacher-Spec Assgmt | 216,956.83 | 183,020.83 | 33,936.00 | 0.00 | 33,936.00 | 15.64 |
| 123 Substitute Teachers | 6,003.00 | 2,003.00 | 4,000.00 | 0.00 | 4,000.00 | 66.63 |
| 124 Comp-Additional Work | 65,719.33 | 42,233.38 | 23,485.95 | 0.00 | 23,485.95 | 35.74 |
| 125 Wksp-Com Wk-Cur-Insv | 27,011.00 | 1,128.99 | 25,882.01 | 0.00 | 25,882.01 | 95.82 |
| 127 Librarians | 3,603,575.97 | 3,599,868.49 | 3,707.48 | 0.00 | 3,707.48 | 0.10 |
| 129 Other Personnel Costs | 21,969.80 | 15,874.85 | 6,094.95 | 0.00 | 6,094.95 | 27.74 |
| 134 Coordinators | 72,300.00 | 43,380.00 | 28,920.00 | 0.00 | 28,920.00 | 40.00 |
| 136 Other Prof Educ Staff | 320,300.00 | 274,830.56 | 45,469.44 | 0.00 | 45,469.44 | 14.20 |
| 139 Other Personnel Costs | 9,123.45 | 9,123.05 | 0.40 | 0.00 | 0.40 | 0.00 |
| 142 Other Accounting Pers | 108,402.60 | 108,402.48 | 0.12 | 0.00 | 0.12 | 0.00 |
| 144 Computer Service Pers | 1,092,545.24 | 986,233.78 | 106,311.46 | 0.00 | 106,311.46 | 9.73 |
| 146 Other Technical Pers | 271,188.10 | 255,635.29 | 15,552.81 | 0.00 | 15,552.81 | 5.74 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|--------------|------------------------------|--------------|--------------------------|-------------|
| 148 Comp-Additional Work | 81,645.63 | 81,645.60 | 0.03 | 0.00 | 0.03 | 0.00 |
| 149 Other Personnel Costs | 4,530.00 | 4,530.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 151 Secretaries | 138,319.08 | 97,972.55 | 40,346.53 | 0.00 | 40,346.53 | 29.17 |
| 152 Typist-Stenographers | 227,783.89 | 154,182.32 | 73,601.57 | 0.00 | 73,601.57 | 32.31 |
| 154 Clerks | 169,401.72 | 126,441.52 | 42,960.20 | 0.00 | 42,960.20 | 25.36 |
| 155 Other Office Pers | 357,761.19 | 343,194.01 | 14,567.18 | 0.00 | 14,567.18 | 4.07 |
| 157 Comp-Additional Work | 24,211.73 | 17,481.12 | 6,730.61 | 0.00 | 6,730.61 | 27.80 |
| 159 Other Personnel Costs | 20,611.12 | 8,121.88 | 12,489.24 | 0.00 | 12,489.24 | 60.59 |
| 163 Repairmen | 240,129.60 | 240,129.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| 168 Comp-Additional Work | 211,246.89 | 195,934.05 | 15,312.84 | 0.00 | 15,312.84 | 7.25 |
| 197 Comp-Additional Work | 4,864.00 | 0.00 | 4,864.00 | 0.00 | 4,864.00 | 100.00 |
| 100 Personnel Services - Salaries | 9,000,000.67 | 8,497,167.89 | 502,832.78 | 0.00 | 502,832.78 | 5.59 |
| 200 Employee Benefits | 2,986,405.45 | 0.00 | 2,986,405.45 | 0.00 | 2,986,405.45 | 100.00 |
| 211 Medical Insurance | 0.00 | (1,189.49) | 1,189.49 | 0.00 | 1,189.49 | 0.00 |
| 212 Dental Insurance | 0.00 | 74,624.50 | (74,624.50) | 0.00 | (74,624.50) | 0.00 |
| 213 Life Insurance | 0.00 | 8,568.54 | (8,568.54) | 0.00 | (8,568.54) | 0.00 |
| 220 Social Security Cont | 0.00 | 653,880.62 | (653,880.62) | 0.00 | (653,880.62) | 0.00 |
| 230 Retirement Contribution | 0.00 | 716,915.17 | (716,915.17) | 0.00 | (716,915.17) | 0.00 |
| 250 Unemployment Comp | 0.00 | 7,666.49 | (7,666.49) | 0.00 | (7,666.49) | 0.00 |
| 260 Workers' Comp | 0.00 | 110,878.62 | (110,878.62) | 0.00 | (110,878.62) | 0.00 |
| 271 Self Insurance- Medical Health | 0.00 | 1,148,701.91 | (1,148,701.91) | 0.00 | (1,148,701.91) | 0.00 |
| 200 Personnel Services - Employee Benefits | 2,986,405.45 | 2,720,046.36 | 266,359.09 | 0.00 | 266,359.09 | 8.92 |
| 323 Prof-Educational Serv | 109,500.00 | 10,662.50 | 98,837.50 | 9,300.00 | 89,537.50 | 81.77 |
| 340 Technical Services | 32,150.00 | 14,340.22 | 17,809.78 | 0.00 | 17,809.78 | 55.40 |
| 348 Technology Services | 642,197.00 | 471,492.50 | 170,704.50 | 52,921.50 | 117,783.00 | 18.34 |
| 300 Purchased Technical Services | 783,847.00 | 496,495.22 | 287,351.78 | 62,221.50 | 225,130.28 | 28.72 |
| 432 Rpr & Maint - Equip | 31,575.75 | 19,282.76 | 12,292.99 | (1,646.25) | 13,939.24 | 44.15 |
| 438 Rpr & Maint - Tech | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 100.00 |
| 441 Rental - Land & Bldgs | 2,500.00 | 100.00 | 2,400.00 | 0.00 | 2,400.00 | 96.00 |
| 448 Lease/Rental-Tech | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 |
| 449 Other Rentals | 385.00 | 385.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 450 Construction Services | 8,000.00 | 0.00 | 8,000.00 | 0.00 | 8,000.00 | 100.00 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--------------------------------------|-----------------------------------|----------------------|------------------------------|---------------------|--------------------------|-------------|
| 400 Purchased Property Services | 47,460.75 | 19,767.76 | 27,692.99 | (1,646.25) | 29,339.24 | 61.82 |
| 530 Communications | 17,108.00 | 5,374.11 | 11,733.89 | 210.00 | 11,523.89 | 67.36 |
| 538 Telecommunications | 254,933.67 | 22,722.92 | 232,210.75 | 0.00 | 232,210.75 | 91.09 |
| 540 Advertising | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 100.00 |
| 550 Printing & Binding | 16,386.00 | 1,435.28 | 14,950.72 | 0.00 | 14,950.72 | 91.24 |
| 581 Mileage | 23,706.88 | 11,808.06 | 11,898.82 | 0.00 | 11,898.82 | 50.19 |
| 582 Travel | 132,235.00 | 2,661.49 | 129,573.51 | 127,500.00 | 2,073.51 | 1.57 |
| 599 Other Purchased Services | 19,588.12 | 1,097.73 | 18,490.39 | 0.00 | 18,490.39 | 94.40 |
| 500 Other Purchased Services | 469,957.67 | 45,099.59 | 424,858.08 | 127,710.00 | 297,148.08 | 63.23 |
| 610 General Supplies | 255,038.32 | 110,286.00 | 144,752.32 | 43,079.27 | 101,673.05 | 39.87 |
| 618 Adm Op Sys Tech | 2,250,311.87 | 1,840,235.11 | 410,076.76 | 260,881.59 | 149,195.17 | 6.63 |
| 634 Student Snacks | 458.00 | 457.34 | 0.66 | 0.00 | 0.66 | 0.14 |
| 635 Meals & Refreshments | 9,387.80 | 8,328.89 | 1,058.91 | 0.00 | 1,058.91 | 11.28 |
| 640 Books & Periodicals | 320,748.58 | 139,865.91 | 180,882.67 | 64,827.82 | 116,054.85 | 36.18 |
| 648 Educational Software | 47,741.28 | 28,581.15 | 19,160.13 | 9,631.94 | 9,528.19 | 19.96 |
| 600 Supplies | 2,883,685.85 | 2,127,754.40 | 755,931.45 | 378,420.62 | 377,510.83 | 13.09 |
| 750 Equip-Original & Add | 15,473.00 | 0.00 | 15,473.00 | 0.00 | 15,473.00 | 100.00 |
| 758 Tech Equip - New | 188,493.00 | 168,104.00 | 20,389.00 | 17,866.72 | 2,522.28 | 1.34 |
| 760 Equipment-Replacement | 30,193.68 | 12,739.95 | 17,453.73 | 4,626.36 | 12,827.37 | 42.48 |
| 768 Tech Equip - Replace | 3,130,942.22 | 3,077,105.27 | 53,836.95 | 21,895.37 | 31,941.58 | 1.02 |
| 788 Tech Infrastructure | 814,450.06 | 161,304.72 | 653,145.34 | 507,488.63 | 145,656.71 | 17.88 |
| 700 Property | 4,179,551.96 | 3,419,253.94 | 760,298.02 | 551,877.08 | 208,420.94 | 4.99 |
| 810 Dues & Fees | 5,000.00 | 468.00 | 4,532.00 | 0.00 | 4,532.00 | 90.64 |
| 800 Other Objects | 5,000.00 | 468.00 | 4,532.00 | 0.00 | 4,532.00 | 90.64 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 2200 | 20,355,909.35 | 17,326,053.16 | 3,029,856.19 | 1,118,582.95 | 1,911,273.24 | 9.39 |
| 2300 Administration | | | | | | |
| 111 Superintendents | 326,155.38 | 326,155.38 | 0.00 | 0.00 | 0.00 | 0.00 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|-----------------------------------|-----------------------------------|---------------|------------------------------|--------------|--------------------------|-------------|
| 113 Directors | 531,077.78 | 530,212.58 | 865.20 | 0.00 | 865.20 | 0.16 |
| 114 Principals | 12,981,891.21 | 12,981,891.21 | 0.00 | 0.00 | 0.00 | 0.00 |
| 116 Centrl Support Admin | 362,921.36 | 362,821.44 | 99.92 | 0.00 | 99.92 | 0.03 |
| 117 Solicitor | 88,016.80 | 88,016.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| 119 Other Personnel Costs | 250,576.45 | 328,567.56 | (77,991.11) | 0.00 | (77,991.11) | (31.12) |
| 122 Teacher-Spec Assgmt | 54,517.09 | 54,517.09 | 0.00 | 0.00 | 0.00 | 0.00 |
| 129 Other Personnel Costs | 21,643.99 | 21,643.57 | 0.42 | 0.00 | 0.42 | 0.00 |
| 134 Coordinators | 37,677.02 | 37,677.02 | 0.00 | 0.00 | 0.00 | 0.00 |
| 135 Other Cent Supp Staff | 79,514.00 | 57,266.83 | 22,247.17 | 0.00 | 22,247.17 | 27.98 |
| 139 Other Personnel Costs | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 100.00 |
| 141 Accountants-Auditors | 43,582.72 | 43,582.72 | 0.00 | 0.00 | 0.00 | 0.00 |
| 142 Other Accounting Pers | 39,254.56 | 39,254.56 | 0.00 | 0.00 | 0.00 | 0.00 |
| 146 Other Technical Pers | 704,949.34 | 704,949.14 | 0.20 | 0.00 | 0.20 | 0.00 |
| 147 Transportation Pers | 29,015.88 | 30,393.77 | (1,377.89) | 0.00 | (1,377.89) | (4.75) |
| 148 Comp-Additional Work | 10,334.63 | 10,828.39 | (493.76) | 0.00 | (493.76) | (4.78) |
| 149 Other Personnel Costs | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 151 Secretaries | 423,354.10 | 423,354.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 152 Typist-Stenographers | 134,423.78 | 134,423.78 | 0.00 | 0.00 | 0.00 | 0.00 |
| 153 Sch Secretary-Clerks | 3,567,449.31 | 3,493,457.46 | 73,991.85 | 0.00 | 73,991.85 | 2.07 |
| 154 Clerks | 118,386.92 | 118,386.40 | 0.52 | 0.00 | 0.52 | 0.00 |
| 155 Other Office Pers | 1,772,039.50 | 1,772,039.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| 157 Comp-Additional Work | 51,040.83 | 38,396.72 | 12,644.11 | 0.00 | 12,644.11 | 24.77 |
| 159 Other Personnel Costs | 132,000.37 | 45,626.43 | 86,373.94 | 0.00 | 86,373.94 | 65.43 |
| 189 Other Personnel Costs | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 191 Instr Paraprofessional | 381,230.12 | 372,684.16 | 8,545.96 | 0.00 | 8,545.96 | 2.24 |
| 197 Comp-Additional Work | 49.00 | 48.00 | 1.00 | 0.00 | 1.00 | 2.04 |
| 199 Other Personnel Costs | 12,000.00 | 3,875.00 | 8,125.00 | 0.00 | 8,125.00 | 67.71 |
| 100 Personnel Services - Salaries | 22,161,102.14 | 22,023,069.61 | 138,032.53 | 0.00 | 138,032.53 | 0.62 |
| 200 Employee Benefits | 15,733,878.91 | 15,972.72 | 15,717,906.19 | 0.00 | 15,717,906.19 | 99.90 |
| 211 Medical Insurance | 0.00 | 291,359.42 | (291,359.42) | 0.00 | (291,359.42) | 0.00 |
| 212 Dental Insurance | 0.00 | 233,022.79 | (233,022.79) | 0.00 | (233,022.79) | 0.00 |
| 213 Life Insurance | 0.00 | 70,204.28 | (70,204.28) | 0.00 | (70,204.28) | 0.00 |
| 220 Social Security Cont | 0.00 | 1,647,704.23 | (1,647,704.23) | 0.00 | (1,647,704.23) | 0.00 |
| 230 Retirement Contribution | 0.00 | 1,285,369.19 | (1,285,369.19) | 0.00 | (1,285,369.19) | 0.00 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|---------------|------------------------------|--------------|--------------------------|-------------|
| 250 Unemployment Comp | 0.00 | 22,678.27 | (22,678.27) | 0.00 | (22,678.27) | 0.00 |
| 260 Workers' Comp | 0.00 | 296,982.04 | (296,982.04) | 0.00 | (296,982.04) | 0.00 |
| 271 Self Insurance- Medical Health | 0.00 | 11,654,690.35 | (11,654,690.35) | 0.00 | (11,654,690.35) | 0.00 |
| 290 Other Employee Benefits | 0.00 | 25,345.90 | (25,345.90) | 0.00 | (25,345.90) | 0.00 |
| 299 Other Employee Benefits | 0.00 | 30,935.00 | (30,935.00) | 0.00 | (30,935.00) | 0.00 |
| 200 Personnel Services - Employee Benefits | 15,733,878.91 | 15,574,264.19 | 159,614.72 | 0.00 | 159,614.72 | 1.01 |
| 310 Purch Off/Admin Servc | 4,500,000.00 | 4,458,592.82 | 41,407.18 | 0.00 | 41,407.18 | 0.92 |
| 323 Prof-Educational Serv | 1,093,508.00 | 808,767.50 | 284,740.50 | 33,883.00 | 250,857.50 | 22.94 |
| 330 Other Professional Serv | 1,276,431.65 | 733,615.87 | 542,815.78 | 81,980.44 | 460,835.34 | 36.10 |
| 340 Technical Services | 164,828.00 | 128,809.65 | 36,018.35 | 12,000.00 | 24,018.35 | 14.57 |
| 300 Purchased Technical Services | 7,034,767.65 | 6,129,785.84 | 904,981.81 | 127,863.44 | 777,118.37 | 11.05 |
| 432 Rpr & Maint - Equip | 152,368.67 | 115,710.08 | 36,658.59 | 38,658.99 | (2,000.40) | (1.31) |
| 438 Rpr & Maint - Tech | 20,700.00 | 198.97 | 20,501.03 | 0.00 | 20,501.03 | 99.04 |
| 441 Rental - Land & Bldgs | 146,965.39 | 122,364.40 | 24,600.99 | 29,832.69 | (5,231.70) | (3.56) |
| 442 Rental - Equipment | 14,530.00 | 9,256.06 | 5,273.94 | 999.49 | 4,274.45 | 29.42 |
| 449 Other Rentals | 1,215.50 | 402.94 | 812.56 | 0.00 | 812.56 | 66.85 |
| 450 Construction Services | 9,144.00 | 9,143.69 | 0.31 | 0.00 | 0.31 | 0.00 |
| 400 Purchased Property Services | 344,923.56 | 257,076.14 | 87,847.42 | 69,491.17 | 18,356.25 | 5.32 |
| 519 Other Student Transp | 26,456.00 | 7,053.50 | 19,402.50 | 0.00 | 19,402.50 | 73.34 |
| 530 Communications | 213,091.00 | 139,309.21 | 73,781.79 | 2,292.00 | 71,489.79 | 33.55 |
| 538 Telecommunications | 9,135.00 | 241.23 | 8,893.77 | 0.00 | 8,893.77 | 97.36 |
| 540 Advertising | 8,879.00 | 8,876.80 | 2.20 | 0.00 | 2.20 | 0.02 |
| 550 Printing & Binding | 117,724.16 | 66,746.48 | 50,977.68 | 6,402.35 | 44,575.33 | 37.86 |
| 581 Mileage | 26,054.45 | 15,499.65 | 10,554.80 | 0.00 | 10,554.80 | 40.51 |
| 582 Travel | 67,311.84 | 37,624.44 | 29,687.40 | 0.00 | 29,687.40 | 44.10 |
| 599 Other Purchased Services | 267,540.12 | 136,922.20 | 130,617.92 | 61,952.12 | 68,665.80 | 25.67 |
| 500 Other Purchased Services | 736,191.57 | 412,273.51 | 323,918.06 | 70,646.47 | 253,271.59 | 34.40 |
| 610 General Supplies | 746,259.54 | 607,239.00 | 139,020.54 | 27,704.20 | 111,316.34 | 14.92 |
| 618 Adm Op Sys Tech | 13,495.00 | 9,761.36 | 3,733.64 | 0.00 | 3,733.64 | 27.67 |
| 634 Student Snacks | 4,190.00 | 2,190.00 | 2,000.00 | 0.00 | 2,000.00 | 47.73 |
| 635 Meals & Refreshments | 41,111.64 | 19,845.55 | 21,266.09 | 0.00 | 21,266.09 | 51.73 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|----------------------|------------------------------|-------------------|--------------------------|-------------|
| 640 Books & Periodicals | 118,970.87 | 27,198.61 | 91,772.26 | 1,172.87 | 90,599.39 | 76.15 |
| 648 Educational Software | 20,810.16 | 3,521.57 | 17,288.59 | 0.00 | 17,288.59 | 83.08 |
| 600 Supplies | 944,837.21 | 669,756.09 | 275,081.12 | 28,877.07 | 246,204.05 | 26.06 |
| 750 Equip-Original & Add | 183,510.16 | 57,335.90 | 126,174.26 | 6,285.59 | 119,888.67 | 65.33 |
| 758 Tech Equip - New | 109,879.18 | (1,755.90) | 111,635.08 | 578.89 | 111,056.19 | 101.07 |
| 760 Equipment-Replacement | 45,648.69 | 25,920.02 | 19,728.67 | 7,822.10 | 11,906.57 | 26.08 |
| 768 Tech Equip - Replace | 10,425.00 | 0.00 | 10,425.00 | 0.00 | 10,425.00 | 100.00 |
| 788 Tech Infrastructure | 6,500.00 | 0.00 | 6,500.00 | 0.00 | 6,500.00 | 100.00 |
| 700 Property | 355,963.03 | 81,500.02 | 274,463.01 | 14,686.58 | 259,776.43 | 72.98 |
| 810 Dues & Fees | 110,114.00 | 84,299.76 | 25,814.24 | 0.00 | 25,814.24 | 23.44 |
| 800 Other Objects | 110,114.00 | 84,299.76 | 25,814.24 | 0.00 | 25,814.24 | 23.44 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 2300 | 47,421,778.07 | 45,232,025.16 | 2,189,752.91 | 311,564.73 | 1,878,188.18 | 3.96 |
| 2400 Pupil Health | | | | | | |
| 116 Centrl Support Admin | 82,521.36 | 82,521.36 | 0.00 | 0.00 | 0.00 | 0.00 |
| 133 School Nurses | 2,390,692.20 | 2,390,692.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| 136 Other Prof Educ Staff | 221,872.08 | 221,872.08 | 0.00 | 0.00 | 0.00 | 0.00 |
| 139 Other Personnel Costs | 6,012.00 | 9,147.65 | (3,135.65) | 0.00 | (3,135.65) | (52.16) |
| 146 Other Technical Pers | 48,691.00 | 48,690.96 | 0.04 | 0.00 | 0.04 | 0.00 |
| 100 Personnel Services - Salaries | 2,749,788.64 | 2,752,924.25 | (3,135.61) | 0.00 | (3,135.61) | (0.11) |
| 200 Employee Benefits | 866,368.47 | 0.00 | 866,368.47 | 0.00 | 866,368.47 | 100.00 |
| 212 Dental Insurance | 0.00 | 22,640.72 | (22,640.72) | 0.00 | (22,640.72) | 0.00 |
| 213 Life Insurance | 0.00 | 2,456.08 | (2,456.08) | 0.00 | (2,456.08) | 0.00 |
| 220 Social Security Cont | 0.00 | 206,562.80 | (206,562.80) | 0.00 | (206,562.80) | 0.00 |
| 230 Retirement Contribution | 0.00 | 149,112.43 | (149,112.43) | 0.00 | (149,112.43) | 0.00 |
| 250 Unemployment Comp | 0.00 | 2,755.18 | (2,755.18) | 0.00 | (2,755.18) | 0.00 |
| 260 Workers' Comp | 0.00 | 36,012.58 | (36,012.58) | 0.00 | (36,012.58) | 0.00 |
| 271 Self Insurance- Medical Health | 0.00 | 285,409.38 | (285,409.38) | 0.00 | (285,409.38) | 0.00 |
| 200 Personnel Services - Employee Benefits | 866,368.47 | 704,949.17 | 161,419.30 | 0.00 | 161,419.30 | 18.63 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--------------------------------------|-----------------------------------|---------------------|------------------------------|------------------|--------------------------|-------------|
| 330 Other Professional Serv | 195,993.60 | 180,729.48 | 15,264.12 | 15,263.94 | 0.18 | 0.00 |
| 300 Purchased Technical Services | 195,993.60 | 180,729.48 | 15,264.12 | 15,263.94 | 0.18 | 0.00 |
| 432 Rpr & Maint - Equip | 650.00 | 462.55 | 187.45 | 0.00 | 187.45 | 28.84 |
| 442 Rental - Equipment | 300.00 | 280.08 | 19.92 | 0.00 | 19.92 | 6.64 |
| 400 Purchased Property Services | 950.00 | 742.63 | 207.37 | 0.00 | 207.37 | 21.83 |
| 530 Communications | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 581 Mileage | 1,200.00 | 1,088.06 | 111.94 | 0.00 | 111.94 | 9.33 |
| 500 Other Purchased Services | 2,200.00 | 2,088.06 | 111.94 | 0.00 | 111.94 | 5.09 |
| 610 General Supplies | 27,689.10 | 18,439.67 | 9,249.43 | 4,544.40 | 4,705.03 | 16.99 |
| 600 Supplies | 27,689.10 | 18,439.67 | 9,249.43 | 4,544.40 | 4,705.03 | 16.99 |
| 760 Equipment-Replacement | 13,980.00 | 13,465.30 | 514.70 | 0.00 | 514.70 | 3.68 |
| 700 Property | 13,980.00 | 13,465.30 | 514.70 | 0.00 | 514.70 | 3.68 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 2400 | 3,856,969.81 | 3,673,338.56 | 183,631.25 | 19,808.34 | 163,822.91 | 4.25 |
| 2500 Business | | | | | | |
| 112 School Controller | 18,990.00 | 18,990.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 113 Directors | 445,580.18 | 353,429.71 | 92,150.47 | 0.00 | 92,150.47 | 20.68 |
| 116 Centrl Support Admin | 324,533.74 | 323,370.66 | 1,163.08 | 0.00 | 1,163.08 | 0.36 |
| 119 Other Personnel Costs | 44,000.00 | 84,543.25 | (40,543.25) | 0.00 | (40,543.25) | (92.14) |
| 141 Accountants-Auditors | 1,096,345.58 | 1,019,506.22 | 76,839.36 | 0.00 | 76,839.36 | 7.01 |
| 142 Other Accounting Pers | 411,744.53 | 407,058.27 | 4,686.26 | 0.00 | 4,686.26 | 1.14 |
| 143 Purchasing Personnel | 302,483.00 | 234,726.00 | 67,757.00 | 0.00 | 67,757.00 | 22.40 |
| 148 Comp-Additional Work | 42,475.00 | 8,737.89 | 33,737.11 | 0.00 | 33,737.11 | 79.43 |
| 149 Other Personnel Costs | 48,395.40 | 48,393.79 | 1.61 | 0.00 | 1.61 | 0.00 |
| 151 Secretaries | 161,884.44 | 161,879.04 | 5.40 | 0.00 | 5.40 | 0.00 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|--------------|------------------------------|--------------|--------------------------|-------------|
| 152 | 78,279.31 | 78,279.31 | 0.00 | 0.00 | 0.00 | 0.00 |
| 154 | 331,232.71 | 331,232.71 | 0.00 | 0.00 | 0.00 | 0.00 |
| 155 | 33,171.36 | 33,171.36 | 0.00 | 0.00 | 0.00 | 0.00 |
| 157 | 29,485.03 | 19,581.47 | 9,903.56 | 0.00 | 9,903.56 | 33.59 |
| 159 | 10,053.12 | 8,053.09 | 2,000.03 | 0.00 | 2,000.03 | 19.89 |
| 184 | 43,302.16 | 43,302.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| 187 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 100.00 |
| 188 | 15,530.80 | 15,530.80 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 3,439,986.36 | 3,189,785.73 | 250,200.63 | 0.00 | 250,200.63 | 7.27 |
| 100 Personnel Services - Salaries | | | | | | |
| 200 | 1,105,152.20 | 0.00 | 1,105,152.20 | 0.00 | 1,105,152.20 | 100.00 |
| 212 | 0.00 | 33,868.83 | (33,868.83) | 0.00 | (33,868.83) | 0.00 |
| 213 | 0.00 | 4,091.39 | (4,091.39) | 0.00 | (4,091.39) | 0.00 |
| 220 | 0.00 | 233,178.01 | (233,178.01) | 0.00 | (233,178.01) | 0.00 |
| 230 | 0.00 | 173,962.77 | (173,962.77) | 0.00 | (173,962.77) | 0.00 |
| 250 | 0.00 | 3,187.05 | (3,187.05) | 0.00 | (3,187.05) | 0.00 |
| 260 | 0.00 | 41,670.78 | (41,670.78) | 0.00 | (41,670.78) | 0.00 |
| 271 | 0.00 | 486,739.79 | (486,739.79) | 0.00 | (486,739.79) | 0.00 |
| | 1,105,152.20 | 976,698.62 | 128,453.58 | 0.00 | 128,453.58 | 11.62 |
| 200 Personnel Services - Employee Benefits | | | | | | |
| 330 | 760,950.59 | 621,050.74 | 139,899.85 | 138,197.76 | 1,702.09 | 0.22 |
| 340 | 4,150.00 | 3,126.28 | 1,023.72 | 0.00 | 1,023.72 | 24.67 |
| | 765,100.59 | 624,177.02 | 140,923.57 | 138,197.76 | 2,725.81 | 0.36 |
| 300 Purchased Technical Services | | | | | | |
| 432 | 505,505.72 | 420,869.40 | 84,636.32 | 15,207.93 | 69,428.39 | 13.73 |
| 441 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 100.00 |
| 442 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 |
| 490 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 |
| | 509,505.72 | 420,869.40 | 88,636.32 | 15,207.93 | 73,428.39 | 14.41 |
| 400 Purchased Property Services | | | | | | |
| 522 | 128,000.00 | 127,664.00 | 336.00 | 0.00 | 336.00 | 0.26 |
| 523 | 37,862.00 | 37,862.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 529 | 175,000.00 | 50,133.94 | 124,866.06 | 0.00 | 124,866.06 | 71.35 |
| 530 | 45,826.61 | 31,392.28 | 14,434.33 | 540.00 | 13,894.33 | 30.32 |
| 538 | 1,040.00 | 249.51 | 790.49 | 0.00 | 790.49 | 76.01 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|---|-----------------------------------|---------------------|------------------------------|-------------------|--------------------------|--------------|
| 540 Advertising | 41,564.56 | 31,642.33 | 9,922.23 | 0.00 | 9,922.23 | 23.87 |
| 550 Printing & Binding | 43,851.00 | 27,487.40 | 16,363.60 | 0.00 | 16,363.60 | 37.32 |
| 581 Mileage | 5,157.16 | 3,454.31 | 1,702.85 | 0.00 | 1,702.85 | 33.02 |
| 582 Travel | 3,431.00 | 1,319.10 | 2,111.90 | 0.00 | 2,111.90 | 61.55 |
| 599 Other Purchased Services | 17,888.00 | 2,471.30 | 15,416.70 | 0.00 | 15,416.70 | 86.18 |
| 500 Other Purchased Services | 499,620.33 | 313,676.17 | 185,944.16 | 540.00 | 185,404.16 | 37.11 |
| 610 General Supplies | 229,418.29 | 194,645.61 | 34,772.68 | 19,152.72 | 15,619.96 | 6.81 |
| 618 Adm Op Sys Tech | 88,520.00 | 44,675.00 | 43,845.00 | 0.00 | 43,845.00 | 49.53 |
| 635 Meals & Refreshments | 1,230.00 | 515.36 | 714.64 | 0.00 | 714.64 | 58.10 |
| 640 Books & Periodicals | 7,107.00 | 3,650.20 | 3,456.80 | 0.00 | 3,456.80 | 48.64 |
| 600 Supplies | 326,275.29 | 243,486.17 | 82,789.12 | 19,152.72 | 63,636.40 | 19.50 |
| 750 Equip-Original & Add | 10,457.00 | 10,457.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 760 Equipment-Replacement | 374,966.00 | 345,846.50 | 29,119.50 | 0.00 | 29,119.50 | 7.77 |
| 768 Tech Equip - Replace | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 100.00 |
| 700 Property | 385,923.00 | 356,303.50 | 29,619.50 | 0.00 | 29,619.50 | 7.67 |
| 810 Dues & Fees | 3,275.00 | 2,810.00 | 465.00 | 0.00 | 465.00 | 14.20 |
| 890 Misc Expenditures | 41,311.00 | 38,091.10 | 3,219.90 | 0.00 | 3,219.90 | 7.79 |
| 800 Other Objects | 44,586.00 | 40,901.10 | 3,684.90 | 0.00 | 3,684.90 | 8.26 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 2500 | 7,076,149.49 | 6,165,897.71 | 910,251.78 | 173,098.41 | 737,153.37 | 10.42 |
| 2600 Operation and Maintenance of Plant Services | | | | | | |
| 113 Directors | 177,449.00 | 176,872.24 | 576.76 | 0.00 | 576.76 | 0.33 |
| 116 Centr Support Admin | 164,616.66 | 164,616.54 | 0.12 | 0.00 | 0.12 | 0.00 |
| 119 Other Personnel Costs | 22,909.43 | 22,909.43 | 0.00 | 0.00 | 0.00 | 0.00 |
| 135 Other Cent Supp Staff | 262,819.00 | 262,611.44 | 207.56 | 0.00 | 207.56 | 0.08 |
| 141 Accountants-Auditors | 18,114.00 | 7,684.73 | 10,429.27 | 0.00 | 10,429.27 | 57.58 |
| 145 Facil-Plant Opr Pers | 498,922.96 | 462,359.67 | 36,563.29 | 0.00 | 36,563.29 | 7.33 |
| 146 Other Technical Pers | 58,963.00 | 58,962.96 | 0.04 | 0.00 | 0.04 | 0.00 |
| 148 Comp-Additional Work | 156,420.23 | 160,514.51 | (4,094.28) | 0.00 | (4,094.28) | (2.62) |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|---------------|------------------------------|--------------|--------------------------|-------------|
| 149 Other Personnel Costs | 14,191.00 | 14,190.76 | 0.24 | 0.00 | 0.24 | 0.00 |
| 151 Secretaries | 64,050.52 | 38,066.76 | 25,983.76 | 0.00 | 25,983.76 | 40.57 |
| 152 Typist-Stenographers | 104,063.35 | 104,063.35 | 0.00 | 0.00 | 0.00 | 0.00 |
| 154 Clerks | 136,867.20 | 136,867.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| 157 Comp-Additional Work | 12,025.38 | 12,175.35 | (149.97) | 0.00 | (149.97) | (1.25) |
| 159 Other Personnel Costs | 23,517.00 | 13,516.50 | 10,000.50 | 0.00 | 10,000.50 | 42.52 |
| 161 Tradesmen | 3,453,886.45 | 3,453,886.45 | 0.00 | 0.00 | 0.00 | 0.00 |
| 163 Repairmen | 281,647.12 | 235,365.66 | 46,281.46 | 0.00 | 46,281.46 | 16.43 |
| 167 Temp Crafts & Trades | 302,207.88 | 302,207.88 | 0.00 | 0.00 | 0.00 | 0.00 |
| 168 Comp-Additional Work | 1,356,796.00 | 1,316,974.44 | 39,821.56 | 0.00 | 39,821.56 | 2.93 |
| 169 Other Personnel Costs | 31,214.08 | 36,136.85 | (4,922.77) | 0.00 | (4,922.77) | (15.77) |
| 172 Automotive Equip Opr | 901,027.83 | 901,027.83 | 0.00 | 0.00 | 0.00 | 0.00 |
| 173 Transportation Help | 36,232.53 | 36,232.53 | 0.00 | 0.00 | 0.00 | 0.00 |
| 177 Substitutes | 230,000.00 | 133,820.10 | 96,179.90 | 0.00 | 96,179.90 | 41.82 |
| 178 Comp-Additional Work | 431,694.25 | 412,085.60 | 19,608.65 | 0.00 | 19,608.65 | 4.54 |
| 179 Other Personnel Costs | 20,969.00 | 20,968.64 | 0.36 | 0.00 | 0.36 | 0.00 |
| 181 Custodial - Laborer | 11,503,157.68 | 11,503,157.68 | 0.00 | 0.00 | 0.00 | 0.00 |
| 183 Security Personnel | 3,280,229.36 | 3,277,468.49 | 2,760.87 | 0.00 | 2,760.87 | 0.08 |
| 185 Substitutes | 1,315,750.29 | 1,296,865.95 | 18,884.34 | 0.00 | 18,884.34 | 1.44 |
| 186 Groundskeeper | 366,912.00 | 349,163.60 | 17,748.40 | 0.00 | 17,748.40 | 4.84 |
| 188 Comp-Additional Work | 5,775,928.41 | 5,806,975.23 | (31,046.82) | 0.00 | (31,046.82) | (0.54) |
| 189 Other Personnel Costs | 68,302.52 | 97,839.12 | (29,536.60) | 0.00 | (29,536.60) | (43.24) |
| 100 Personnel Services - Salaries | 31,070,884.13 | 30,815,587.49 | 255,296.64 | 0.00 | 255,296.64 | 0.82 |
| 200 Employee Benefits | 10,371,221.77 | 174,025.92 | 10,197,195.85 | 0.00 | 10,197,195.85 | 98.32 |
| 212 Dental Insurance | 0.00 | 325,903.61 | (325,903.61) | 0.00 | (325,903.61) | 0.00 |
| 213 Life Insurance | 0.00 | 37,630.66 | (37,630.66) | 0.00 | (37,630.66) | 0.00 |
| 220 Social Security Cont | 0.00 | 2,321,712.80 | (2,321,712.80) | 0.00 | (2,321,712.80) | 0.00 |
| 230 Retirement Contribution | 0.00 | 1,716,963.57 | (1,716,963.57) | 0.00 | (1,716,963.57) | 0.00 |
| 250 Unemployment Comp | 0.00 | 30,769.83 | (30,769.83) | 0.00 | (30,769.83) | 0.00 |
| 260 Workers' Comp | 0.00 | 395,341.42 | (395,341.42) | 0.00 | (395,341.42) | 0.00 |
| 271 Self Insurance- Medical Health | 0.00 | 5,001,328.40 | (5,001,328.40) | 0.00 | (5,001,328.40) | 0.00 |
| 200 Personnel Services - Employee Benefits | 10,371,221.77 | 10,003,676.21 | 367,545.56 | 0.00 | 367,545.56 | 3.54 |
| 330 Other Professional Serv | 45,764.00 | 45,760.04 | 3.96 | 0.00 | 3.96 | 0.01 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|----------------------------------|-----------------------------------|--------------|------------------------------|--------------|--------------------------|-------------|
| 340 Technical Services | | | | | | |
| 300 Purchased Technical Services | 96,817.62 | 70,349.85 | 26,467.77 | 0.00 | 26,467.77 | 27.34 |
| | 142,581.62 | 116,109.89 | 26,471.73 | 0.00 | 26,471.73 | 18.57 |
| 411 Disposal Services | 518,993.43 | 533,336.25 | (14,342.82) | 0.00 | (14,342.82) | (2.76) |
| 412 Snow Plowing Service | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 100.00 |
| 413 Custodial Services | 44,326.00 | 44,326.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 422 Electricity | 4,987,495.00 | 4,647,885.68 | 339,609.32 | 0.00 | 339,609.32 | 6.81 |
| 424 Water/Sewage | 932,260.63 | 943,144.64 | (10,884.01) | 0.00 | (10,884.01) | (1.17) |
| 431 Rpr & Maint - Bldgs | 202,673.44 | 168,305.39 | 34,368.05 | 685.44 | 33,682.61 | 16.62 |
| 432 Rpr & Maint - Equip | 188,943.52 | 146,880.14 | 42,063.38 | 2,890.00 | 39,173.38 | 20.73 |
| 433 Rpr & Maint - Vehicles | 1,000.00 | 374.00 | 626.00 | 0.00 | 626.00 | 62.60 |
| 438 Rpr & Maint - Tech | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 100.00 |
| 441 Rental - Land & Bldgs | 52,800.00 | 52,800.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 442 Rental - Equipment | 15,814.23 | 15,634.63 | 179.60 | 0.00 | 179.60 | 1.14 |
| 444 Rental of Vehicles | 46,629.00 | 27,839.13 | 18,789.87 | 0.00 | 18,789.87 | 40.30 |
| 460 Extermination Services | 13,109.00 | 13,108.91 | 0.09 | 0.00 | 0.09 | 0.00 |
| 490 Other Property Services | 126,100.00 | 91,446.00 | 34,654.00 | 0.00 | 34,654.00 | 27.48 |
| 400 Purchased Property Services | 7,131,694.25 | 6,685,080.77 | 446,613.48 | 3,575.44 | 443,038.04 | 6.21 |
| 530 Communications | 749,884.72 | 133,049.33 | 616,835.39 | 0.00 | 616,835.39 | 82.26 |
| 538 Telecommunications | 277,874.00 | 72,813.05 | 205,060.95 | 0.00 | 205,060.95 | 73.80 |
| 540 Advertising | 18,000.00 | 7,064.00 | 10,936.00 | 0.00 | 10,936.00 | 60.76 |
| 550 Printing & Binding | 8,865.21 | 6,968.21 | 1,897.00 | 0.00 | 1,897.00 | 21.40 |
| 581 Mileage | 63,375.79 | 60,269.20 | 3,106.59 | 0.00 | 3,106.59 | 4.90 |
| 582 Travel | 4,300.00 | 4,126.94 | 173.06 | 0.00 | 173.06 | 4.02 |
| 599 Other Purchased Services | 60,562.75 | 34,465.40 | 26,097.35 | 0.00 | 26,097.35 | 43.09 |
| 500 Other Purchased Services | 1,182,862.47 | 318,756.13 | 864,106.34 | 0.00 | 864,106.34 | 73.05 |
| 610 General Supplies | 3,019,588.46 | 2,764,277.67 | 255,310.79 | 70,910.89 | 184,399.90 | 6.11 |
| 618 Adm Op Sys Tech | (5,450.00) | 0.00 | (5,450.00) | 0.00 | (5,450.00) | 100.00 |
| 621 Natural Gas - HTG & AC | 7,253,152.00 | 6,035,447.15 | 1,217,704.85 | 0.00 | 1,217,704.85 | 16.79 |
| 624 Oil - HTG & AC | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 100.00 |
| 626 Gasoline | 111,654.00 | 111,453.80 | 200.20 | 0.00 | 200.20 | 0.18 |
| 627 Diesel Fuel | 63,176.76 | 61,899.43 | 1,277.33 | 0.00 | 1,277.33 | 2.02 |
| 628 Steam - HTG & AC | 300,000.00 | 245,763.24 | 54,236.76 | 0.00 | 54,236.76 | 18.08 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|---|-----------------------------------|----------------------|------------------------------|-------------------|--------------------------|-------------|
| 635 Meals & Refreshments | 4,000.00 | 1,653.00 | 2,347.00 | 0.00 | 2,347.00 | 58.68 |
| 640 Books & Periodicals | 4,815.00 | 3,775.01 | 1,039.99 | 0.00 | 1,039.99 | 21.60 |
| 648 Educational Software | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 100.00 |
| 600 Supplies | 10,760,936.22 | 9,224,269.30 | 1,536,666.92 | 70,910.89 | 1,465,756.03 | 13.62 |
| 750 Equip-Original & Add | 147,709.89 | 64,137.13 | 83,572.76 | 29,980.65 | 53,592.11 | 36.28 |
| 758 Tech Equip - New | 0.00 | 1,442.98 | (1,442.98) | 0.00 | (1,442.98) | 0.00 |
| 760 Equipment-Replacement | 347,189.81 | 101,580.00 | 245,609.81 | 76,986.06 | 168,623.75 | 48.57 |
| 700 Property | 494,899.70 | 167,160.11 | 327,739.59 | 106,966.71 | 220,772.88 | 44.61 |
| 810 Dues & Fees | 300.00 | 195.00 | 105.00 | 0.00 | 105.00 | 35.00 |
| 800 Other Objects | 300.00 | 195.00 | 105.00 | 0.00 | 105.00 | 35.00 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 2600 | 61,155,380.16 | 57,330,834.90 | 3,824,545.26 | 181,453.04 | 3,643,092.22 | 5.96 |
| 2700 Student Transportation Services | | | | | | |
| 113 Directors | 84,778.32 | 84,778.32 | 0.00 | 0.00 | 0.00 | 0.00 |
| 147 Transportation Pers | 305,966.00 | 298,071.84 | 7,894.16 | 0.00 | 7,894.16 | 2.58 |
| 148 Comp-Additional Work | 15,177.48 | 15,177.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| 151 Secretaries | 35,705.52 | 35,705.52 | 0.00 | 0.00 | 0.00 | 0.00 |
| 154 Clerks | 37,075.11 | 37,075.11 | 0.00 | 0.00 | 0.00 | 0.00 |
| 157 Comp-Additional Work | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 100.00 |
| 100 Personnel Services - Salaries | 481,202.43 | 470,808.27 | 10,394.16 | 0.00 | 10,394.16 | 2.16 |
| 200 Employee Benefits | 161,127.54 | 0.00 | 161,127.54 | 0.00 | 161,127.54 | 100.00 |
| 212 Dental Insurance | 0.00 | 5,399.12 | (5,399.12) | 0.00 | (5,399.12) | 0.00 |
| 213 Life Insurance | 0.00 | 634.36 | (634.36) | 0.00 | (634.36) | 0.00 |
| 220 Social Security Cont | 0.00 | 35,131.04 | (35,131.04) | 0.00 | (35,131.04) | 0.00 |
| 230 Retirement Contribution | 0.00 | 26,674.89 | (26,674.89) | 0.00 | (26,674.89) | 0.00 |
| 250 Unemployment Comp | 0.00 | 470.90 | (470.90) | 0.00 | (470.90) | 0.00 |
| 260 Workers' Comp | 0.00 | 6,120.33 | (6,120.33) | 0.00 | (6,120.33) | 0.00 |
| 271 Self Insurance- Medical Health | 0.00 | 88,673.57 | (88,673.57) | 0.00 | (88,673.57) | 0.00 |
| 200 Personnel Services - Employee Benefits | 161,127.54 | 163,104.21 | (1,976.67) | 0.00 | (1,976.67) | (1.23) |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|----------------------|------------------------------|------------------|--------------------------|--------------|
| 330 Other Professional Serv | 67,084.60 | 32,262.53 | 34,822.07 | 33,234.94 | 1,587.13 | 2.37 |
| 340 Technical Services | 7,500.00 | 7,046.20 | 453.80 | 0.00 | 453.80 | 6.05 |
| 300 Purchased Technical Services | 74,584.60 | 39,308.73 | 35,275.87 | 33,234.94 | 2,040.93 | 2.74 |
| 432 Rpr & Maint - Equip | 2,000.00 | 695.00 | 1,305.00 | 0.00 | 1,305.00 | 65.25 |
| 400 Purchased Property Services | 2,000.00 | 695.00 | 1,305.00 | 0.00 | 1,305.00 | 65.25 |
| 513 Contracted Carriers | 20,850,503.00 | 19,916,986.37 | 933,516.63 | 0.00 | 933,516.63 | 4.48 |
| 515 Public Carriers | 3,779,579.22 | 1,937,515.30 | 1,842,063.92 | 0.00 | 1,842,063.92 | 48.74 |
| 516 Student Transportation - I.U. | 5,200,000.00 | 4,946,550.06 | 253,449.94 | 0.00 | 253,449.94 | 4.87 |
| 519 Other Student Transp | 176,414.00 | 31,609.83 | 144,804.17 | 0.00 | 144,804.17 | 82.08 |
| 530 Communications | 19,000.00 | 8,732.68 | 10,267.32 | 0.00 | 10,267.32 | 54.04 |
| 538 Telecommunications | 2,800.00 | 39.47 | 2,760.53 | 0.00 | 2,760.53 | 98.59 |
| 550 Printing & Binding | 5,700.00 | 5,692.82 | 7.18 | 0.00 | 7.18 | 0.13 |
| 581 Mileage | 3,000.00 | 1,175.97 | 1,824.03 | 0.00 | 1,824.03 | 60.80 |
| 582 Travel | 1,200.00 | 905.28 | 294.72 | 0.00 | 294.72 | 24.56 |
| 599 Other Purchased Services | 500.00 | 120.00 | 380.00 | 0.00 | 380.00 | 76.00 |
| 500 Other Purchased Services | 30,038,696.22 | 26,849,327.78 | 3,189,368.44 | 0.00 | 3,189,368.44 | 10.62 |
| 610 General Supplies | 5,951.00 | 3,496.26 | 2,454.74 | 0.00 | 2,454.74 | 41.25 |
| 618 Adm Op Sys Tech | 49.00 | 49.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 640 Books & Periodicals | 600.00 | 166.95 | 433.05 | 0.00 | 433.05 | 72.18 |
| 600 Supplies | 6,600.00 | 3,712.21 | 2,887.79 | 0.00 | 2,887.79 | 43.75 |
| 750 Equip-Original & Add | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 100.00 |
| 700 Property | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 100.00 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 2700 | 30,768,210.79 | 27,526,956.20 | 3,241,254.59 | 33,234.94 | 3,208,019.65 | 10.43 |
| 2800 Support Services - Central | | | | | | |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|--------------|------------------------------|--------------|--------------------------|-------------|
| 113 Directors | 219,545.36 | 219,545.36 | 0.00 | 0.00 | 0.00 | 0.00 |
| 114 Principals | 5,306.00 | 0.00 | 5,306.00 | 0.00 | 5,306.00 | 100.00 |
| 116 Centrl Support Admin | 256,395.56 | 254,374.31 | 2,021.25 | 0.00 | 2,021.25 | 0.79 |
| 119 Other Personnel Costs | 28,496.00 | 28,495.83 | 0.17 | 0.00 | 0.17 | 0.00 |
| 124 Comp-Additional Work | 7,959.00 | 0.00 | 7,959.00 | 0.00 | 7,959.00 | 100.00 |
| 125 Wksp-Corn Wk-Cur-Inv | 14,685.88 | 14,685.40 | 0.48 | 0.00 | 0.48 | 0.00 |
| 132 Social Workers | 1,282.00 | 0.00 | 1,282.00 | 0.00 | 1,282.00 | 100.00 |
| 142 Other Accounting Pers | 26,438.18 | 26,438.18 | 0.00 | 0.00 | 0.00 | 0.00 |
| 144 Computer Service Pers | 1,594,988.10 | 1,594,988.76 | 33,891.34 | 0.00 | 33,891.34 | 2.08 |
| 146 Other Technical Pers | 749,583.94 | 739,551.70 | 10,032.24 | 0.00 | 10,032.24 | 1.34 |
| 148 Comp-Additional Work | 96,449.48 | 93,537.14 | 2,912.34 | 0.00 | 2,912.34 | 3.02 |
| 149 Other Personnel Costs | 12,780.00 | 12,779.68 | 0.32 | 0.00 | 0.32 | 0.00 |
| 151 Secretaries | 67,834.10 | 67,834.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 152 Typist-Stenographers | 30,860.60 | 30,860.60 | 0.00 | 0.00 | 0.00 | 0.00 |
| 155 Other Office Pers | 223,587.98 | 223,587.98 | 0.00 | 0.00 | 0.00 | 0.00 |
| 157 Comp-Additional Work | 12,522.00 | 1,186.60 | 11,335.40 | 0.00 | 11,335.40 | 90.52 |
| 159 Other Personnel Costs | 1,193.00 | 1,192.90 | 0.10 | 0.00 | 0.10 | 0.01 |
| 187 Student Workers | 900.00 | 0.00 | 900.00 | 0.00 | 900.00 | 100.00 |
| 188 Comp-Additional Work | 7,074.00 | 0.00 | 7,074.00 | 0.00 | 7,074.00 | 100.00 |
| 197 Comp-Additional Work | 3,000.00 | 4,200.00 | (1,200.00) | 0.00 | (1,200.00) | (40.00) |
| 100 Personnel Services - Salaries | 3,394,773.18 | 3,313,258.54 | 81,514.64 | 0.00 | 81,514.64 | 2.40 |
| 200 Employee Benefits | 1,259,141.22 | 2,241.11 | 1,256,900.11 | 0.00 | 1,256,900.11 | 99.82 |
| 212 Dental Insurance | 0.00 | 33,384.80 | (33,384.80) | 0.00 | (33,384.80) | 0.00 |
| 213 Life Insurance | 0.00 | 3,977.29 | (3,977.29) | 0.00 | (3,977.29) | 0.00 |
| 220 Social Security Cont | 0.00 | 264,046.65 | (264,046.65) | 0.00 | (264,046.65) | 0.00 |
| 230 Retirement Contribution | 0.00 | 204,585.85 | (204,585.85) | 0.00 | (204,585.85) | 0.00 |
| 250 Unemployment Comp | 0.00 | 3,314.31 | (3,314.31) | 0.00 | (3,314.31) | 0.00 |
| 260 Workers' Comp | 0.00 | 43,317.78 | (43,317.78) | 0.00 | (43,317.78) | 0.00 |
| 271 Self Insurance- Medical Health | 0.00 | 475,997.90 | (475,997.90) | 0.00 | (475,997.90) | 0.00 |
| 200 Personnel Services - Employee Benefits | 1,259,141.22 | 1,030,865.69 | 228,275.53 | 0.00 | 228,275.53 | 18.13 |
| 323 Prof-Educational Serv | 65,000.00 | 9,161.00 | 55,839.00 | 55,839.00 | 0.00 | 0.00 |
| 330 Other Professional Serv | 381,923.00 | 256,313.79 | 125,609.21 | 106,345.93 | 19,263.28 | 5.04 |
| 340 Technical Services | 523,716.00 | 475,506.87 | 48,209.13 | 21,063.50 | 27,145.63 | 5.18 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--------------------------------------|-----------------------------------|---------------------|------------------------------|-------------------|--------------------------|-------------|
| 348 Technology Services | 202,300.00 | 67,952.47 | 134,347.53 | 124,866.67 | 9,480.86 | 4.69 |
| 300 Purchased Technical Services | 1,172,939.00 | 808,934.13 | 364,004.87 | 308,115.10 | 55,889.77 | 4.76 |
| 432 Rpr & Maint - Equip | 5,062.54 | 1,210.94 | 3,851.60 | 0.00 | 3,851.60 | 76.08 |
| 438 Rpr & Maint - Tech | 256,374.45 | 112,248.69 | 144,125.76 | 81,099.21 | 63,026.55 | 24.58 |
| 441 Rental - Land & Bldgs | 4,250.00 | 1,100.00 | 3,150.00 | 0.00 | 3,150.00 | 74.12 |
| 400 Purchased Property Services | 265,686.99 | 114,559.63 | 151,127.36 | 81,099.21 | 70,028.15 | 26.36 |
| 530 Communications | 53,832.00 | 53,337.45 | 494.55 | 0.00 | 494.55 | 0.92 |
| 538 Telecommunications | 12,000.00 | 6,629.53 | 5,370.47 | 0.00 | 5,370.47 | 44.75 |
| 540 Advertising | 48,316.26 | 44,746.26 | 3,570.00 | 0.00 | 3,570.00 | 7.39 |
| 550 Printing & Binding | 45,234.00 | 39,855.45 | 5,378.55 | 0.00 | 5,378.55 | 11.89 |
| 581 Mileage | 8,068.69 | 4,621.29 | 3,447.40 | 0.00 | 3,447.40 | 42.73 |
| 582 Travel | 10,388.57 | 6,785.95 | 3,602.62 | 0.00 | 3,602.62 | 34.68 |
| 599 Other Purchased Services | 7,102.00 | 670.38 | 6,431.62 | 0.00 | 6,431.62 | 90.56 |
| 500 Other Purchased Services | 184,941.52 | 156,646.31 | 28,295.21 | 0.00 | 28,295.21 | 15.30 |
| 610 General Supplies | 450,734.79 | 323,657.21 | 127,077.58 | 14,679.07 | 112,398.51 | 24.94 |
| 618 Adm Op Sys Tech | 13,660.66 | 13,660.66 | 0.00 | 0.00 | 0.00 | 0.00 |
| 635 Meals & Refreshments | 6,750.00 | 4,743.81 | 2,006.19 | 0.00 | 2,006.19 | 29.72 |
| 640 Books & Periodicals | 2,673.94 | 1,261.68 | 1,412.26 | 0.00 | 1,412.26 | 52.82 |
| 648 Educational Software | 4,250.00 | 0.00 | 4,250.00 | 8,500.00 | (4,250.00) | (100.00) |
| 600 Supplies | 478,069.39 | 343,323.36 | 134,746.03 | 23,179.07 | 111,566.96 | 23.34 |
| 758 Tech Equip - New | 600.00 | 295.00 | 305.00 | 0.00 | 305.00 | 50.83 |
| 760 Equipment-Replacement | 31,700.00 | 31,638.47 | 61.53 | 0.00 | 61.53 | 0.19 |
| 768 Tech Equip - Replace | 16,006.00 | 7,923.11 | 8,082.89 | 0.00 | 8,082.89 | 50.50 |
| 700 Property | 48,306.00 | 39,856.58 | 8,449.42 | 0.00 | 8,449.42 | 17.49 |
| 810 Dues & Fees | 6,575.00 | 6,575.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Other Objects | 6,575.00 | 6,575.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 2800 | 6,810,432.30 | 5,814,019.24 | 996,413.06 | 412,393.38 | 584,019.68 | 8.58 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|------------------|------------------------------|--------------|--------------------------|--------------|
| 3100 Food Services | | | | | | |
| 182 Food Service Staff | 48,190.94 | 48,190.94 | 0.00 | 0.00 | 0.00 | 0.00 |
| 198 Substitute Paraprof | 5,000.00 | 3,714.30 | 1,285.70 | 0.00 | 1,285.70 | 25.71 |
| 100 Personnel Services - Salaries | 53,190.94 | 51,905.24 | 1,285.70 | 0.00 | 1,285.70 | 2.42 |
| 200 Employee Benefits | 14,237.00 | 0.00 | 14,237.00 | 0.00 | 14,237.00 | 100.00 |
| 220 Social Security Cont | 0.00 | 3,965.91 | (3,965.91) | 0.00 | (3,965.91) | 0.00 |
| 230 Retirement Contribution | 0.00 | 741.80 | (741.80) | 0.00 | (741.80) | 0.00 |
| 250 Unemployment Comp | 0.00 | 51.86 | (51.86) | 0.00 | (51.86) | 0.00 |
| 260 Workers' Comp | 0.00 | 667.28 | (667.28) | 0.00 | (667.28) | 0.00 |
| 200 Personnel Services - Employee Benefits | 14,237.00 | 5,426.85 | 8,810.15 | 0.00 | 8,810.15 | 61.88 |
| 300 Purchased Technical Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 Purchased Property Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 Other Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 600 Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 700 Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 3100 | 67,427.94 | 57,332.09 | 10,095.85 | 0.00 | 10,095.85 | 14.97 |
| 3200 Student Activities | | | | | | |
| 113 Directors | 90,000.00 | 57,288.30 | 32,711.70 | 0.00 | 32,711.70 | 36.35 |
| 116 Centrl Support Admin | 16,268.00 | 16,268.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 124 Comp-Additional Work | 50,000.00 | 35,811.83 | 14,188.17 | 0.00 | 14,188.17 | 28.38 |
| 125 Wksp-Cor Wk-Cur-Inv | 1,768.00 | 0.00 | 1,768.00 | 0.00 | 1,768.00 | 100.00 |
| 137 Athletic Coaches | 1,568,753.43 | 1,568,753.43 | 0.00 | 0.00 | 0.00 | 0.00 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|--------------|------------------------------|--------------|--------------------------|-------------|
| 138 Extra Curr Activ Pay | 287,859.66 | 280,164.64 | 7,695.02 | 0.00 | 7,695.02 | 2.67 |
| 148 Comp-Additional Work | 630.00 | 630.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 151 Secretaries | 33,305.00 | 32,910.45 | 394.55 | 0.00 | 394.55 | 1.18 |
| 163 Repairs | 50,432.62 | 50,432.62 | 0.00 | 0.00 | 0.00 | 0.00 |
| 168 Comp-Additional Work | 932.10 | 932.10 | 0.00 | 0.00 | 0.00 | 0.00 |
| 185 Substitutes | 3,804.00 | 0.00 | 3,804.00 | 0.00 | 3,804.00 | 100.00 |
| 187 Student Workers | 16,226.00 | 12,970.00 | 3,256.00 | 0.00 | 3,256.00 | 20.07 |
| 188 Comp-Additional Work | 432,008.07 | 409,566.22 | 22,441.85 | 0.00 | 22,441.85 | 5.19 |
| 197 Comp-Additional Work | 355.00 | 354.75 | 0.25 | 0.00 | 0.25 | 0.07 |
| 100 Personnel Services - Salaries | 2,552,341.88 | 2,466,082.34 | 86,259.54 | 0.00 | 86,259.54 | 3.38 |
| 200 Employee Benefits | 540,570.42 | 0.00 | 540,570.42 | 0.00 | 540,570.42 | 100.00 |
| 212 Dental Insurance | 0.00 | 1,849.49 | (1,849.49) | 0.00 | (1,849.49) | 0.00 |
| 213 Life Insurance | 0.00 | 207.20 | (207.20) | 0.00 | (207.20) | 0.00 |
| 220 Social Security Cont | 0.00 | 186,240.25 | (186,240.25) | 0.00 | (186,240.25) | 0.00 |
| 230 Retirement Contribution | 0.00 | 125,268.83 | (125,268.83) | 0.00 | (125,268.83) | 0.00 |
| 250 Unemployment Comp | 0.00 | 1,464.80 | (1,464.80) | 0.00 | (1,464.80) | 0.00 |
| 260 Workers' Comp | 0.00 | 32,915.18 | (32,915.18) | 0.00 | (32,915.18) | 0.00 |
| 271 Self Insurance- Medical Health | 0.00 | 4,255.62 | (4,255.62) | 0.00 | (4,255.62) | 0.00 |
| 200 Personnel Services - Employee Benefits | 540,570.42 | 352,201.37 | 188,369.05 | 0.00 | 188,369.05 | 34.85 |
| 323 Prof-Educational Serv | 26,410.00 | 3,200.00 | 23,210.00 | 23,210.00 | 0.00 | 0.00 |
| 330 Other Professional Serv | 68,043.71 | 67,219.71 | 824.00 | 0.00 | 824.00 | 1.21 |
| 340 Technical Services | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 100.00 |
| 300 Purchased Technical Services | 94,953.71 | 70,419.71 | 24,534.00 | 23,210.00 | 1,324.00 | 1.39 |
| 415 Laundry-Linen Service | 6,000.00 | 3,290.10 | 2,709.90 | 0.00 | 2,709.90 | 45.17 |
| 432 Rpr & Maint - Equip | 12,772.39 | 13,080.94 | (308.55) | 0.00 | (308.55) | (2.42) |
| 441 Rental - Land & Bldgs | 1,525.00 | 0.00 | 1,525.00 | 0.00 | 1,525.00 | 100.00 |
| 400 Purchased Property Services | 20,297.39 | 16,371.04 | 3,926.35 | 0.00 | 3,926.35 | 19.34 |
| 519 Other Student Transp | 187,514.25 | 163,411.33 | 24,102.92 | 0.00 | 24,102.92 | 12.85 |
| 530 Communications | 9,100.00 | 645.28 | 8,454.72 | 0.00 | 8,454.72 | 92.91 |
| 538 Telecommunications | 1,000.00 | 683.66 | 316.34 | 0.00 | 316.34 | 31.63 |
| 550 Printing & Binding | 6,565.00 | 6,556.95 | 8.05 | 0.00 | 8.05 | 0.12 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|---------------------|------------------------------|------------------|--------------------------|-------------|
| 581 Mileage | 2,000.00 | 1,926.00 | 74.00 | 0.00 | 74.00 | 3.70 |
| 582 Travel | 1,618.65 | 2,203.65 | (585.00) | 0.00 | (585.00) | (36.14) |
| 599 Other Purchased Services | 891,338.89 | 889,899.25 | 1,439.64 | 0.00 | 1,439.64 | 0.16 |
| 500 Other Purchased Services | 1,099,136.79 | 1,065,326.12 | 33,810.67 | 0.00 | 33,810.67 | 3.08 |
| 610 General Supplies | 269,875.61 | 217,238.38 | 52,637.23 | 13,636.06 | 39,001.17 | 14.45 |
| 634 Student Snacks | 6,216.00 | 3,785.50 | 2,430.50 | 0.00 | 2,430.50 | 39.10 |
| 635 Meals & Refreshments | 1,332.36 | 1,308.09 | 24.27 | 0.00 | 24.27 | 1.82 |
| 640 Books & Periodicals | 5,270.00 | 3,773.52 | 1,496.48 | 0.00 | 1,496.48 | 28.40 |
| 648 Educational Software | 809.43 | 9.43 | 800.00 | 0.00 | 800.00 | 98.83 |
| 600 Supplies | 283,503.40 | 226,114.92 | 57,388.48 | 13,636.06 | 43,752.42 | 15.43 |
| 750 Equip-Original & Add | 49.14 | 0.00 | 49.14 | 0.00 | 49.14 | 100.00 |
| 760 Equipment-Replacement | 29,176.00 | 14,665.65 | 14,510.35 | 0.00 | 14,510.35 | 49.73 |
| 700 Property | 29,225.14 | 14,665.65 | 14,559.49 | 0.00 | 14,559.49 | 49.82 |
| 810 Dues & Fees | 9,000.00 | 6,150.00 | 2,850.00 | 0.00 | 2,850.00 | 31.67 |
| 800 Other Objects | 9,000.00 | 6,150.00 | 2,850.00 | 0.00 | 2,850.00 | 31.67 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 3200 | 4,629,028.73 | 4,217,331.15 | 411,697.58 | 36,846.06 | 374,851.52 | 8.10 |
| 3300 Community Services | | | | | | |
| 100 Personnel Services - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 Employee Benefits | 38,765.16 | 0.00 | 38,765.16 | 0.00 | 38,765.16 | 100.00 |
| 220 Social Security Cont | 0.00 | 20,106.27 | (20,106.27) | 0.00 | (20,106.27) | 0.00 |
| 230 Retirement Contribution | 0.00 | 17,867.89 | (17,867.89) | 0.00 | (17,867.89) | 0.00 |
| 200 Personnel Services - Employee Benefits | 38,765.16 | 37,974.16 | 791.00 | 0.00 | 791.00 | 2.04 |
| 300 Purchased Technical Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 Purchased Property Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|------------------|------------------------------|--------------|--------------------------|-------------|
| 500 Other Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 600 Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 700 Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 3300 | 38,765.16 | 37,974.16 | 791.00 | 0.00 | 791.00 | 2.04 |
| 4000 Facilities Acquisition, Construction and Improvements Services | | | | | | |
| 135 Other Cent Supp Staff | 366,854.20 | 366,854.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| 139 Other Personnel Costs | 35,467.05 | 35,467.05 | 0.00 | 0.00 | 0.00 | 0.00 |
| 145 Facil-Plant Opr Pers | 672,627.52 | 672,627.52 | 0.00 | 0.00 | 0.00 | 0.00 |
| 148 Comp-Additional Work | 35,076.96 | 35,943.02 | (866.06) | 0.00 | (866.06) | (2.47) |
| 152 Typist-Stenographers | 35,592.13 | 35,592.13 | 0.00 | 0.00 | 0.00 | 0.00 |
| 157 Comp-Additional Work | 16,176.36 | 17,112.64 | (936.28) | 0.00 | (936.28) | (5.79) |
| 100 Personnel Services - Salaries | 1,161,794.22 | 1,163,596.56 | (1,802.34) | 0.00 | (1,802.34) | (0.16) |
| 200 Employee Benefits | 403,974.00 | 0.00 | 403,974.00 | 0.00 | 403,974.00 | 100.00 |
| 212 Dental Insurance | 0.00 | 10,832.83 | (10,832.83) | 0.00 | (10,832.83) | 0.00 |
| 213 Life Insurance | 0.00 | 1,146.33 | (1,146.33) | 0.00 | (1,146.33) | 0.00 |
| 220 Social Security Cont | 0.00 | 82,093.16 | (82,093.16) | 0.00 | (82,093.16) | 0.00 |
| 230 Retirement Contribution | 0.00 | 62,667.75 | (62,667.75) | 0.00 | (62,667.75) | 0.00 |
| 250 Unemployment Comp | 0.00 | 1,163.73 | (1,163.73) | 0.00 | (1,163.73) | 0.00 |
| 260 Workers' Comp | 0.00 | 15,234.93 | (15,234.93) | 0.00 | (15,234.93) | 0.00 |
| 271 Self Insurance- Medical Health | 0.00 | 185,557.61 | (185,557.61) | 0.00 | (185,557.61) | 0.00 |
| 200 Personnel Services - Employee Benefits | 403,974.00 | 358,696.34 | 45,277.66 | 0.00 | 45,277.66 | 11.21 |
| 330 Other Professional Serv | 6,500.00 | 2,609.96 | 3,890.04 | 0.00 | 3,890.04 | 59.85 |
| 300 Purchased Technical Services | 6,500.00 | 2,609.96 | 3,890.04 | 0.00 | 3,890.04 | 59.85 |
| 431 Rpr & Maint - Bldgs | 4,600.00 | 875.00 | 3,725.00 | 0.00 | 3,725.00 | 80.98 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|---------------------|------------------------------|--------------|--------------------------|-------------|
| 400 Purchased Property Services | 4,600.00 | 875.00 | 3,725.00 | 0.00 | 3,725.00 | 80.98 |
| 581 Mileage | 20,616.63 | 20,616.63 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 Other Purchased Services | 20,616.63 | 20,616.63 | 0.00 | 0.00 | 0.00 | 0.00 |
| 610 General Supplies | 9,942.16 | 9,942.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| 600 Supplies | 9,942.16 | 9,942.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| 700 Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 4000 | 1,607,427.01 | 1,556,336.65 | 51,090.36 | 0.00 | 51,090.36 | 3.18 |
| 5100 Debt Service | | | | | | |
| 100 Personnel Services - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 Personnel Services - Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 Purchased Technical Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 Purchased Property Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 Other Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 600 Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 700 Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 831 Int-Loan-Lease Purch | 1,219,098.00 | 983,125.80 | 235,972.20 | (73,493.64) | 309,465.84 | 25.38 |
| 832 Int-Serial Bonds | 21,146,637.00 | 21,146,601.60 | 35.40 | 0.00 | 35.40 | 0.00 |
| 880 Refunds of Prior Year Receipts | 7,500,000.00 | 7,432,958.12 | 67,041.88 | 0.00 | 67,041.88 | 0.89 |
| 800 Other Objects | 29,865,735.00 | 29,562,685.52 | 303,049.48 | (73,493.64) | 376,543.12 | 1.26 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|----------------------|------------------------------|--------------------|--------------------------|-------------|
| 911 Loan-Lease Purch-Principal | 5,060,000.00 | 5,060,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 912 Serial Bonds-Principal | 26,378,004.00 | 26,378,003.50 | 0.50 | 0.00 | 0.50 | 0.00 |
| 900 Other Financing Uses | 31,438,004.00 | 31,438,003.50 | 0.50 | 0.00 | 0.50 | 0.00 |
| Total for Major Function 5100 | 61,303,739.00 | 61,000,689.02 | 303,049.98 | (73,493.64) | 376,543.62 | 0.61 |
| 5200 Fund Transfers | | | | | | |
| 100 Personnel Services - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 Personnel Services - Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 Purchased Technical Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 Purchased Property Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 562 Tuition - Charter Schools | 28,167,422.93 | 28,320,639.25 | (153,216.32) | 0.00 | (153,216.32) | (0.54) |
| 500 Other Purchased Services | 28,167,422.93 | 28,320,639.25 | (153,216.32) | 0.00 | (153,216.32) | (0.54) |
| 600 Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 700 Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 939 Other Fund Transfers | 1,404,275.00 | 672,612.00 | 731,663.00 | 0.00 | 731,663.00 | 52.10 |
| 900 Other Financing Uses | 1,404,275.00 | 672,612.00 | 731,663.00 | 0.00 | 731,663.00 | 52.10 |
| Total for Major Function 5200 | 29,571,697.93 | 28,993,251.25 | 578,446.68 | 0.00 | 578,446.68 | 1.96 |
| 5900 Budgetary Reserve | | | | | | |
| 121 Classroom Teachers | 51,893.94 | 0.00 | 51,893.94 | 0.00 | 51,893.94 | 100.00 |
| 100 Personnel Services - Salaries | 51,893.94 | 0.00 | 51,893.94 | 0.00 | 51,893.94 | 100.00 |
| 200 Employee Benefits | 243,240.00 | 0.00 | 243,240.00 | 0.00 | 243,240.00 | 100.00 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
GENERAL FUND
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|-----------------------|------------------------------|---------------------|--------------------------|---------------|
| 200 Personnel Services - Employee Benefits | 243,240.00 | 0.00 | 243,240.00 | 0.00 | 243,240.00 | 100.00 |
| 323 Prof-Educational Serv | 69,017.00 | 0.00 | 69,017.00 | 0.00 | 69,017.00 | 100.00 |
| 300 Purchased Technical Services | 69,017.00 | 0.00 | 69,017.00 | 0.00 | 69,017.00 | 100.00 |
| 432 Rpr & Maint - Equip | 140,460.00 | 0.00 | 140,460.00 | 0.00 | 140,460.00 | 100.00 |
| 400 Purchased Property Services | 140,460.00 | 0.00 | 140,460.00 | 0.00 | 140,460.00 | 100.00 |
| 515 Public Carriers | (870,000.00) | 0.00 | (870,000.00) | 0.00 | (870,000.00) | 100.00 |
| 519 Other Student Transp | 610,426.00 | 0.00 | 610,426.00 | 0.00 | 610,426.00 | 100.00 |
| 500 Other Purchased Services | (259,574.00) | 0.00 | (259,574.00) | 0.00 | (259,574.00) | 100.00 |
| 610 General Supplies | 251,951.00 | 0.00 | 251,951.00 | 0.00 | 251,951.00 | 100.00 |
| 600 Supplies | 251,951.00 | 0.00 | 251,951.00 | 0.00 | 251,951.00 | 100.00 |
| 750 Equip-Original & Add | 417,192.00 | 0.00 | 417,192.00 | 0.00 | 417,192.00 | 100.00 |
| 760 Equipment-Replacement | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 |
| 700 Property | 418,192.00 | 0.00 | 418,192.00 | 0.00 | 418,192.00 | 100.00 |
| 840 Budgetary Reserve | 499,731.00 | 0.00 | 499,731.00 | 0.00 | 499,731.00 | 100.00 |
| 800 Other Objects | 499,731.00 | 0.00 | 499,731.00 | 0.00 | 499,731.00 | 100.00 |
| 900 Other Financing Uses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total for Major Function 5900 | 1,414,910.94 | 0.00 | 1,414,910.94 | 0.00 | 1,414,910.94 | 100.00 |
| Total for General Fund | 534,974,271.81 | 494,146,729.37 | 40,827,542.44 | 3,139,872.64 | 37,687,669.80 | 7.04 |

FOOD SERVICE

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
FOOD SERVICE FUND
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|--------------|------------------------------|--------------|--------------------------|-------------|
| 113 Directors | 89,471.00 | 89,471.04 | (0.04) | 0.00 | (0.04) | (0.00) |
| 141 Accountants-Auditors | 49,053.00 | 38,121.22 | 10,931.78 | 0.00 | 10,931.78 | 22.29 |
| 152 Typist-Stenographers | 85,968.00 | 60,776.44 | 25,191.56 | 0.00 | 25,191.56 | 29.30 |
| 154 Clerks | 98,911.00 | 102,884.40 | (2,973.40) | 0.00 | (2,973.40) | (2.98) |
| 161 Tradesmen | 55,910.00 | 56,842.71 | (732.71) | 0.00 | (732.71) | (1.31) |
| 163 Repairmen | 133,016.00 | 123,696.82 | 9,319.18 | 0.00 | 9,319.18 | 7.01 |
| 168 Comp-Additional Work | 0.00 | 71,151.76 | (71,151.76) | 0.00 | (71,151.76) | 0.00 |
| 169 Other Personnel Costs | 0.00 | 4,669.56 | (4,669.56) | 0.00 | (4,669.56) | 0.00 |
| 172 Automotive Equip Opr | 39,957.00 | 34,621.42 | 5,335.58 | 0.00 | 5,335.58 | 13.35 |
| 178 Comp-Additional Work | 0.00 | 4,573.52 | (4,573.52) | 0.00 | (4,573.52) | 0.00 |
| 181 Custodial - Laborer | 142,189.00 | 57,600.83 | 84,588.17 | 0.00 | 84,588.17 | 59.49 |
| 182 Food Service Staff | 4,822,795.00 | 3,793,085.74 | 1,029,709.26 | 0.00 | 1,029,709.26 | 21.35 |
| 184 Stores Handling Staff | 81,564.00 | 83,105.51 | (1,541.51) | 0.00 | (1,541.51) | (1.89) |
| 185 Substitutes | 0.00 | 1,220.45 | (1,220.45) | 0.00 | (1,220.45) | 0.00 |
| 188 Comp-Additional Work | 0.00 | 196,667.38 | (196,667.38) | 0.00 | (196,667.38) | 0.00 |
| 189 Other Personnel Costs | 0.00 | 32,359.23 | (32,359.23) | 0.00 | (32,359.23) | 0.00 |
| 100 Personnel Services - Salaries | 5,599,834.00 | 4,750,648.03 | 849,185.97 | 0.00 | 849,185.97 | 15.16 |
| 200 Employee Benefits | 1,953,681.00 | 0.00 | 1,953,681.00 | 0.00 | 1,953,681.00 | 100.00 |
| 212 Dental Insurance | 0.00 | 49,804.80 | (49,804.80) | 0.00 | (49,804.80) | 0.00 |
| 213 Life Insurance | 0.00 | 4,997.24 | (4,997.24) | 0.00 | (4,997.24) | 0.00 |
| 220 Social Security Cont | 0.00 | 361,910.04 | (361,910.04) | 0.00 | (361,910.04) | 0.00 |
| 230 Retirement Contribution | 0.00 | 228,052.20 | (228,052.20) | 0.00 | (228,052.20) | 0.00 |
| 250 Unemployment Comp | 0.00 | 4,774.05 | (4,774.05) | 0.00 | (4,774.05) | 0.00 |
| 260 Workers' Comp | 0.00 | 61,225.52 | (61,225.52) | 0.00 | (61,225.52) | 0.00 |
| 271 Self Insurance- Medical Health | 0.00 | 783,332.32 | (783,332.32) | 0.00 | (783,332.32) | 0.00 |
| 200 Personnel Services - Employee Benefits | 1,953,681.00 | 1,494,096.17 | 459,584.83 | 0.00 | 459,584.83 | 23.52 |
| 340 Technical Services | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 100.00 |
| 300 Purchased Technical Services | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 100.00 |
| 422 Electricity | 200,000.00 | 189,790.23 | 10,209.77 | 0.00 | 10,209.77 | 5.10 |
| 424 Water/Sewage | 55,000.00 | 41,391.71 | 13,608.29 | 0.00 | 13,608.29 | 24.74 |
| 432 Rpr & Maint - Equip | 55,814.00 | 72,841.37 | (17,027.37) | 0.00 | (17,027.37) | (30.51) |
| 433 Rpr & Maint - Vehicles | 20,000.00 | 15,008.37 | 4,991.63 | 0.00 | 4,991.63 | 24.96 |
| 490 Other Property Services | 24,367.97 | 16,208.20 | 8,159.77 | 110.43 | 8,049.34 | 33.03 |
| 400 Purchased Property Services | 355,161.97 | 335,239.88 | 19,942.09 | 110.43 | 19,831.66 | 5.58 |
| 530 Communications | 23,000.00 | 6,648.84 | 16,351.16 | 0.00 | 16,351.16 | 71.09 |
| 538 Telecommunications | 0.00 | 271.93 | (271.93) | 0.00 | (271.93) | 0.00 |
| 550 Printing & Binding | 10,000.00 | 9,946.84 | 53.16 | 0.00 | 53.16 | 0.53 |
| 581 Mileage | 6,000.00 | 7,575.63 | (1,575.63) | 0.00 | (1,575.63) | (26.26) |
| 582 Travel | 5,000.00 | 332.42 | 4,667.58 | 0.00 | 4,667.58 | 93.35 |
| 599 Other Purchased Services | 503,000.00 | 529,368.69 | (26,368.69) | 0.00 | (26,368.69) | (5.24) |
| 500 Other Purchased Services | 547,000.00 | 554,144.35 | (7,144.35) | 0.00 | (7,144.35) | (1.31) |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
FOOD SERVICE FUND
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|----------------------------|-----------------------------------|---------------|------------------------------|--------------|--------------------------|-------------|
| 610 General Supplies | 694,263.28 | 702,504.58 | (8,241.30) | 121.20 | (8,362.50) | (1.20) |
| 618 Adm Op Sys Tech | 53,000.00 | 52,964.08 | 35.92 | 0.00 | 35.92 | 0.07 |
| 621 Natural Gas - HTG & AC | 190,000.00 | 74,131.29 | 115,868.71 | 0.00 | 115,868.71 | 60.98 |
| 626 Gasoline | 0.00 | 3,666.28 | (3,666.28) | 0.00 | (3,666.28) | 0.00 |
| 631 Food | 4,905,100.00 | 3,712,964.53 | 1,192,135.47 | 0.00 | 1,192,135.47 | 24.30 |
| 632 Milk | 1,385,000.00 | 1,174,502.31 | 210,497.69 | 0.00 | 210,497.69 | 15.20 |
| 633 Donated Commodities | 275,000.00 | 131,119.66 | 143,880.34 | 0.00 | 143,880.34 | 52.32 |
| 600 Supplies | 7,502,363.28 | 5,851,852.73 | 1,650,510.55 | 121.20 | 1,650,389.35 | 22.00 |
| 750 Equip-Original & Add | 2,000.00 | 1,204.90 | 795.10 | 0.00 | 795.10 | 39.76 |
| 760 Equipment-Replacement | 116,570.17 | 11,581.16 | 104,989.01 | 0.00 | 104,989.01 | 90.07 |
| 768 Tech Equip - Replace | 97,000.00 | 73,126.00 | 23,874.00 | (59,000.00) | 82,874.00 | 85.44 |
| 700 Property | 215,570.17 | 85,912.06 | 129,658.11 | (59,000.00) | 188,658.11 | 87.52 |
| 810 Dues & Fees | 4,000.00 | 2,279.00 | 1,721.00 | 0.00 | 1,721.00 | 43.03 |
| 800 Other Objects | 4,000.00 | 2,279.00 | 1,721.00 | 0.00 | 1,721.00 | 43.03 |
| 939 Other Fund Transfers | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 100.00 |
| 900 Other Financing Uses | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 100.00 |
| Total for Food Services | 16,212,630.42 | 13,074,172.22 | 3,138,458.20 | (58,768.37) | 3,197,226.57 | 19.72 |

SPECIAL EDUCATION

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
2005-2006 SPECIAL EDUCATION FUND 10B
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|---------------|------------------------------|--------------|--------------------------|-------------|
| 1200 Special Programs | | | | | | |
| 114 Principals | 413,400.00 | 557,532.73 | (144,132.73) | 0.00 | (144,132.73) | (34.87) |
| 115 Central School Admin | 993,720.00 | 849,183.39 | 144,536.61 | 0.00 | 144,536.61 | 14.55 |
| 119 Other Personnel Costs | 0.00 | 120,662.17 | (120,662.17) | 0.00 | (120,662.17) | 0.00 |
| 121 Classroom Teachers | 30,695,940.00 | 28,285,788.60 | 2,410,151.40 | 0.00 | 2,410,151.40 | 7.85 |
| 123 Substitute Teachers | 215,000.00 | 341,119.96 | (126,119.96) | 0.00 | (126,119.96) | (58.66) |
| 124 Comp-Additional Work | 254,379.00 | 193,927.14 | 60,451.86 | 0.00 | 60,451.86 | 23.76 |
| 125 Wksp-Com Wk-Cur-Insv | 151,000.00 | 215,887.33 | (64,887.33) | 0.00 | (64,887.33) | (42.97) |
| 126 Counselors | 66,930.00 | 84,290.12 | (17,360.12) | 0.00 | (17,360.12) | (25.94) |
| 129 Other Personnel Costs | 0.00 | 195,471.91 | (195,471.91) | 0.00 | (195,471.91) | 0.00 |
| 132 Social Workers | 0.00 | 32,400.00 | (32,400.00) | 0.00 | (32,400.00) | 0.00 |
| 136 Other Prof Educ Staff | 5,238,460.00 | 4,724,396.86 | 514,063.14 | 0.00 | 514,063.14 | 9.81 |
| 139 Other Personnel Costs | 0.00 | 50,335.53 | (50,335.53) | 0.00 | (50,335.53) | 0.00 |
| 146 Other Technical Pers | 54,540.00 | 52,151.00 | 2,389.00 | 0.00 | 2,389.00 | 4.38 |
| 148 Comp-Additional Work | 0.00 | 716.07 | (716.07) | 0.00 | (716.07) | 0.00 |
| 151 Secretaries | 34,560.00 | 33,535.20 | 1,024.80 | 0.00 | 1,024.80 | 2.97 |
| 153 Sch Secretary-Clerks | 64,840.00 | 57,301.89 | 7,538.11 | 0.00 | 7,538.11 | 11.63 |
| 154 Clerks | 69,800.00 | 57,870.97 | 11,929.03 | 0.00 | 11,929.03 | 17.09 |
| 155 Other Office Pers | 131,840.00 | 123,268.89 | 8,571.11 | 0.00 | 8,571.11 | 6.50 |
| 157 Comp-Additional Work | 4,000.00 | 4,132.30 | (132.30) | 0.00 | (132.30) | (3.31) |
| 191 Instr Paraprofessional | 7,844,900.00 | 8,162,512.97 | (317,612.97) | 0.00 | (317,612.97) | (4.05) |
| 197 Comp-Additional Work | 40,000.00 | 40,061.65 | (61.65) | 0.00 | (61.65) | (0.15) |
| 198 Substitute Paraprof | 22,000.00 | 29,472.05 | (7,472.05) | 0.00 | (7,472.05) | (33.96) |
| 199 Other Personnel Costs | 0.00 | 8,204.00 | (8,204.00) | 0.00 | (8,204.00) | 0.00 |
| 100 Personnel Services - Salaries | 46,295,309.00 | 44,220,222.73 | 2,075,086.27 | 0.00 | 2,075,086.27 | 4.48 |
| 211 Medical Insurance | 8,665,696.00 | 1,960,159.28 | 6,705,536.72 | 0.00 | 6,705,536.72 | 77.38 |
| 212 Dental Insurance | 463,912.00 | 466,032.05 | (2,120.05) | 0.00 | (2,120.05) | (0.46) |
| 213 Life Insurance | 364,873.00 | 53,486.97 | 311,386.03 | 0.00 | 311,386.03 | 85.34 |
| 220 Social Security Cont | 3,541,306.00 | 3,301,173.88 | 240,132.12 | 0.00 | 240,132.12 | 6.78 |
| 230 Retirement Contribution | 2,159,960.00 | 2,027,015.43 | 132,944.57 | 0.00 | 132,944.57 | 6.15 |
| 250 Unemployment Comp | 46,299.00 | 44,226.52 | 2,072.48 | 0.00 | 2,072.48 | 4.48 |
| 260 Workers' Comp | 740,729.00 | 619,502.09 | 121,226.91 | 0.00 | 121,226.91 | 16.37 |
| 271 Self Insurance- Medical Health | 0.00 | 4,895,059.19 | (4,895,059.19) | 0.00 | (4,895,059.19) | 0.00 |
| 200 Personnel Services - Employee Benefits | 15,982,775.00 | 13,366,655.41 | 2,616,119.59 | 0.00 | 2,616,119.59 | 16.37 |
| 323 Prof-Educational Serv | 1,060,728.00 | 831,081.39 | 229,646.61 | 0.00 | 229,646.61 | 21.65 |
| 330 Other Professional Serv | 224,122.00 | 236,671.75 | (12,549.75) | 0.00 | (12,549.75) | (5.60) |
| 300 Purchased Technical Services | 1,284,850.00 | 1,067,753.14 | 217,096.86 | 0.00 | 217,096.86 | 16.90 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
2005-2006 SPECIAL EDUCATION FUND 10B
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--------------------------------------|-----------------------------------|----------------------|------------------------------|---------------|--------------------------|-------------|
| 432 Rpr & Maint - Equip | 17,371.50 | 15,660.91 | 1,710.59 | 0.00 | 1,710.59 | 9.85 |
| 438 Rpr & Maint - Tech | 1,700.00 | 559.77 | 1,140.23 | 0.00 | 1,140.23 | 67.07 |
| 449 Other Rentals | 108.50 | 414.43 | (305.93) | 0.00 | (305.93) | (281.96) |
| 400 Purchased Property Services | 19,180.00 | 16,635.11 | 2,544.89 | 0.00 | 2,544.89 | 13.27 |
| 519 Other Student Transp | 59,404.00 | 110,873.95 | (51,469.95) | 0.00 | (51,469.95) | (86.64) |
| 530 Communications | 45,418.00 | 43,802.57 | 1,615.43 | 0.00 | 1,615.43 | 3.56 |
| 538 Telecommunications | 2,100.00 | 2,270.28 | (170.28) | 0.00 | (170.28) | (8.11) |
| 550 Printing & Binding | 29,968.50 | 18,797.29 | 11,171.21 | 0.00 | 11,171.21 | 37.28 |
| 581 Mileage | 4,400.00 | 2,878.80 | 1,521.20 | 0.00 | 1,521.20 | 34.57 |
| 582 Travel | 1,800.00 | 0.00 | 1,800.00 | 0.00 | 1,800.00 | 100.00 |
| 599 Other Purchased Services | 29,323.00 | 36,263.79 | (6,940.79) | 0.00 | (6,940.79) | (23.67) |
| 500 Other Purchased Services | 172,413.50 | 214,886.68 | (42,473.18) | 0.00 | (42,473.18) | (24.63) |
| 610 General Supplies | 498,208.50 | 601,136.42 | (102,927.92) | 193.70 | (103,121.62) | (20.70) |
| 634 Student Snacks | 14,595.00 | 6,353.61 | 8,241.39 | 0.00 | 8,241.39 | 56.47 |
| 635 Meals & Refreshments | 5,350.00 | 3,273.06 | 2,076.94 | 0.00 | 2,076.94 | 38.82 |
| 640 Books & Periodicals | 188,472.00 | 121,598.89 | 36,873.11 | 173.32 | 36,699.79 | 23.16 |
| 648 Educational Software | 30,813.00 | 16,093.56 | 14,719.44 | 0.00 | 14,719.44 | 47.77 |
| 600 Supplies | 707,438.50 | 748,455.54 | (41,017.04) | 367.02 | (41,384.06) | (5.85) |
| 750 Equip-Original & Add | 65,825.00 | 48,226.65 | 17,598.35 | 0.00 | 17,598.35 | 26.74 |
| 758 Tech Equip - New | 60,065.00 | 14,389.33 | 45,675.67 | 0.00 | 45,675.67 | 76.04 |
| 760 Equipment-Replacement | 950.00 | 0.00 | 950.00 | 0.00 | 950.00 | 100.00 |
| 768 Tech Equip - Replace | 2,306.00 | 2,306.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 700 Property | 129,146.00 | 64,921.98 | 64,224.02 | 0.00 | 64,224.02 | 49.73 |
| 810 Dues & Fees | 4,000.00 | 619.00 | 3,381.00 | 0.00 | 3,381.00 | 84.53 |
| 800 Other Objects | 4,000.00 | 619.00 | 3,381.00 | 0.00 | 3,381.00 | 84.53 |
| 934 Indirect Cost | 14,662,564.00 | 13,356,749.08 | 1,305,814.92 | 0.00 | 1,305,814.92 | 8.91 |
| 900 Other Financing Uses | 14,662,564.00 | 13,356,749.08 | 1,305,814.92 | 0.00 | 1,305,814.92 | 8.91 |
| Total for Major Function 1200 | 79,257,676.00 | 73,056,898.67 | 6,200,777.33 | 367.02 | 6,200,410.31 | 7.82 |
| 2100 Pupil Personnel | | | | | | |
| 115 Central School Admin | 47,320.00 | 32,192.15 | 15,127.85 | 0.00 | 15,127.85 | 31.97 |
| 131 Psychologists | 1,245,280.00 | 1,118,689.81 | 126,590.19 | 0.00 | 126,590.19 | 10.17 |
| 139 Other Personnel Costs | 0.00 | 12,440.01 | (12,440.01) | 0.00 | (12,440.01) | 0.00 |
| 155 Other Office Pers | 32,960.00 | 28,464.17 | 4,495.83 | 0.00 | 4,495.83 | 13.64 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
2005-2006 SPECIAL EDUCATION FUND 10B
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|---------------------|------------------------------|--------------|--------------------------|--------------|
| 157 Comp-Additional Work | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 |
| 100 Personnel Services - Salaries | 1,326,560.00 | 1,191,786.14 | 134,773.86 | 0.00 | 134,773.86 | 10.16 |
| 211 Medical Insurance | 251,856.00 | 37,652.69 | 214,203.31 | 0.00 | 214,203.31 | 85.05 |
| 212 Dental Insurance | 10,080.00 | 10,711.00 | (631.00) | 0.00 | (631.00) | (6.26) |
| 213 Life Insurance | 10,604.00 | 1,092.64 | 9,511.36 | 0.00 | 9,511.36 | 89.70 |
| 220 Social Security Cont | 101,482.00 | 89,891.49 | 11,590.51 | 0.00 | 11,590.51 | 11.42 |
| 230 Retirement Contribution | 62,216.00 | 55,311.65 | 6,904.35 | 0.00 | 6,904.35 | 11.10 |
| 250 Unemployment Comp | 1,327.00 | 1,192.98 | 134.02 | 0.00 | 134.02 | 10.10 |
| 260 Workers' Comp | 21,225.00 | 16,743.89 | 4,481.11 | 0.00 | 4,481.11 | 21.11 |
| 271 Self Insurance- Medical Health | 0.00 | 93,782.16 | (93,782.16) | 0.00 | (93,782.16) | 0.00 |
| 200 Personnel Services - Employee Benefits | 458,790.00 | 306,378.50 | 152,411.50 | 0.00 | 152,411.50 | 33.22 |
| 300 Purchased Technical Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 Purchased Property Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 Other Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 610 General Supplies | 10,500.00 | 12,317.57 | (1,817.57) | 0.00 | (1,817.57) | (17.31) |
| 600 Supplies | 10,500.00 | 12,317.57 | (1,817.57) | 0.00 | (1,817.57) | (17.31) |
| 700 Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 934 Indirect Cost | 408,556.00 | 338,196.97 | 70,359.03 | 0.00 | 70,359.03 | 17.22 |
| 900 Other Financing Uses | 408,556.00 | 338,196.97 | 70,359.03 | 0.00 | 70,359.03 | 17.22 |
| Total for Major Function 2100 | 2,204,406.00 | 1,848,679.18 | 355,726.82 | 0.00 | 355,726.82 | 16.14 |
| 2300 Administration | | | | | | |
| 116 Centrl Support Admin | 412,680.00 | 351,120.04 | 61,559.96 | 0.00 | 61,559.96 | 14.92 |
| 121 Classroom Teachers | 33,300.00 | 37,544.53 | (4,244.53) | 0.00 | (4,244.53) | (12.75) |
| 125 Wksp-Com Wk-Cur-Inv | 0.00 | 272.52 | (272.52) | 0.00 | (272.52) | 0.00 |
| 154 Clerks | 209,400.00 | 208,226.16 | 1,173.84 | 0.00 | 1,173.84 | 0.56 |
| 157 Comp-Additional Work | 10,000.00 | 12,571.86 | (2,571.86) | 0.00 | (2,571.86) | (25.72) |
| 100 Personnel Services - Salaries | 665,380.00 | 609,735.11 | 55,644.89 | 0.00 | 55,644.89 | 8.36 |
| 211 Medical Insurance | 124,522.00 | 34,205.53 | 90,316.47 | 0.00 | 90,316.47 | 72.53 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
2005-2006 SPECIAL EDUCATION FUND 10B
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|---------------------|------------------------------|------------------|--------------------------|----------------|
| 212 Dental Insurance | 6,048.00 | 6,027.57 | 20.43 | 0.00 | 20.43 | 0.34 |
| 213 Life Insurance | 5,243.00 | 746.28 | 4,496.72 | 0.00 | 4,496.72 | 85.77 |
| 220 Social Security Cont | 50,902.00 | 45,712.37 | 5,189.63 | 0.00 | 5,189.63 | 10.20 |
| 230 Retirement Contribution | 31,206.00 | 28,540.18 | 2,665.82 | 0.00 | 2,665.82 | 8.54 |
| 250 Unemployment Comp | 665.00 | 609.74 | 55.26 | 0.00 | 55.26 | 8.31 |
| 260 Workers' Comp | 10,646.00 | 8,619.09 | 2,026.91 | 0.00 | 2,026.91 | 19.04 |
| 271 Self Insurance- Medical Health | 0.00 | 59,488.06 | (59,488.06) | 0.00 | (59,488.06) | 0.00 |
| 200 Personnel Services - Employee Benefits | 229,232.00 | 183,948.82 | 45,283.18 | 0.00 | 45,283.18 | 19.75 |
| 340 Technical Services | 66,315.00 | 62,895.25 | 3,419.75 | 0.00 | 3,419.75 | 5.16 |
| 300 Purchased Technical Services | 66,315.00 | 62,895.25 | 3,419.75 | 0.00 | 3,419.75 | 5.16 |
| 432 Rpr & Maint - Equip | 18,830.00 | 10,533.54 | 8,296.46 | 7,800.00 | 496.46 | 2.64 |
| 400 Purchased Property Services | 18,830.00 | 10,533.54 | 8,296.46 | 7,800.00 | 496.46 | 2.64 |
| 530 Communications | 0.00 | 95.93 | (95.93) | 0.00 | (95.93) | 0.00 |
| 540 Advertising | 0.00 | 4,645.43 | (4,645.43) | 0.00 | (4,645.43) | 0.00 |
| 550 Printing & Binding | 0.00 | 313.00 | (313.00) | 0.00 | (313.00) | 0.00 |
| 500 Other Purchased Services | 0.00 | 5,054.36 | (5,054.36) | 0.00 | (5,054.36) | 0.00 |
| 610 General Supplies | 44,494.00 | 301,431.55 | (256,937.55) | 0.00 | (256,937.55) | (577.47) |
| 640 Books & Periodicals | 2,246.00 | 1,737.05 | 508.95 | 0.00 | 508.95 | 22.66 |
| 600 Supplies | 46,740.00 | 303,168.60 | (256,428.60) | 0.00 | (256,428.60) | (548.63) |
| 750 Equip-Original & Add | 15,677.00 | 8,627.93 | 7,049.07 | 5,151.48 | 1,897.59 | 12.10 |
| 758 Tech Equip - New | 26,693.00 | 24,859.41 | 1,833.59 | 0.00 | 1,833.59 | 6.87 |
| 700 Property | 42,370.00 | 33,487.34 | 8,882.66 | 5,151.48 | 3,731.18 | 8.81 |
| 810 Dues & Fees | 4,300.00 | 4,140.00 | 160.00 | 0.00 | 160.00 | 3.72 |
| 800 Other Objects | 4,300.00 | 4,140.00 | 160.00 | 0.00 | 160.00 | 3.72 |
| 934 Indirect Cost | 240,420.00 | 254,732.42 | (14,312.42) | 0.00 | (14,312.42) | (5.95) |
| 900 Other Financing Uses | 240,420.00 | 254,732.42 | (14,312.42) | 0.00 | (14,312.42) | (5.95) |
| Total for Major Function 2300 | 1,313,587.00 | 1,467,695.44 | (154,108.44) | 12,951.48 | (167,059.92) | (12.72) |
| 2400 Pupil Health | | | | | | |
| 124 Comp-Additional Work | 0.00 | 2,676.50 | (2,676.50) | 0.00 | (2,676.50) | 0.00 |
| 125 Wksp-Cor Wk-Cur-Ins | 0.00 | 363.36 | (363.36) | 0.00 | (363.36) | 0.00 |
| 126 Counselors | 66,930.00 | 41,113.02 | 25,816.98 | 0.00 | 25,816.98 | 38.57 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
2005-2006 SPECIAL EDUCATION FUND 10B
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|---|-----------------------------------|---------------------|------------------------------|--------------|--------------------------|--------------|
| 132 Social Workers | 129,460.00 | 88,895.84 | 40,564.16 | 0.00 | 40,564.16 | 31.33 |
| 133 School Nurses | 119,340.00 | 122,731.77 | (3,391.77) | 0.00 | (3,391.77) | (2.84) |
| 136 Other Prof Educ Staff | 424,740.00 | 385,339.67 | 39,400.33 | 0.00 | 39,400.33 | 9.28 |
| 139 Other Personnel Costs | 0.00 | 4,826.93 | (4,826.93) | 0.00 | (4,826.93) | 0.00 |
| 100 Personnel Services - Salaries | 740,470.00 | 645,947.09 | 94,522.91 | 0.00 | 94,522.91 | 12.77 |
| 211 Medical Insurance | 140,690.00 | 27,310.82 | 113,379.18 | 0.00 | 113,379.18 | 80.59 |
| 212 Dental Insurance | 6,336.00 | 6,200.78 | 135.22 | 0.00 | 135.22 | 2.13 |
| 213 Life Insurance | 5,924.00 | 714.48 | 5,209.52 | 0.00 | 5,209.52 | 87.94 |
| 220 Social Security Cont | 56,646.00 | 47,990.94 | 8,655.06 | 0.00 | 8,655.06 | 15.28 |
| 230 Retirement Contribution | 34,728.00 | 29,990.30 | 4,737.70 | 0.00 | 4,737.70 | 13.64 |
| 250 Unemployment Comp | 740.00 | 644.71 | 95.29 | 0.00 | 95.29 | 12.88 |
| 260 Workers' Comp | 11,847.00 | 9,015.84 | 2,831.16 | 0.00 | 2,831.16 | 23.90 |
| 271 Self Insurance- Medical Health | 0.00 | 71,057.42 | (71,057.42) | 0.00 | (71,057.42) | 0.00 |
| 200 Personnel Services - Employee Benefits | 256,911.00 | 192,925.29 | 63,985.71 | 0.00 | 63,985.71 | 24.91 |
| 330 Other Professional Serv | 1,378,036.00 | 1,235,296.25 | 142,739.75 | 0.00 | 142,739.75 | 10.36 |
| 300 Purchased Technical Services | 1,378,036.00 | 1,235,296.25 | 142,739.75 | 0.00 | 142,739.75 | 10.36 |
| 400 Purchased Property Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 Other Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 600 Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 700 Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 934 Indirect Cost | 541,723.00 | 464,406.36 | 77,316.64 | 0.00 | 77,316.64 | 14.27 |
| 900 Other Financing Uses | 541,723.00 | 464,406.36 | 77,316.64 | 0.00 | 77,316.64 | 14.27 |
| Total for Major Function 2400 | 2,917,140.00 | 2,538,574.99 | 378,565.01 | 0.00 | 378,565.01 | 12.98 |
| 2600 Operation and Maintenance of Plant Services | | | | | | |
| 100 Personnel Services - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 Personnel Services - Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 Purchased Technical Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
2005-2006 SPECIAL EDUCATION FUND 10B
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|---|-----------------------------------|-----------------|------------------------------|--------------|--------------------------|--------------|
| 400 Purchased Property Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 530 Communications | 35,355.00 | 7,301.00 | 28,054.00 | 0.00 | 28,054.00 | 79.35 |
| 538 Telecommunications | 0.00 | (0.65) | 0.65 | 0.00 | 0.65 | 0.00 |
| 500 Other Purchased Services | 35,355.00 | 7,300.35 | 28,054.65 | 0.00 | 28,054.65 | 79.35 |
| 600 Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 700 Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 934 Indirect Cost | 8,043.00 | 1,634.55 | 6,408.45 | 0.00 | 6,408.45 | 79.68 |
| 900 Other Financing Uses | 8,043.00 | 1,634.55 | 6,408.45 | 0.00 | 6,408.45 | 79.68 |
| Total for Major Function 2600 | 43,398.00 | 8,934.90 | 34,463.10 | 0.00 | 34,463.10 | 79.41 |
| 2700 Student Transportation Services | | | | | | |
| 147 Transportation Pers | 49,120.00 | 48,184.88 | 935.12 | 0.00 | 935.12 | 1.90 |
| 148 Comp-Additional Work | 0.00 | 4,600.43 | (4,600.43) | 0.00 | (4,600.43) | 0.00 |
| 197 Comp-Additional Work | 45,000.00 | 45,446.61 | (446.61) | 0.00 | (446.61) | (0.99) |
| 100 Personnel Services - Salaries | 94,120.00 | 98,231.92 | (4,111.92) | 0.00 | (4,111.92) | (4.37) |
| 211 Medical Insurance | 9,333.00 | 5,063.95 | 4,269.05 | 0.00 | 4,269.05 | 45.74 |
| 212 Dental Insurance | 576.00 | 585.43 | (9.43) | 0.00 | (9.43) | (1.64) |
| 213 Life Insurance | 393.00 | 76.02 | 316.98 | 0.00 | 316.98 | 80.66 |
| 220 Social Security Cont | 7,200.00 | 7,424.34 | (224.34) | 0.00 | (224.34) | (3.12) |
| 230 Retirement Contribution | 4,414.00 | 4,520.75 | (106.75) | 0.00 | (106.75) | (2.42) |
| 250 Unemployment Comp | 94.00 | 98.42 | (4.42) | 0.00 | (4.42) | (4.70) |
| 260 Workers' Comp | 1,506.00 | 1,388.60 | 117.40 | 0.00 | 117.40 | 7.80 |
| 271 Self Insurance- Medical Health | 0.00 | 7,605.08 | (7,605.08) | 0.00 | (7,605.08) | 0.00 |
| 200 Personnel Services - Employee Benefits | 23,516.00 | 26,762.59 | (3,246.59) | 0.00 | (3,246.59) | (13.81) |
| 300 Purchased Technical Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 Purchased Property Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 513 Contracted Carriers | 8,942,240.00 | 8,056,704.74 | 885,535.26 | 0.00 | 885,535.26 | 9.90 |
| 515 Public Carriers | 117,500.00 | 50,735.89 | 66,764.11 | 0.00 | 66,764.11 | 56.82 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
2005-2006 SPECIAL EDUCATION FUND 10B
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|---|-----------------------------------|----------------------|------------------------------|------------------|--------------------------|--------------|
| 500 Other Purchased Services | 9,059,740.00 | 8,107,440.63 | 952,299.37 | 0.00 | 952,299.37 | 10.51 |
| 600 Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 700 Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 934 Indirect Cost | 196,395.00 | 153,123.28 | 43,271.72 | 0.00 | 43,271.72 | 22.03 |
| 900 Other Financing Uses | 196,395.00 | 153,123.28 | 43,271.72 | 0.00 | 43,271.72 | 22.03 |
| Total for Major Function 2700 | 9,373,771.00 | 8,385,558.42 | 988,212.58 | 0.00 | 988,212.58 | 10.54 |
| Total for Special Education Fund | 95,109,978.00 | 87,306,341.60 | 7,803,636.40 | 13,318.50 | 7,790,317.90 | 8.19 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
2006-2007 SPECIAL EDUCATION FUND 11D
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|---------------|------------------------------|--------------|--------------------------|-------------|
| 1200 Special Programs | | | | | | |
| 114 Principals | 513,950.00 | 244,214.37 | 269,735.63 | 0.00 | 269,735.63 | 52.48 |
| 115 Central School Admin | 965,580.00 | 445,653.04 | 519,926.96 | 0.00 | 519,926.96 | 53.85 |
| 121 Classroom Teachers | 28,530,428.00 | 10,867,890.08 | 17,662,537.92 | 0.00 | 17,662,537.92 | 61.91 |
| 123 Substitute Teachers | 215,000.00 | 99,002.12 | 115,997.88 | 0.00 | 115,997.88 | 53.95 |
| 124 Comp-Additional Work | 246,000.00 | 114,724.61 | 131,275.39 | 0.00 | 131,275.39 | 53.36 |
| 125 Wksp-Com Wk-Cur-Insv | 159,977.00 | 51,804.48 | 108,172.52 | 0.00 | 108,172.52 | 67.62 |
| 126 Counselors | 121,120.00 | 35,914.80 | 85,205.20 | 0.00 | 85,205.20 | 70.35 |
| 129 Other Personnel Costs | 0.00 | 158,266.85 | (158,266.85) | 0.00 | (158,266.85) | 0.00 |
| 132 Social Workers | 0.00 | 30,160.00 | (30,160.00) | 0.00 | (30,160.00) | 0.00 |
| 136 Other Prof Educ Staff | 5,026,090.00 | 1,983,180.80 | 3,042,909.20 | 0.00 | 3,042,909.20 | 60.54 |
| 139 Other Personnel Costs | 0.00 | 610.20 | (610.20) | 0.00 | (610.20) | 0.00 |
| 146 Other Technical Pers | 56,170.00 | 20,042.22 | 36,127.78 | 0.00 | 36,127.78 | 64.32 |
| 151 Secretaries | 34,890.00 | 17,015.40 | 17,874.60 | 0.00 | 17,874.60 | 51.23 |
| 153 Sch Secretary-Clerks | 63,740.00 | 26,689.01 | 37,050.99 | 0.00 | 37,050.99 | 58.13 |
| 154 Clerks | 70,640.00 | 27,119.00 | 43,521.00 | 0.00 | 43,521.00 | 61.61 |
| 155 Other Office Pers | 134,240.00 | 57,884.86 | 76,355.14 | 0.00 | 76,355.14 | 56.88 |
| 157 Comp-Additional Work | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 100.00 |
| 191 Instr Paraprofessional | 7,532,280.00 | 3,348,794.76 | 4,183,485.24 | 0.00 | 4,183,485.24 | 55.54 |
| 197 Comp-Additional Work | 40,000.00 | 19,629.99 | 20,370.01 | 0.00 | 20,370.01 | 50.93 |
| 198 Substitute Paraprof | 22,000.00 | 6,204.62 | 15,795.38 | 0.00 | 15,795.38 | 71.80 |
| 199 Other Personnel Costs | 0.00 | 7,145.16 | (7,145.16) | 0.00 | (7,145.16) | 0.00 |
| 100 Personnel Services - Salaries | 43,736,105.00 | 17,561,946.37 | 26,174,158.63 | 0.00 | 26,174,158.63 | 59.85 |
| 212 Dental Insurance | 469,200.00 | 232,971.51 | 236,228.49 | 0.00 | 236,228.49 | 50.35 |
| 213 Life Insurance | 132,234.00 | 20,322.61 | 111,911.39 | 0.00 | 111,911.39 | 84.63 |
| 220 Social Security Cont | 3,345,811.00 | 1,311,148.93 | 2,034,662.07 | 0.00 | 2,034,662.07 | 60.81 |
| 230 Retirement Contribution | 2,809,671.00 | 1,121,837.10 | 1,687,833.90 | 0.00 | 1,687,833.90 | 60.07 |
| 250 Unemployment Comp | 43,738.00 | 18,232.29 | 25,505.71 | 0.00 | 25,505.71 | 58.31 |
| 260 Workers' Comp | 568,571.00 | 214,777.16 | 353,793.84 | 0.00 | 353,793.84 | 62.23 |
| 271 Self Insurance- Medical Health | 7,488,905.00 | 2,628,180.88 | 4,860,724.12 | 0.00 | 4,860,724.12 | 64.91 |
| 200 Personnel Services - Employee Benefits | 14,858,130.00 | 5,547,470.48 | 9,310,659.52 | 0.00 | 9,310,659.52 | 62.66 |
| 323 Prof-Educational Serv | 1,286,601.00 | 1,082,072.87 | 204,528.13 | 1,546,117.77 | (1,341,589.64) | (104.27) |
| 330 Other Professional Serv | 9,700.00 | 0.00 | 9,700.00 | 0.00 | 9,700.00 | 100.00 |
| 300 Purchased Technical Services | 1,296,301.00 | 1,082,072.87 | 214,228.13 | 1,546,117.77 | (1,331,889.64) | (102.75) |
| 432 Rpr & Maint- Equip | 27,116.00 | 5,878.12 | 21,237.88 | 4,039.00 | 17,198.88 | 63.43 |
| 438 Rpr & Maint - Tech | 5,385.00 | 628.99 | 4,756.01 | 0.00 | 4,756.01 | 88.32 |
| 449 Other Rentals | 9.00 | 7.98 | 1.02 | 0.00 | 1.02 | 11.33 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
2006-2007 SPECIAL EDUCATION FUND 11D
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--------------------------------------|-----------------------------------|----------------------|------------------------------|---------------------|--------------------------|--------------|
| 400 Purchased Property Services | 32,510.00 | 6,515.09 | 25,994.91 | 4,039.00 | 21,955.91 | 67.54 |
| 519 Other Student Transp | 61,223.00 | 45,268.50 | 15,954.50 | 0.00 | 15,954.50 | 26.06 |
| 530 Communications | 45,786.00 | 28,418.82 | 17,367.18 | 2,567.68 | 14,799.50 | 32.32 |
| 538 Telecommunications | 3,300.00 | 55.65 | 3,244.35 | 0.00 | 3,244.35 | 98.31 |
| 550 Printing & Binding | 21,622.00 | 6,628.55 | 14,993.45 | 393.34 | 14,600.11 | 67.52 |
| 581 Mileage | 4,800.00 | 584.02 | 4,215.98 | 0.00 | 4,215.98 | 87.83 |
| 582 Travel | 4,950.00 | 1,878.78 | 3,071.22 | 0.00 | 3,071.22 | 62.04 |
| 599 Other Purchased Services | 33,418.00 | 15,391.59 | 18,026.41 | 4,776.00 | 13,250.41 | 39.65 |
| 500 Other Purchased Services | 175,099.00 | 98,225.91 | 76,873.09 | 7,737.02 | 69,136.07 | 39.48 |
| 610 General Supplies | 473,352.00 | 187,169.54 | 286,182.46 | 15,665.81 | 270,516.65 | 57.15 |
| 634 Student Snacks | 14,335.00 | 1,828.24 | 12,506.76 | 0.00 | 12,506.76 | 87.25 |
| 635 Meals & Refreshments | 3,050.00 | 672.75 | 2,377.25 | 0.00 | 2,377.25 | 77.94 |
| 640 Books & Periodicals | 174,962.00 | 92,701.60 | 82,260.40 | 32,382.71 | 49,877.69 | 28.51 |
| 648 Educational Software | 41,878.00 | 15,145.64 | 26,732.36 | 14,863.44 | 11,868.92 | 28.34 |
| 600 Supplies | 707,577.00 | 297,517.77 | 410,059.23 | 62,911.96 | 347,147.27 | 49.06 |
| 750 Equip-Original & Add | 42,105.00 | 13,686.35 | 28,418.65 | 10,934.09 | 17,484.56 | 41.53 |
| 758 Tech Equip - New | 173,788.00 | 26,278.00 | 147,510.00 | 108,573.00 | 38,937.00 | 22.40 |
| 760 Equipment-Replacement | 4,900.00 | 0.00 | 4,900.00 | 0.00 | 4,900.00 | 100.00 |
| 700 Property | 220,793.00 | 39,964.35 | 180,828.65 | 119,507.09 | 61,321.56 | 27.77 |
| 810 Dues & Fees | 1,000.00 | 540.00 | 460.00 | 0.00 | 460.00 | 46.00 |
| 800 Other Objects | 1,000.00 | 540.00 | 460.00 | 0.00 | 460.00 | 46.00 |
| 934 Indirect Cost | 15,607,715.00 | 6,342,415.67 | 9,265,299.33 | 0.00 | 9,265,299.33 | 59.36 |
| 900 Other Financing Uses | 15,607,715.00 | 6,342,415.67 | 9,265,299.33 | 0.00 | 9,265,299.33 | 59.36 |
| Total for Major Function 1200 | 76,635,230.00 | 30,976,668.51 | 45,658,561.49 | 1,740,312.84 | 43,918,248.65 | 57.31 |
| 2100 Pupil Personnel | | | | | | |
| 115 Central School Admin | 45,980.00 | 20,432.52 | 25,547.48 | 0.00 | 25,547.48 | 55.56 |
| 131 Psychologists | 1,245,280.00 | 514,829.71 | 730,450.29 | 0.00 | 730,450.29 | 58.66 |
| 155 Other Office Pers | 33,560.00 | 11,985.06 | 21,574.94 | 0.00 | 21,574.94 | 64.29 |
| 157 Comp-Additional Work | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 100.00 |
| 100 Personnel Services - Salaries | 1,325,820.00 | 547,247.29 | 778,572.71 | 0.00 | 778,572.71 | 58.72 |
| 212 Dental Insurance | 10,535.00 | 5,569.98 | 4,965.02 | 0.00 | 4,965.02 | 47.13 |
| 213 Life Insurance | 3,974.00 | 440.80 | 3,533.20 | 0.00 | 3,533.20 | 88.91 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
2006-2007 SPECIAL EDUCATION FUND 11D
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--|-----------------------------------|-------------------|------------------------------|---------------|--------------------------|--------------|
| 220 Social Security Cont | 101,425.00 | 41,132.98 | 60,292.02 | 0.00 | 60,292.02 | 59.44 |
| 230 Retirement Contribution | 85,648.00 | 35,352.33 | 50,295.67 | 0.00 | 50,295.67 | 58.72 |
| 250 Unemployment Comp | 1,326.00 | 547.56 | 778.44 | 0.00 | 778.44 | 58.71 |
| 260 Workers' Comp | 17,236.00 | 6,746.92 | 10,489.08 | 0.00 | 10,489.08 | 60.86 |
| 271 Self Insurance- Medical Health | 230,519.00 | 53,328.68 | 177,190.32 | 0.00 | 177,190.32 | 76.87 |
| 200 Personnel Services - Employee Benefits | 450,663.00 | 143,119.25 | 307,543.75 | 0.00 | 307,543.75 | 68.24 |
| 300 Purchased Technical Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 Purchased Property Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 Other Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 610 General Supplies | 5,613.00 | 1,219.03 | 4,393.97 | 112.62 | 4,281.35 | 76.28 |
| 600 Supplies | 5,613.00 | 1,219.03 | 4,393.97 | 112.62 | 4,281.35 | 76.28 |
| 700 Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 934 Indirect Cost | 460,863.00 | 178,359.92 | 282,503.08 | 0.00 | 282,503.08 | 61.30 |
| 900 Other Financing Uses | 460,863.00 | 178,359.92 | 282,503.08 | 0.00 | 282,503.08 | 61.30 |
| Total for Major Function 2100 | 2,242,959.00 | 869,945.49 | 1,373,013.51 | 112.62 | 1,372,900.89 | 61.21 |
| 2300 Administration | | | | | | |
| 116 Centr'l Support Admin | 370,840.00 | 196,828.18 | 174,011.82 | 0.00 | 174,011.82 | 46.92 |
| 154 Clerks | 211,920.00 | 97,150.05 | 114,769.95 | 0.00 | 114,769.95 | 54.16 |
| 157 Comp-Additional Work | 10,000.00 | 8,289.36 | 1,710.64 | 0.00 | 1,710.64 | 17.11 |
| 159 Other Personnel Costs | 0.00 | 8,143.41 | (8,143.41) | 0.00 | (8,143.41) | 0.00 |
| 100 Personnel Services - Salaries | 592,760.00 | 310,411.00 | 282,349.00 | 0.00 | 282,349.00 | 47.63 |
| 212 Dental Insurance | 6,020.00 | 3,157.20 | 2,862.80 | 0.00 | 2,862.80 | 47.55 |
| 213 Life Insurance | 1,748.00 | 276.38 | 1,471.62 | 0.00 | 1,471.62 | 84.19 |
| 220 Social Security Cont | 45,346.00 | 23,398.23 | 21,947.77 | 0.00 | 21,947.77 | 48.40 |
| 230 Retirement Contribution | 38,292.00 | 21,005.32 | 17,286.68 | 0.00 | 17,286.68 | 45.14 |
| 250 Unemployment Comp | 593.00 | 309.86 | 283.14 | 0.00 | 283.14 | 47.75 |
| 260 Workers' Comp | 7,706.00 | 3,876.14 | 3,829.86 | 0.00 | 3,829.86 | 49.70 |
| 271 Self Insurance- Medical Health | 101,400.00 | 42,777.91 | 58,622.09 | 0.00 | 58,622.09 | 57.81 |
| 200 Personnel Services - Employee Benefits | 201,105.00 | 94,801.04 | 106,303.96 | 0.00 | 106,303.96 | 52.86 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
2006-2007 SPECIAL EDUCATION FUND 11D
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--------------------------------------|-----------------------------------|-------------------|------------------------------|------------------|--------------------------|--------------|
| 340 Technical Services | 28,419.00 | 29,688.35 | (1,269.35) | 0.00 | (1,269.35) | (4.47) |
| 300 Purchased Technical Services | 28,419.00 | 29,688.35 | (1,269.35) | 0.00 | (1,269.35) | (4.47) |
| 432 Rpr & Maint - Equip | 9,522.00 | 1,762.20 | 7,759.80 | 5,896.00 | 1,863.80 | 19.57 |
| 400 Purchased Property Services | 9,522.00 | 1,762.20 | 7,759.80 | 5,896.00 | 1,863.80 | 19.57 |
| 540 Advertising | 0.00 | 5,221.37 | (5,221.37) | 0.00 | (5,221.37) | 0.00 |
| 581 Mileage | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 100.00 |
| 500 Other Purchased Services | 2,000.00 | 5,221.37 | (3,221.37) | 0.00 | (3,221.37) | (161.07) |
| 610 General Supplies | 74,494.00 | 206,840.95 | (132,346.95) | 2,393.86 | (134,740.81) | (180.87) |
| 640 Books & Periodicals | 2,900.00 | 0.00 | 2,900.00 | 2,157.65 | 742.35 | 25.60 |
| 600 Supplies | 77,394.00 | 206,840.95 | (129,446.95) | 4,551.51 | (133,998.46) | (173.14) |
| 750 Equip-Original & Add | 24,609.00 | 12,152.00 | 12,457.00 | 12,295.48 | 161.52 | 0.66 |
| 758 Tech Equip - New | 33,743.00 | 0.00 | 33,743.00 | 33,190.60 | 552.40 | 1.64 |
| 700 Property | 58,352.00 | 12,152.00 | 46,200.00 | 45,486.08 | 713.92 | 1.22 |
| 810 Dues & Fees | 4,300.00 | 40.00 | 4,260.00 | 0.00 | 4,260.00 | 99.07 |
| 800 Other Objects | 4,300.00 | 40.00 | 4,260.00 | 0.00 | 4,260.00 | 99.07 |
| 934 Indirect Cost | 236,001.00 | 167,316.47 | 68,684.53 | 0.00 | 68,684.53 | 29.10 |
| 900 Other Financing Uses | 236,001.00 | 167,316.47 | 68,684.53 | 0.00 | 68,684.53 | 29.10 |
| Total for Major Function 2300 | 1,209,853.00 | 828,233.38 | 381,619.62 | 55,933.59 | 325,686.03 | 26.92 |
| 2400 Pupil Health | | | | | | |
| 124 Comp-Additional Work | 0.00 | 1,605.98 | (1,605.98) | 0.00 | (1,605.98) | 0.00 |
| 126 Counselors | 60,560.00 | 18,022.50 | 42,537.50 | 0.00 | 42,537.50 | 70.24 |
| 132 Social Workers | 109,440.00 | 38,083.85 | 71,356.15 | 0.00 | 71,356.15 | 65.20 |
| 133 School Nurses | 123,400.00 | 35,375.00 | 88,025.00 | 0.00 | 88,025.00 | 71.33 |
| 136 Other Prof Educ Staff | 424,740.00 | 178,096.46 | 246,643.54 | 0.00 | 246,643.54 | 58.07 |
| 100 Personnel Services - Salaries | 718,140.00 | 271,183.79 | 446,956.21 | 0.00 | 446,956.21 | 62.24 |
| 212 Dental Insurance | 6,622.00 | 3,211.52 | 3,410.48 | 0.00 | 3,410.48 | 51.50 |
| 213 Life Insurance | 2,154.00 | 280.80 | 1,873.20 | 0.00 | 1,873.20 | 86.96 |
| 220 Social Security Cont | 54,938.00 | 19,985.68 | 34,952.32 | 0.00 | 34,952.32 | 63.62 |
| 230 Retirement Contribution | 46,392.00 | 17,518.46 | 28,873.54 | 0.00 | 28,873.54 | 62.24 |
| 250 Unemployment Comp | 718.00 | 289.02 | 428.98 | 0.00 | 428.98 | 59.75 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
2006-2007 SPECIAL EDUCATION FUND 11D
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|---|-----------------------------------|---------------------|------------------------------|-------------------|--------------------------|--------------|
| 260 Workers' Comp | 9,336.00 | 3,310.75 | 6,025.25 | 0.00 | 6,025.25 | 64.54 |
| 271 Self Insurance- Medical Health | 124,957.00 | 40,143.90 | 84,813.10 | 0.00 | 84,813.10 | 67.87 |
| 200 Personnel Services - Employee Benefits | 245,117.00 | 84,740.13 | 160,376.87 | 0.00 | 160,376.87 | 65.43 |
| 330 Other Professional Serv | 1,399,339.00 | 776,713.95 | 622,625.05 | 614,821.54 | 7,803.51 | 0.56 |
| 300 Purchased Technical Services | 1,399,339.00 | 776,713.95 | 622,625.05 | 614,821.54 | 7,803.51 | 0.56 |
| 400 Purchased Property Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 500 Other Purchased Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 600 Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 700 Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 934 Indirect Cost | 572,502.00 | 292,107.30 | 280,394.70 | 0.00 | 280,394.70 | 48.98 |
| 900 Other Financing Uses | 572,502.00 | 292,107.30 | 280,394.70 | 0.00 | 280,394.70 | 48.98 |
| Total for Major Function 2400 | 2,935,098.00 | 1,424,745.17 | 1,510,352.83 | 614,821.54 | 895,531.29 | 30.51 |
| 2600 Operation and Maintenance of Plant Services | | | | | | |
| 100 Personnel Services - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 200 Personnel Services - Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 300 Purchased Technical Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 Purchased Property Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 530 Communications | 35,355.00 | 8,908.18 | 26,446.82 | 0.00 | 26,446.82 | 74.80 |
| 538 Telecommunications | 0.00 | 97.10 | (97.10) | 0.00 | (97.10) | 0.00 |
| 500 Other Purchased Services | 35,355.00 | 9,005.28 | 26,349.72 | 0.00 | 26,349.72 | 74.53 |
| 600 Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 700 Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
2006-2007 SPECIAL EDUCATION FUND 11D
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|---|-----------------------------------|---------------------|------------------------------|--------------|--------------------------|--------------|
| 934 Indirect Cost | 9,118.00 | 2,322.46 | 6,795.54 | 0.00 | 6,795.54 | 74.53 |
| 900 Other Financing Uses | 9,118.00 | 2,322.46 | 6,795.54 | 0.00 | 6,795.54 | 74.53 |
| Total for Major Function 2600 | 44,473.00 | 11,327.74 | 33,145.26 | 0.00 | 33,145.26 | 74.53 |
| 2700 Student Transportation Services | | | | | | |
| 147 Transportation Pers | 49,120.00 | 30,326.29 | 18,793.71 | 0.00 | 18,793.71 | 38.26 |
| 148 Comp-Additional Work | 0.00 | 4,362.71 | (4,362.71) | 0.00 | (4,362.71) | 0.00 |
| 197 Comp-Additional Work | 45,000.00 | 30,797.13 | 14,202.87 | 0.00 | 14,202.87 | 31.56 |
| 100 Personnel Services - Salaries | 94,120.00 | 65,486.13 | 28,633.87 | 0.00 | 28,633.87 | 30.42 |
| 212 Dental Insurance | 602.00 | 301.08 | 300.92 | 0.00 | 300.92 | 49.99 |
| 213 Life Insurance | 147.00 | 28.96 | 118.04 | 0.00 | 118.04 | 80.30 |
| 220 Social Security Cont | 7,200.00 | 4,970.93 | 2,229.07 | 0.00 | 2,229.07 | 30.96 |
| 230 Retirement Contribution | 6,080.00 | 4,196.14 | 1,883.86 | 0.00 | 1,883.86 | 30.98 |
| 250 Unemployment Comp | 94.00 | 65.47 | 28.53 | 0.00 | 28.53 | 30.35 |
| 260 Workers' Comp | 1,224.00 | 816.94 | 407.06 | 0.00 | 407.06 | 33.26 |
| 271 Self Insurance- Medical Health | 8,547.00 | 6,537.88 | 2,009.12 | 0.00 | 2,009.12 | 23.51 |
| 200 Personnel Services - Employee Benefits | 23,894.00 | 16,917.40 | 6,976.60 | 0.00 | 6,976.60 | 29.20 |
| 300 Purchased Technical Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 400 Purchased Property Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 513 Contracted Carriers | 8,451,201.00 | 4,355,328.74 | 4,095,872.26 | 0.00 | 4,095,872.26 | 48.46 |
| 515 Public Carriers | 117,500.00 | 4,506.22 | 112,993.78 | 0.00 | 112,993.78 | 96.16 |
| 500 Other Purchased Services | 8,568,701.00 | 4,359,834.96 | 4,208,866.04 | 0.00 | 4,208,866.04 | 49.12 |
| 600 Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 700 Property | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 800 Other Objects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 934 Indirect Cost | 285,793.00 | 146,149.65 | 139,643.35 | 0.00 | 139,643.35 | 48.86 |
| 900 Other Financing Uses | 285,793.00 | 146,149.65 | 139,643.35 | 0.00 | 139,643.35 | 48.86 |
| Total for Major Function 2700 | 8,372,508.00 | 4,588,388.14 | 4,384,119.86 | 0.00 | 4,384,119.86 | 48.86 |

PITTSBURGH PUBLIC SCHOOLS
STATEMENT OF EXPENDITURES AND ENCUMBRANCES
COMPARED WITH APPROPRIATIONS
2006-2007 SPECIAL EDUCATION FUND 11D
SUMMARIZED BY MAJOR FUNCTION
For Period Ending: December 31, 2006

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|----------------------------------|-----------------------------------|---------------|------------------------------|--------------|--------------------------|-------------|
| Total for Special Education Fund | 92,040,121.00 | 38,699,308.43 | 53,340,812.57 | 2,411,180.59 | 50,929,631.98 | 55.33 |

BOND STATEMENT

STATEMENT OF DEBT SERVICE EXPENDITURES AND ENCUMBRANCES
For the period January 1 thru December 31, 2006

EXHIBIT II
03/21/07

| | APPROPRIATIONS AFTER TRANSFERS | EXPENDITURES | UNEXPENDED APPROPRIATIONS | ENCUMBRANCES | UNENCUMBERED BALANCES | PER CENT |
|--------------------------------|-----------------------------------|---------------|------------------------------|--------------|--------------------------|-------------|
| 800 OTHER OBJECTS | | | | | | |
| 831 Interest-Notes | | | | | | |
| 1996 Series B Note..... | 464,922.50 | 464,922.50 | 0.00 | 0.00 | 0.00 | 0% |
| 2001 Var Series A..... | 659,677.78 | 659,677.78 | 0.00 | 0.00 | 0.00 | 0% |
| Total 5100-831 | 1,124,600.28 | 1,124,600.28 | 0.00 | 0.00 | 0.00 | 0% |
| 832 Interest-Bonds | | | | | | |
| 1991 Bond Issue Series C. | 2,934,281.50 | 2,934,281.50 | 0.00 | 0.00 | 0.00 | 0% |
| 1996 Bond Issue Series A | 275.00 | 275.00 | 0.00 | 0.00 | 0.00 | 0% |
| 1998 Bond Issue | 255,000.00 | 255,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 1999 Bond Issue..... | 233,750.00 | 233,750.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2000 Bond Issue..... | 321,000.00 | 321,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2001 Bond G.O.B..... | 611,200.00 | 611,200.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2002 Refunding..... | 1,718,586.26 | 1,718,586.26 | 0.00 | 0.00 | 0.00 | 0% |
| 2002A Refunding..... | 4,169,368.76 | 4,169,368.76 | 0.00 | 0.00 | 0.00 | 0% |
| 2002 Bond G.O.B..... | 2,681,524.00 | 2,681,524.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2003 GOB..... | 1,429,767.50 | 1,429,767.50 | 0.00 | 0.00 | 0.00 | 0% |
| 2003 Series A..... | 718,755.00 | 718,755.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2004 Refunding..... | 1,651,862.50 | 1,651,862.50 | 0.00 | 0.00 | 0.00 | 0% |
| 2004 G.O.B..... | 1,934,556.26 | 1,934,556.26 | 0.00 | 0.00 | 0.00 | 0% |
| 2005 Refunding..... | 784,137.50 | 784,137.50 | 0.00 | 0.00 | 0.00 | 0% |
| 2005 Taxable Interest..... | 158,390.00 | 158,390.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2005 GOB..... | 1,469,182.30 | 1,469,182.30 | 0.00 | 0.00 | 0.00 | 0% |
| 2006 Refunding..... | 74,965.28 | 74,965.28 | 0.00 | 0.00 | 0.00 | 0% |
| Total 5100-832 | 21,146,601.86 | 21,146,601.86 | 0.00 | 0.00 | 0.00 | 0% |
| 880 Refunds Prior Years Rcpts. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| 890 Miscellaneous Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | N/A |
| Total 5100-800 | 22,271,202.14 | 22,271,202.14 | 0.00 | 0.00 | 0.00 | 0% |
| 900 OTHER FINANCING USES | | | | | | |
| 911 Principal-Notes | | | | | | |
| 1996 Series B Note..... | 2,795,000.00 | 2,795,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2001 Var Series A..... | 2,265,000.00 | 2,265,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| Total 5100-911 | 5,060,000.00 | 5,060,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 912 Principal-Bonds | | | | | | |
| 1991 Bond Issue Series C | 1,590,718.50 | 1,590,718.50 | 0.00 | 0.00 | 0.00 | 0% |
| 1996 Series A..... | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 1998 Bond Issue..... | 3,000,000.00 | 3,000,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 1999 Bond Issue..... | 3,000,000.00 | 3,000,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2000 Bond Issue..... | 2,000,000.00 | 2,000,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2001 Bond G.O.B..... | 1,970,000.00 | 1,970,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2001 QZAB Bonds..... | 782,285.00 | 782,285.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2002 Refunding..... | 385,000.00 | 385,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2002A Refunding..... | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2002 Bond G.O.B..... | 2,310,000.00 | 2,310,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2003 Bond G.O.B..... | 1,530,000.00 | 1,530,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2003 Series A..... | 1,235,000.00 | 1,235,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2004 Refunding..... | 6,495,000.00 | 6,495,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2004 G.O.B..... | 1,530,000.00 | 1,530,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2005 Refunding..... | 80,000.00 | 80,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2005 Taxable Principal..... | 455,000.00 | 455,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2005 GOB..... | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0% |
| Total 5100-912 | 26,378,003.50 | 26,378,003.50 | 0.00 | 0.00 | 0.00 | 0% |
| Total 5100-900 | 31,438,003.50 | 31,438,003.50 | 0.00 | 0.00 | 0.00 | 0% |
| TOTAL 5100 | 53,709,205.64 | 53,709,205.64 | 0.00 | 0.00 | 0.00 | 0% |

1 TRANSCRIPT OF PROCEEDINGS

2 - - -

3 PITTSBURGH BOARD OF PUBLIC EDUCATION
4 LEGISLATIVE MEETING
5 WEDNESDAY, MARCH 21, 2007
6 7:35 P.M.
7 ADMINISTRATION BUILDING - BOARD ROOM

8 - - -

9 BEFORE:

10 WILLIAM ISLER, BOARD PRESIDENT
11 RANDALL TAYLOR, FIRST VICE PRESIDENT
12 THERESA COLAIZZI, SECOND VICE PRESIDENT
13 MARK BRENTLEY
14 PATRICK DOWD
15 JEAN FINK
16 FLOYD McCREA
17 DANIEL ROMANIELLO, SR.
18 THOMAS SUMPTER

19 - - -

20 ALSO PRESENT:

| | |
|-----------------------------|----------------------|
| 21 MR. MARK ROOSEVELT | DR. LINDA LANE |
| 22 DR. PAULETTE PONCELET | MR. BUD BERGIE |
| 23 MR. IRA WEISS | MR. PETER J. CAMARDA |
| 24 MR. RICHARD R. FELLERS | MS. DONNA VLASSICH |
| 25 MR. DWIGHT LAUFMAN | MR. CHRIS BERDNIK |
| 26 MR. FRANK G. CHESTER | MS. LISA FISCHETTI |
| 27 DR. RICHARD GUTKIND | DR. JERRI LIPPERT |
| 28 DR. BARBARA RUDIAK | MR. HOWARD BULLARD |
| 29 DR. J. KAYE CUPPLES | DR. N. KODMAN |

30 - - -

31 REPORTED BY: EUGENE C. FORCIER
32 PROFESSIONAL COURT REPORTER

33 - - -
34 COMPUTER-AIDED TRANSCRIPTION BY
35 MORSE, GANTVERG & HODGE, INC.
36 PITTSBURGH, PENNSYLVANIA
37 412-281-0189

38 - - -

39

1 P-R-O-C-E-E-D-I-N-G-S

2 MR. ISLER: Good evening, ladies and
3 gentlemen, I would like to call to order the
4 March 21st, 2007 Pittsburgh Board of Public Education
5 legislative meeting.

6 Could we all rise, please, to salute the
7 flag.

8 (Salute to the flag.)

9 MR. ISLER: Thank you, ladies and
10 gentlemen.

11 Before we begin the official business of
12 the Board, at every legislative meeting we ask the
13 Superintendent and School Board members to please come
14 up front, we do want to recognize a number of our
15 staff, and our students, and our families this
16 evening, during our special awards ceremony.

17 So if everybody would please come forward.

18 And, Miss Vlassich, you may begin.

19 (Awards presented.)

20 (Applause.)

21 MR. ISLER: Thank you, Mrs. Vlassich, and
22 thank you to everyone who came this evening to support
23 our award winners.

24 Especially the little award winners.

25 Right.

1 Mr. Weiss, could we please have a roll call
2 vote -- or roll call of the Board members.

3 MR. WEISS: Mr. Brentley?

4 MR. BRENTLEY: Here.

5 MR. WEISS: Mrs. Colaizzi?

6 MS. COLAIZZI: Here.

7 MR. WEISS: Mr. Dowd?

8 MR. DOWD: Present.

9 MR. WEISS: Mrs. Fink?

10 MS. FINK: Here.

11 MR. WEISS: Mr. McCrea?

12 MR. MCCREA: Here.

13 MR. WEISS: Mr. Romaniello?

14 MR. ROMANIELLO: Here.

15 MR. WEISS: Mr. Sumpter.

16 MR. SUMPTER: Present.

17 MR. WEISS: Mr. Taylor?

18 MR. TAYLOR: Here.

19 MR. WEISS: Mr. Isler?

20 MR. ISLER: Present.

21 MR. WEISS: All members present.

22 MR. ISLER: Thank you, Mr. Weiss.

23 I would like to have a motion to approve
24 the minutes of the February 20th, 2007 meeting.

25 MR. TAYLOR: Make a motion.

1 MR. ISLER: It has been moved.

2 Is there a second?

3 MS. FINK: Second.

4 MR. ISLER: It has been moved and seconded,
5 that we approve the minutes of the February 20th, 2007
6 meeting.

7 Are there any additions, corrections,
8 deletions, comments?

9 Hearing none, all those in flavor, please
10 signify by saying aye.

11 (Thereupon, there was a chorus of ayes.)

12 MR. ISLER: Anybody opposed?

13 (No response.)

14 MR. ISLER: The minutes are approved.

15 I would like to read the statement on
16 executive sessions for this evening's meeting.

17 (Mr. Isler read from prepared material.)

18 MR. ISLER: And before we begin the Report
19 on Education, I would ask all Board members if you
20 could please turn to page 21, for student suspensions,
21 transfers and expulsions.

22 For this month: 140 students were
23 suspended for four to ten days.

24 Zero students were suspended for four to
25 ten days and transferred to another Pittsburgh Public

1 School.

2 11 students were expelled out of school for

3 11 days or more.

4 And zero students were expelled out of

5 school for 11 days or more and transferred to another

6 Pittsburgh Public School.

7 We will now turn to the Report on

8 Education, which has been submitted by its

9 chairperson, Mr. Sumpter.

10 Are there any questions, or comments, on

11 the Report on Education?

12 Mr. McCrea, we will begin with you.

13 MR. MCCREA: Thank you.

14 I just want to recognize there is a lot of

15 donations, and from various organizations, I want to

16 thank them again.

17 And then under the parent involvement

18 policy, on page 20, I wasn't here at the meeting on

19 Monday, but I did send out a fax of what one of my

20 concerns were.

21 Maybe we can add the emergency care form as

22 part of the parent pact.

23 I don't know if it's too late to do that,

24 or how we want to do that, but maybe in the future we

25 can add that into there.

1 Thank you.

2 MR. ISLER: We will refer that to
3 Miss Fischetti, so she does know that.

4 Thank you.

5 Coming up, Mr. Romaniello.

6 MR. ROMANIELLO: Thank you, Mr. President.
7 I also want to comment on the parent involvement
8 program, or the upcoming legislation.

9 I want to recognize all of the hard work
10 that I know went into this.

11 Mr. Sumpter had a very informative
12 education committee meeting on this subject.

13 Dr. Lane, and staff, Donna Vlassich, had a
14 very, a very good presentation, very comprehensive
15 presentation, and I know there has been a lot of
16 criticism from some segments that there has been --
17 that there isn't -- that this District is moving --
18 not moving in the right way in parental involvement.

19 I think this legislation proves that there
20 always was a commitment to parental involvement, and
21 this is going to just move us in a more positive
22 direction.

23 I would like to say, though, that I wish
24 some -- some -- that people would remember that
25 parental involvement means involving everyone, and

1 everybody has an equal say, but sometimes there are
2 going to be differences of opinion.

3 So, when your opinion is different from
4 some others, that doesn't mean that nobody is
5 listening to you.

6 But it also doesn't mean that you -- you
7 know, you leave the involvement and say, "Nobody cares
8 what I say," and you go out in a negative.

9 We have to listen to everyone, we have to
10 get everybody's input, and just because somebody has
11 an idea, when there is a consensus, it doesn't
12 always -- all the ideas aren't brought forward.

13 So I would like to caution, you know, some
14 people who are, you know, putting negatives into the
15 parental involvement.

16 I think this parental involvement plan, as
17 we saw it Monday, can probably stand up and help other
18 districts across the nation.

19 There has already been some talk that there
20 was some districts who had already asked us to look at
21 our parental involvement plan to help them.

22 So, I would like to again thank Dr. Lane,
23 and her staff, Mr. Sumpter, for all of their work on
24 this, and again I think this is positive proof that we
25 are moving forward to even greater parental

1 involvement; that we never left parental involvement,
2 we just changed it a little bit.

3 And sometimes people have a problem with
4 change, they look at it negatively, but this change is
5 positive, and I am very confident that we are moving
6 in the right direction.

7 MR. ISLER: Thank you, Mr. Romaniello.

8 Mr. Dowd.

9 MR. DOWD: I would also like to make a few
10 comments about parent involvement, the parent
11 involvement policy, particularly I would like to note
12 two things.

13 First, I'm particularly pleased to note
14 that in this document there are specific central
15 office functions, that bear responsibility for
16 increasing family involvement in the Pittsburgh Public
17 Schools.

18 And so we have, I think, a greater
19 accountability structure put into place through this
20 policy, which means that we can expect, I hope,
21 greater results, as far as family involvement, and
22 family engagement in the Pittsburgh Public Schools.

23 In addition to that, I'm very pleased to
24 note in that same section, Section 3 of the policy,
25 that there is I think an important evaluation

1 component to this, which essentially means that this
2 document, this framework policy is not a complete
3 document.

4 It is something that will over time
5 experience transformation and change, as the families
6 in the District change, and as the needs for the
7 District change, and so on.

8 And I think as Mr. Romaniello is pointing
9 out, this is a strong document for precisely those two
10 reasons, stronger accountability -- and, by the way,
11 you should also add to the accountability component,
12 that we are anticipating that principals will have an
13 increased roll in that, as far as family involvement.

14 So a stronger accountability, and sort of a
15 living component, and organic component to the
16 document, as far as evaluations.

17 If I may, are there other matters to which
18 I may speak, or are we confining --

19 MR. ISLER: You do have the floor,
20 Mr. Dowd.

21 MR. DOWD: I also would like to note that
22 sort of in the same vein, thinking about family
23 involvement, we have before us this evening a shared
24 governance agreement regarding the Head Start Policy
25 Council, and the Pittsburgh Public Schools, and this

1 is in some ways a fine example of what we are hoping
2 to accomplish here.

3 We have a group of incredibly active,
4 engaged families here in the Pittsburgh Public
5 Schools, and we, that is, the administration, and the
6 Board have worked very closely with this organization,
7 to bring them together, to crack this document, this
8 shared governance agreement for Head Start here in the
9 Pittsburgh Public Schools.

10 And I think it just serves as a good
11 example of the kind of work that we are hoping to
12 accomplish, moving forward.

13 And just on that note as well, we are
14 experiencing our -- what, annual, ten, how many --
15 triennial review from the Head Start team, and they
16 were also very pleased to see this governance
17 agreement that we are going to be voting on.

18 So I think in general there is much good to
19 be said, as far as what the District is doing, and how
20 it is taking good solid steps to move family
21 engagement in this District forward.

22 So I commend the administration for that
23 work.

24 MR. ISLER: Thank you, Mr. Dowd.

25 Are you finished?

1 MR. DOWD: Yes, thank you.

2 MR. ISLER: Mr. Brentley.

3 MR. BRENTLEY: Yes.

4 I also want to just make comments about the
5 parental piece, and what's really interesting, I had
6 an opportunity of glancing through some of the
7 recommended changes, but what I often do first, when
8 dealing with parents, I go directly to the parents,
9 and I ask, "Have you read this document? What's your
10 input? How do you feel?"

11 And usually, when I get a nod of approval
12 from the parents, it is a clear indication that this
13 document can, and should be, and probably will be
14 parent friendly.

15 We cannot ignore the fact that we have had
16 some issues in the past not acknowledging this great
17 parent base that we have in the city.

18 And so hopefully this document will embrace
19 the parents, hopefully we will have a little bit of
20 wiggle room in the document if, six months down the
21 road, it needs to be tweaked a little bit, hopefully
22 there is room there.

23 I would just want to mention to our staff
24 again, that we have to look at the parents of this
25 great city, we have to look at them as partners. In

1 some cases the parent base is so knowledgeable, it's
2 really unbelievable.

3 So we have to find a way to embrace them,
4 and to work with them and, yes, I will be supporting
5 it.

6 On another issue, page 19, No. 12, and I
7 just want to ask the question to the staff, last week
8 we had, at the agenda review, there was some
9 discussion concerning the recommendation for the
10 Career Connections Charter School, and I want to ask,
11 has anything changed since last week's agenda review?

12 MR. ROOSEVELT: No, sir.

13 MR. BRENTLEY: Thank you, very much.

14 Also, let me share just brief comments,
15 what I shared with my colleagues again, it is my
16 understanding that this is the first recommendation
17 for renewal that we did not have a majority vote from
18 the -- unanimous -- unanimous. This was a split vote
19 here.

20 And I think that that's something we should
21 be very, very mindful of.

22 We often acknowledge and support the
23 recommendations of our committee, when bringing forth
24 the information, and I think that we should do the
25 exact same thing on this particular issue.

1 Thank you.

2 MR. ISLER: Thank you, Mr. Brentley.

3 Mr. Taylor.

4 MR. TAYLOR: Yeah. My question was also
5 about Career Connections, maybe the -- the
6 administration can maybe give us a brief synopsis of
7 their recommendation.

8 MR. ROOSEVELT: I guess the best synopsis
9 I could do, Mr. Taylor, is to say that we are
10 recommending renewal of the charter school, with
11 admitted reservations.

12 We have worked with the school on coming up
13 with a plan that will, we think, and hope, address
14 these reservations.

15 However, we also have informed the school
16 that there will be a timely and continuous review of
17 the implementation of these recommendations, as the
18 new charter period unfolds.

19 And, they are aware of that, they have
20 agreed to implement the steps, the programs, and the
21 actions that they have committed to, and were they not
22 to be able to do so, for one reason or another, we
23 might be back at you.

24 MR. TAYLOR: Thank you.

25 MR. ISLER: Mr. Romaniello, do you have

1 another comment?

2 MR. ROMANIELLO: Yes, I would just like to
3 correct my, for the record, I was using parent
4 involvement, and it's parent and family involvement, I
5 was reminded of it, and I appreciate that, and I would
6 like to have that changed for the record.

7 MR. ISLER: Thank you.

8 Any other comments?

9 Mr. Weiss, could we have a roll call on the
10 Committee Report on Education, sir.

11 MR. WEISS: Mr. Brentley?

12 MR. BRENTLEY: Yes, on the report, I will
13 be abstaining on page 19, No. 12, the Career
14 Connections Charter School renewal.

15 MR. WEISS: Mrs. Colaizzi?

16 MS. COLAIZZI: Yes.

17 MR. WEISS: Dr. Dowd?

18 MR. DOWD: Yes.

19 MR. WEISS: Mrs. Fink?

20 MS. FINK: Yes.

21 MR. WEISS: Mr. McCrea?

22 MR. MCCREA: Yes.

23 MR. WEISS: Mr. Romaniello?

24 MR. ROMANIELLO: Yes.

25 MR. WEISS: Mr. Sumpter?

1 MR. SUMPTER: Yes.

2 MR. WEISS: Mr. Taylor?

3 MR. TAYLOR: Yes, on the report as a whole,
4 abstain on page 19, item No. 12.

5 MR. WEISS: Mr. Isler?

6 MR. ISLER: Yes.

7 MR. WEISS: The report's approved.

8 MR. ISLER: Thank you, Mr. Weiss.

9 I would like the Board please to turn to
10 the Committee on Business and Finance, the report is
11 before you, it has been submitted by its chair,
12 Mr. McCrea.

13 Are there any questions, comments, on the
14 Committee on Business Report?

15 Mr. Brentley.

16 MR. BRENTLEY: Yes, Mr. President.

17 I am -- I still have the same reservations
18 that I had at the agenda review regarding questionable
19 practices with the bidding process, that was shared at
20 the agenda review and, Mr. President, as chair of the
21 MBE/WBE, I still have major concerns, and I will be
22 abstaining on this portion of the report.

23 MR. ISLER: Thank you, sir.

24 Any other comments, or questions?

25 Hearing none -- sorry, Mr. Sumpter.

1 MR. SUMPTER: I would like to have
2 clarification from the administration, there was one
3 project that was mentioned at agenda review in which
4 there was a change order, and the subcontractor could
5 not perform the task, and it was given to the general
6 to carry that out, and it was mentioned that the
7 majority of that work was contracted out to an EBE
8 enterprise.

9 Could I get clarification as to whether or
10 not that was the MBE, WBE or DBE firm?

11 MR. FELLERS: It was an MBE firm.

12 93 percent of that work of \$490,000 was
13 given to Wheels Mechanical.

14 MR. SUMPTER: Thank you.

15 MR. ISLER: Any other questions?

16 Hearing none, Mr. Weiss, could we have a
17 roll call on the Committee Report on Business and
18 Finance.

19 MR. WEISS: Mr. Brentley?

20 MR. BRENTLEY: Abstain.

21 MR. WEISS: Mrs. Colaizzi.

22 MS. COLAIZZI: Yes.

23 MR. WEISS: Mr. Dowd?

24 MR. DOWD: Yes.

25 MR. WEISS: Mrs. Fink?

1 MS. FINK: Yes.

2 MR. WEISS: Mr. McCrea?

3 MR. McCREA: Yes.

4 MR. WEISS: Mr. Romaniello?

5 MR. ROMANIELLO: Yes.

6 MR. WEISS: Mr. Sumpter?

7 MR. SUMPTER: Yes.

8 MR WEISS: Mr. Taylor?

9 MR. TAYLOR: Yes.

10 MR. WEISS: Mr. Isler?

11 MR. ISLER: Yes.

12 MR. WEISS: The report's approved.

13 MR. ISLER: Thank you.

14 We will now turn to the Human Resources
15 Report. It is before you.

16 I would like to call the Board's attention
17 to the fact that we have Addendum A, Addendum B,
18 Addendum C, Addendum D, Addendum E and addendum G this
19 evening.

20 I'm assuming that the Superintendent would
21 like to have Mr. Chester, our director of human
22 resources, to field any questions from the Board.

23 Are there any questions?

24 I'm sorry, I did say, I thought I went
25 through the entire alphabet, I will do it again, there

1 is Addendum A, there is Addendum B, there is
2 Addendum C, Addendum D, Addendum E, Addendum F and
3 Addendum G. I have G up here.

4 I told the Board in the office I would try
5 to go through all of the addendums.

6 Having said that, if you have any
7 questions, either on the report as it exists, or any
8 one of those addendums, A through G, Mr. Chester is
9 willing to entertain questions.

10 Are there any questions from the Board
11 members?

12 Mr. Brentley.

13 Thank you.

14 MR. BRENTLEY: Just a procedural question.
15 Will be we be voting individually for the addendums?

16 MR. ISLER: No, sir, we usually do not, we
17 usually vote on the report as a whole, and if you have
18 any problems with any of the addendums, you so note.

19 MR. ISLER: Okay. Mr. Taylor.

20 MR. TAYLOR: Fine.

21 Mr. Weiss, the item, "no applicant shall be
22 employed," this is the new criminal background check
23 policy -- "no applicant shall be employed by the
24 School District, where" -- that is page 4-5 -- "no
25 applicant shall be employed by the School District

1 where the report of the criminal history record
2 information indicates the applicant has been convicted
3 within five years immediately preceding the date of
4 the report of any offenses enumerated," and they talk
5 there, there is some code numbers.

6 Are we talking about felonies, are we
7 talking about misdemeanors, what are we exactly
8 talking about, when we say five years immediately
9 preceding the date?

10 MR. WEISS: The School Code contains a
11 lengthy list of crimes, convictions for which will
12 disqualify an individual from employment.

13 As a general matter, these relate to crimes
14 against a person, drug violations that arise to
15 felonies.

16 That's generally where it is.

17 There are about 20.

18 MR. TAYLOR: Uh-huh.

19 MR. WEISS: So they are enumerated in the
20 code.

21 MR. TAYLOR: Are these -- does this
22 language come from the School Code? My question is
23 the School Code, as opposed to Pittsburgh Public
24 School policy.

25 MR. WEISS: That language, that is in

1 that --

2 MR. TAYLOR: School Code?

3 MR. WEISS: -- document before you, is
4 taken almost verbatim from the School Code, especially
5 the part you have read.

6 MR. TAYLOR: The only reason I mentioned
7 that, is because there has been debates, even
8 sometimes around this table, over the years, about, I
9 know there has been legislation in front of our state
10 legislature, that would have prevented anybody
11 convicted really of anything, from being a school
12 employee, and there is a great debate in many
13 communities about people who have paid their debt to
14 society, and may have done something 20 or 25 years
15 ago, that may prevent them from becoming a School
16 District employee.

17 So that's what I was -- that's what I am
18 trying to get a clarification in, if this was Board
19 policy, whether this was state law that we had written
20 here.

21 So I am satisfied.

22 MR. WEISS: What you have before you,
23 reflects the School Code requirements.

24 MR. TAYLOR: Okay.

25 MR. ISLER: Any other questions?

1 Hearing none, Mr. Weiss -- sorry,
2 Mr. McCrea, I should have recognized you. I am
3 sorry.

4 MR. McCREA: I tried. That's all right.
5 I just want to recognize our employees that
6 are serving in the military, and thank them for a job
7 well done.

8 MR. ISLER: Thank you, Mr. McCrea.
9 Mr. Weiss, could we now have a roll call
10 vote on the Human Resources Report.

11 MR. WEISS: Mr. Brentley?

12 MR. BRENTLEY: Yes, on the report, I will
13 be abstaining on Addendum G.

14 MR. WEISS: Mrs. Colaizzi?

15 MS. COLAIZZII: Yes.

16 MR. WEISS: Mr. Dowd?

17 MR. DOWD: Yes.

18 MR. WEISS: Mrs. Fink?

19 MS. FINK: Yes.

20 MR. WEISS: Mr. McCrea?

21 MR. McCREA: Yes, on the report as whole.
22 Under Addendum A, No. 1E echo, I will say no, and
23 correspondingly, Addendum B, No. 1, no.

24 MR. WEISS: Do you want to give me those
25 two again? I'm sorry.

1 MR. MCCREA: Addendum A, No. 1 echo, and
2 Addendum B, No. 1, under A.

3 MR. WEISS: Mr. Romaniello?

4 MR. ROMANIELLO: Yes.

5 MR. WEISS: Mr. Sumpter?

6 MR. TAYLOR: Yes.

7 MR. WEISS: Mr. Taylor?

8 MR. TAYLOR: Yes.

9 MR. WEISS: Mr. Isler?

10 MR. ISLER: Yes.

11 MR. WEISS: The report's approved.

12 MR. ISLER: Thank you, Mr. Weiss.

13 I would like to have the Board turn to the
14 financial reports -- oh, I'm sorry.

15 Mr. Fellers.

16 MR. FELLERS: Sorry, Mr. President, but I
17 have been advised that I misspoke on Mr. Sumpter's
18 question to me, I said the firm, Wheels Mechanical,
19 was an MBE, that is not correct, they are a DBE, they
20 are a qualified EBE firm, but they are a disadvantaged
21 business enterprise firm, so I do want to make that
22 correcting statement.

23 MR. ISLER: Thank you, Mr. Fellers.

24 I would like to call the Board's attention,
25 to the financial report. In your packets to the Board

1 book tonight are the December 31st financial
2 statements.

3 We also did receive, this evening,
4 financial statements dated January 31st and
5 February 28th.

6 Correct, Mr. Berdnik?

7 So we are totally up to date now, on all of
8 the financial statements.

9 Part of that is due to the fact of closing
10 out the fiscal year at the end of 2006.

11 So, if there are no questions, the report
12 from the controller for January is also with us, the
13 current one is not in this packet, you will have that
14 currently.

15 There are no budget matters at this time.

16 There are no transfers of funds at this
17 time.

18 Am I correct, Mr. Berdnik.

19 MR. BERDNIK: That is correct.

20 MR. ISLER: Thank you.

21 We will get that, Mr. Taylor.

22 Again this is a meeting that is being held
23 on Wednesday evening, and Schenley is our high school,
24 Schenley is playing in the semi finals, we do know
25 that they are ahead, and Mr. Taylor is anxious to get

1 the final score, and the phone has not rung,
2 Mr. Taylor, so just bear with me, so we can continue
3 the meeting.

4 As soon as the phone rings, you can answer
5 it.

6 We will now turn to new business.

7 Mr. Sumpter, go ahead.

8 MR. SUMPTER: A concern on the Business
9 Report that we just had.

10 MR. ISLER: Yes, sir.

11 MR. SUMPTER: And based on the information
12 I received, I would like to make a motion that we
13 bring that back up for a revote.

14 MR. ISLER: The one item?

15 MR. SUMPTER: Yes.

16 MR. ISLER: Mr. Weiss, can we bring the one
17 item up for revote?

18 I mean, there is -- there is a -- wait a
19 second.

20 Let me just procedurally.

21 We need a motion to do that; correct?

22 MR. WEISS: Yes, in light of the fact
23 that --

24 MR. ISLER: There was misinformation --

25 MR. WEISS: -- there was misinformation.

1 MR. ISLER: -- we can do that.

2 So we need -- so you are making a motion to
3 bring the one item up, which is just that one item in
4 the bid report, up for reconsideration.

5 Okay.

6 I just want to know, we are going to go by
7 motion.

8 Is there a second?

9 MR. DOWD: Second.

10 MR. ISLER: It has been moved and seconded.

11 Are there any questions or discussions?

12 I know that.

13 All those in favor, please signify by
14 saying aye.

15 (Thereupon, there was a chorus of ayes.)

16 MR. ISLER: Opposed?

17 (No response.)

18 MR. ISLER: All right.

19 Mr. Weiss, the one item on the bid report,
20 and I don't know if anybody has it, but I think for
21 the record if we can get the numbers, Mr. Fellers, the
22 page number and the item number, it would be helpful
23 to Mr. Weiss.

24 MR. FELLERS: It is in your adds and
25 deducts, it is an orange tab, it is page 4 of that

1 report, it is the bottom item, Colfax additions and
2 deductions, change order 1 in the amount of \$490,684.

3 MR. ISLER: Okay.

4 MR. FELLERS: Page 4.

5 MR. ISLER: Page 4.

6 MR. WEISS: 4 in the adds and deducts.

7 MR. ISLER: Adds and deducts, under the
8 orange tabs.

9 All right.

10 Everybody has that item?

11 It is up for reconsideration.

12 Mr. Weiss, could we please have a roll call
13 vote.

14 MR. WEISS: Okay. We are voting on the one
15 item here.

16 Mr. Brentley?

17 MR. BRENTLEY: Same vote, abstain.

18 MR. WEISS: All right.

19 Mrs. Colaizzi?

20 MS. COLAIZZI: Yes.

21 MR. WEISS: Mr. Dowd?

22 MR. DOWD: Yes.

23 MR. WEISS: Mrs. Fink?

24 MS. FINK: Yes.

25 MR. WEISS: Mr. McCrea?

1 MR. MCCREA: Yes.

2 MR. WEISS: Mr. Romaniello?

3 MR. ROMANIELLO: Yes.

4 MR. WEISS: Mr. Sumpter?

5 MR. SUMPTER: No.

6 MR. WEISS: Mr. Taylor?

7 MR. TAYLOR: Yes.

8 MR. WEISS: Mr. Isler?

9 MR. ISLER: Yes.

10 MR. WEISS: Okay. That item has been
11 approved.

12 MR. ISLER: Thank you.

13 Okay. Thank you, Mr. Sumpter.

14 If we could turn to new business, we have
15 two now business items.

16 Mr. Brentley, would you like to go first,
17 sir?

18 MR. BRENTLEY: Yes, Mr. President, I have a
19 resolution here that I would like to read, and -- but
20 of course --

21 MR. ISLER: Thank you. Please do, for the
22 record.

23 MR. BRENTLEY: -- encouraging my colleagues
24 to support this.

25 This is a resolution in regards to the

1 Advocates for African American Students, this was an
2 organization formed over 15, 20 years ago, advocating
3 on behalf of African American students in the City of
4 Pittsburgh.

5 They were able to find out that there were
6 some serious, serious problems along the lines of
7 discrimination towards African American children.

8 They formed an organization, filed legal
9 action, moved it forward, and recently, we -- we, the
10 District, agreed, and made a settlement with this
11 organization.

12 Some of the names that were actually
13 involved, actually have passed on, because the time
14 that it has taken to settle this.

15 The one name is Civil Rights Attorney LeRoy
16 Hodge, who has passed, who argued a lot of these
17 cases, and also Dr. Barbara Sizemore, from the state,
18 also passed, and a very, very strong advocate for all
19 students, and a strong advocate especially for African
20 American students.

21 I would like to read the resolution.

22 (Mr. Brentley read from prepared material.)

23 MR. BRENTLEY: In closing, Mr. President, I
24 just want to say that it is --

25 MR. ISLER: Mr. Brentley, could I ask you,

1 because we have to do this formally, will you put that
2 in the form of a motion, we can get a second, and then
3 go to questions and comments, sir, just so we cab keep
4 that procedurally.

5 MR. BRENTLEY: Yes.

6 I would like to make the motion that we
7 vote on and accept this resolution.

8 MR. ISLER: Thank you.

9 MR. SUMPTER: Second.

10 MR. ISLER: It has been moved and
11 seconded.

12 Then, Mr. Brentley, you want to be
13 recognized.

14 Sorry.

15 MR. BRENTLEY: Yes, Mr. President, I just
16 also wanted to mention the fact that often at this
17 table, throughout the District, the issue of race has
18 become a very, very, very bloody issue, a bloody
19 battle.

20 You have those who are victims, and you
21 have those who are not, and then you have some who
22 acknowledge it, and then you have those who are in
23 denial.

24 This resolution, Mr. President, hopefully,
25 will serve as a symbol, as an opportunity to begin the

1 healing, move forward, and regardless of the issues
2 that we may talk about, and argue about at this table,
3 the fact of the matter is that it is not only our job,
4 but it is our duty to advocate for all students.

5 If the Human Relations Commissions have
6 identified problems in the District, we should embrace
7 what they have identified, we should put things in
8 place to make sure that that student population can
9 and should be served.

10 It was very moving at the agenda review,
11 because you were talking about a claim that has been
12 over 14 years old, and you look at the thousands of
13 students that we have lost, or miseducated, or not
14 have provided for.

15 Now, it is not necessary to point fingers
16 at those of us at the table, because most of us were
17 not at the table at the time that it was filed.

18 But we are here now, and so it's our
19 responsibility to make sure that we make sure that
20 those students are getting an even, and fair and open
21 opportunity for education.

22 We should also become advocates for those
23 students, if we identify a certain group, then we
24 should make sure that those resources follow those
25 students, because if not it will just be an issue

1 where we will continue to talk about it, and talk
2 about it and, yes, racism is alive and well in the
3 City of Pittsburgh, and in this School District we
4 want to get away from managing it, we want to simply
5 see if the we can destroy it, and make an even
6 opportunity for all students.

7 Thank you, Mr. President.

8 MR. ISLER: Thank you, Mr. Brentley.

9 Any other comments?

10 Mr. Taylor.

11 MR. TAYLOR: Yeah. I want to thank
12 Mr. Brentley for bringing forth this resolution. I
13 think it is a very important thing that the Board in
14 every way acknowledge some of the serious concerns
15 that were brought in this suit.

16 But I just wanted to publicly thank some of
17 the people who did work to make this happen.

18 Dr. Huberta Loman, and her husband,
19 Bill Loman, of course, Mr. Brentley mentioned the late
20 LeRoy Hodge, and the legendary lade Dr. Barbara
21 Sizemore, and of course Wanda Henderson.

22 So we have come a long way, African
23 Americans have come a long way in this District, a
24 long way from a hundred years ago where we were banned
25 from the Pittsburgh Public Schools a hundred years

1 ago, and then segregated many years after they no
2 longer banned African American children from the
3 District.

4 It has only been a little over 40 years
5 that we have had the first African American teachers
6 and administrators in this District.

7 But we have come a long way, as far as the
8 fight for equity, and the fight for resources.

9 But we have a long way to go.

10 And I think it is important that African
11 American Board members, such as myself and
12 Mr. Brentley and Mr. Sumpter, continue to say that we
13 have a long way to go in this District.

14 And I still say, the most -- we have, I
15 believe, won those battles about equal access to
16 quality facilities.

17 We seen Westinghouse recently renovated,
18 for the first time since 1952.

19 We seen a school built in an African
20 American community, in Homewood, the new Faison
21 School that we have.

22 So we have come some ways. But it is not
23 near enough.

24 When you look at the fact that our teaching
25 work force is only 18 percent African American, which

1 has not changed one iota, unless it has gotten worse,
2 in the nine years that I have been on this Board,
3 whereas our student population is 55 percent, and yet
4 again, only 18 percent of your teaching staff is
5 African American, less than 4 percent is African
6 American males.

7 I still grow concern about the lack of
8 access to students -- I mean, to teachers with
9 experience and advanced degrees.

10 There was a study done by the ACORN group a
11 few years ago, that I happened to pull out to show
12 that the District has a severe problem with advanced
13 degrees and experience based on years, teachers
14 teaching in predominantly African American schools.

15 So we do have a ways to go, and I continue
16 to challenge this Board to help us continue that
17 fight; that the issue about the Minority Business
18 Enterprise Program continues to be an ongoing saga in
19 this District, as we try to open up the Pittsburgh
20 Public Schools, to allow everybody to compete,
21 regardless of race, or gender, or anything.

22 And that continues to be a challenge.

23 So again, I encourage the Board to support
24 this resolution.

25 I really want to commend the people who

1 really fought years ago, and I remember those names,
2 and I remember how this fight began with the Advocates
3 for African American Students. So I am pleased that
4 they are there.

5 But also, as I encouraged them at the
6 meeting last week, to please breathe new life into the
7 Advocates for African American Students, because that
8 organization, and the spirit of the people who founded
9 it, is very much needed here today.

10 Thank you.

11 MR. ISLER: Thank you.

12 Any other comments?

13 Mr. Brentley.

14 MR. BRENTLEY: Yes.

15 Mr. President, in closing, I forgot to add
16 one thing, that at the agenda review, where we had
17 representatives from the Pennsylvania Human Relations
18 Commission, as well as I think the last plaintiff in
19 this case, Miss Wanda Henderson, she read a very
20 telling statement, it is about three or four pages
21 long, I do have it, it is too lengthy to read, but I
22 do want to let our viewing audience know that I will
23 make it available in the Board office, and if they
24 would like to call the Board, we can fax a copy to
25 them, because it will give you an overview of what has

1 happened, and how we got to this point.

2 Secondly, anyone else who is interested in
3 finding out the details of this particular agreement,
4 there will be a show on PCTV, 10:00 o'clock, and every
5 Monday in the month of April, where you can hear some
6 of the educators discussing the details, and the
7 points of that -- of this particular agreement.

8 MR. ISLER: I would also like to add,
9 Mr. Brentley, it is on the web site, the Board -- the
10 School District web site.

11 MR. BRENTLEY: This statement?

12 MR. ISLER: The entire plan, sir.

13 MR. BRENTLEY: Okay.

14 MR. ISLER: The entire plan is on the web
15 site.

16 MR. BRENTLEY: Well, great.

17 I would also like to make her statement
18 available as well, for the web site, if that is
19 possible.

20 MR. ISLER: That's fine. Miss Fischetti
21 will take care of that.

22 Mr. Romaniello.

23 MR. ROMANIELLO: Thank you,
24 Mr. President.

25 I would like to thank Mr. Hubbard for his

1 presentation on this. I think he -- he opened up a
2 few eyes, and his presentation was very, very good,
3 and it's very to the point.

4 But, I would like to ask Mr. Weiss, because
5 of some of the statements he made there, I would like,
6 on this resolution, before we vote on it, Mr. Hubbard
7 said that we, the District, because, you know, as
8 Mr. Brentley said, most of the Board members weren't
9 here then, we were not admitting to any litigation,
10 and anything like that; that we are just -- this is
11 just to support the forward movement of this
12 agreement, which is an agreement between the District
13 and the litigants.

14 Am I correct in that?

15 MR. WEISS: The agreement, which is quite
16 lengthy, states that there is no admission of
17 liability in the agreement, no admission as to any of
18 the allegations.

19 This is a forward looking agreement.

20 It sets forth the plan, it sets forth a
21 very defined structure of how this will proceed.

22 As you mentioned, Mr. Hubbard presented
23 that, he has been intimately involved with this, as
24 was I, and again it is a forward looking plan, it is a
25 blueprint for how we move forward.

1 So, you are correct.

2 MR. ROMANIELLO: And that's what I would
3 like to thank Mr. Hubbard for, for making the
4 presentation such a positive, forward moving
5 presentation.

6 Thank you.

7 MR. ISLER: Thank you.

8 Could we -- any other questions, or
9 comments?

10 Mr. Weiss, could we take a roll call,
11 please, on this new business item.

12 MR. WEISS: Mr. Brentley?

13 MR. BRENTLEY: Yes.

14 MR. WEISS: Mrs. Colaizzi?

15 MS. COLAIZZI: Yes.

16 MR. WEISS: Mr. Dowd?

17 MR. DOWD: Yes.

18 MR. WEISS: Mrs. Fink?

19 MS. FINK: Yes.

20 MR. WEISS: Mr. McCrea?

21 MR. MCCREA: Yes.

22 MR. WEISS: Mr. Romaniello?

23 MR. ROMANIELLO: Yes.

24 MR. WEISS: Mr. Sumpter?

25 MR. SUMPTER: Emphatically yes.

1 MR. WEISS: Mr. Taylor?

2 MR. TAYLOR: Yes.

3 MR. WEISS: Mr. Isler?

4 MR. ISLER: Yes.

5 MR. WEISS: Approved, 9-0.

6 MR. ISLER: Before we go on to our next
7 business item, Mr. Bullard, do you have any word for
8 us?

9 MR. BULLARD: Schenley 85, Harrisburg 62.
10 (Applause.)

11 MR. ISLER: Well, the reason that --

12 MR. McCREA: Is that the final?

13 MR. BULLARD: Final.

14 MR. ISLER: The final, as Mr. Taylor said,
15 we don't care about the score, Schenley won. To quote
16 my colleague here, that was his thing, whenever he
17 took the call, too, so we -- by the time people see
18 this tomorrow night, everybody will know it, and have
19 read it in the paper, and we will see everybody
20 Saturday night.

21 Mrs. Colaizzi -- I'm sorry,
22 Mr. Brentley. I mean --

23 MR. BRENTLEY: Another item.

24 MR. ISLER: Yes, for you, on new item?

25 MR. BRENTLEY: Yes.

1 MR. ISLER: Go ahead.

2 MR. BRENTLEY: I just want to make a
3 statement, Mr. President, I don't know if Mr. -- if
4 Chief Fazden is here with us evening.

5 MR. ISLER: He isn't. He would be at the
6 game.

7 MR. BRENTLEY: Well, I just wanted to ask
8 the chief if he would provide the Board with some kind
9 of plan. As you know, that there was some discussion
10 in the media, concerning the changing of the time, and
11 the appearance that kids are outside earlier, when
12 it's darker, is of some concern.

13 And I guess I want to direct it to you,
14 Mark, if we can make sure that the chief would do
15 something, to -- and I am not sure, we are going to
16 leave it up, in open forum, but there appears to be
17 some concerns that our students are out earlier, when
18 it is darker, waiting for buses, or out moving back
19 and forth.

20 If the chief would put some kind of plan,
21 where there is a little bit more visibility from his
22 officers, maybe driving some of these school routes,
23 or following some of the buses, I think it would -- it
24 can be helpful, if that's possible.

25 And then one other question, I also wanted

1 to ask about the relationship with the African
2 American History Museum.

3 And I had raised a question at the agenda
4 review, if we did make some contact, and if a letter
5 was sent, letting them get access to some of our
6 buildings, for possible --

7 MR. ISLER: The Superintendent has been
8 working on that for months, Mr. Brentley, so that is
9 taken care of.

10 MR. BRENTLEY: Thank you.

11 MR. ISLER: Thank you.

12 Mrs. Colaizzi.

13 MS. COLAIZZI: Thank you.

14 At this time I would like to make a motion
15 to approve the amendment and expansion of the
16 Superintendent's contract, and authorize its
17 execution.

18 MR. DOWD: Second.

19 MS. COLAIZZI: Thank you.

20 MR. ISLER: It has been moved and seconded,
21 that we extend the Superintendent's contract.

22 Are there any questions?

23 Mr. Brentley.

24 MR. BRENTLEY: Yes.

25 Mr. President, I made my concerns very

1 clear early on.

2 I just wanted to ask a few questions first.

3 Have we resolved the issue of the Dr. John
4 Thompson contract; has that issue been resolved?

5 MR. ISLER: Mr. Weiss?

6 MR. WEISS: There is nothing pending.

7 MR. BRENTLEY: Okay.

8 We know that when -- there were some
9 issues, when he left.

10 Okay.

11 Also, I just wanted to ask, that -- I am a
12 little disappointed that we decided to move forward
13 with this.

14 We know that there are tons of issues in
15 this School District. There are issues that I think
16 just recently we have had a community meeting, where
17 parents shared their concerns with some of the right
18 sizing plans.

19 We are not saying that no one is not --
20 shouldn't get an extension, but I just think it is a
21 little premature.

22 As a Board member that is required to make
23 the right decision on all of the votes I make, to date
24 I have not received any form of evaluation for the
25 administration, I have not received any data, we do

1 not know if what was put in place, is working or not
2 working.

3 And my concern, at this point, is that it
4 becomes the ultimate insult to our taxpayers, when we
5 are often asking for everyone else to show, and to be
6 accountable for their actions, and embracing and doing
7 what they have to do in the District, and when we
8 simply create a new system that bypasses for the
9 administration, I think is a little unfair.

10 I think it is definitely unfair to the
11 taxpayers, and I would ask that my colleagues would
12 just hold off, let's get some evaluations, let's get
13 some data, let's see if these right sizing plans are
14 working, let's see if we can address some of those
15 issues of last Thursday's meeting, where those parents
16 expressed their concerns.

17 And we have to remind them, that the
18 meeting last week was a variety of parents, from all
19 across the city, almost echoing some of the same
20 concerns.

21 And so I am asking that my colleagues would
22 just consider that, if not necessarily for yourselves,
23 but to the taxpayers, and to those parents who are
24 struggling, because of the speed of what we have been
25 doing here in the District, and in some cases because

1 of the lack of proper planning, that has now ended up
2 into some of their lives -- some of their laps.

3 MR. ISLER: Mr. Taylor.

4 MR. TAYLOR: I have spoken to the
5 Superintendent yesterday, I thought I should extend
6 that professional courtesy to him, to give him the
7 reasons why I cannot support an extension at this
8 time.

9 One of the things I will have to make, you
10 now, clear, is we have had many issues in the East
11 End, and I have to be quite frank, that I don't
12 believe that the majority of the people that I
13 represent would approve of my, at this time,
14 supporting an extension.

15 But Mr. Brentley pointed to some issues
16 some parents raised, and of course the people raised
17 in other parts of the community, but the questions
18 that I have raised with the Superintendent, but quite
19 frankly, there is no information in which to draw
20 conclusions whether the right sizing, and the many
21 initiatives that Mr. Roosevelt has put in place, are
22 going to be successful, or failure.

23 It is -- it is far too early to determine
24 that.

25 And so, for the people who may complain out

1 there, Board members who may complain, none of us know
2 at this early date whether, again, the initiative will
3 be a success or failure.

4 There is simply no data for parents, or
5 anybody else to draw that conclusion.

6 And equally, there is no data for this
7 Board, who tonight will pass this extension, also,
8 to -- there is no data for them to base that decision
9 on.

10 They are basing that decision, of course,
11 on the same feelings, and emotions, that other people,
12 who may feel negative towards the current changes that
13 are made.

14 So, Mr. Roosevelt, again, I wanted to make
15 clear to him, that my negative vote has nothing to do,
16 or draws no conclusion about his job performance,
17 because again there is no data to make that decision.

18 But my concern, mainly lies -- mainly lies
19 with this Board, who is making this decision tonight;
20 a decision I do believe is premature.

21 I believe that because this is the first
22 extension, I think, many, including myself, who have
23 ever dealt with.

24 So we have Board members, probably with the
25 exception of Mrs. Fink, who have no idea what goes

1 into an extension.

2 They are making this decision tonight based
3 on a whim, on their guts, how they feel, and we, and
4 many of us have said publicly, that we are working to
5 be a data driven Board, which means you make the
6 decision based on the facts in front of you,
7 regardless of who you like or who you don't like.

8 I believe that the Board should have worked
9 to create a time line for when an extension should
10 take place.

11 I believe this Board should have worked to
12 determine what criteria goes into an extension.

13 I believe when you make a data -- a data
14 driven decision, based on a criteria that you
15 predetermine, that that speaks for itself.

16 You may have a Board -- you may have a
17 Superintendent who is roundly unpopular among the
18 whole Board, all nine Board members, but when the data
19 points and says that that Superintendent has increased
20 attendance, he has increased reading performance, he
21 has increased math performance, or she has increased
22 the graduation rate, that will speak for an extension.

23 The Board chose -- the Board chose to take
24 the easy way, the easy path, which I think this Board
25 has done a lot in the last year or so.

1 So I just wanted to make it very clear,
2 that I can't support it, just for the reason that I
3 said again, nothing -- nothing can be construed in
4 this no vote, should be construed as me rendering an
5 opinion on the performance of Mark Roosevelt, it is
6 far, far, too premature, after a year and a half on
7 the job, to determine what direction we are going at,
8 and if that direction would merit an extension.

9 Thank you.

10 MR. ISLER: Mr. Dowd.

11 MR. DOWD: Thank you, Mr. President.

12 I would just like to say a few words about
13 this.

14 The most important thing that a Board of
15 Education can do, obviously, is hire its chief
16 executive officer, its Superintendent.

17 So the decision that we make tonight is, I
18 think, a particularly important one, as it was a year
19 and a half ago, when we hired Mark Roosevelt.

20 And just to think for a second about where
21 we are, and some of the things that have been
22 accomplished, and a little bit about this contract.

23 First, for the first time in maybe more
24 than a decade, I'm not exactly sure, I can't actually
25 tell when this last occurred, we have a Board that has

1 a clear set of goals and priorities.

2 We have an administration which has a plan
3 that is to meet those goals and expectations.

4 And we have a public, and I think a family
5 and parent base, that is working hard to try to find
6 ways to engage with that, that plan, and those goals
7 and our objectives.

8 And I think that that is something that
9 comes out of the contract that we have created. The
10 contract that we created two years ago, or a year and
11 a half ago, the accountability of performance
12 contract, under which Superintendent -- the
13 Superintendent and Board are bound together, I think
14 has helped us do that.

15 It set out very clearly how this Board can
16 be a policy setting Board, and how the administration
17 can manage the District.

18 And I think to some extent it has helped
19 reduce the micro management that has long plagued this
20 District.

21 So I think first, we have accomplished
22 that, which is not anything small. That is a
23 gargantuan task, and I think the administration, the
24 Superintendent, in particular, and the Board are to be
25 commended for that.

1 And when we hired the Superintendent,
2 Mark Roosevelt, in August of 2005, we set him, and his
3 administration, upon a series of tasks.

4 This Superintendent, Mark Roosevelt, has,
5 with his administration and this Board, right sized
6 our District, eliminating thousands and thousands and
7 thousands and thousands of wasted seats.

8 We have redesigned the delivery of
9 educational services in this District.

10 We have reorganized the central office.

11 We have overhauled, or are in the process
12 of overhauling a curriculum, which I think needed
13 overhauling.

14 And we have been working, and he has been
15 working to balance a budget, which is needed for a
16 long time serious attention.

17 Those are not small matters.

18 That's actually not even -- in my mind,
19 that's not even really at the heart of this.

20 The Board, I think, expects more than a
21 balanced budget and a reorganized school system.

22 And I think we expect an awful lot more,
23 and I think that one of the things that the
24 Superintendent has been doing, beyond reforming the
25 school system, is to transform the culture of this

1 District.

2 Under Mark Roosevelt -- I should better
3 say, with Mark Roosevelt, higher expectations are the
4 order of the day, and I think that is quite clearly a
5 very important part of the reform process for this
6 District.

7 And those higher expectations are for the
8 Superintendent, himself, the Board as well, our
9 administration, the staff, the teachers, the families,
10 and most importantly, for our students.

11 And there are lots of ways that we can look
12 and identify those higher expectations.

13 In this political cycle that this city is
14 engaged in at this point, we hear an awful lot about
15 the Pittsburgh Promise.

16 It seems every single political figure
17 wants to tie themselves to the Pittsburgh Public
18 Schools, whereas three and a half years ago, no one
19 wanted to touch us.

20 Now, suddenly, everybody is talking about
21 the Pittsburgh Promise, and the money that will accrue
22 to students who come from our schools, and I --
23 actually, I think that is false. We should be looking
24 at the higher expectations.

25 The Pittsburgh Promise is not solely about

1 money, in fact it is mostly about the fact that we
2 expect more of our students.

3 And that is an important part, just one
4 example of the reform process, and the transformation
5 of this culture.

6 I think clearly, obviously, also the plan
7 that the Superintendent has put into place, Excellence
8 for All, the buttons that we are wearing symbolizing
9 that, and all of the work that we are doing in that
10 alignment, towards goals, is another example of the
11 transformation of the culture that we are witnessing.

12 And it is true -- some of my colleagues say
13 there is no data, it is true on some level we will not
14 see, you know, hard numbers. And I am a data person.

15 But those numbers will be there. And part
16 of one of the nice things about this contract is we
17 will be able to hold the Superintendent and
18 administration accountable for that, over time, as we
19 move forward.

20 So I think that, again, the order of the
21 day, with this administration, and with this
22 Superintendent, Mark Roosevelt, is higher
23 expectations, and Excellence for All.

24 And if we are in fact going to achieve
25 Excellence for All, we are going to need executive

1 leadership, and continuity of that executive
2 leadership, in order to bring all of these plans, and
3 all of these hopes, and all of these higher
4 expectations, to fruition.

5 The contract that we are voting on this
6 evening, again, it's an extension of the contract that
7 we worked so diligently as a Board to craft a year and
8 a half, two years ago. This accountability contract,
9 as I have long called it.

10 This is an accountability. A performance
11 contract is not a rich contract. It takes the
12 Superintendent's salary, and increases it at the same
13 rate, based on performance, not on a whim; based on
14 performance, over time.

15 So, this Superintendent will be held
16 accountable for the performance as we move forward.

17 The governance and management compact,
18 which we put into this contract, which helped define
19 the roles and responsibilities of both the Board and
20 the Superintendent and administration, remain intact.
21 Those are critical pieces to how we started to move
22 forward.

23 The performance measures and the evaluation
24 process remain intact with this contract.

25 We also can see, as I point out, the salary

1 extensions at the same level, based on performance,
2 and in addition to that, we are, in essence -- through
3 the deferred compensation, we are in essence rewarding
4 this Superintendent for staying in this District
5 longer, and for seeing through the goals and
6 expectations, the plans and hopes and aspirations that
7 he and the rest of us are putting into place.

8 And so this is, I think quite frankly, one
9 of the most important things that we will vote on
10 certainly in my tenure on this Board, this will be one
11 of the most important pieces that we vote on.

12 And so, in order for us to achieve those
13 higher expectations, which we, as a Board, demand, and
14 which Mark Roosevelt is, which he has, and which he
15 will continue to deliver, I urge my colleagues to vote
16 to extend this contract to the year 2011.

17 Thank you, Mr. President.

18 MR. ISLER: Thank you.

19 Mr. McCrea.

20 MR. MCCREA: I just have a few concerns,
21 actually, based on what the parents -- the
22 expectations of parents.

23 Mr. Roosevelt, are you willing to go and be
24 more visible in the schools, and more visible to the
25 parents, and return the phone calls?

1 This is what I am getting.

2 This is -- I am getting a tremendous amount
3 of pressure about this. People are saying they are
4 not getting phone calls, so on.

5 Can I hear you say publicly, yes, you are
6 going to be more receptive to parents?

7 MR. ROOSEVELT: Mr. McCrea, I can only
8 answer that cautiously. I cannot return all phone
9 calls.

10 MR. MCCREA: I know that.

11 MR. ROOSEVELT: If I did, I would have no
12 other tasks in front of me.

13 MR. MCCREA: I realize that.

14 MR. ROOSEVELT: It is a constant tension in
15 our office.

16 I get about 275 e-mails a day. I cannot
17 answer all of them.

18 Unfortunately, our e-mails, Mr. Bergie, are
19 very readily understood by all.

20 I do my very best, Mr. McCrea.

21 We have had a ton of pressure on us this
22 last year. I haven't been to the schools as often as
23 I would like to be, and I do intend, and do hope to be
24 in schools more.

25 It's just a constant weighing of what you

1 can do with the limited amount of time.

2 I can't claim that I always make those
3 decisions correctly.

4 I do try. Man, during right sizing, I
5 think we went to over 70 meetings with parents. Those
6 were fun.

7 So, we do the best that we can, I will
8 continue to try to do better, and communications with
9 parents is very important to us.

10 We are working at it, we know it is
11 something we have to consistently work at, both me as
12 a person, us as an organization.

13 MR. McCREA: I heard you say you are going
14 to do better, that's what I wanted to hear.

15 And also, when data is available, we are
16 going to get it; is that correct?

17 MR. ROOSEVELT: You get the data soon after
18 we do.

19 MR. ISLER: Mr. Romaniello.

20 MR. ROMANIELLO: Thank you, Mr. President.

21 I am confused by some of the negativity on
22 this extension.

23 When I came onto this Board, as Dr. Dowd
24 hit on, this District was in turmoil.

25 The press was having a field day, the

1 fights, the inability of the Board, the
2 Superintendent, to get along, and get the job done,
3 were daily stories in the paper.

4 I mean, the media was -- we were great for
5 the media.

6 Along with the Superintendent's inability,
7 or unwillingness to get along with foundations, which
8 was publicized, not only in Pittsburgh, but across the
9 nation. Not only did the foundations and educational
10 business communities run from this District, but which
11 again was nationally publicized.

12 The government, other government leaders,
13 most notably the state house, and the state Senate,
14 made it clear that unless something bold was done, and
15 done soon, the chances of a state takeover were great.

16 This District was also the target of scorn
17 and ridicule from taxpayers and parents.

18 We did make a bold move. We hired
19 Mark Roosevelt.

20 Almost immediately the public could see the
21 difference.

22 The foundation and business communities
23 recognized that Mr. Roosevelt, and this Board, were
24 serious about moving the District forward to the
25 betterment of not only the students, but for the

1 taxpayers.

2 Not only did the foundation communities
3 return, but also our government leaders.

4 This -- this -- this part of this is, that
5 last week there was a meeting that the Superintendent
6 had, that I was -- I attended with the Allegheny
7 County Delegation of the State Legislature, and they
8 could not have been more supportive, which is a
9 360 degree turn from what we experienced some years
10 ago.

11 Tuesday there was a reception held to
12 welcome Dr. Lane. There were many organizations, who
13 are partnering with this District, who were in
14 attendance, and the opening remarks at that reception
15 where Mr. Roosevelt was introduced, there couldn't
16 have been any more accolades heaped on him about how
17 he is -- the fine job that he is doing to move this
18 District forward.

19 So, with that being said, I think we must
20 look to the future, and be very, very fearful of
21 returning to the past.

22 The public must look at what we have been
23 able to achieve in the past few years.

24 We must realize that this District was in
25 such a state that it will take a long, long time, and

1 a lot of hard work, just to get back to level ground.

2 We have to realize that correcting this
3 problem cannot be done in one year; not in two years.

4 It will take time.

5 But, Mr. Roosevelt, and this Board, are
6 moving us in the right direction.

7 Are we moving forward? My answer is yes.

8 Have there been setbacks? Have we stubbed
9 our toes? Hell, we have broken our leg a few times,
10 but we are still moving forward.

11 And, as far as the cost of the contract,
12 the extension of the contract, I just, in stretched
13 out dollars, I just want to remind people that didn't
14 see the newspaper article, that the Superintendent of
15 the Erie School, which is a smaller District than
16 ours, is right now making \$250,000.

17 So, this is not a large amount of money,
18 when it comes to what superintendents are being paid.

19 And I think it's important also, to send a
20 message to our employees, and to our parents, and to
21 the taxpayers, that we are going to continue to move
22 forward, that we are on the right path, that this will
23 take some time, but patience is something that we must
24 have right now.

25 We must continue to move forward. And

1 anything other than being willing to do that, is not
2 the right way to go.

3 I support this extension, because it shows
4 that we are committing to moving this District
5 forward.

6 A negative vote is a vote to return to the
7 old days. A positive vote is once again a vote to
8 keep moving forward.

9 Always move forward.

10 Thank you, Mr. President.

11 MR. ISLER: Mr. Brentley.

12 MR. BRENTLEY: Yes, Mr. President.

13 I was just curious, listening to my
14 colleague, he said this District was in turmoil, and I
15 was trying to wonder what District was he talking
16 about.

17 I --

18 MR. TAYLOR: Yes. What District was he
19 talking about?

20 MR. BRENTLEY: He was obviously talking
21 about a different school district.

22 MR. TAYLOR: The Board members put it in
23 turmoil.

24 MR. BRENTLEY: But once again, those --

25 MR. ISLER: Mr. Taylor, I have asked many

1 times the Board members show courtesy, and become role
2 models.

3 I am asking you this evening, one man has
4 the floor right now.

5 MR. TAYLOR: Has the floor.

6 MR. ISLER: Thank you.

7 MR. BRENTLEY: I wanted to continue, by
8 just saying that I have to apologize to the viewing
9 audience, because I truly believe this kind of
10 discussion should not be aired publicly. This kind of
11 discussion should be held behind closed doors, where
12 we can raise these concerns, and ask questions, and
13 demand that, and demand an evaluation.

14 But unfortunately, because the movement
15 here is always one of two things, "We got it, you
16 catch up, and we are going to ram it through," and
17 that is so unfair to do to some of us here, who have
18 concerns.

19 It is so unfair for the taxpayers to have
20 to sit, and in some cases, hear these kind of
21 comments.

22 But we have no other option here, but to
23 simply share it, and to show our reason, and our
24 rationale, for not supporting this contract extension.

25 Some of the things I just want to remind

1 some of our colleagues about.

2 You may not hear it, to some of my
3 colleagues may not hear it in their circles, but in
4 some of the communities there is some major concerns.

5 When you look at the issues dealing with
6 the ALA's; major, major issues.

7 We are still dealing with a low teacher
8 morale. Some will not share it, some are just simply
9 saying, "It is time for me to exit."

10 We have to also look at never, ever before,
11 in the middle of the year, that we had to move middle
12 school students into a high school, because we did not
13 plan properly for that.

14 We have to also look at, that this
15 administration was also very, very creative in a lot
16 of new vocabularies.

17 We have heard the term allowable
18 technique. Never, ever used before. Which simply
19 means that we can bypass the present policy, to give
20 contracts to someone else, who some may have a
21 relationship with.

22 That is unheard of.

23 We cannot ignore the fact that in that
24 so-called allowable technique, you have actually had
25 one contract that started off at 600,000, and ended up

1 to be over \$6 million, and no one's angry about that,
2 and no one's upset about that. When shared with this
3 administration, they didn't see it, that thought it
4 wasn't a problem.

5 We have to also talk about some of the
6 issues that exist with some of the students.

7 We are hearing from some of the students.

8 We have also reached one of the record
9 number highs in terms of student dropouts. We don't
10 know where they are. And the numbers are extremely
11 high.

12 Those are the kinds of things that I think
13 should have been placed in the back room, we should
14 have moved together as a unit, as a body, and talked
15 about it, put it out on the table.

16 We didn't have that opportunity.

17 What was given to us is, this is this, this
18 is what it's going to be, and when you raise
19 questions, "Oh, he is so and so, he doesn't like so
20 and so," and then it's just simply addressed that way.

21 No one's never, ever, allowed a real full,
22 open discussion, of all of the activities.

23 I have one question, that I would like to
24 ask Mr. Weiss, or -- who's answering the question,
25 Mrs. --

1 MS. COLAIZZI: Mr. Palombo is here to
2 answer questions.

3 MR. BRENTLEY: Mr. Palombo. Okay.

4 The question, can you tell me at the end of
5 this five -- is it five year extension? Three? at
6 the end of this contract --

7 MR. PALOMBO: It will be six total.

8 MR. BRENTLEY: Total.

9 What will be the total dollar amount, if
10 all so-called incentives are met?

11 MR. PALOMBO: Well, the total amount of the
12 contract will depend each year on the performance
13 evaluations.

14 It continues the structure of the first
15 agreement, which is a performance based salary
16 increase of up to \$15,000, if the Board determines
17 that the performance criteria were met.

18 Otherwise, it's 5.

19 So it will depend in each year --

20 MR. BRENTLEY: If all of those built in
21 measures were met, what would be the total of this
22 contract?

23 MR. PALOMBO: The salary would be 240.

24 MR. BRENTLEY: All.

25 MR. PALOMBO: The salary would be 240, the

1 deferred comp would be 40, and the cost of a life
2 insurance benefit would be roughly \$12,000 a year.

3 MR. BRENTLEY: So the total cost of this
4 contract, at the end, would be what?

5 MR. PALOMBO: It could be, maximum -- you
6 are testing my math, Mr. Brentley -- 292?

7 MR. BRENTLEY: Okay.

8 MR. PALOMBO: 297. 297.

9 MR. BRENTLEY: Can you also tell me, with
10 this agreement, this will lock Mark Roosevelt here for
11 the next four years, until, is it 2011?

12 MR. PALOMBO: Well, it goes through
13 August 28, 2011.

14 MR. BRENTLEY: Okay.

15 MR. PALOMBO: It doesn't lock. I mean, it
16 is a contract that provides what the terms and
17 conditions will be.

18 MR. BRENTLEY: It does or doesn't lock him
19 in, until 2000 --

20 MR. PALOMBO: It does not lock him in.

21 MR. BRENTLEY: So he --

22 MR. PALOMBO: It has incentives to
23 encourage him to stay, but you can't --

24 MR. BRENTLEY: If he decided to leave for
25 another job in four months, what are the penalties,

1 and what are the repercussions?

2 MR. PALOMBO: Well, the repercussions are
3 that there are no benefits flowing from the contract.
4 There is a termination provision, that balances --
5 that zeros out any leave time that he would have, and
6 that would be all there.

7 MR. BRENTLEY: What are the penalties that
8 the District can have towards him, for leaving, or
9 breaking this agreement?

10 MR. PALOMBO: Well, if we breach an
11 agreement --

12 MR. ISLER: That is not the question. If
13 he leaves.

14 MR. PALOMBO: If he leaves, there is no
15 obligation.

16 MR. BRENTLEY: So there is no -- so, I
17 can't even spell law, but is this considered to be a
18 one way contract? It is not a two way contract.

19 MR. PALOMBO: No, it is.

20 It is a contract that sets forth many
21 things, as I think one of your colleagues mentioned,
22 it has the management compact in it, it sets forth the
23 roles, it sets forth the expectations, it sets forth
24 the procedures for setting new expectations, et cetera
25 et cetera.

1 MR. BRENTLEY: But in the case that he
2 leaves --

3 MR. PALOMBO: Yes.

4 MR. BRENTLEY: -- what do we have to hold
5 onto? What penalties can we -- you tell me the
6 penalties.

7 MR. PALOMBO: There is no -- there is no
8 penalty to the Superintendent.

9 MR. BRENTLEY: Okay.

10 That's --

11 MR. PALOMBO: And that's -- yeah.

12 MR. BRENTLEY: That's what I wanted to
13 hear. So thank you.

14 SO it is -- he has an opportunity to leave
15 whenever he wants, this does not lock him in at all,
16 and he can leave, free of any -- any penalties.

17 MR. PALOMBO: You cannot have a contract
18 that would do otherwise.

19 MR. BRENTLEY: Okay.

20 MR. PALOMBO: So --

21 MR. BRENTLEY: Well, you know, I just
22 think, Mr. President, again, I am always amazed at
23 what's new, coming from this majority here.

24 To have a contract that says one thing,
25 "Well, we got you, you are great, and we are going to

1 hold you, we need you, and you are such a change
2 agent," but on the other hand, there are no penalties
3 if he decides to move elsewhere.

4 MR. ISLER: You can't put the penalties in
5 the contract.

6 Didn't you say you couldn't do that?

7 MR. PALOMBO: You can't require someone to
8 stay. Contractually.

9 MR. BRENTLEY: We can -- but we can add, or
10 we can take out incentives, or we can put language in
11 there that would clearly show that if you decide to
12 leave, that we are going to do A, we are going to do
13 B, and we are going to do C; am I correct?

14 MR. PALOMBO: Well, you do have something
15 like that. You have an incentive for him to stay.

16 MR. BRENTLEY: But you --

17 MR. PALOMBO: That benefits him if he stays
18 at least four years --

19 Mr. BRENTLEY: But there is no --

20 MR. PALOMBO -- and Then it gets better.

21 MR. BRENTLEY: But there are no penalties
22 protecting the taxpayers, if he decides to move on.

23 MR. PALOMBO: There is no --

24 MR. BRENTLEY: There is nothing --

25 MR. PALOMBO: -- penalty against leaving,

1 no.

2 MR. BRENTLEY: Okay. There is nothing
3 there.

4 MR. PALOMBO: No. There is an incentive to
5 stay, not a penalty to go.

6 MR. BRENTLEY: Okay.

7 And that's -- I think, Mr. President, it is
8 just unheard of.

9 MR. ISLER: I think, Mr. Brentley, if you
10 check other contracts, you will see they were very
11 similar.

12 I can refer that to Mr. Weiss.

13 MR. BRENTLEY: Well, we are dealing with
14 the School District, we are dealing with the
15 Superintendent.

16 MR. ISLER: I know. You missed my point.

17 MR. BRENTLEY: I have the floor, I wanted
18 to finish, sir.

19 MR. ISLER: Okay.

20 MR. BRENTLEY: The comments were made about
21 the importance of continuity, and keeping clean, and
22 being able to have the leadership here, and I am only
23 saying that if it is so good, if it is so great for
24 the District, let's lock him down, and let's keep
25 him.

1 And that simply means that if you decide to
2 look elsewhere -- and we had some language, so I know
3 it's possible. With Dr. Thompson, if I am not
4 mistaken, he was penalized if he even interviewed in
5 this contract, somewhere along the line, he was either
6 penalized or discouraged from going on interviews, or
7 talking.

8 Mr. Taylor, you were closely involved with
9 the contract, so maybe you can help me on that.

10 But there were things built in.

11 But we are going to give this one, like a
12 one-sided contract.

13 Who's protecting the taxpayers here?

14 So it is almost like a PR kind of great
15 instrument, that if you are the Superintendent,
16 because you can hold this, and say, "Great. I have
17 someone who wants me, they gave me a contract, I can
18 use this as a selling tool," but what's in it for us,
19 and why can't we lock him down, and why can't we say
20 that there is some language in here that "If you
21 decide to leave," there is some language in here that
22 says, "If you interview in the last year of the
23 contract," something along that line.

24 We have nothing.

25 I think it's unfair to the taxpayers.

1 MR. ISLER: Mr. Taylor.

2 No, Mr. Taylor.

3 MR. TAYLOR: Mr. President, I certainly
4 don't mind you keeping order, but I certainly do think
5 we have to keep some order with our Board members,
6 when it comes to rewriting history.

7 We don't talk a lot about what happened
8 with Dr. John Thompson, so I would prefer that we have
9 Board members, and staff, who stay away from that
10 subject.

11 Because we can't say that the
12 John Thompson had trouble with the legislature.

13 No, the trouble, the legislature had
14 trouble with him.

15 You would have to ask them individually,
16 why they had trouble with him.

17 I was there. I know he did nothing to
18 them.

19 And John Thompson had no problems with the
20 local foundations.

21 The foundations had problems with the
22 Board. And most importantly, by any indication,
23 this -- the administration of John Thompson enjoyed
24 universal support of the Board, from Dr. Andy King, to
25 Dr. Cassandra Kemp, who retired, and we brought her

1 back to fill in, who headed the high schools in the
2 District, I want you to tell me what part of
3 Dr. Thompson's senior administration, that did not
4 enjoy the confidence of this Board.

5 And most importantly, test scores moved
6 under John Thompson.

7 They didn't move fast enough, and that was
8 my problem with John Thompson, but they moved, by any
9 data.

10 Anybody want to debate that? Anybody want
11 to pull out the numbers of John Thompson's tenure?

12 So I won't -- so I won't allow Board
13 members to sit there and rewrite history to try to
14 justify a decision that they made.

15 We have Board members who made that
16 decision on John Thompson who had not been Board
17 members for a year, based on the same data that they
18 are making this decision on tonight, which is none.

19 Which is why right now, if you ask any
20 member of the Board what was the reason why the
21 Pittsburgh Board of education terminated
22 John Thompson, and most members of the Board cannot
23 give you an answer, because the Board never gave an
24 answer as to why that termination took place.

25 So I am not going to allow, and I have

1 heard that Mr. Roosevelt, even from the staff, the
2 subtle hints that nothing occurred in this District,
3 until the new administration arrived.

4 That is not true.

5 We did move in this District. And we have
6 to ask ourselves questions as to what happened with
7 John Thompson.

8 But you don't have to do that Board
9 members, ask yourselves that question, because I know
10 you have to look in the mirror over a very, very ugly
11 situation.

12 But I am saying again, and I am asking this
13 one time -- this one time, don't start rewriting
14 history, because it is convenient for you.

15 I am asking this one time, Mr. President.

16 MR. ISLER: Mrs. Colaizzi.

17 MS. COLAIZZII: Thank you.

18 I just want to bring a few points up here.

19 First of all, Mr. Taylor, you are
20 absolutely right, you should not be rewriting history.
21 But that goes for everybody.

22 MR. TAYLOR: True.

23 MS. COLAIZZII: The word "termination" is
24 a -- well, there -- you really should be careful on
25 how you say things.

1 But, you are absolutely right, people
2 should not rewrite history, especially if they were
3 not part of it.

4 But, also I want to make it clear,
5 Mr. Brentley, you had brought up some things about
6 locking the Superintendent in.

7 Everybody has had this contract for ten
8 days, and they could have very well told me if that's
9 how they felt that they wanted to do that.

10 I mean, that wouldn't have been a problem
11 for me to bring up.

12 But more importantly, this is something
13 that this Board passed a resolution on a couple of
14 months ago, probably about four or five months ago,
15 that we would review this, and we would bring it
16 forward, and we have done so, and we are actually a
17 month late.

18 Everybody has had the opportunity to go
19 through the contract, ask the questions.

20 I asked this Board to be very careful when
21 we talk about personnel issues on the floor.

22 You know, at the end of the day, we have to
23 be concerned about the children in the classroom.

24 If those are your concerns, absolutely, we
25 should be talking about them.

1 One of the things about this contract, with
2 having the parts in it that are very clear, with the
3 goals and the objectives, that we are asking this
4 staff to reach, we are being very, very clear about
5 that.

6 I would rather not a bunch of emotions get
7 involved, at this point in time.

8 If you are going to speak, speak facts.

9 So, you know, I have worked very hard on
10 this, and have tried to make sure that everybody was
11 very much part of it. So there is nothing here
12 hidden.

13 Thank you.

14 MR. ISLER: Mr. Brentley.

15 MR. BRENTLEY: Yes.

16 I just wanted to just add some things to
17 what Mrs. Colaizzi said, and you have asked about why
18 Board members couldn't call and add things.

19 Miss Colaizzi, you are well aware of the
20 atmosphere out here.

21 Anyone, certain Board members ask
22 questions, it is simply put on the side. It is not a
23 real concern. And by the time we would ever come
24 together to discuss it, that we wouldn't even be able
25 to identify what we would recommend.

1 And so, if you haven't noticed, some of us
2 found out it's a little easier, and less stressful, to
3 just keep quiet.

4 That's how bad this atmosphere is here on
5 this Board.

6 Because there is an attitude that we don't
7 give a darn, this administration is going to succeed
8 by any means necessary.

9 If it means to change things, if it means
10 to stage certain things, if it means to switch things
11 around, that's the attitude.

12 And I believe that if this administration
13 was that good for this District, we wouldn't worry --
14 we wouldn't have to worry about an extension on the
15 contract.

16 I think the parents would be kicking those
17 doors down and saying, "Keep him, keep him, keep him."

18 We are not hearing that.

19 In some cases, we are hearing the complete
20 opposite.

21 And once again, I have to apologize again
22 to the viewing public, because I would have loved to
23 have this conversation behind closed doors, with my
24 colleagues.

25 But here we are, forced to talk about

1 something so important, that here we are on the floor
2 raising these kinds of concerns, and in my opinion,
3 should have been talked about behind closed doors.

4 So that for once there would have been
5 someone building some consensus among the Board, and
6 for once something could have moved forward, where we
7 all could have said, "We all support it," and it would
8 have voted with all of our support.

9 That's not the case here. That is simply
10 not the case.

11 So it's really unfortunate, because now we
12 want to raise the question, "Oh, you can add, oh, you
13 can share," and that simply is not the case.

14 So once again, I think it's just an insult
15 to taxpayers, just an insult.

16 We are asking everyone else to be
17 accountable, performance, we got to make sure here,
18 and you're -- we are going to bring this thing through
19 here, without any real discussion from all of our
20 colleagues.

21 We have nothing in place to simply measure
22 has this administration been successful.

23 But when we are dealing with an
24 administration, that -- and unfortunately, or
25 fortunately, that has a celebrity status, some of us

1 are very, very careful not to evaluate them they way
2 that we would evaluate anyone else.

3 And that's the part that's disturbing to
4 me.

5 It is going to be difficult. It is simply
6 going to be difficult for us to move forward.

7 How can we go back in those communities,
8 and say, "We have just agreed to extend the contract,
9 we have built in some incentives, oh, but we had to
10 close Reizenstein School, force those kids into other
11 schools where they are having all kinds of problems,
12 but we are going to keep the building open, for
13 administration, not for the teachers" -- "I mean, not
14 for the students."

15 We have all kind of problems,
16 Miss Colaizzi, that exists throughout this District,
17 and you can't continue to run.

18 At some place, somebody is going to have to
19 roll up their sleeves and say, "You know something, in
20 some areas it is almost a time bomb waiting to
21 explode, because of poor planning on the right sizing
22 plan."

23 And I just think that at some point we have
24 to simply say, "Look, let's sit town, it's going to be
25 painful, but let's talk about it."

1 Now, once you put some of those things in
2 place, then maybe it is time to talk about extension,
3 maybe it is time to talk about building in some kind
4 of raise.

5 Anybody would love a job like this, because
6 there is no -- there is no real accountability. If
7 you have five votes, and if you have a status that's
8 somewhat of a celebrity status, you don't have to do
9 the things that anyone else would have to do in terms
10 of accountability, and I just happen to think it's
11 wrong.

12 MR. ISLER: Mr. Dowd.

13 MR. DOWD: Thank you, Mr. President.

14 I just wanted to say a couple of words in
15 response to a couple of, I think, very important
16 comments.

17 My good colleague, Mr. Taylor, talked about
18 a resolution which was voted on in January 26th, 2005,
19 that was the resolution which I actually wrote, it was
20 a two and a half page resolution, I read that
21 resolution here. Very difficult resolution.

22 I mean, that resolution, in its two and a
23 half pages, articulates, I think, with some degree of
24 clarity, the reasons behind that particular event.

25 And I think -- I think that's important to

1 keep in mind.

2 There are also additional comments. Those
3 things are available, they are public record.

4 MR. TAYLOR: Would you please tell us,
5 refresh our memory what some of the things are?

6 MR. DOWD: Mr. Taylor, there was also --

7 MR. ISLER: Mr. Taylor, again --

8 MR. DOWD: Thank you for interrupting.

9 MR. ISLER: -- I don't want to say it
10 again.

11 MR. DOWD: It is also -- it is also a
12 subject of a recent report conducted by the Auditor
13 General.

14 And so, this is not something that is a
15 secret. It is on my web site, for goodness sakes.

16 So that people can read it, and hold me
17 accountable for the things that I do.

18 MR. BRENTLEY: Give them your web site.

19 MR. DOWD: Thank you, Mr. Brentley.

20 Additionally, I --

21 MR. ISLER: I would like to remind the
22 Board again, and think is really discourteous --

23 MR. DOWD: Thank you.

24 MR. ISLER: -- for people interrupting the
25 person that does have the floor.

1 MR. DOWD: In addition, with respect to the
2 lock him down concept, I do need to point out that we
3 have built into this contract some incentives that
4 encourage Mark Roosevelt to remain in this District,
5 to continue his work with this Board, with this
6 administration, with our families here in Pittsburgh.

7 We offer him incentives to, quote, unquote,
8 lock him down, that would in fact actually, in all
9 likelihood, cost the taxpayers far more money than we
10 are probably responsible for in spending.

11 So what we have done here, is we have
12 offered I think a creative solution, we have offered
13 incentives, he can fulfill his mission here, we can
14 have our expectations met, or should performance go
15 otherwise, and I would disagree with my colleagues,
16 accountability in this contract is more rigid than any
17 other Superintendent contract this District has in its
18 entire history ever crafted.

19 So, let's think about it from a performance
20 standpoint. My colleagues raise the fiscal note, and
21 I think that's of equal concern, we are minding both
22 sides of this important house.

23 MR. ISLER: Mr. Romaniello.

24 MR. ROMANIELLO: Thank you. I would just
25 like to ask Mr. Palombo a question.

1 I think, while I am not questioning your
2 addition of the numbers, the fact that you are adding
3 the cost of the life insurance on top of itself, each
4 year, isn't the correct way to compute that part. It
5 is a one -- a one time payment each year, so it
6 doesn't add a multiple of four to the bottom line of
7 the contract, at the end.

8 MR. PALOMBO: No, you are right.

9 It's a one -- it is actually monthly, it
10 comes out to roughly \$12,000 a year. It's oftentimes
11 not even considered in the total cost.

12 In response to Mr. Brentley -- and there
13 are disability policies that superintendents have, or
14 various kinds of policies.

15 In response to Mr. Brentley's request for
16 the total cost of those items, I added them up, I said
17 292, and 297. It is 292, if you include that, but
18 it's not -- it is -- it's 12,000, roughly a year.

19 MR. ROMANIELLO: Right. It doesn't
20 multiply itself four times at the end, so I think we
21 need to make that part clear.

22 Thank you.

23 MR. ISLER: Mr. Weiss, could we have a roll
24 call, please.

25 MR. WEISS: Mr. Brentley?

1 MR. BRENTLEY: No.

2 MR. WEISS: Mrs. Colaizzi?

3 MS. COLAIZZI: Yes.

4 MR. WEISS: Mr. Dowd?

5 MR. DOWD: Yes.

6 MR. WEISS: Mrs. Fink?

7 MS. FINK: Yes.

8 MR. WEISS: Mr. McCrea?

9 MR. McCREA: Yes.

10 MR. WEISS: Mr. Romaniello?

11 MR. ROMANIELLO: Yes.

12 MR. WEISS: Mr. Sumpter?

13 MR. SUMPTER: Yes.

14 MR. WEISS: Mr. Taylor?

15 MR. TAYLOR: No.

16 MR. WEISS: Mr. Isler?

17 MR. ISLER: Yes.

18 MR. WEISS: The motion is approved 7 to 2.

19 MR. ISLER: Thank you, sir.

20 MR. DOWD: Point of order. Just, what will

21 be happening with this contract, will we be releasing

22 it publicly?

23 MR. ISLER: Yes, we will.

24 Mrs. Colaizzi.

25 MS. COLAIZZI: A copy of the agreement will

1 be available after this meeting, although
2 Miss Fischetti will have it.

3 MR. DOWD: Thank you.

4 MR. ISLER: any other new business to be
5 brought before the Board at this time?

6 Hearing none, move to adjourn.

7 MR. DOWD: So move.

8 MR. ISLER: Second.

9 MS. FINK: Second.

10 MR. ISLER: The meeting is adjourned.

11 - - -

12 (Thereupon, at 9:07 p.m., the Legislative
13 Meeting was concluded.)

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C-E-R-T-I-F-I-C-A-T-E

I, Eugene C. Forcier, the undersigned, do hereby
certify that the foregoing eighty-two (82) pages are a
true and correct transcript of my stenotypy notes
taken of the Legislative Meeting held in the
Pittsburgh Board of Public Education, Administration
Building, Board Room, on Wednesday, March 21, 2007.



Eugene C. Forcier, Court Reporter

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RESOLUTION

A RESOLUTION OF THE BOARD OF PUBLIC EDUCATION OF THE SCHOOL DISTRICT OF PITTSBURGH AFFIRMING ITS COMMITMENT TO IMPLEMENT THE PROVISIONS OF THE CONSENT AGREEMENT AND THE PENNSYLVANIA HUMAN RELATIONS COMMISSION IN THE ADVOCATES FOR AFRICAN AMERICAN STUDENTS V. SCHOOL DISTRICT OF PITTSBURGH LITIGATION.

WHEREAS, the Advocates for African American Students instituted a complaint with the Pennsylvania Human Relations Commission relative to a number of alleged practices within the School District of Pittsburgh relating to academic achievement, discipline, special education placement and gifted education placement as well as facilities allocation for African American students; and

WHEREAS, the School District, the Pennsylvania Human Relations Commission and the Plaintiffs reached an agreement dated October 23, 2006 resolving all matters and establishing a structure and process for addressing the allegations contained in the complaint.

NOW, THEREFORE, BE IT RESOLVED, it is hereby resolved as follows:

1. The Board of Public Education hereby affirms its commitment to implement the provisions of the Consent Agreement dated October 23, 2006 as set forth in the Plan presented at the Education Committee meeting on March 6, 2007 and further directs the Administration to proceed with the implementation of said plan.

RESOLVED this 21st day of March, 2007.

ATTEST:

**BOARD OF PUBLIC EDUCATION
OF THE SCHOOL DISTRICT OF
PITTSBURGH**

Secretary

By _____
President

PITTSBURGH-MT. OLIVER INTERMEDIATE UNIT

March 21, 2007

Regular Meeting

ROLL CALL

APPROVAL OF MINUTES: February 20, 2007

COMMITTEE REPORTS:

- Committee on Education
- Committee on Business

PITTSBURGH-MT. OLIVER INTERMEDIATE UNIT #2

COMMITTEE ON EDUCATION

March 21, 2007

DIRECTORS:

The Committee on Education recommends the adoption of the following resolutions, that the proper officers of the Board be authorized to enter into contracts relating to those resolutions, and that authority be given to the staff to change account numbers, the periods of performance, and such other details as may be necessary to carry out the intent of resolutions, so long as the total amount of money authorized in the resolution is not exceeded; except that with respect to grants which are received as a direct result of Board action approving the submission of proposals to obtain them, the following procedures shall apply:

Where the original grant is \$1,000 or less, the staff is authorized to receive and expend any increase over the original grant.

Where the original grant is more than \$1,000, the staff is authorized to receive and expend any increase over the original grant, so long as the increase does not exceed fifteen percent (15%) of the original grant. Increases in excess of fifteen percent require additional Board authority.

I. CONSULTANTS/CONTRACTED SERVICES

A. **Susan Tarasevich** of the Western Psychiatric Institute and Clinic will present a workshop, Building on Your Child's Strengths, for 50-75 parents at the annual Title I Parent Conference on April 25, 2007. Rate of payment is \$100.00 per workshop. Total compensation shall not exceed **\$100.00**. Charge to account: **10-3300-320-100-701-000**.

Respectfully submitted,

Mr. Thomas Sumpter
Chairperson

Committee on Education

PTTSBURGH-MT. OLIVER INTERMEDIATE UNIT #2

COMMITTEE ON BUSINESS

March 21, 2007

DIRECTORS:

The Committee on Business recommends the adoption of the following resolutions, that the proper officers of the Board be authorized to enter into contracts relating to those resolutions, and that authority be given to the staff to change account numbers, the periods of performance, and such other details as may be necessary to carry out the intent of the resolutions, so long as the total amount of money authorized in the resolution is not exceeded:

I. GENERAL AUTHORIZATION

A. It is recommended that the list of payments made for the month of February 2007, in the amount of **\$1,919,435.76**, be ratified, the payments having been made in accordance with the Rules in Effect in the Intermediate Unit and the Public School Code. (Information is on file in the Business Office of the Intermediate Unit.)

Respectfully submitted,

Mr. Floyd McCrea
Chairperson

Committee on Business