

**Duquesne City School District
300 Kennedy Avenue
Duquesne, PA 15110**

**Recovery Plan
Quarterly Progress Report**

January 15, 2017

Purpose

This report updates progress on the Duquesne City School District Recovery Plan, which was issued on February 11, 2013 and implemented on April 2, 2013. Section 672-A(b)(2) of the Public School Code of Pennsylvania requires this report. The period covered is the second quarter of fiscal year 2016-2017, i.e. October 1, 2016 through December 31, 2016. The previous quarterly progress report in the series is dated October 15, 2016.

Executive Summary

Several important items of interest from this report follow below.

- Recovery Plan implementation has continued through the second quarter.
- The Duquesne City School District (DCSD) continues to operate pre-kindergarten through sixth grade at the Duquesne Elementary School (DES).
- Continued operation of DES is planned for the foreseeable future.
- Efforts to improve curriculum and instruction at DES continue.
- Benchmarking and diagnostic assessment scores at DES remain low but show some improvement.
- DCSD finances have been stable and are projected to be sustainable.
- Although student enrollment at DES is less than it was a year ago, it has been stable in the period September through December.
- Annual tuition to be paid by Duquesne for students attending school elsewhere in 2016-2017 is projected to be \$7,074,266, which constitutes 40% of the General Fund Budget.

Recovery Plan Background

Please see Appendix A on page 11 for a historical summary of the severe financial recovery status and receivership of the DCSD. The criteria for the DCSD to exit receivership and recovery status are contained in the Second Amendment to the Recovery Plan. An excerpt from the Second Amendment which specifies exit criteria is included at Appendix B on page 13. An analysis of trends in DCSD financial data from 2006 through 2016 is presented at Appendix C on page 14.

**Duquesne City School District Recovery Plan Quarterly Progress Report
January 15, 2017**

Implementation Narrative

Information on Recovery Plan implementation is set forth in the following three sections of this report:

1. Education (p. 2)
2. Finance (p. 5)
3. Governance and Administration (p. 9)

Education

Historic and current student enrollments at DES are displayed on the following table. Although enrollment has decreased by 25 from one year ago, enrollment has been stable during the second quarter.

Duquesne Elementary School Student Enrollment December 31, 2016									
Grade >	Pre-K	K	1	2	3	4	5	6	Total
Jun 2013	-	73	61	53	36	40	37	32	332
Sep 2013	-	72	79	61	49	37	39	33	370
Dec 2013	-	69	74	60	46	38	40	29	356
Mar 2014	-	72	68	65	47	44	37	29	362
Jun 2014	-	74	68	60	42	44	31	35	354
Sep 2014	15	52	68	63	51	36	40	32	357
Dec 2014	15	56	66	65	51	32	38	33	356
Mar 2015	13	55	62	64	51	31	39	34	349
Jun 2015	13	53	59	64	49	30	39	34	341
Sep 2015	24	56	48	50	59	39	36	40	352
Dec 2015	24	59	45	45	62	38	36	40	349
Mar 2016	27	60	46	45	58	39	36	37	348
Jun 2016	26	57	48	43	59	41	37	39	350
Sep 2016	23	50	45	42	35	52	39	34	320
Dec 2016	26	51	43	41	33	54	42	34	324

Another look at enrollment is a tabulation of sections and average class size at each grade.

Duquesne Elementary School Regular Education Sections December 31, 2016									
Grade >	Pre-K	K	1	2	3	4	5	6	Total
Sections	2	3	3	2	2	3	2	2	19
Average	13.0	17.0	14.3	20.5	16.5	18.0	21.0	17.0	17.1

Duquesne City School District Recovery Plan Quarterly Progress Report January 15, 2017

The Curriculum Steering Committee has continued its work with implementation and oversight of educational initiatives at Duquesne. Under the leadership of Principal Jennifer Jennings, the committee meets regularly to discuss issues of student achievement, curriculum, effective instruction, professional development and administrative support at DES. Other members of the Steering Committee are Assistant Principal Stanley Whiteman, Special Education Consultant Debra Zimarowski, Federal Programs Consultant Nancy Olenik, and DES's four instructional coaches: Michelle Kimmell, Celeste Rudge, Jamie Schmidt and Samantha Utley. Furthermore, Academic Recovery Liaison (ARL) Barbara Mehalov regularly assists the Committee. A few highlights of the recent work of the Committee follow.

The Steering Committee's recent focus has been on designing professional development (PD) for teachers in regard to Flex Time. At DES, this is a time in the day where students' individual academic needs are met in a small group instruction format.

Looking forward to the completion of the second round of benchmark assessments in January, the Steering Committee is providing training and assistance to teachers in writing effective, data-based Individual Learning Plans (ILPs), which are used at DES for students without an Individual Education Plan (IEP). This means that teachers are empowered to examine student data in a way that impacts instruction and draws connections to progress monitoring. Teachers are thereby able to assess if the student is achieving the goals written on the ILP or IEP.

Other PD for professional staff and instructional support staff has addressed technology, curriculum, instruction, crisis prevention intervention (CPI) and social and emotional behavior interventions. During the second quarter PD was accomplished on one in-service day and in weekly sessions. Every Tuesday morning when school is in session, PD is conducted for teachers.

With Superintendent Barbara McDonnell on sabbatical leave, Dr. Linda Lane has been retained as a mentor for the Duquesne Elementary School Principal Jennifer Jennings and Assistant Principal Stanley Whiteman. Dr. Lane's engagement agreement calls for her to work with the principals about ten hours per month on instructional leadership and enhancing the culture of DES. In her last position prior to retirement, Dr. Lane was the Superintendent of the Pittsburgh Public Schools. She began her engagement at Duquesne on December 8.

During the second quarter, ARL Barbara Mehalov visited DES on October 21 and December 22. Working with DES Principal Jennifer Jennings and Assistant Principal Stanley Whiteman, Mrs. Mehalov conducts priority school monitoring, regularly contributes to improved administrative practice and remains a valuable resource in regard to curriculum, instruction and assessment.

Also during the second quarter, Cortney Verner of the PDE Bureau of Special Education conducted one assist visit to Duquesne on November 22. Ms. Verner has provided valuable advice and assistance to Special Education Consultant Debra Zimarowski in regard to the upcoming Cyclical Monitoring for Continuous Improvement (CMCI), which is to begin on January 23. In preparation for the CMCI, the Facilitated Self-Assessment was completed and submitted on December 23.

**Duquesne City School District Recovery Plan Quarterly Progress Report
January 15, 2017**

There have been no changes in instructional, instructional support and education administrative staffing during the second quarter.

The DES Extended Day Program (EDP) continues with student participation at 121, and there is a waiting list. An initiative to include instrumental music instruction during the EDP began with the retention of a part time instructor on December 6.

Benchmarking and diagnostic assessments of student learning in ELA and mathematics are conducted periodically at DES in kindergarten through sixth grade. The results of this year's first round and second rounds of testing in ELA and mathematics for grades three through six follow. Although test scores are low, some improvement can be seen.

Duquesne Elementary School Math First Assessment, Study Island September 2016				
Grade	% Below Basic	% Basic	% Proficient	% Advanced
3	97.1	2.8	0	0
4	96.2	3.7	0	0
5	86.8	13.1	0	0
6	84.3	12.5	3.1	0

Duquesne Elementary School Math Second Assessment, Study Island January 2017				
Grade	% Below Basic	% Basic	% Proficient	% Advanced
3	71.8	18.7	9.3	0
4	83.6	12.7	3.6	0
5	77.7	19.4	2.7	0
6	66.7	33.3	0	0

Duquesne Elementary School ELA First Assessment, Informal Reading Inventory (IRI) September 2016			
Grade	% Below Grade	% On Grade	% Above Grade
3	50	25	25
4	53	28	19
5	97	3	0
6	86	14	0

**Duquesne City School District Recovery Plan Quarterly Progress Report
January 15, 2017**

Duquesne Elementary School ELA Second Assessment, Informal Reading Inventory (IRI) January 2017			
Grade	% Below Grade	% On Grade	% Above Grade
3	48	34	18
4	55	24	21
5	70	28	2
6	58	42	0

Benchmarking assessments are also conducted in kindergarten through second grade. For reading, the Developmental Reading Assessment (DRA) is used. The GMADE assessment is used for math.

Finance

Closeout of the 2015-2016 General Fund (GF) Budget was completed and the Annual Financial Report (PDE 2057) was timely filed during the second quarter. The final copy of the June 30, 2016 audited financial statements and auditors' opinion have not yet been published, but are expected in the near future. The exit interview conducted with local auditor John Zivkovik (of Hosack, Specht, Muetzel & Wood LLP) indicates that an unqualified opinion will be forthcoming.

Execution of the 2016-2017 GF Budget has continued during the second quarter. Throughout fiscal year 2016-2017 there have been no unpaid or contested invoices or debt service obligations, with one exception as explained below. Furthermore, all payroll, benefit and tuition payments have been made on time.

The noted exception is for tuition invoices received from the West Mifflin Area (WMA) School District. These invoices were billed at a tuition rate unilaterally increased by WMA, but were paid at the rate established by PDE. The disputed tuition is, in part, the subject of lawsuits filed by WMA against the PDE, Secretary Rivera, the DCSD and its Receiver.

The following fund balance analysis is based on audited year-end results for 2015-2016 and the DCSD GF Budget for 2016-2017.

**Duquesne City School District Recovery Plan Quarterly Progress Report
January 15, 2017**

Duquesne City School District General Fund Fund Balance Analysis December 31, 2016		
Non-spendable		
Prepays	\$ 178,721	
Accrued debt service subsidy	1,124,588	
Total non-spendable		\$1,303,309
Restricted		0
Committed		
Committed for extraordinary educational needs	\$ 1,000,000	
Committed for increases in PSERS contributions	237,150	
Committed for increases in health benefit expenses	923,885	
Committed for capital improvements	100,000	
Committed to refund Series 2013 Bonds when callable	450,000	
Total committed		2,711,035
Assigned		0
Unassigned		676,181
Total audited fund balance as of June 30, 2016		4,690,525
Fund balance appropriation for the 2016-2017 budget		0
Projected surplus (deficit) for the 2016-2017 budget		309,476
Total projected fund balance as of June 30, 2017		5,000,001

A key component of the DCSD's financial recovery is reduction long term liabilities, most importantly interest bearing debt. The summary of bonds and notes payable is shown on the following table.

Duquesne City School District Bonds and Notes Payable December 31, 2016			
Fiscal Year Ending June 30	Bonds Payable	Notes Payable	Total Bonds and Notes Payable
2012*	\$14,124,167	0	\$14,124,167
2013*	13,173,333	0	13,173,333
2014*	9,272,501	\$1,000,000	10,272,501
2015*	6,616,667	2,335,000	8,951,667
2016*	6,110,833	1,500,000	7,610,833
2017**	\$ 5,590,000	\$1,000,000	\$ 6,590,000

* Audited financial statements

** Projected

As in almost all school districts, the paramount aspect of finance at Duquesne is management of salary and benefit expenses. The following chart presents a summary of staffing at the DCSD as

**Duquesne City School District Recovery Plan Quarterly Progress Report
January 15, 2017**

of December 31. The only change since the beginning of the 2016-2017 school year is the addition of one institutional support staff member, a personal care assistant.

Duquesne City School District 2016-2017 Staffing Summary December 31, 2016			
Professional staff	39	Administrators *	4
Instructional support staff	23	Coordinators and supervisors*	3
Other support staff	10	Confidential exempt staff	2

* In addition to DCSD staff, part time consultants have been utilized to assist in the following areas: instructional leadership (Dr. Linda Lane), special education administration (Ms. Debra Zimarowski), business administration (Mr. James Graham), federal programs administration (Ms. Nancy Olenik) and communications coordination (Ms. Sarah McCluan). Additionally, the part time Academic Recovery Liaison (ARL), Mrs. Barbara Mehalov, who is compensated by PDE, provides consultative services for curriculum and instruction administration. Also, the part time Chief Recovery Officer (CRO), Dr. Paul J. Rach, and the full time Receiver, Dr. Paul B. Long, both compensated by PDE, participate in administration and governance of the DCSD.

As previously reported, collective bargaining between the DCSD and the Duquesne Education Association (DEA) resulted in a contract that runs until June 30, 2017. However, negotiations had to be re-opened for 2016-2017 salaries. On November 7 a tentative agreement for salaries was reached and subsequently ratified by the DEA and the DCSD. The new contractual salary scale is projected to increase professional staff salary expense by 3.14%, which is in line with raises for administrative and exempt staff. Negotiations for a follow-on contract between the DCSD and the DEA are scheduled to commence on February 21, 2017.

The current collective bargaining agreement between the DCSD and the Duquesne Educational Support Professionals Association (DESPA) runs until June 30, 2018. Increases of wages and salaries for the organized support staff for 2016-2017 were awarded in accordance with that contract.

Salary increases for administrators, supervisors, coordinators and exempt staff in 2016-2017 were again awarded in two increments. The first component of 1.5% was awarded on June 28 and effective July 1, 2016. That increase was justified by increases in the cost of living. A second increment of salary increases was justified by satisfactory PVAAS statistics for growth in learning in six out of seven metrics (ELA and math in grades four, five and six, plus science in grade four). The second increment was 1.7% retroactive to July 1, 2016.

A major aspect of financial management at Duquesne is tuition for students attending school elsewhere. Current tuition enrollments are tabulated below.

**Duquesne City School District Recovery Plan Quarterly Progress Report
January 15, 2017**

Duquesne City School District Tuition Enrollments December 31, 2016				
Receiving Schools	Grades	Students September 30	Students December 31	Projected 2016-2017 Tuition
West Mifflin Area School District	7-12	263	285	\$3,269,614
East Allegheny School District	7-12	37	37	424,476
Charter schools, regular education	K-6	158	132	1,568,054
Charter schools, special education	K-6	14	17	534,695
Charter schools, regular education	7-12	49	43	510,806
Charter schools, special education	7-12	9	18	672,030
Special education schools	K-12	12	13	223,571
Other schools	K-12	9	9	108,495
Totals		551	554	\$7,411,741

During the second quarter, the total number of tuition students has increased from 551 to 554. In the prior quarter the number also increased, from 523 to 551. Increases in individual categories can be seen by comparing enrollments in December to enrollments in September on the above table.

The annual tuition for Duquesne students who attend school in West Mifflin Area and East Allegheny is \$11,472.33. PDE regularly adjusts this rate, which applies to both regular education students and special education students.

Charter school tuition rates normally set and regularly adjusted by PDE. The current annual tuition for each regular education student charter school student \$11,879.20. For each special education student who attends a charter school, the current annual tuition is \$37,335.01. These rates, in effect since the beginning of the 2016-2017 school year, are expected to be adjusted in the near future.

Enrollments of Duquesne students in charter schools at key months over the last several years are depicted below.

**Duquesne City School District Recovery Plan Quarterly Progress Report
January 15, 2017**

Duquesne City School District Charter School Enrollments December 31, 2016		
Month	Year	Enrollment
September	2012	129
January	2013	139
September	2013	146
February	2014	160
September	2014	177
March	2015	186
September	2015	186
March	2016	189
June	2016	192
September	2016	230
January	2017	210

An analysis of DCSD finances from 2006 through 2016 is presented at Appendix C on page 14.

Governance and Administration

Superintendent Barbara E. McDonnell, M.Ed. has been on sabbatical leave for the restoration of health during the second quarter. In her absence, Business Manager Nedene M. Gullen has been serving as Acting Superintendent. Mrs. Gullen is supervised by Chief Recovery Officer Paul J. Rach, Ed.D. Mrs. Gullen and Dr. Rach report to the Receiver, Paul B. Long, Ed.D., who reports to the Duquesne City Board of School Directors, the Pennsylvania Department of Education (PDE) and the Allegheny County Court of Common Pleas (ACCCP). At PDE, Dr. Long reports to Secretary of Education Pedro A. Rivera via Executive Deputy Secretary of Education David W. Volkman and Deputy Secretary of Education for Administration Debbie Reeves. At the ACCCP, Dr. Long reports to Senior Judge Judith L.A. Friedman.

The Duquesne City Board of School Directors consists of the following members.

1. President DeWayne Tucker
2. Vice President Calvin Harris
3. School Director Sonya Chambers
4. School Director Burton Comensky
5. School Director Laura Elmore
6. School Director Christine Matsko
7. School Director Rosia Reid
8. School Director Cedric Robertson
9. School Director Theresa Thomas

Members of the Duquesne City Board of School Directors participated in three receiver business meetings in the second quarter. Five school directors attended on September 27, six on October 25, and six on December 6. An executive session was held prior to each of the business meetings. A special meeting of the Board of School Directors for the purpose of reorganization

Duquesne City School District Recovery Plan Quarterly Progress Report January 15, 2017

was conducted on December 6. At that meeting Board President DeWayne Tucker and Board Vice President Calvin Harris were re-elected to their respective positions.

The Receiver Advisory Council met twice during the second quarter, on October 18 and November 15.

Next Report

The next quarterly Recovery Plan Progress Report will cover the third quarter of fiscal year 2016-2017, i.e. January 1 through March 31, 2017. That report will be filed in April.

Acknowledgements

The following individuals, all affiliated with the Duquesne City School District, contributed to this report.

1. Paul J. Rach, Ed.D., Chief Recovery Officer
2. Nedene M. Gullen, Acting Superintendent and Business Manager
3. Jennifer M. Jennings, M.Ed., Principal, DES
4. Stanley B. Whiteman III, M.Ed., Assistant Principal, DES
5. Debra M. Zimarowski, Special Education Consultant
6. James B. Graham, Business Consultant

Duquesne City School District Recovery Plan Quarterly Progress Report January 15, 2017

Appendix A

Recovery Plan Background

This section is provided for readers who are not familiar with Duquesne's severe financial recovery status, receivership and/or the Recovery Plan.

The Duquesne City School District (DCSD) was declared to be in severe financial recovery status by the Secretary of Education on November 16, 2012. Preparation of the Recovery Plan began at that time. The Plan, completed and delivered on February 11, 2013, set forth measures to be taken to bring the School District out of severe financial recovery status, in accordance with the Public School Code. The Duquesne City Board of School Directors declined to approve the Plan. At that point, the Secretary of Education petitioned the Allegheny County Court of Common Pleas (ACCCP) to appoint a receiver and order implementation the Recovery Plan, as prescribed in the Public School Code. The petition was granted on April 2, 2013, which marked the official implementation of the Recovery Plan.

The Recovery Plan addresses both finance and education. The dual goal of the Plan has been, and remains, to re-establish high quality public education for the students of Duquesne while achieving stable and sustainable finances for the DCSD.

The Recovery Plan presents several options as potential ways to accomplish Duquesne's educational and financial recovery. These options are briefly described below. It is noteworthy that all options envisage continued existence of the Duquesne City Board of School Directors and uninterrupted operation of the School District's administration in some capacity.

Option 1. The DCSD would continue to operate an elementary program at Duquesne Elementary School (DES). This scenario provided a baseline to develop and compare the other options. Also, the scenario served as a point of departure for the continued operation of DES in 2013-2014. Option 1 has been in effect since implementation of the DCSD Recovery Plan and is expected to remain in effect in the foreseeable future.

Option 2A. K-6 students would be placed in one or more schools of one or more well-qualified, nearby school districts. Placement would be based on agreement(s) between the receiving school district(s) and the DCSD, which would need to be voluntary and beneficial for all districts involved. Moreover, the tuition would have to be affordable to Duquesne. This scenario was vigorously pursued, but not achieved for the 2013-2014 school year. Recently, no substantive progress has been made with Option 2A, although it may become viable in the future.

Option 2B. This option was introduced in the Recovery Plan Second Amendment. Similar to Option 2A, Option 2B envisages a voluntary and mutually beneficial arrangement between the DCSD and a well-qualified, nearby school district or other local education agency (LEA). Duquesne students in grades one through six would attend school at the present location, the Duquesne Education Center (DEC), but the school would be operated by the outside LEA. The DCSD would pay tuition to the outside LEA to cover all instruction, instructional support and educational administration. Duquesne would provide administration and support services, and it

Duquesne City School District Recovery Plan Quarterly Progress Report January 15, 2017

would continue to operate pre-kindergarten and kindergarten classes. Option 2B is not currently being pursued, but may be implemented in the future.

Option 3. Like Option 2A, Option 3 would place K-6 students in a school of a well-qualified, nearby school district. Unlike Option 2A, Option 3 would be based on new Pennsylvania law. The result would be an arrangement similar to how Duquesne's secondary education program is now conducted. To date, there has been no known legislative initiative to enable this option.

Option 4A. One or more traditional charter schools would enroll Duquesne students in grades K-6. Under existing law that prescribes the calculation of charter school tuition rates, Option 4A is not financially viable. New legislation to reduce tuition rates or some extraordinary revenue source would be required to make charter school tuition rates affordable. Therefore, Option 4A is now maintained only as a potentially viable option.

Option 4B. Another charter school possibility is Option 4B, which would lead to a K-6 conversion charter school at the DEC. Just like the traditional charter school in Option 4A, the conversion charter school option in Option 4B is not financially feasible. Once again, new legislation to reduce tuition rates or some extraordinary revenue source would be required to allow a conversion charter school. Therefore, Option 4B is only potentially viable.

The First Amendment to the Recovery Plan dealt solely with obtaining an interest free loan from the Financial Recovery Transition Loan Program. The Amendment was reviewed by the Pennsylvania Department of Education (PDE) and subsequently approved by the Allegheny County Court of Common Pleas (ACCCP) on December 19, 2013.

To meet a need to update the original Recovery Plan and to obtain a second Transition Loan, the Second Amendment to the Recovery Plan was prepared, reviewed by PDE and submitted to the ACCCP for approval. On November 18, 2014, the Court approved the Amendment and ordered its implementation.

On March 28, 2016 the Secretary of Education petitioned the ACCCP to extend the DCSD receivership for three years. Although progress had been made in the educational and financial recovery of the DCSD, recovery status exit criteria had not yet been completely achieved. The receivership extension was set to run from April 2, 2016 to April 2, 2019.

Apart from Option 1, i.e. operation of pre-kindergarten through sixth grade at the Duquesne Elementary School (DES) by the Duquesne City School District (DCSD), other recovery options (2A, 2B, 3, 4A or 4B) have not been feasible. Therefore, Option 1 has been in effect since the Recovery Plan was implemented and for the entire receivership of the DCSD. Nevertheless, potential opportunities for moving forward with one of the other options have been and will continue to be monitored.

The above text gives only a brief summary of the Recovery Plan preparation and implementation. The full Recovery Plan, amendments to the Recovery Plan, and quarterly progress reports are posted on the Duquesne City School District's website: www.dukecitysd.org.

**Duquesne City School District Recovery Plan Quarterly Progress Report
January 15, 2017**

Appendix B

Exit Criteria*

The criteria for the Duquesne City School District to exit financial recovery status, set in the original Recovery Plan, are reaffirmed and up-dated as follows.

1. The Pennsylvania School Performance Profile score for DES will reach or exceed 70.0.
2. DES will have exited federal Title I Priority School status.
3. The DES Comprehensive Plan for the period July 1, 2014 through June 30, 2017 will be substantially accomplished.
4. The DCSD will maintain a positive annual fund balance for at least three years, beginning at the close of fiscal year 2014-2015, as reported on audited annual financial statements.
5. From July 1, 2014, the DCSD will not request or require an advance on its basic education subsidy.
6. From July 1, 2014, all DCSD employee salaries, wages and withholdings will be paid on time.
7. From July 1, 2014, the DCSD will not default on any bonds, notes or lease rentals and is not subject to withholdings by the Secretary of Education for debt service payments under Section 633 of the Public School Code.
8. Scheduled annual debt service will not exceed \$100,000 per year for all future years.
9. The DCSD will not satisfy the criteria for determination of recovery status, as established in regulations promulgated under Section 621-A(a)(2) of the Public School Code of Pennsylvania, and/or as contained in State Board of Education Regulations, Chapter 18, Financial Recovery.
10. The City of Duquesne must emerge from Act 47 (or superseding legislation) municipal recovery oversight per Section 625(A)(c) of the Public School Code of Pennsylvania.

* Excerpted from the Second Amendment to the Recovery Plan, dated November 18, 2014

**Duquesne City School District Recovery Plan Quarterly Progress Report
January 15, 2017**

Appendix C

Financial Trend Analyses

The Performance Audit Report issued by the Department of the Auditor General for fiscal years ended June 30 2009 and 2010 presented several financial benchmarks that were used to evaluate the financial position of the DCSD. The following benchmark charts, originally presented in the Auditor General's report, have been updated with data for June 30, 2014, June 30, 2015 and June 30, 2016.

Except for the escalating impact of charter school tuition costs, a general improvement in Duquesne's financial position can be seen in these data.

General Fund Balance	
Year End <u>June 30</u>	General Fund <u>Balance</u>
2006	\$ (4,279,031)
2007	(1,584,181)
2008	1,334,796
2009	1,665,100
2010	1,583,312
2011	1,392,488
2012	1,883,442
2013	1,534,845
2014	3,048,877
2015	4,008,831
2016	4,690,525

**Duquesne City School District Recovery Plan Quarterly Progress Report
January 15, 2017**

Current Ratio (Assets ÷ Liabilities)				
Year End <u>June 30</u>	Current <u>Assets</u>	÷	Current <u>Liabilities</u>	= Current <u>Ratio</u>
2006	\$ 2,015,271		\$ 6,294,302	0.32
2007	3,181,434		4,604,192	0.69
2008	4,996,810		3,662,014	1.36
2009	5,150,904		3,485,804	1.48
2010	5,077,616		3,249,210	1.56
2011	6,332,143		4,933,655	1.28
2012	7,037,434		5,153,992	1.37
2013	6,707,698		5,172,853	1.30
2014	8,257,958		5,209,081	1.59
2015	9,698,777		5,689,943	1.70
2016	11,180,621		6,490,096	1.72

Quick Ratio ((Cash + Investments) ÷ Current Liabilities)								
Year End <u>June 30</u>	<u>Cash</u>	+	<u>Investments</u>	=	"Quick" <u>Assets</u>	÷	Current <u>Liabilities</u>	Quick <u>Ratio</u>
2006	\$ 341,694		\$0		\$ 341,694		\$ 6,294,902	0.05
2007	1,118,734		0		1,118,734		4,604,191	0.24
2008	2,605,739		0		2,605,739		3,662,014	0.71
2009	2,042,032		0		2,042,032		3,485,804	0.59
2010	1,762,143		0		1,762,143		3,249,210	0.54
2011	2,963,869		0		2,963,869		4,933,655	0.60
2012	3,651,370		0		3,651,370		5,153,992	0.71
2013	3,164,957		0		3,164,957		5,172,853	0.61
2014	4,494,602		0		4,494,602		5,209,081	0.86
2015	4,927,678		0		4,927,678		5,689,943	0.87
2016	5,946,500		0		5,946,500		6,490,096	0.92

**Duquesne City School District Recovery Plan Quarterly Progress Report
January 15, 2017**

Charter School Cost (As Percentage of total Expenditures)			
Year End <u>June 30</u>	Tuition Paid to Charters	÷ Total District <u>Expenditures</u>	= Charter School Costs/ <u>Total Costs</u>
2007	\$ 1,379,007	\$13,936,333	9.90%
2008	1,476,574	13,574,451	10.88%
2009	2,785,111	15,140,887	18.39%
2010	1,863,289	15,772,628	11.81%
2011	1,950,093	16,436,377	11.86%
2012	2,139,954	14,843,385	14.42%
2013	1,868,754	14,424,637	12.96%
2014	2,249,336	18,992,283	11.84%
2015	2,838,775	18,363,649	15.46%
2016	2,932,728	17,312,902	16.94%

Total Assessed Property Value	
Year End <u>June 30</u>	Total Assessed <u>Property Value</u>
2007	\$ 94,053,575
2008	93,000,000
2009	93,000,000
2010	93,527,290
2011	79,561,840
2012	79,706,490
2013	75,439,340
2014	93,081,939*
2015	95,600,712
2016	108,045,922

* General reassessment