

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE INSPECTOR GENERAL**

**DISTRICT OF COLUMBIA
PUBLIC SCHOOLS
BUDGETARY COMPARISON
SCHEDULE FOR
FISCAL YEAR 2006**



**CHARLES J. WILLOUGHBY
INSPECTOR GENERAL**

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



May 17, 2007

The Honorable Adrian M. Fenty
Mayor of the District of Columbia
Mayor's Correspondence Unit, Suite 221
1350 Pennsylvania Avenue, N.W.
Washington, D.C. 20004

The Honorable Vincent C. Gray
Chairman
Council of the District of Columbia
John A. Wilson Building, Suite 504
1350 Pennsylvania Avenue, N.W.
Washington, D.C. 20004

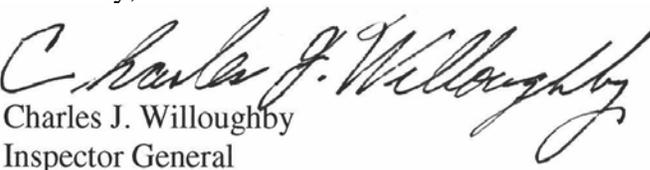
Dear Mayor Fenty and Chairman Gray:

As part of our contract for the audit of the District of Columbia's general purpose financial statements for fiscal year (FY) 2006, BDO Seidman, LLP submitted the enclosed final report on the District of Columbia Public Schools (DCPS) Budgetary Comparison Schedule – Governmental Funds (the Schedule).

BDO Seidman, LLP opined that the Schedule presents fairly, in all material respects, the original budget, final budget and actual revenues, expenditures, and other sources/uses of DCPS's funds, which represent a portion of the District of Columbia's General Fund and Federal and Private Resources Fund, for the year ended September 30, 2006, in conformity with accounting principles generally accepted in the United States of America.

If you have questions or need additional information, please contact William J. DiVello, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,


Charles J. Willoughby
Inspector General

Enclosure

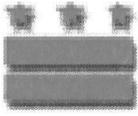
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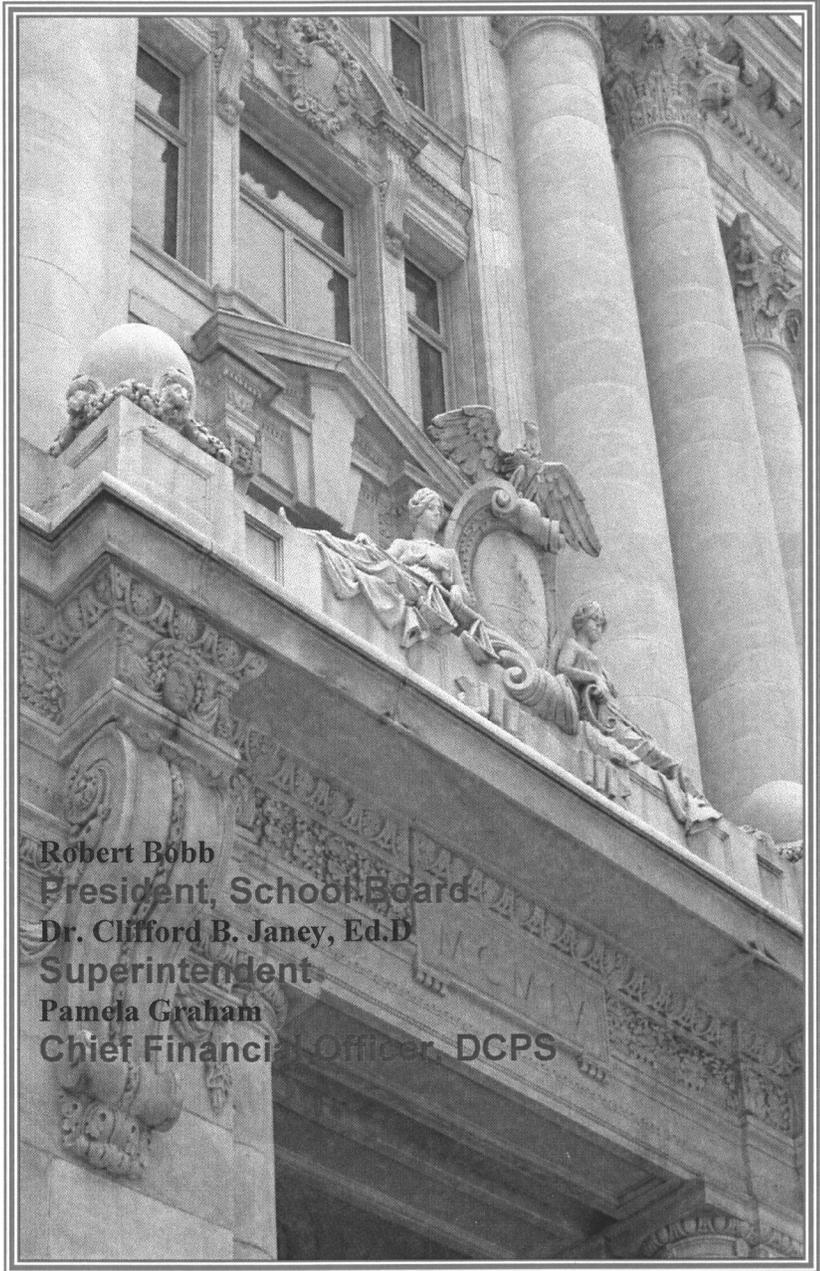
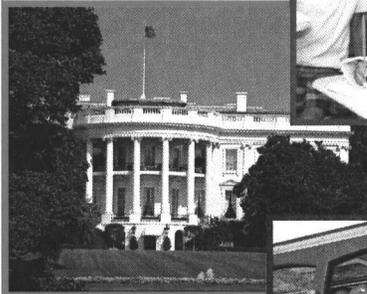
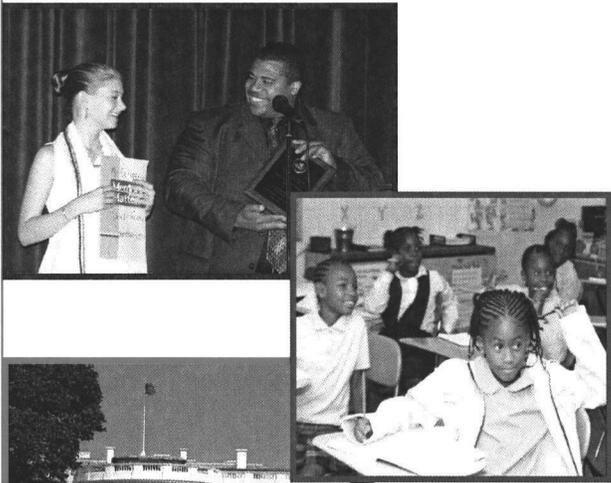
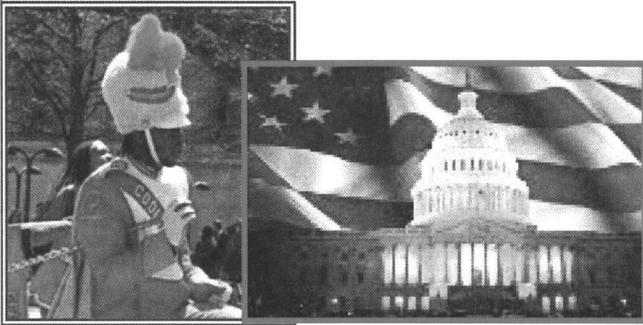


DISTRICT OF COLUMBIA PUBLIC SCHOOLS
OFFICE OF THE CHIEF FINANCIAL OFFICER



A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

2006 ANNUAL BUDGETARY COMPARISON SCHEDULE
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2006



Robert Bobb
President, School Board
Dr. Clifford B. Janey, Ed.D
Superintendent
Pamela Graham
Chief Financial Officer, DCPS



PREPARED BY:
THE DISTRICT OF COLUMBIA PUBLIC SCHOOLS
OFFICE OF THE CHIEF FINANCIAL OFFICER
PAMELA GRAHAM
ABINET Y. BELACHEW, CPA, CONTROLLER

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**District of Columbia Public Schools (DCPS)
Annual Budgetary Comparison Schedule
September 30, 2006
School Officials**

Board of Education

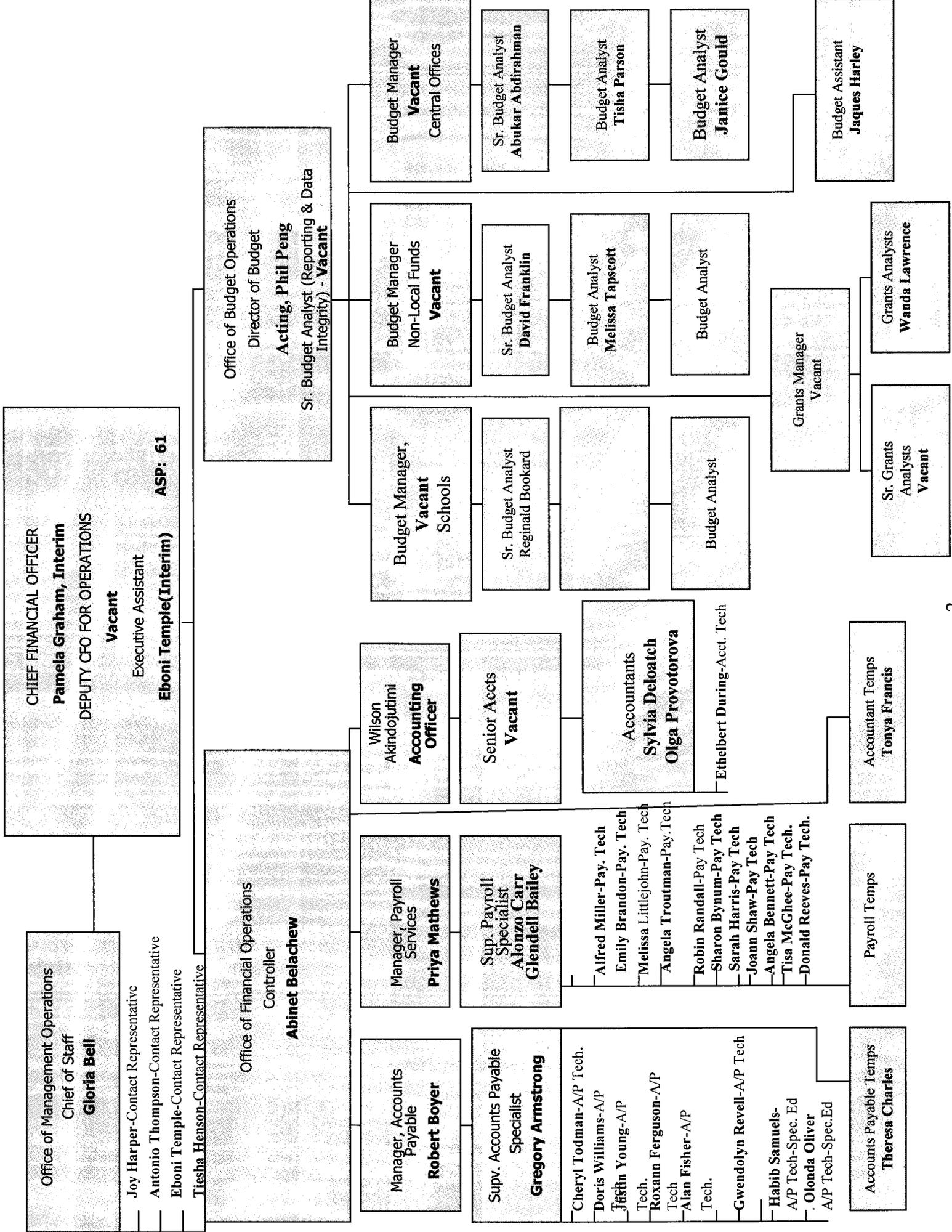
Mr. Robert Bobb	President
Ms. Carolyn Graham	Vice President (At Large)
Ms. Lisa Raymond	Appointed Board Member
Mr. Jeff Smith	District 3 (Wards 5 & 6)
Mr. William Lockridge	District 4 (Wards 7 & 8)
Ms. Carrie Thornhill	At Large

School Officials

Dr. Clifford B. Janey, Ed. D	Superintendent
Dr. Robert Rice	Special Assistant to the Superintendent
Mr. Peter Parham	Chief of Staff
Ms. Pamela Graham	Chief Financial Officer
Mr. Thomas M. Brady	Chief Business Operation Officer
Dr. Meria J. Carstarphen	Chief Accountability Officer
Dr. Hilda Ortiz	Chief Academic Officer
Ms. Nicole Conley	Director of Resources Allocation
Ms. Michelle Walker	Chief of Strategic Planning and Policy
Ms. Abbey G. Hairston	General Counsel

DCPS/OCFO Officials

Ms. Pamela Graham	Chief Financial Officer
Ms. Gloria Bell	Interim Chief of Staff
Mrs. Sabina E Acquah	Chief Management Officer
Mr. Abinet Y Belachew, CPA	Controller
Mr. Phil Peng	Interim Budget Officer



**GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer
District of Columbia Public Schools**



**Pamela D. Graham
Chief Financial Officer**

MEMORANDUM

**TO: Robert Bobb, School Board President
School Board Members
Washington, DC 20002**

FROM: Pamela Graham, CFO

DATE: January 26, 2007

The Annual Budgetary Comparison Schedule Governmental Funds and Supplemental information of the District of Columbia Public Schools (DCPS) for fiscal year ended September 30, 2006 is hereby submitted.

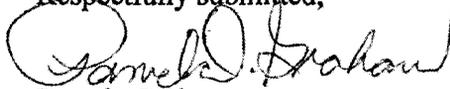
This report consists of management's representation concerning the finances of the DCPS. Consequently, management assumes responsibility for the completeness and reliability of the information presented in this report. To provide a reasonable basis for making these representations, management of the DCPS established a comprehensive internal control framework designed both to protect the DCPS' assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the DCPS' financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the DCPS' comprehensive framework of internal controls is designed to provide reasonable rather than absolute assurance that the financial statements are free from material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The DCPS' annual budgetary comparison schedule has been audited by BDO Seidman, LLP a firm of licensed independent certified public accountants. The goal of the independent audit was to provide reasonable assurance that annual budgetary comparison of the DCPS for the fiscal year ended September 30, 2006 is free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts, and disclosures in the schedules, assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon

the audit, that there was a reasonable basis for rendering an unqualified opinion that the Schools' financial statements for the fiscal year ended September 30 2006 fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report. The accomplishment reflects our accountability for the public resources entrusted to us, and the dedication and commitment of our financial management responsibilities.

This letter of transmittal is designed to complement the schedule.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Pamela D. Graham".

Pamela Graham
Chief Financial Officer



Independent Auditors' Report

The Members

Board of Education of the District of Columbia
Washington, D.C.

We have audited the accompanying Budgetary Comparison Schedule – Governmental Funds (the Schedule) of the District of Columbia Public Schools (DCPS), which represents a portion of the District of Columbia's General Fund and Federal and Private Resources Fund, for the year ended September 30, 2006. This Schedule is the responsibility of DCPS' management. Our responsibility is to express an opinion on this Schedule based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in note 2, the Schedule presents DCPS' budget, and actual revenues, expenditures, and other sources/uses, which is not a complete presentation of the financial position or changes in financial position of DCPS or the District of Columbia. Furthermore, the accompanying Schedule presents only a portion of the District of Columbia's General Fund and Federal and Private Resources Fund and it does not purport to, and does not, present fairly the financial position or changes in financial position of DCPS or the District of Columbia as of and for the year ended September 30, 2006 in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the Schedule presents fairly, in all material respects, the original budget, final budget and actual revenues, expenditures, and other sources/uses of DCPS' funds, which represents a portion of the District of Columbia's General Fund and Federal and Private Resources Fund, for the year ended September 30, 2006, in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the Schedule. The Schedule of Expenditures – Budget and Actual – Governmental Funds – Organization is presented for the purposes of additional analysis and is not part of the Schedule. The Schedule of Expenditures – Budget and Actual – Governmental Funds – Organization has been subjected to the auditing procedures applied in the audit of the Schedule and, in our opinion, is fairly stated in all material respects in relation to the Schedule taken as a whole.

BDO Seidman, LLP

January 26, 2007

**Distinct of Columbia Public Schools
Budgetary Comparison Schedule - Governmental Funds
For Fiscal Year Ended September 30, 2006
(In thousands)**

	Local		Federal, Private and Other Sources		Total	
	Budget	Actual	Budget	Actual	Budget	Actual
			Variance Positive (Negative)			
REVENUES AND OTHER SOURCES:						
LOCAL REVENUES - 2006	\$ 816,346	\$ 812,830	\$ 3,516		\$ 816,346	\$ 812,830
LOCAL REVENUES - 2007	2,943	2,943	0		2,943	2,943
OTHER SOURCES				9,154	9,154	9,154
FEDERAL CONTRIBUTIONS				131,520	123,653	7,867
TOTAL REVENUES AND OTHER SOURCES	819,289	815,773	3,516	144,781	132,807	948,580
			11,974			15,490
EXPENDITURES AND OTHER SOURCES:						
PERSONAL SERVICES						
REGULAR PAY - FULL TIME	\$373,547	\$353,388	20,159	\$13,846	375,787	367,234
REGULAR PAY - OTHER	67,872	88,748	(20,876)	33,058	111,487	121,806
ADDITIONAL GROSS PAY	6,986	8,796	(1,810)	2,771	9,091	11,567
FRINGE BENEFITS - PERSONNEL	71,964	58,585	13,379	6,226	78,335	64,811
OVERTIME PAY	4,940	8,028	(3,088)	180	5,608	8,208
UNKNOWN PAYROLL POSTING	0	0	0	245	245	0
TOTAL	525,309	517,545	7,764	55,244	580,553	573,626
			-837			6,927
OTHER THAN PERSONAL SERVICES:						
SUPPLIES AND MATERIALS	17,898	15,326	2,572	4,927	3,698	19,024
ENERGY, COMM. AND BLDG RENT	28,235	32,987	(4,752)	143	28,378	32,987
TELEPHONE, TELEGRAPH, TEL	5,691	6,465	(774)	2,901	8,592	8,465
RENTALS - LAND AND STRUCTURES	5,915	7,080	(1,165)	0	5,915	7,080
JANITORIAL SERVICES	32	2	30	0	32	2
SECURITY SERVICES	305	409	(104)	0	305	409
OCCUPANCY FIXED COSTS	446	324	122	0	446	324
OTHER SERVICES AND CHARGES	20,968	17,427	3,541	16,635	37,603	31,938
CONTRACTUAL SERVICES - OTHER	51,472	42,745	8,727	21,149	72,621	58,003
SUBSIDIES AND TRANSFERS	136,569	151,945	(15,376)	35,930	172,499	186,094
EQUIPMENT & EQUIPMENT RENTAL	26,449	21,652	4,797	7,852	34,301	28,762
EXPENSE NOT BUDGETED OTHERS	0	1,866	(1,866)	0	0	1,866
TOTAL	293,980	298,228	-4,248	89,537	383,517	374,954
GRAND TOTAL	819,289	815,773	3,516	144,781	964,070	948,580
Excess of Revenues & Other Sources Over (Under) Expenditures and Other Uses - Budgetary Basis	0	0	0	0	0	0

District of Columbia Public Schools
Notes to the Budgetary Comparison Schedule – Governmental Funds
Year Ended September 30, 2006
(Dollars in Thousands)

Note 1. Summary of Significant Accounting Policies

Background

The mission of the District of Columbia Public Schools (DCPS and/or the Schools) is to provide comprehensive publicly supported education to students from pre-kindergarten through grade twelve. Services include programs at the elementary, junior and senior high school levels, as well as special education for handicapped students and career training opportunities for adults at career development centers.

The Schools are an independent, but not legally separate, agency of the District of Columbia (District) and are included in the District's budgetary request to the United States Congress (Congress). The School budget is subject to approval by the Council of the District, and is subject to congressional appropriations as part of the overall budget appropriation for the District for each fiscal period.

The District of Columbia Board of Education is the official policy making body for educational related issues in the city. Its membership is comprised of five (5) elected members (the President is elected city-wide), four members (at-large) who are appointed by the mayor, and two student representatives. The School Board of the District of Columbia Public Schools appoints the Superintendent. The Superintendent is the executive and administrative head of the Public School Division.

The accounting and reporting policies followed by the Schools in the presentation of the Budgetary Comparison Schedule - Governmental Funds conform to accounting principles generally accepted in the United States of America (GAAP). The following is a summary of the Schools' significant accounting policies.

Note 2. Financial Reporting Entity

The Schools are considered an agency of the District's reporting entity because it is not legally separate, and the District thus holds its corporate powers. The majority of the School's local revenues are received from the District. In fiscal year 2006, the Schools received appropriations from the District representing 25% of the District's total general fund revenue. Further, the Schools are subject to the budgetary procedures followed by the District in its annual request to Congress. As an agency of the District, the financial position and results of operations of the Schools are included in the District's basic financial statements.

The accompanying schedule and notes present only the DCPS' budget, and its results of operations on a budgetary basis. Therefore, the accompanying schedule and notes present only a portion of the District of Columbia's General Fund and Federal & Private Resources Fund and is not intended to present the complete financial position or changes in financial position of the Schools or the District as a whole in conformity with accounting principles generally accepted in the United States of America.

District of Columbia Public Schools
Notes to the Budgetary Comparison Schedule – Governmental Funds
Year Ended September 30, 2006
(Dollars in Thousands)

Excluded from the accompanying schedules are:

- Depreciation on all capital assets used by the Schools;
- Interest expense and related debt service costs on general obligation debt issued by the District to fund various School capital improvements programs.

Note 3. Measurement Focus and Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when and how revenues and expenditures/expenses are recognized in the accounts and reported in the financial statements. Thus, the accounting and financial reporting treatment applicable to a fund or activity is determined by its measurement focus.

- ***Measurement Focus***

All governmental funds are accounted for using a flow of current financial resources, measurement focus and the modified accrual basis of accounting. Operating statements of these funds present increases (revenues and other financial sources) and decreases (expenditures and other financing uses) in net current assets.

- ***Basis of Accounting***

All governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, amounts are recognized as revenue when earned, only so long as they are collectible within the period or soon enough afterwards to be used to pay liabilities of the current period. That is, revenues are only recognized under modified accrual accounting to the degree that they are available to finance expenditures of the fiscal period. Similarly, debt service payments and a number of specific accrued liabilities are only recognized as expenditures when payment is due because it is only at that time that they normally are liquidated with expendable available financial resources. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Expenditures and liabilities such as, compensated absences, claims and judgments, and special termination benefits are recorded in the governmental fund statements only when they mature or become due for payment within the period.

Intergovernmental revenues are amounts derived through agreements with other governments. In general, these revenues are comprised of contributions and grants made by the Federal government to the District. Contributions are recognized as revenue when received. Generally, entitlements and shared revenues are recognized when available. Resources arising from grants are usually subject to certain eligibility requirements; therefore, most grant revenues are recognized as revenue only when the conditions of the grants are met. Grant funds received before all eligibility requirements are met are recorded as deferred revenue.

District of Columbia Public Schools
Notes to the Budgetary Comparison Schedule – Governmental Funds
Year Ended September 30, 2006
(Dollars in Thousands)

- ***Local Revenues***

Local revenues represent an allocation of the District's General Fund revenues that support the operations of the Schools. The amount of allocation is limited, by the Appropriations Act, to only amounts originally approved, subsequent supplemental appropriations, and reprogrammings.

As documented in the FY 2006 Appropriations Act, D.C. Public Schools is authorized to receive a ten percent (10%) advance on the FY 2007 Appropriation (local revenues) in July to facilitate the opening of schools in September.

- ***Compensated Absences***

The Schools' policies allow employees to accumulate unused sick leave with no maximum limitation. Pursuant to the Teacher's Union contract, unused sick leave may be paid out annually upon teacher request. Vacation (annual) leave may be accumulated up to 240 hours. The DCPS records vacation and teachers' sick leave as expenditures in the schedule only to the extent that it matures or comes due for payment.

- ***Claims and Judgments***

The Schools record claims and judgments to the extent that they are to be funded from its appropriations. The claims and judgments that are recorded by Schools consist of employee wage suits, claims resulting from union negotiated contracts, special education suits, and adjustments of federal awards. All other major judgments and claims are appropriated in another functional level of the District's budget.

- ***Interfund Activity***

The effect of interfund activity has been eliminated from the schedule.

- ***Indirect Costs***

The District and the Schools do not allocate indirect costs to the functional levels for budgetary and actual purposes, and those costs are not included in the accompanying schedule.

- ***Fringe Benefits***

The fringe benefits for employees of the District are budgeted and expended at the functional level. Health, disability, workers compensation and retirement benefits associated with Schools' employees are included in the accompanying schedule.

- ***Repairs and Maintenance***

Costs of repairs and maintenance to capital assets utilized by the Schools are budgeted and expended at the Schools' functional level and are included in the accompanying schedule. Costs

District of Columbia Public Schools
Notes to the Budgetary Comparison Schedule – Governmental Funds
Year Ended September 30, 2006
(Dollars in Thousands)

of improvements to capital assets are budgeted and expended in the School Capital Project Fund and are not included in the accompanying schedule.

Note 4. Basis of Budgeting and Budgetary Control Policies

The budgetary data for the Schools' Budgetary Comparison Schedule - Governmental Funds was a component of the overall District budget request approved by the U.S. Congress. Although the Board of Education developed a separate budget request, which was submitted to the Mayor to support the Schools' fiscal 2006 operational needs, the budget ultimately approved and included in the accompanying schedule represents primarily an allocation from the District's final approved budget.

- ***Process***

About March 15 of each year, the Mayor submits to the Council an all sources budget for the general fund, for the fiscal year commencing the following October 1. The Council holds public hearings and adopts the budget through passage of a budget request act. The Mayor may not forward, and the Council may not adopt, any budget for which expenditures and other financing uses exceed revenues and other financing sources. A project-length financial plan is adopted for the General Capital Improvements Funds. About June 1 of each year, the Mayor approves the adopted budget and forwards it to the President of the United States for review. Early in June of each year, the President submits the reviewed budget to Congress which conducts public hearings and enacts the budget and the authorized Federal payment in-lieu-of taxes through passage of an appropriations law.

- ***Appropriation Act***

The legally adopted budget is the annual appropriations public law (Appropriations Act) enacted by Congress and signed by the President. The Appropriations Act authorizes expenditures at the function level or by appropriation title, such as Public Safety and Justice, Human Support Services or Public Education. Congress must enact a revision that alters the total expenditures of any function. The District may request a revision to the appropriated expenditure amounts in the Appropriations Act by submitting to the President and Congress a request for a supplemental appropriation.

Pursuant to the Reprogramming Policy Act (D.C. Official Code 47-361(2001), as amended), the District may reallocate budget amounts within appropriation title. The appropriated budget amounts in the Budgetary Comparison Statement include all approved reallocations. This statement reflects budget to actual comparisons at the function level (or appropriation title). Appropriated actual expenditures and uses may not legally exceed total appropriated budgeted expenditures and uses at the function level as shown on this statement. A negative expenditure variance in the budgetary comparison statement for a particular function is a violation of the Anti-Deficiency Act (31 U.S.C. 1341, 1342, 1349, 1351) and the District of Columbia Anti-Deficiency Act (D.C. Official Code 47-3555.01-3555.08, 2001). Also, a violation of the D.C. Anti-Deficiency Act exists if there is a negative expenditure variance for a particular purpose or object of expenditure within an appropriation. There were no violations of these Acts as of September 30, 2006.

District of Columbia Public Schools
Notes to the Budgetary Comparison Schedule – Governmental Funds
Year Ended September 30, 2006
(Dollars in Thousands)

The Appropriations Act specifies expenditures and net surplus or deficit of revenues. The Appropriations Act does not specify revenue amounts. The legally adopted revenue budget is based primarily on the revenue estimates submitted to the President and Congress as modified through legislation. The Budgetary Comparison Statement shows Revenues and Other Sources as presented in the Conference Report (H.R. 108-401) and Expenditures and Other Uses as contained in the Appropriations Act (PL 108-199.)

Local revenues include an allocation of a portion of these funds to the Schools.

Note 5. Retirement Plans

- ***Teachers' Retirement Plan***

The Teachers' Retirement Plan (D.C. Code 4-601, 11-1561, 31-120) is a component of the District's Retirement Program, which is a single-employer defined benefit pension plan covering the Schools' teachers. The plan provides retirement, death and disability benefits, and annual cost of living adjustments to plan members and beneficiaries.

Participants contribute seven percent 7% (or 8% for teachers hired on or after November 16, 1996) of annual pay, minus pay received for summer school. Members may also contribute up to 10% of annual pay toward an annuity in addition to any vested pension. The District and Federal governments make contributions based upon actuarially determined funding requirements. The District's contribution to the Teachers' Retirement Plan was \$59,934 for the year ended September 30, 2006.

Teachers who retire at age 55 with 30 years of service, at 60 with 20 years, or at 62 with 5 years are entitled to an annual annuity, payable monthly for life, equal to one and a half percent (1.5%) of their average salary for the highest consecutive 3 years for each year of service up to 5 years, 1.75 percent for each year over 5 years, and 2 percent for each year over 10 years, up to a maximum of 80 percent excluding credit for unused sick leave. Benefits vest upon reaching 5 years of service and increase after retirement based upon inflation. Refunds are made if separation occurs before 5 years of service.

Additional information relating to this plan is available in Note 9 of the District's Comprehensive Annual Financial Report (CAFR) for the year ended September 30, 2006.

- ***Civil Service Retirement System***

The Schools' administrative and support employees hired before October 1, 1987, participate in the United States Civil Service Retirement System (the System). Employees contribute seven percent (7%) of their annual salary to the Federal government, which administers the plan. The District's contribution for most Civil Service covered employees is 8.51%. The Federal government provides additional health care and life insurance benefits to certain retired Schools' administrative and support employees under the Federal Employees' Health Benefits Program and the Federal Employees' Group Life Insurance Program with no liability to the Schools.

District of Columbia Public Schools
Notes to the Budgetary Comparison Schedule – Governmental Funds
Year Ended September 30, 2006
(Dollars in Thousands)

- ***District Retirement Plan***

Non-teaching employees hired on or after October 1, 1987 participate in the District’s Retirement Plan discussed below and the United States Social Security System. The District’s Retirement Plan is a defined contribution plan (D.C. Code 4-601, 11-1561, 31-120) with a qualified trust under Internal Revenue Code Section 401(a) for permanent full-time employees covered by the Social Security System. The District contributes five percent (5%) of an employee’s base salary each quarter. There are no non-employer contributions under this plan. The Schools’ employees covered under this plan vest fully after four years of service, following a one-year waiting period. Contributions and earnings are reduced if separation occurs before five years of credited service. These contributions are not assets of the District, which has no further liability to this plan.

- ***Deferred Compensation Plan***

Under the District-sponsored Deferred Compensation Plan established pursuant to Section 457 of the Internal Revenue Code, the Schools’ employees including teachers, may defer the lesser of \$13,000 or 100% of includible compensation in calendar year 2006. Employees with more than fifteen years of service may defer up to \$14,000 for calendar year 2006. Also an additional deferral of \$4,000 was available to participants who were at least 50 years old before the end of the calendar year. Compensation deferred and incomes earned are taxable when paid or made available to the participant or beneficiary upon retirement, death, termination or unforeseeable emergency. Contributions are not assets of the District, which has no further liability to the plan.

Note 6. Commitments and Contingencies

- ***Operating Leases***

The Schools’ lease office space from the District under an intra-district arrangement. In addition, other lease expenditures include equipment and vehicles. The total lease expenditures for the fiscal year ended September 30, 2006 were \$13,338. Future minimum lease payments under the operating leases at September 30, 2006 are as follows:

<u>Year</u>	<u>Amounts</u>
2007	\$ 9,128
2008	7,164
2009	856
2010	878
Thereafter	<u>899</u>
Total future minimum lease payments	<u>\$18,925</u>

- ***Self-Insurance***

The Schools, as an agency of the District, participate in the District’s self-insurance activities. The District, through a separate appropriation, pays all significant losses arising from a lack of insurance. No significant losses occurred during the fiscal year ended September 30, 2006.

District of Columbia Public Schools
Notes to the Budgetary Comparison Schedule – Governmental Funds
Year Ended September 30, 2006
(Dollars in Thousands)

Information regarding the District's outstanding liability at September 30, 2006 is presented in the District's CAFR. No separate information related to the Schools is available.

Note 7. Federally-Assisted Grant Programs

The Schools is a recipient of various federal awards used in a variety of educational programs. The Schools are subject to audits in accordance with the Single Audit Act Amendments of 1996 and the grant programs may be subject to additional financial, programmatic and compliance audits by the respective federal grantor agencies.

The District of Columbia Public Schools
 Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization
 For Fiscal Year Ended September 30, 2006

Org	Organization Code 4 Title	Local			Federal, Private & Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
	BOARDS									
1111	BOARD OF EDUCATION	\$ 1,078	\$ 920	\$ 158	0	0	0	\$ 1,078	\$ 920	\$ 158
1121	CHARTER SCHOOL OVERSIGHT	499	414	85	0	0	0	499	414	85
TOTAL		1,577	1,334	243	0	0	0	1,577	1,334	243
	CENTRAL SERVICES									
1511	OFFICE OF COMMUNICATIONS & PUBLIC INFO	529	692	(163)	0	0	0	529	692	(163)
1531	COMMUNICATIONS AND BUSINESS RELATIONS	0	107	(107)	0	0	0	0	107	(107)
1521	CHANNEL 28	388	416	(28)	284	284	0	672	700	(28)
1331	OUTSIDE LEGAL FEES	818	750	68	0	0	0	818	750	68
1311	OFFICE OF THE GENERAL COUNSEL	1,826	1,718	108	0	0	0	1,826	1,718	108
1541	INFORMATION AND REFERRAL SERVICES CENTER	174	59	115	0	0	0	174	59	115
1321	SETTLEMENTS AND JUDGMENTS	1,530	1,229	301	0	0	0	1,530	1,229	301
2412	OFFICE OF ACCOUNTABILITY	966	64	902	2,600	2,832	(232)	3,566	2,896	670
3555	BLACKMAN/JONES	1,000	1,000	0	0	0	0	1,000	1,000	0
4241	REALITY	0	0	0	1,292	866	426	1,292	866	426
TOTAL		7,231	6,035	1,196	4,176	3,982	194	11,407	10,017	1,390
	OFFICE OF THE SUPERINTENDENT									
1211	OFFICE OF THE SUPERINTENDENT	1,062	1,100	(38)	0	0	0	1,062	1,100	(38)
2111	OFFICE OF THE CHIEF OF STAFF	555	509	46	0	0	0	555	509	46
2131	QUALITY MANAGEMENT	148	282	(134)	0	0	0	148	282	(134)
2151	POLICY DEVELOPMENT	1,562	284	1,278	0	0	0	1,562	284	1,278
2361	SUMNER SCHOOL	120	99	21	0	0	0	120	99	21
3151	READING FIRST	0	117	(117)	579	497	82	579	614	(35)
4111	OFFICE OF THE CHIEF OPERATING OFFICER	2,059	2,074	(15)	250	250	0	2,309	2,324	(15)
7860	TRANSFORMATION SCHOOLS	0	251	(251)	0	0	0	0	251	(251)
7910	SECURITY	17,528	18,293	(765)	0	0	0	17,528	18,293	(765)
7920	CONTINGENCY	1,944	1,635	309	0	0	0	1,944	1,635	309
TOTAL		24,978	24,644	334	829	747	82	25,807	25,391	416
	OFFICE OF THE ASSISTANT SUPERINTENDENT									
2411	ASSOC SUPER FOR SCHOOLS & TRANSFORMATION	1,900	2,248	(348)	0	0	0	1,900	2,248	(348)
2371	STUDENT RESIDENCY	3,725	3,015	710	420	182	238	4,145	3,197	948
TOTAL		5,625	5,263	362	420	182	238	6,045	5,445	600

The District of Columbia Public Schools
 Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization
 For Fiscal Year Ended September 30, 2006

Org	Organization Code 4 Title	Local			Federal, Private & Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
ASSISTANT SUPERINTENDENT-ACADEMICS										
1451	PROFESSIONAL DEVELOPMENT	319	260	59	3,119	3,359	(240)	3,438	3,619	(181)
2121	CIVIL RIGHTS AND MULTICULTURAL AFFAIRS	223	240	(17)	0	0	0	223	240	(17)
3111	OFFICE OF THE CHIEF ACADEMIC OFFICER	370	1,231	(861)	1,760	1,932	(172)	2,130	3,163	(1,033)
3211	OFFICE OF STANDARDS AND CURRICULUM	14,061	9,533	4,528	4,185	4,721	(536)	18,246	14,254	3,992
3311	OFFICE OF ACADEMIC PROGRAMS	156	647	(491)	0	0	0	156	647	(491)
3321	INSTRUCTIONAL TECHNOLOGY	1,248	1,195	53	2,100	2,054	46	3,348	3,249	99
3331	GUIDANCE COUNSELING	303	126	177	455	453	2	758	579	179
3341	INTERNATIONAL PROGRAMS	119	94	25	111	111	0	230	205	25
3351	ADVANCED PROGRAMS	588	444	144	77	62	15	665	506	159
3411	OFFICE OF CAREER AND TECHNICAL EDUCATION	577	477	100	6,156	5,940	216	6,733	6,417	316
3611	ACCOUNTABILITY, TESTING, RESEARCH & EVAL	1,088	1,114	(26)	3,462	3,440	22	4,550	4,554	(4)
3811	OFFICE OF BILINGUAL EDUCATION	1,709	1,606	103	987	943	44	2,696	2,549	147
7820	LONG TERM SUBSTITUTES	3,033	3,511	(478)	0	0	0	3,033	3,511	(478)
7840	TEXTBOOKS	4,328	3,634	694	372	0	372	4,700	3,634	1,066
TOTAL		28,122	24,112	4,010	22,784	23,015	(231)	50,906	47,127	3,779
SCHOOL SUPPORT SERVICES										
2311	OFFICE OF STUDENT SERVICES	606	536	70	0	0	0	606	536	70
2321	TRANSITORY SERVICES	688	509	179	280	283	(3)	968	792	176
2331	STUDENT AFFAIRS	133	132	1	65	63	2	198	195	3
2341	SCHOOL HEALTH	166	132	34	0	0	0	166	132	34
2351	INTERVENTION SERVICES	5	94	(89)	919	909	10	924	1,003	(79)
7810	EXTENDED DAY PROG, SUMMER SCHOOL SATURDA	5,460	4,679	781	1,986	1,978	8	7,446	6,657	789
7830	OTHER EXTRA DUTY PAY	656	414	242	0	0	0	656	414	242
7850	ATHLETICS	3,000	3,253	(253)	0	0	0	3,000	3,253	(253)
TOTAL		10,714	9,749	965	3,250	3,233	17	13,964	12,982	982
SPECIAL EDUCATION										
2381	SPECIAL EDUCATION HEARINGS AND APPEALS	1,321	1,429	(108)	544	552	(8)	1,865	1,981	(116)
3391	EVEN START PROGRAM	0	0	0	755	755	0	755	755	0
3511	SPECIAL EDUCATION - LEA	7,916	7,309	607	0	0	0	7,916	7,309	607
3521	SPECIAL EDUCATION - SEA	10,053	10,361	(308)	9,024	9,016	8	19,077	19,377	(300)
3531	SPECIAL EDUCATION - NON PUBLIC TUITION	98,707	114,493	(15,786)	0	0	0	98,707	114,493	(15,786)
3541	CHILD AND FAMILY SERVICES	19,046	18,969	77	0	0	0	19,046	18,969	77
3551	DEPARTMENT OF MENTAL HEALTH	3,800	3,685	115	0	0	0	3,800	3,685	115
3561	ATTORNEY FEES	6,822	7,516	(694)	0	0	0	6,822	7,516	(694)
3571	SPECIAL EDUCATION 7 POINT PLAN	1,316	765	551	0	0	0	1,316	765	551
4411	TRANSPORTATION DIVISION	72,724	69,409	3,315	0	0	0	72,724	69,409	3,315
4412	TRANSPORTATION ADMINISTRATOR	749	639	110	0	0	0	749	639	110
4413	SWING SPACE-TRANSPORTATION	2,949	2,189	760	0	0	0	2,949	2,189	760
TOTAL		225,403	236,764	(11,361)	10,323	10,323	0	235,726	247,087	(11,361)

The District of Columbia Public Schools
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization
For Fiscal Year Ended September 30, 2006

Org	Organization Code 4 Title	Local			Federal, Private & Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
3371	TEACHER AFFAIRS	409	252	157	256	243	13	665	495	170
TOTAL		409	252	157	256	243	13	665	495	170
PUBLIC ENGAGEMENT-TEACHER AFFAIRS										
1611	STATE COMPLAINT OFFICE	0	0	0	38	41	(3)	38	41	(3)
2391	HIV AIDS	0	0	0	146	146	0	146	146	0
3361	OFFICE OF COMMUNITY & EDUCATION PROGRAMS	0	0	0	706	647	59	706	647	59
4611	OFFICE OF FEDERAL GRANTS PROGRAMS	0	13	(13)	5,988	5,957	31	5,988	5,970	18
7940	PRIVATE SCHOOLS	0	0	0	18,870	18,821	49	18,870	18,821	49
TOTAL		0	13	(13)	25,748	25,612	136	25,748	25,625	123
OFFICE OF FEDERAL GRANTS PROGRAMS										
3711	OFFICE OF LEA GRANTS PROGRAMS	0	4	(4)	9,024	9,047	(23)	9,024	9,051	(27)
4661	OFFICE OF LEA GRANTS PROGRAMS	0	0	0	5,059	3,379	1,680	5,059	3,379	1,680
TOTAL	LEA ALLOCATIONS FEDERAL	0	4	(4)	14,083	12,426	1,657	14,083	12,430	1,653
DIVISION OF ELEMENTARY SCHOOLS										
5110	ADAMS ELEMENTARY	1,847	1,992	(145)	112	115	(3)	1,959	2,107	(148)
5120	AITON ELEMENTARY	2,636	2,518	118	340	293	47	2,976	2,811	165
5130	AMIDON ELEMENTARY	2,344	2,173	171	127	115	12	2,471	2,288	183
5140	BANCROFT ELEMENTARY	3,320	3,190	130	177	169	8	3,497	3,359	138
5150	BARNARD ELEMENTARY	2,227	2,004	223	165	182	(17)	2,392	2,186	206
5160	BEERS ELEMENTARY	2,486	2,311	175	132	127	5	2,618	2,438	180
5170	BENNING ELEMENTARY	1,291	1,291	89	151	156	(5)	1,442	1,358	84
5180	BIRNEY ELEMENTARY	2,737	2,361	376	294	267	27	3,031	2,628	403
5190	BOWEN ELEMENTARY	1,700	1,722	(22)	308	283	25	2,008	2,005	3
5200	BRENT ELEMENTARY	1,677	1,383	294	62	62	0	1,739	1,445	294
5210	BRIGHTWOOD ELEMENTARY	3,309	2,998	311	150	148	2	3,459	3,146	313
5220	BROOKLAND ELEMENTARY	1,692	1,486	206	92	140	(48)	1,784	1,626	158
5230	BRUCE-MONROE ELEMENTARY	2,337	1,931	406	131	109	22	2,468	2,040	428
5240	BUNKER HILL ELEMENTARY	1,821	1,437	384	45	43	2	1,866	1,480	386
5250	BURROUGHS ELEMENTARY	1,792	1,497	295	87	84	3	1,879	1,581	298
5260	BURRVILLE ELEMENTARY	1,796	1,834	(38)	163	240	(77)	1,959	2,074	(115)
5270	CLARK ELEMENTARY	1,918	1,609	309	89	75	14	2,007	1,684	323
5280	CLEVELAND ELEMENTARY	1,734	1,906	(172)	136	138	(2)	1,870	2,044	(174)
5290	J.F. COOK ELEMENTARY	1,430	1,279	151	99	111	(12)	1,529	1,390	139
5300	H.D. COOKE ELEMENTARY	2,603	2,456	147	260	294	(34)	2,863	2,750	113
5310	DAVIS ELEMENTARY	1,882	2,374	(492)	25	24	1	1,907	2,398	(491)
5320	DRAPER ELEMENTARY	1,419	1,470	(51)	91	104	(13)	1,510	1,574	(64)
5330	DREW ELEMENTARY	1,439	1,533	(94)	62	59	3	1,501	1,592	(91)
5340	EATON ELEMENTARY	2,200	2,387	(187)	5	0	5	2,205	2,387	(182)
5350	EMERY ELEMENTARY	1,791	1,778	13	188	156	32	1,979	1,934	45
5360	FEREBEE-HOPE ELEMENTARY	1,679	2,085	(406)	190	198	(8)	1,869	2,283	(414)
5370	FLETCHER-JOHNSON ELEMENTARY	2,664	2,735	(71)	344	278	66	3,008	3,013	(5)

**The District of Columbia Public Schools
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization
For Fiscal Year Ended September 30, 2006**

Org	Organization Code 4 Title	Local			Federal, Private & Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
5380	GAGE-ECKINGTON ELEMENTARY	1,878	1,950	(72)	242	256	(14)	2,120	2,206	(86)
5390	GARFIELD ELEMENTARY	2,525	2,948	(423)	269	277	(8)	2,794	3,225	(431)
5400	GARRISON ELEMENTARY	2,049	1,795	254	156	256	(100)	2,205	2,051	154
5410	GIBBS ELEMENTARY	2,092	2,192	(100)	297	289	8	2,389	2,481	(92)
5420	GREEN ELEMENTARY	2,086	1,764	322	262	242	20	2,348	2,006	342
5430	C.W. HARRIS ELEMENTARY	2,521	2,566	(45)	289	323	(34)	2,810	2,889	(79)
5440	P.R. HARRIS ELEMENTARY	4,745	4,480	265	371	312	59	5,116	4,792	324
5450	HEARST ELEMENTARY	1,324	1,346	(22)	3	2	1	1,327	1,348	(21)
5460	HENDLEY ELEMENTARY	2,153	1,897	256	149	146	3	2,302	2,043	259
5480	HOUSTON ELEMENTARY	1,828	1,507	321	192	122	70	2,020	1,629	391
5490	HYDE ELEMENTARY	1,364	1,273	91	3	2	1	1,367	1,275	92
5500	JANNEY ELEMENTARY	2,608	2,460	148	12	13	(1)	2,620	2,473	147
5510	KENILWORTH ELEMENTARY	1,911	2,085	(174)	233	221	12	2,144	2,306	(162)
5520	KETCHAM ELEMENTARY	2,343	2,076	267	288	272	16	2,631	2,348	283
5530	KEY ELEMENTARY	1,827	1,485	342	4	1	3	1,831	1,486	345
5540	KIMBALL ELEMENTARY	2,407	2,383	24	235	231	4	2,642	2,614	28
5550	M. L. KING ELEMENTARY	2,190	2,336	(146)	188	181	7	2,378	2,517	(139)
5560	LAFAYETTE ELEMENTARY	2,970	2,859	111	9	6	3	2,979	2,865	114
5570	LANGDON ELEMENTARY	2,475	2,250	225	143	142	1	2,618	2,392	226
5580	LASALLE ELEMENTARY	1,866	2,049	(183)	114	113	1	1,980	2,162	(182)
5590	LECKIE ELEMENTARY	1,978	1,908	70	188	124	64	2,166	2,032	134
5600	LUDLOW-TAYLOR ELEMENTARY	1,788	1,548	240	114	114	0	1,902	1,662	240
5610	MALCOLM X ELEMENTARY	2,780	2,647	133	251	284	(33)	3,031	2,931	100
5620	MANN ELEMENTARY	1,470	1,270	200	4	1	3	1,474	1,271	203
5630	THURGOOD MARSHALL ELEMENTARY	2,375	1,953	422	106	106	0	2,481	2,059	422
5640	MAURY ELEMENTARY	1,564	1,507	57	48	46	2	1,612	1,553	59
5650	MCGOGNEY ELEMENTARY	1,386	2,107	(721)	207	159	48	1,593	2,266	(673)
5660	MERRITT ELEMENTARY	2,304	2,161	143	134	113	21	2,438	2,274	164
5680	MEYER ELEMENTARY	1,964	2,244	(280)	164	180	(16)	2,128	2,424	(296)
5690	MINER ELEMENTARY	3,581	2,885	696	290	274	16	3,871	3,159	712
5700	MONTGOMERY ELEMENTARY	1,381	1,305	76	201	182	19	1,582	1,487	95
5710	MOTEN ELEMENTARY	2,089	1,732	357	198	128	70	2,287	1,860	427
5720	MURCH ELEMENTARY	2,718	2,595	123	13	13	0	2,731	2,608	123
5730	NALLE ELEMENTARY	2,270	2,376	(106)	249	214	35	2,519	2,590	(71)
5740	NOYES ELEMENTARY	1,773	1,434	339	47	49	(2)	1,820	1,483	337
5750	ORR ELEMENTARY	2,387	2,097	290	182	197	(15)	2,569	2,294	275
5760	OYSTER ELEMENTARY	3,410	3,132	278	12	6	6	3,422	3,138	284
5770	PARK VIEW ELEMENTARY	2,121	2,424	(303)	161	166	(5)	2,282	2,590	(308)
5780	PATTERSON ELEMENTARY	1,980	1,961	19	159	105	54	2,139	2,066	73
5790	PAYNE ELEMENTARY	1,692	1,763	(71)	140	154	(14)	1,832	1,917	(85)
5800	PEABODY ELEMENTARY	1,142	1,015	127	30	55	(25)	1,172	1,070	102
5810	EMILIA REGGIO @ PEABODY	532	574	(42)	1	0	1	533	574	(41)
5820	PLUMMER ELEMENTARY	1,999	2,013	(14)	226	247	(21)	2,225	2,260	(35)
5830	POWELL ELEMENTARY	2,396	2,161	235	187	195	(8)	2,583	2,356	227
5840	RANDLE HIGHLANDS ELEMENTARY	2,741	2,453	288	207	200	7	2,948	2,653	295
5850	RAYMOND ELEMENTARY	2,443	2,205	238	213	234	(21)	2,656	2,439	217

The District of Columbia Public Schools
 Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization
 For Fiscal Year Ended September 30, 2006

Org	Organization Code 4 Title	Local			Federal, Private & Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
5860	MARIE REED ELEMENTARY	2,678	2,499	179	223	221	2	2,901	2,720	181
5870	RIVER TERRACE ELEMENTARY	1,930	1,682	248	140	111	29	2,070	1,793	277
5880	ROSS ELEMENTARY	1,388	1,331	57	59	59	0	1,447	1,390	57
5890	RUDOLPH ELEMENTARY	2,236	2,329	(93)	220	231	(11)	2,456	2,560	(104)
5900	SAVOY ELEMENTARY	2,056	2,471	(415)	98	93	5	2,154	2,564	(410)
5910	SEATON ELEMENTARY	2,768	2,384	384	224	216	8	2,992	2,600	392
5920	SHADD ELEMENTARY	994	996	(2)	122	71	51	1,116	1,067	49
5930	SHAED ELEMENTARY	1,927	1,744	183	89	132	(43)	2,016	1,876	140
5940	SHEPHERD ELEMENTARY	1,998	1,775	223	5	3	2	2,003	1,778	225
5950	SIMON ELEMENTARY	2,085	1,953	132	163	184	(21)	2,248	2,137	111
5960	SLOWE ELEMENTARY	1,636	2,101	(465)	219	150	69	1,855	2,251	(396)
5970	SMOTHERS ELEMENTARY	1,470	1,263	207	162	143	19	1,632	1,406	226
5980	STANTON ELEMENTARY	2,915	2,882	33	317	313	4	3,232	3,195	37
5990	STEVENS ELEMENTARY	1,777	1,733	44	65	65	0	1,842	1,798	44
6000	STODDERT ELEMENTARY	1,440	1,310	130	3	2	1	1,443	1,312	131
6010	TAKOMA ELEMENTARY	2,762	2,567	195	107	97	10	2,869	2,664	205
6020	M.C. TERRELL ELEMENTARY	2,000	2,137	(137)	238	215	23	2,238	2,352	(114)
6030	THOMAS ELEMENTARY	2,078	1,865	213	222	154	68	2,300	2,019	281
6040	THOMSON ELEMENTARY	2,048	2,138	(90)	117	117	0	2,165	2,255	(90)
6050	TUBMAN ELEMENTARY	3,387	3,289	98	318	318	0	3,705	3,607	98
6060	TURNER ELEMENTARY	3,024	2,724	300	150	150	0	3,174	2,874	300
6070	TRUESDELL ELEMENTARY	2,517	2,342	175	196	191	5	2,713	2,533	180
6090	TYLER ELEMENTARY	1,889	2,081	(192)	202	126	76	2,091	2,207	(116)
6100	VAN NESS ELEMENTARY	1,803	1,027	776	9	5	4	1,812	1,032	780
6110	WALKER-JONES ELEMENTARY	2,416	3,099	(683)	277	194	83	2,693	3,293	(600)
6120	WATKINS ELEMENTARY	2,729	2,158	571	9	(9)	18	2,738	2,149	589
6130	WEBB ELEMENTARY	2,390	2,097	293	294	247	47	2,684	2,344	340
6150	WEST ELEMENTARY	1,853	1,565	288	82	78	4	1,935	1,643	292
6160	WHEATLEY ELEMENTARY	1,466	1,349	117	155	176	(21)	1,621	1,525	96
6170	WHITTIER ELEMENTARY	2,349	2,563	(214)	162	134	28	2,511	2,697	(186)
6180	WILKINSON ELEMENTARY	2,673	2,616	57	252	247	5	2,925	2,863	62
6190	J.O. WILSON ELEMENTARY	2,468	2,367	101	272	280	(8)	2,740	2,647	93
6200	WINSTON ELEMENTARY	2,627	2,939	(312)	216	183	33	2,843	3,122	(279)
6210	YOUNG ELEMENTARY	2,776	2,892	(116)	284	268	16	3,060	3,160	(100)
6220	TEMPORARY SCHOOL-ELEM	0	0	0	777	355	422	777	355	422
6230	CENTRAL ADMINISTRATION SCHOOL - ELEM	2,139	899	1,240	0	0	0	2,139	899	1,240
TOTAL		231,889	221,989	9,900	17,664	16,443	1,221	249,553	238,432	11,121

DIVISION OF MIDDLE/JUNIOR HIGH SCHOOLS

6240	MOTEN CENTER - SPEC ED	2,175	1,225	950	47	46	1	2,222	1,271	951
6260	SPECIAL ED - SCHOOLS	8,000	9,683	(1,683)	0	0	0	8,000	9,683	(1,683)
6270	LITERACY IMPROVEMENT PROGRAM	0	111	(111)	13,669	8,444	5,225	13,669	8,555	5,114
6310	BACKUS MIDDLE	2,272	3,275	(1,003)	146	142	4	2,418	3,417	(999)
6320	BROWNE JUNIOR HIGH	2,700	1,210	1,490	207	201	6	2,907	1,411	1,496
6330	DEAL JUNIOR HIGH	4,713	4,539	174	190	187	3	4,903	4,726	177
6340	ELIOT JUNIOR HIGH	2,001	1,926	75	152	254	(102)	2,153	2,180	(27)

The District of Columbia Public Schools
 Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization
 For Fiscal Year Ended September 30, 2006

Org	Organization Code 4 Title	Local			Federal, Private & Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
6350	EVANS MIDDLE	0	112	(112)	0	3	(3)	0	115	(115)
6360	FRANCIS JUNIOR HIGH	2,191	2,148	43	124	122	2	2,315	2,270	45
6370	GARNET-PATTERSON MIDDLE	2,169	1,986	183	145	139	6	2,314	2,125	189
6380	HARDY MIDDLE	2,374	1,917	457	7	7	0	2,381	1,924	457
6390	HART MIDDLE	3,299	2,597	702	264	278	(14)	3,563	2,875	688
6400	HINE JUNIOR HIGH	2,999	3,016	(17)	185	179	6	3,184	3,195	(11)
6410	JEFFERSON JUNIOR HIGH	3,547	3,532	15	271	261	10	3,818	3,793	25
6420	JOHNSON JUNIOR HIGH	3,918	3,158	760	298	288	10	4,216	3,446	770
6430	KRAMER MIDDLE	2,465	2,696	(231)	195	192	3	2,660	2,888	(228)
6440	LINCOLN MIDDLE	2,457	2,604	(147)	110	106	4	2,567	2,710	(143)
6450	MACFARLAND MIDDLE	3,120	2,777	343	268	264	4	3,388	3,041	347
6470	RON BROWN MIDDLE	1,834	2,006	(172)	96	95	1	1,930	2,101	(171)
6480	SHAW JUNIOR HIGH	2,537	2,811	(274)	203	198	5	2,740	3,009	(269)
6490	SOSA MIDDLE	1,962	2,266	(304)	144	136	8	2,106	2,402	(296)
6500	STUART-HOBSON MIDDLE	2,023	1,932	91	123	160	(37)	2,146	2,092	54
6510	R.H. TERRELL JUNIOR HIGH	1,906	1,803	103	101	102	(1)	2,007	1,905	102
6530	CENTRAL ADMINISTRATION SCHOOL - MIDDLE	0	(62)	62	0	0	0	0	(62)	62
6550	BROWNE CENTER - SPEC ED	1,634	717	917	33	31	2	1,667	748	919
6560	HAMILTON CENTER - SPEC ED	1,970	1,655	315	26	26	0	1,996	1,681	315
6580	KELLY MILLER JUNIOR HIGH	3,696	2,742	954	176	175	1	3,872	2,917	955
TOTAL		67,962	64,382	3,580	17,180	12,036	5,144	85,142	76,418	8,724

**The District of Columbia Public Schools
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization
For Fiscal Year Ended September 30, 2006**

Org	Organization Code 4 Title	Local			Federal, Private & Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
DIVISION OF SENIOR HIGH SCHOOLS										
3421	JROTC	1,393	2,362	(969)	830	0	830	2,223	2,362	(139)
7110	ANACOSTIA SENIOR HIGH	4,880	4,849	31	207	199	8	5,087	5,048	39
7120	BALLOU SENIOR HIGH	7,006	7,120	(114)	529	521	8	7,535	7,641	(106)
7130	BALLOU IT CENTER	773	1,886	(1,113)	0	0	0	773	1,886	(1,113)
7140	BANNEKER SENIOR HIGH	3,134	2,880	254	67	61	6	3,201	2,941	260
7150	BELL MULTICULTURAL SENIOR HIGH	5,142	4,873	269	351	343	8	5,493	5,216	277
7160	CARDOZO SENIOR HIGH	5,384	5,570	(186)	277	274	3	5,661	5,844	(183)
7170	COOLIDGE SENIOR HIGH	4,122	4,041	81	184	175	9	4,306	4,216	90
7180	DUNBAR SENIOR HIGH	4,761	4,777	(16)	239	229	10	5,000	5,006	(6)
7190	PRE-ENGINEERING SWS @ DUNBAR SHS	702	500	202	20	13	7	722	513	209
7200	EASTERN SENIOR HIGH	5,460	5,821	(361)	364	357	7	5,824	6,178	(354)
7210	ELLINGTON SCHOOL OF THE ARTS	6,179	5,814	365	5	0	5	6,184	5,814	370
7220	LUKE C. MOORE ACADEMY	1,716	1,520	196	91	131	(40)	1,807	1,651	156
7230	PHELPS SENIOR HIGH	0	860	(860)	0	0	0	0	860	(860)
7240	ROOSEVELT SENIOR HIGH	4,744	4,241	503	239	232	7	4,983	4,473	510
7250	SCHOOL WITHOUT WALLS	2,268	2,390	(122)	6	5	1	2,274	2,395	(121)
7260	SPINGARN SENIOR HIGH	3,823	3,490	333	368	439	(71)	4,191	3,929	262
7270	M.M. WASHINGTON SENIOR HIGH	2,000	1,840	160	121	119	2	2,121	1,959	162
7280	H.D. WOODSON SENIOR HIGH	4,675	4,969	(294)	337	165	172	5,012	5,134	(122)
7290	WOODSON, H.D. SHS - BUSINESS AND FINANCE	980	747	233	7	4	3	987	751	236
7300	WOODROW WILSON SENIOR HIGH	8,075	7,942	133	397	393	4	8,472	8,335	137
7310	BALLOU STAY	3,115	2,203	912	8	4	4	3,123	2,207	916
7320	SPINGARN STAY	929	679	250	2	0	2	931	679	252
7340	TEMPORARY SCHOOL	0	(189)	189	0	0	0	0	(189)	189
7360	MAMIE D LEE	2,658	2,636	22	71	71	0	2,729	2,707	22
7370	SHARPE HEALTH	3,443	4,467	(1,024)	72	69	3	3,515	4,536	(1,021)
7380	PROSPECT	2,355	2,629	(274)	40	37	3	2,395	2,666	(271)
7390	TAFT TRANSITION	2,157	1,647	510	41	39	2	2,198	1,686	512
7400	MM WASHINGTON CENTER - SPEC ED	1,583	858	725	14	19	(5)	1,597	877	720
7430	SPINGARN SPEC ED CENTER	977	844	133	13	13	0	990	857	133
7440	CENTRAL ADMINISTRATION SCHOOL - SHS	492	(100)	592	0	0	0	492	(100)	592
7450	ROOSEVELT STAY	2,055	1,316	739	7	4	3	2,062	1,320	742
7870	MCKINLEY HIGH SCHOOL	5,874	4,807	1,067	(90)	(130)	40	5,784	4,677	1,107
7880	BANNEKER IB	359	0	359	0	0	0	359	0	359
7890	CHOICE ACADEMY	1,894	2,007	(113)	306	338	(32)	2,200	2,345	(145)
7900	OAK HILL	3,593	3,510	83	125	124	1	3,718	3,634	84
7901	YOUTH SERVICE CENTER - YSC	2,035	1,449	586	0	0	0	2,035	1,449	586
7930	FILMORE ART CENTER	213	619	(406)	0	0	0	213	619	(406)
TOTAL		110,949	107,874	3,075	5,248	4,248	1,000	116,197	112,122	4,075

**The District of Columbia Public Schools
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization
For Fiscal Year Ended September 30, 2006**

Org	Organization Code 4 Title	Local			Federal, Private & Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
OFFICE OF THE CHIEF FINANCIAL OFFICER										
4311	OFFICE OF THE CHIEF FINANCIAL OFFICER	4,891	3,968	923	3,285	2,848	437	8,176	6,816	1,360
4312	CAPPS MAINTENANCE/PAYROLL	2,000	1,775	225	0	0	0	2,000	1,775	225
TOTAL		6,891	5,743	1,148	3,285	2,848	437	10,176	8,591	1,585
CHIEF TECHNOLOGY OFFICER										
4521	OFFICE OF INFORMATION TECHNOLOGY	11,195	10,865	330	2,809	1,913	896	14,004	12,778	1,226
TOTAL		11,195	10,865	330	2,809	1,913	896	14,004	12,778	1,226
CONTRACTS AND ACQUISITIONS										
4561	PROCUREMENT DIVISION	2,031	1,758	273	0	0	0	2,031	1,758	273
TOTAL		2,031	1,758	273	0	0	0	2,031	1,758	273
OFFICE OF HUMAN RESOURCES										
1411	OFFICE OF HUMAN RESOURCES	4,920	4,807	113	2,852	2,799	53	7,772	7,606	166
1431	TEACHER FELLOWS	950	864	86	0	4	(4)	950	868	82
TOTAL		5,870	5,671	199	2,852	2,803	49	8,722	8,474	248
UTILITIES										
4711	FIXED COSTS (RENT, WATER, UTILITIES)	35,397	42,904	(7,507)	0	0	0	35,397	42,904	(7,507)
TOTAL		35,397	42,904	(7,507)	0	0	0	35,397	42,904	(7,507)
FEDERAL GRANTS PROGRAMS										
3381	EARLY CHILDHOOD ED AND HEAD START	153	217	(64)	9,711	9,985	(274)	9,864	10,202	(338)
8830	PRIME DC	0	0	0	343	345	(2)	343	345	(2)
TOTAL		153	217	(64)	10,054	10,330	(276)	10,207	10,547	(340)
FACILITIES										
4211	OFFICE OF FACILITIES MANAGEMENT	519	1,443	(924)	2,150	1,192	958	2,669	2,635	34
4221	PLANNING, DESIGN, & CONSTRUCTION DIV	623	593	30	0	175	(175)	623	768	(145)
4231	OPERATIONS AND MAINTENANCE DIVISION	26,547	25,651	896	0	0	0	26,547	25,651	896
7960	SCHOOL CUSTODIAL SUPPLIES	4,000	3,920	80	0	0	0	4,000	3,920	80
TOTAL		31,689	31,607	82	2,150	1,367	783	33,839	32,974	865
LOGISTICS										
4251	LOGISTICS	4,373	4,517	(144)	0	0	0	4,373	4,517	(144)
4571	COMPLIANCE DIVISION	648	463	185	0	0	0	648	463	185
4581	FOOD SERVICES DIVISION	6,183	9,613	(3,430)	1,670	1,056	614	7,853	10,669	(2,816)
TOTAL		11,204	14,593	(3,389)	1,670	1,056	614	12,874	15,649	(2,775)
GRAND TOTAL		\$ 819,289	\$ 815,773	\$ 3,516	\$ 144,781	\$ 132,807	\$ 11,974	\$ 964,070	\$ 948,580	\$ 15,490



District of Columbia Public Schools
2006 Annual Budgetary Comparison Schedule
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