

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

**DISTRICT OF COLUMBIA
PUBLIC SCHOOLS
BUDGETARY COMPARISON
SCHEDULE FOR
FISCAL YEAR 2007**



**CHARLES J. WILLOUGHBY
INSPECTOR GENERAL**

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



June 06, 2008

The Honorable Adrian M. Fenty
Mayor of the District of Columbia
Mayor's Correspondence Unit, Suite 316
1350 Pennsylvania Avenue, N.W.
Washington, D.C. 20004

The Honorable Vincent C. Gray
Chairman
Council of the District of Columbia
1350 Pennsylvania Avenue, N.W., Suite 504
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) 2007, 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, 2007, 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

CJW/ws

cc: See Distribution List

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Mr. William D. Eisig, CPA, Partner (Assurance), BDO Seidman, LLP (1 copy)

OFFICE OF THE CHIEF FINANCIAL OFFICER
DISTRICT OF COLUMBIA PUBLIC SCHOOLS



2007 Annual Budgetary Comparison Schedule
for Fiscal Year Ended September 30, 2007

Michelle Rhee
Chancellor

District of Columbia Public Schools

Pamela Graham
Chief Financial Officer

Office of the Chief Financial Officer
District of Columbia Public Schools

Davidia Thompson, CPA
Interim Controller

Office of the Chief Financial Officer
District of Columbia Public Schools

April 2008

825 North Capitol Street, NE Washington, DC 20002 (202) 442-5300



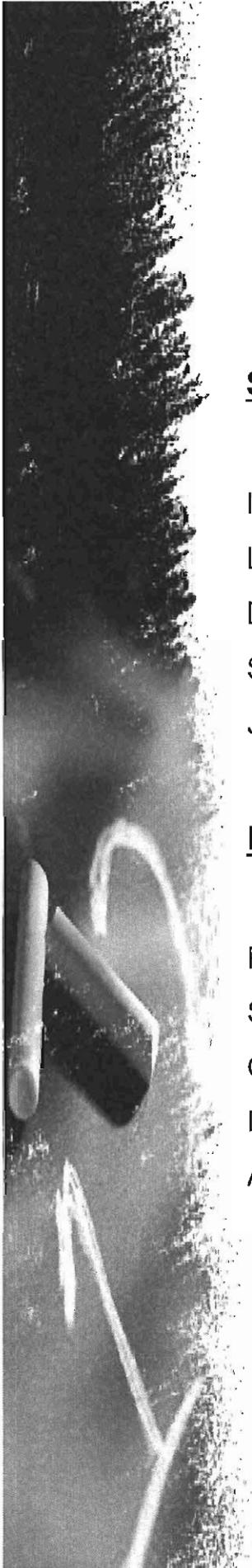
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**District of Columbia Public Schools (DCPS)
Annual Budgetary Comparison Schedule
September 30, 2007
School Officials**

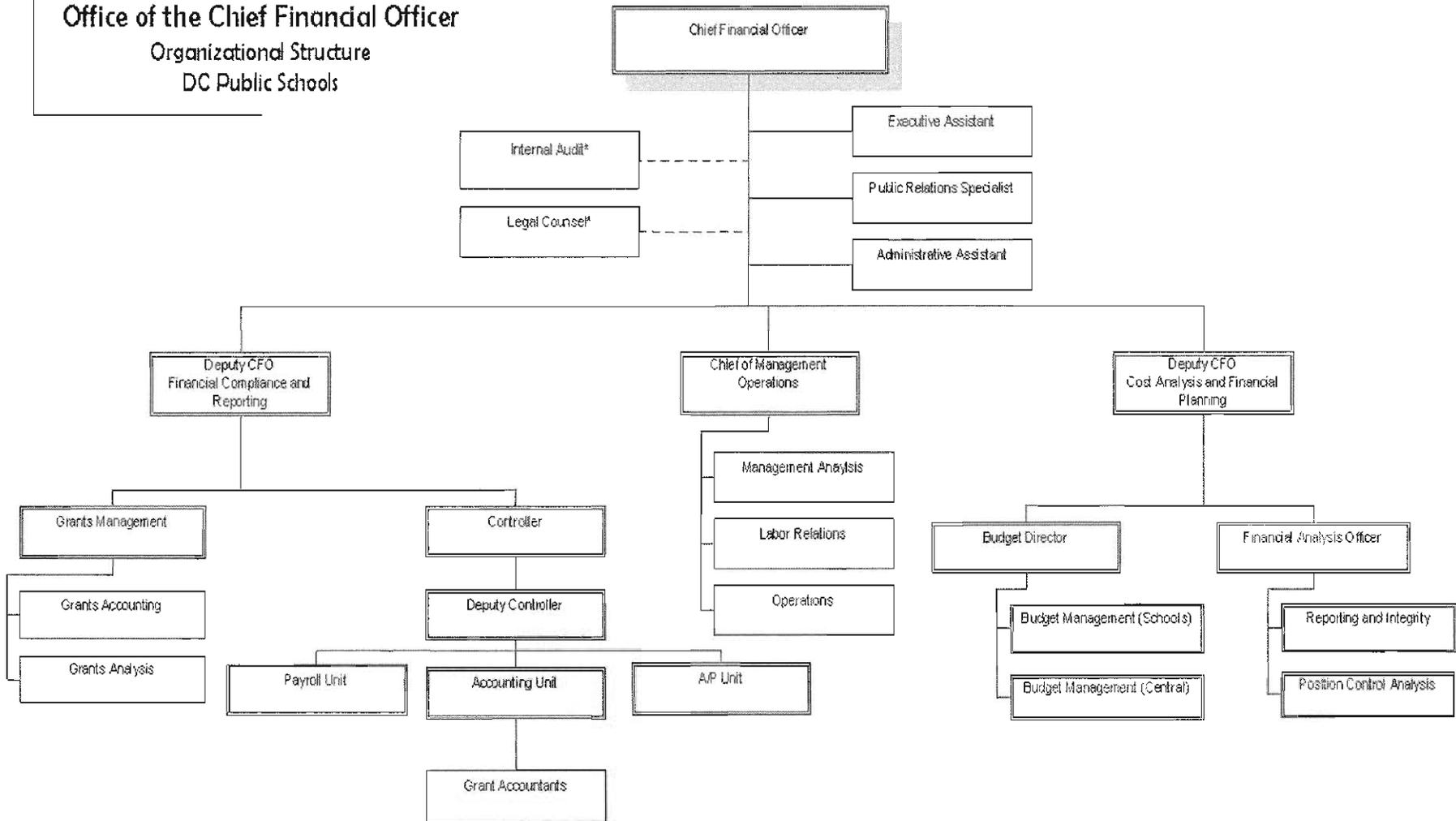
School Officials

Michelle Rhee	Chancellor
Lisa Ruda	Chief of Staff
Dr. Omer Abdusalam	Chief Business Operation Officer
Sherry Ulery	Chief Academic Officer
James Sandman	General Counsel

DCPS – OCFO Officials

Pamela D. Graham	Chief Financial Officer
Sheila R. Miller	Deputy Chief Financial Officer
Calvin Skinner	Deputy Chief Financial Officer
Davidia Thompson	Interim Controller
Allison Allis	Director of Budget Administration

Office of the Chief Financial Officer
Organizational Structure
DC Public Schools



* Position is funded from the Central OCFO



Transmittal Letter

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



April 17, 2008

Michelle Rhee, Chancellor
District of Columbia Public Schools
825 N. Capitol Street, NE
Washington, DC 20002

Dear Chancellor Rhee:

The Annual Budgetary Comparison Schedule Governmental Funds and Supplemental information of the District of Columbia Public Schools (DCPS) for fiscal year ended September 30, 2007 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 represented in this report. To provide a reasonable basis for making these representations, management of DCPS established a comprehensive internal control framework designed both to protect 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 DCPS for the fiscal year ended September 30, 2007 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' Annual Budgetary Comparison Schedule for the fiscal year ended September 30, 2007 is fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this year. 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, reading "Pamela D. Graham". The signature is written in black ink and is positioned above the printed name.

Pamela Graham
Chief Financial Officer
District of Columbia Public Schools



Independent Auditors' Report



Independent Auditors' Report

To the Inspector General of the Government of the District of Columbia
Chancellor, District of Columbia Public Schools
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, 2007. 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, 2007 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, 2007, 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

April 17, 2008

District of Columbia Public Schools
 Budgetary Comparison Schedule - Governmental Funds
 For Fiscal Year Ended September 30, 2007
 (In thousands)

	Local			Federal, Private and Other Sources			Total		
	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)	Budget	Actual	Variance Positive (Negative)
SOURCES									
LOCAL SOURCES - 2007	\$ 809,752	\$ 808,946	\$ 806	\$ -	\$ -	\$ -	\$ 809,752	\$ 808,946	\$ 806
LOCAL SOURCES - 2008	4,956	4,956	-	-	-	-	4,956	4,956	-
OTHER RESOURCES	-	-	-	27,163	22,110	5,053	27,163	22,110	5,053
FEDERAL CONTRIBUTIONS	-	-	-	148,980	137,416	11,564	148,980	137,416	11,564
TOTAL SOURCES	814,708	813,902	806	176,143	159,526	16,617	990,851	973,428	17,423
EXPENDITURES AND OTHER USES:									
PERSONAL SERVICES									
REGULAR PAY - FULL TIME	368,085	349,996	18,089	275	15,190	(14,915)	368,360	365,186	3,174
REGULAR PAY - OTHER	63,169	92,410	(29,241)	44,631	31,634	12,997	107,800	124,044	(16,244)
ADDITIONAL GROSS PAY	4,358	5,550	(1,192)	2,888	3,059	(171)	7,246	8,609	(1,363)
FRINGE BENEFITS - PERSONNEL	70,520	58,552	11,968	7,386	6,089	1,297	77,906	64,641	13,265
OVERTIME PAY	8,612	11,444	(2,832)	773	294	479	9,385	11,738	(2,353)
UNKNOWN PAYROLL POSTING	-	(20)	20	1,226	-	1,226	1,226	(20)	1,246
TOTAL PERSONAL SERVICES	514,744	517,932	(3,188)	57,179	56,266	913	571,923	574,198	(2,275)
NON PERSONAL SERVICES									
SUPPLIES AND MATERIALS	20,791	18,078	2,713	9,152	5,559	3,593	29,943	23,637	6,306
ENERGY, COMM. AND BUILDING RENT	33,837	35,423	(1,586)	223	34	189	34,060	35,457	(1,397)
TELEPHONE, TELEGRAPH	7,033	6,406	627	153	37	116	7,186	6,443	743
RENTALS - LAND AND STRUCTURES	6,800	7,609	(809)	-	-	-	6,800	7,609	(809)
JANITORIAL SERVICES	35	35	(0)	-	-	-	35	35	(0)
SECURITY SERVICES	366	421	(55)	-	-	-	366	421	(55)
OCCUPANCY FIXED COSTS	513	452	61	-	-	-	513	452	61
OTHER SERVICES AND CHARGES	17,606	15,671	1,935	23,347	21,261	2,086	40,953	36,932	4,021
CONTRACTUAL SERVICES - OTHER	55,014	48,685	6,329	45,115	38,295	6,820	100,129	86,980	13,149
SUBSIDIES AND TRANSFERS	130,308	138,841	(8,533)	33,564	32,335	1,229	163,872	171,176	(7,304)
EQUIPMENT & EQUIPMENT RENTAL	27,661	24,915	2,746	7,410	5,739	1,671	35,071	30,654	4,417
EXPENSES NOT BUDGETED - OTHERS	-	(566)	566	-	-	-	-	(566)	566
TOTAL NON PERSONAL SERVICES	299,964	295,970	3,994	118,964	103,260	15,704	418,928	399,230	19,698
TOTAL EXPENDITURES AND OTHER USES	814,708	813,902	806	176,143	159,526	16,617	990,851	973,428	17,423
Sources Over (Under) Expenditures & Other Uses - Budgetary Basis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**District of Columbia Public Schools (DCPS)
Notes to the Budgetary Comparison Schedule –
Governmental Funds
Year Ended September 30, 2007
(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 Government (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.

Through June 2007, the District of Columbia Board of Education was the official policy making body for educational related issues in the city. Its membership was comprised of five (5) elected members (the President was elected city-wide), four members (at-large) who were appointed by the mayor, and two student representatives. The School Board of the District of Columbia Public Schools appointed the Superintendent. The Superintendent was the executive and administrative head of the Public School Division. As of June 2007, the Chancellor is the Executive and Administrative head of DCPS. The Chancellor is appointed by the Mayor and confirmed by the Council.

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.



**District of Columbia Public Schools (DCPS)
Notes to the Budgetary Comparison Schedule –
Governmental Funds
Year Ended September 30, 2007
(Dollars in Thousands)**

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 2007, 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, Federal & Private Resource Funds 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.

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.



**District of Columbia Public Schools (DCPS)
Notes to the Budgetary Comparison Schedule –
Governmental Funds
Year Ended September 30, 2007
(Dollars in Thousands)**

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. 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 (DCPS)
Notes to the Budgetary Comparison Schedule –
Governmental Funds
Year Ended September 30, 2007
(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 reprogramming.

As documented in the FY 2007 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

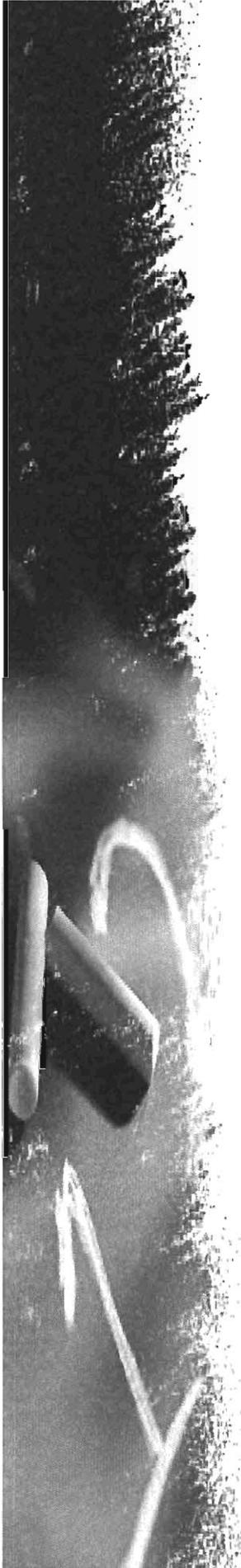
The Schools record claims and judgments to the extent that they are to be funded from its appropriations. The claims and judgments that are recorded by Schools consist of employee wage suits, claims resulting from union negotiated contracts, special education suits, and adjustments of federal awards. 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.



**District of Columbia Public Schools (DCPS)
Notes to the Budgetary Comparison Schedule –
Governmental Funds
Year Ended September 30, 2007
(Dollars in Thousands)**

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

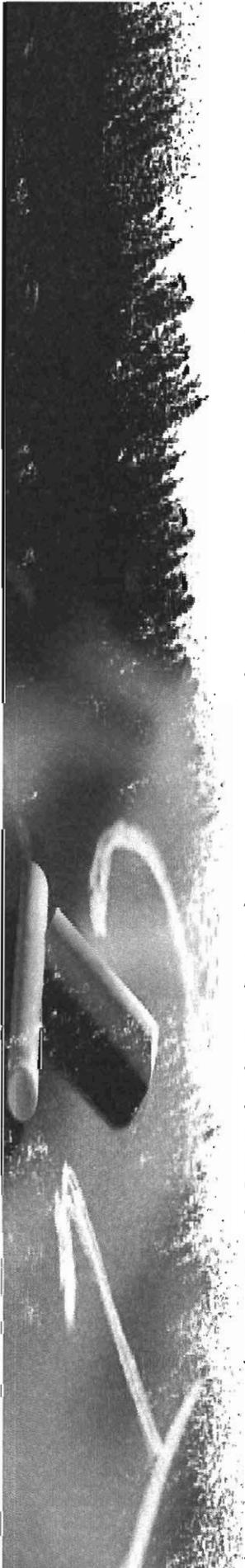
Costs of repairs and maintenance to capital assets utilized by the Schools are budgeted and expended at the Schools' functional level and are included in the accompanying schedule. Costs of improvements to capital assets are budgeted and expended in the School Capital project Fund and are not included in the accompanying schedule.

Note 4. Basis of Budgeting and Budgetary Controls 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 2007 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 bill.



**District of Columbia Public Schools (DCPS)
Notes to the Budgetary Comparison Schedule –
Governmental Funds
Year Ended September 30, 2007
(Dollars in Thousands)**

Appropriations 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 47-3555.01-355.08, 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, 2007.

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.



**District of Columbia Public Schools (DCPS)
Notes to the Budgetary Comparison Schedule –
Governmental Funds
Year Ended September 30, 2007
(Dollars in Thousands)**

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 7% (or 8% for teachers hired on or before 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' Plan was \$72,534 for the year ended September 30, 2007.

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% for each year over 5 years, and 2% for each year over 10 years, up to a maximum of 80% 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, 2007.

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 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 Employee's Group Life Insurance Program with no liability to the Schools.



**District of Columbia Public Schools (DCPS)
Notes to the Budgetary Comparison Schedule –
Governmental Funds
Year Ended September 30, 2007
(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 2007. Employees with more than fifteen years of service may defer up to \$14,000 for calendar year 2007. 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 asset of the District, which has no further liability to the plan.

District of Columbia Public Schools (DCPS)
Notes to the Budgetary Comparison Schedule –
Governmental Funds
Year Ended September 30, 2007
(Dollars in Thousands)

Note 6. Commitments and Contingencies

Operational 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, 2007 were \$9,128. Future minimum lease payments under the operating leases at September 30, 2007 are as follows:

<u>Year</u>	<u>Amounts</u>
2008	\$ 7,164
2009	856
2010	878
2011	<u>899</u>
Total future minimum lease payments	<u>\$ 9,797</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, 2007.

Information regarding the District's outstanding liability at September 30, 2007 is presented in the District's CAFR. No separate information related to the Schools is available.

Note 7. Federally-Assisted Grant Programs

The Schools are 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.

District of Columbia Public Schools
Budgetary Comparison Schedule - Governmental Funds
For Fiscal Year Ended September 30, 2007
(in thousands)

Org	Organization Code 4 Title	Local			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
BOARDS										
1111	BOARD OF EDUCATION	\$ 1,101	\$ 896	\$ 205	\$ -	\$ -	\$ -	\$ 1,101	\$ 896	\$ 205
1121	CHARTER SCHOOL OVERSIGHT	650	601	49	679	459	220	1,329	1,060	269
TOTAL		1,751	1,497	254	679	459	220	2,430	1,956	474
CENTRAL SERVICES										
1511	OFFICE OF COMMUNICATIONS & PUBLIC INFO	611	634	(23)	-	-	-	611	634	(23)
1531	COMMUNICATIONS AND BUSINESS REALATIONS	-	7	(7)	-	-	-	-	7	(7)
1521	CHANNEL 28	410	448	(38)	657	224	433	1,067	672	395
1331	OUTSIDE LEGAL FEES	1,553	565	988	-	-	-	1,553	565	988
1311	OFFICE OF THE GENERAL COUNSEL	2,023	1,831	192	-	-	-	2,023	1,831	192
1541	INFORMATION AND REFERRAL SERVICES CENTER	70	82	(12)	-	-	-	70	82	(12)
1321	SETTLEMENTS AND JUDGMENTS	2,061	1,937	124	-	-	-	2,061	1,937	124
2412	OFFICE OF ACCOUNTABILITY	649	497	152	5,731	5,682	49	6,380	6,179	201
3555	BLACKMAN/JONES	7,827	7,780	47	-	-	-	7,827	7,780	47
4241	REALTY	-	750	(750)	3,893	3,695	198	3,893	4,445	(552)
TOTAL		15,204	14,531	673	10,281	9,601	680	25,485	24,132	1,353
OFFICE OF THE SUPERINTENDENT										
1211	OFFICE OF THE SUPERINTENDENT	1,064	1,199	(135)	-	-	-	1,064	1,199	(135)
2111	OFFICE OF THE CHIEF OF STAFF	598	382	216	-	-	-	598	382	216
2131	QUALITY MANAGEMENT	327	286	41	-	-	-	327	286	41
2151	POLICY DEVELOPMENT	634	744	(110)	-	-	-	634	744	(110)
2361	SUMMER SCHOOL	146	95	51	-	-	-	146	95	51
3151	READING FIRST	-	(117)	117	1,146	1,055	91	1,146	938	208
4111	OFFICE OF THE CHIEF OPERATING OFFICER	2,738	2,254	484	-	-	-	2,738	2,254	484
7860	TRANSFORMATION SCHOOLS	-	-	-	-	-	-	-	-	-
7910	SECURITY	11,372	11,033	339	-	-	-	11,372	11,033	339
7920	CONTINGENCY	5,007	4,844	163	-	-	-	5,007	4,844	163
TOTAL		21,886	20,720	1,166	1,146	1,055	91	23,032	21,775	1,257

District of Columbia Public Schools
 Budgetary Comparison Schedule - Governmental Funds
 For Fiscal Year Ended September 30, 2007
 (in thousands)

Org	Organization Code 4 Title	Local			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
OFFICE OF THE ASSISTANT SUPERINTENDENT										
2411	ASSOC SUPER FOR SCHOOLS & TRANSFORMATION	2,210	2,371	(161)	-	-	-	2,210	2,371	(161)
2371	STUDENT RESIDENCY	3,548	2,968	580	518	361	157	4,066	3,329	737
TOTAL		5,758	5,339	419	518	361	157	6,276	5,700	576
ASSISTANT SUPERINTENDENT - ACADEMICS										
1451	PROFESSIONAL DEVELOPMENT	965	188	777	2,492	2,241	251	3,457	2,429	1,028
2121	CIVIL RIGHTS AND MULTICULTURAL AFFAIRS	233	290	(57)	-	-	-	233	290	(57)
2471	ASSISTANT DIVISIONAL SUPERINTENDENT/HS	-	-	-	-	-	-	-	-	-
3111	OFFICE OF THE CHIEF ACADEMIC OFFICER	860	1,022	(162)	2,011	1,755	256	2,871	2,777	94
3211	OFFICE OF STANDARDS AND CURRICULUM	5,343	5,116	227	3,520	3,373	147	8,863	8,489	374
3311	OFFICE OF ACADEMIC PROGRAMS	-	187	(187)	-	-	-	-	187	(187)
3321	INSTRUCTIONAL TECHNOLOGY	1,934	1,948	(14)	592	608	(16)	2,526	2,556	(30)
3331	GUIDANCE COUNSELING	306	230	76	201	191	10	507	421	86
3341	INTERNATIONAL PROGRAMS	308	20	288	201	97	104	509	117	392
3351	ADVANCED PROGRAMS	373	133	240	50	-	50	423	133	290
3411	OFFICE OF CAREER AND TECHNICAL EDUCATION	1,431	1,340	91	4,773	4,625	148	6,204	5,965	239
3611	ACCOUNTABILITY, TESTING, RESEARCH & EVAL	1,657	2,104	(447)	5,275	5,156	119	6,932	7,260	(328)
3811	OFFICE OF BILINGUAL EDUCATION	1,687	1,976	(289)	1,102	1,073	29	2,789	3,049	(260)
7820	LONG TERM SUBSTITUTES	4,279	3,712	567	-	-	-	4,279	3,712	567
7840	TEXTBOOKS	6,186	5,883	303	-	-	-	6,186	5,883	303
TOTAL		25,562	24,149	1,413	20,217	19,119	1,098	45,779	43,268	2,511
SCHOOL SUPPORT SERVICES										
1221	PARENT RESOURCE CENTER	3,800	2,843	957	-	-	-	3,800	2,843	957
2311	OFFICE OF STUDENT SERVICES	680	646	34	-	-	-	680	646	34
2321	TRANSITORY SERVICES	903	588	315	421	297	124	1,324	885	439
2331	STUDENT AFFAIRS	133	70	63	50	50	-	183	120	63
2341	SCHOOL HEALTH	220	150	70	-	-	-	220	150	70
2351	INTERVENTION SERVICES	183	178	5	1,177	1,133	44	1,360	1,311	49
3556	DC JAIL	500	52	448	-	-	-	500	52	448
8820	TANF/SEAS PROGRAM OFFICE	-	4	(4)	-	-	-	-	4	(4)
6600	ORR ELEMENTARY 21ST CENTURY GRANT	-	-	-	-	197	(197)	-	197	(197)
7460	HIGH SCHOOL REFORM	-	-	-	73	6	67	73	6	67
7810	EXTENDED DAY PROG, SUMMER SCHOOL, SATURDAY	4,500	4,094	406	2,857	2,857	-	7,357	6,951	406
7830	OTHER EXTRA DUTY PAY	656	418	238	-	-	-	656	418	238
7850	ATHLETICS	5,540	4,965	575	-	-	-	5,540	4,965	575
TOTAL		17,115	14,008	3,107	4,578	4,540	38	21,693	18,548	3,145

District of Columbia Public Schools
Budgetary Comparison Schedule - Governmental Funds
For Fiscal Year Ended September 30, 2007
(in thousands)

Org	Organization Code 4 Title	Local			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
SPECIAL EDUCATION										
2381	SPECIAL EDUCATION HEARINGS AND APPEALS	1,425	1,454	(29)	-	1,207	(1,207)	1,425	2,661	(1,236)
3391	EVEN START PROGRAM	-	-	-	656	656	-	656	656	-
3511	SPECIAL EDUCATION - LEA	7,763	6,874	889	9,830	5,731	4,099	17,593	12,605	4,988
3521	SPECIAL EDUCATION - SEA	8,635	10,291	(1,656)	6,452	8,462	(2,010)	15,087	18,753	(3,666)
3531	SPECIAL EDUCATION - NON PUBLIC TUITION	91,012	100,392	(9,380)	-	-	-	91,012	100,392	(9,380)
3541	CHILD AND FAMILY SERVICES	16,213	16,205	8	-	-	-	16,213	16,205	8
3551	DEPARTMENT OF MENTAL HEALTH	4,117	3,543	574	-	-	-	4,117	3,543	574
3561	ATTORNEY FEES	6,522	4,799	1,723	-	-	-	6,522	4,799	1,723
3571	SPECIAL EDUCATION 7 POINT PLAN	611	451	160	-	-	-	611	451	160
4411	TRANSPORTATION DIVISION	74,178	74,411	(233)	-	-	-	74,178	74,411	(233)
4412	TRANSPORTATION ADMINISTRATOR	794	768	26	-	-	-	794	768	26
4413	SWING SPACE TRANSPORTATION	1,433	1,260	173	-	-	-	1,433	1,260	173
TOTAL		212,703	220,448	(7,745)	16,938	16,056	882	229,641	236,504	(6,863)
PUBLIC ENGAGEMENT - TEACHER AFFAIRS										
3371	TEACHER AFFAIRS	351	340	11	233	243	(10)	584	583	1
TOTAL		351	340	11	233	243	(10)	584	583	1
OFFICE OF FEDERAL GRANTS PROGRAMS										
1611	STATE COMPLAINT OFFICE	-	-	-	-	282	(282)	-	282	(282)
2391	HIV AIDS	-	-	-	246	242	4	246	242	4
3361	OFFICE OF COMMUNITY & EDUCATION PROGRAMS	-	801	(801)	218	587	(369)	218	1,388	(1,170)
4611	OFFICE OF FEDERAL GRANTS PROGRAMS	-	(10)	10	9,461	5,325	4,136	9,461	5,315	4,146
7940	PRIVATE SCHOOLS	-	-	-	18,646	18,475	171	18,646	18,475	171
TOTAL		-	791	(791)	28,571	24,911	3,660	28,571	25,702	2,869
OFFICE OF LEA GRANTS PROGRAMS										
3711	OFFICE OF LEA GRANTS PROGRAMS	-	(4)	4	15,760	15,748	12	15,760	15,744	16
4661	LEA ALLOCATIONS FEDERAL	-	-	-	8,243	7,037	1,206	8,243	7,037	1,206
TOTAL		-	(4)	4	24,003	22,785	1,218	24,003	22,781	1,222

District of Columbia Public Schools
 Budgetary Comparison Schedule - Governmental Funds
 For Fiscal Year Ended September 30, 2007
 (in thousands)

Org	Organization Code 4 Title	Local			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
DIVISION OF ELEMENTARY SCHOOLS										
5110	ADAMS ELEMENTARY	1,604	1,677	(73)	71	128	(57)	1,675	1,805	(130)
5120	AITON ELEMENTARY	2,978	2,766	212	217	249	(32)	3,195	3,015	180
5130	AMIDON ELEMENTARY	2,008	2,048	(40)	140	22	118	2,148	2,070	78
5140	BANCROFT ELEMENTARY	3,088	3,378	(290)	174	180	(6)	3,262	3,558	(296)
5150	BARNARD ELEMENTARY	2,287	2,225	62	132	95	37	2,419	2,320	99
5160	BEERS ELEMENTARY	2,132	2,368	(236)	115	137	(22)	2,247	2,505	(258)
5170	BENNING ELEMENTARY	1,389	1,396	(7)	61	72	(11)	1,450	1,468	(18)
5180	BIRNEY ELEMENTARY	2,297	2,284	13	216	257	(41)	2,513	2,541	(28)
5190	BOWEN ELEMENTARY	1,724	1,668	56	191	179	12	1,915	1,847	68
5200	BRENT ELEMENTARY	1,619	1,489	130	54	50	4	1,673	1,539	134
5210	BRIGHTWOOD ELEMENTARY	3,253	3,190	63	176	159	17	3,429	3,349	80
5220	BROOKLAND ELEMENTARY	1,760	1,636	124	80	152	(72)	1,840	1,788	52
5230	BRUCE ELEMENTARY	2,474	2,196	278	161	101	60	2,635	2,297	338
5240	BUNKER HILL ELEMENTARY	1,747	1,696	51	59	3	56	1,806	1,699	107
5250	BURROUGHS ELEMENTARY	1,708	1,717	(9)	90	73	17	1,798	1,790	8
5260	BURRVILLE ELEMENTARY	2,670	2,162	508	108	144	(36)	2,778	2,306	472
5270	CLARK ELEMENTARY	1,642	1,663	(21)	89	8	81	1,731	1,671	60
5280	CLEVELAND ELEMENTARY	2,040	2,045	(5)	108	95	13	2,148	2,140	8
5290	J. F. COOK ELEMENTARY	1,494	1,414	80	70	25	45	1,564	1,439	125
5300	H. D. COOKE ELEMENTARY	2,168	2,440	(272)	119	169	(50)	2,287	2,609	(322)
5310	DAVIS ELEMENTARY	2,030	2,307	(277)	116	15	101	2,146	2,322	(176)
5320	DRAPER ELEMENTARY	1,117	1,334	(217)	64	22	42	1,181	1,356	(175)
5330	DREW ELEMENTARY	2,647	2,163	484	169	104	65	2,816	2,267	549
5340	EATON ELEMENTARY	2,674	2,467	207	28	25	3	2,702	2,492	210
5350	EMERY ELEMENTARY	1,541	1,861	(320)	111	148	(37)	1,652	2,009	(357)
5360	FEREBEE ELEMENTARY	1,896	1,961	(65)	120	130	(10)	2,016	2,091	(75)
5370	FLETCHER ELEMENTARY	128	19	109	-	2	(2)	128	21	107
5380	GAGE ELEMENTARY	1,585	1,887	(302)	93	149	(56)	1,678	2,036	(358)
5390	GARFIELD ELEMENTARY	2,348	2,736	(388)	151	189	(38)	2,499	2,925	(426)
5400	GARRISON ELEMENTARY	1,936	1,966	(30)	127	214	(87)	2,063	2,180	(117)
5410	GIBBS ELEMENTARY	1,942	2,071	(129)	194	214	(20)	2,136	2,285	(149)
5420	GREEN ELEMENTARY	1,785	1,787	(2)	131	151	(20)	1,916	1,938	(22)
5430	C.W. HARRIS ELEMENTARY	2,330	2,429	(99)	184	203	(19)	2,514	2,632	(118)
5440	P.R. HARRIS ELEMENTARY	4,502	4,723	(221)	240	283	(43)	4,742	5,006	(264)
5450	HEARST ELEMENTARY	1,147	1,340	(193)	19	13	6	1,166	1,353	(187)
5460	HENDLEY ELEMENTARY	1,733	1,881	(148)	152	128	24	1,885	2,009	(124)
5480	HOUSTON ELEMENTARY	2,296	1,924	372	108	66	42	2,404	1,990	414
5490	HYDE ELEMENTARY	1,354	1,288	66	40	37	3	1,394	1,325	69
5500	JANNEY ELEMENTARY	2,973	2,239	734	104	97	7	3,077	2,336	741
5510	KENILWORTH ELEMENTARY	1,846	1,956	(110)	106	138	(32)	1,952	2,094	(142)

District of Columbia Public Schools
Budgetary Comparison Schedule - Governmental Funds
For Fiscal Year Ended September 30, 2007
(in thousands)

Org	Organization Code 4 Title	Local			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
DIVISION OF ELEMENTARY SCHOOLS (con't)										
5520	KETCHAM ELEMENTARY	2,237	1,933	304	151	201	(50)	2,388	2,134	254
5530	KEY ELEMENTARY	1,937	1,673	264	64	28	36	2,001	1,701	300
5540	KIMBALL ELEMENTARY	2,292	2,299	(7)	127	154	(27)	2,419	2,453	(34)
5550	M. L. KING ELEMENTARY	2,520	2,556	(36)	158	123	35	2,678	2,679	(1)
5560	LAFAYETTE ELEMENTARY	3,537	3,388	149	47	130	(83)	3,584	3,518	66
5570	LANGDON ELEMENTARY	2,711	2,531	180	180	188	(8)	2,891	2,719	172
5580	LASALLE ELEMENTARY	2,101	2,086	15	88	5	83	2,189	2,091	98
5590	LECKIE ELEMENTARY	2,221	1,831	390	99	122	(23)	2,320	1,953	367
5600	LUDDLAW ELEMENTARY	1,771	1,641	130	108	71	37	1,879	1,712	167
5610	MALCOLM X ELEMENTARY	2,680	2,517	163	168	193	(25)	2,848	2,710	138
5620	MANN ELEMENTARY	1,659	1,455	204	53	30	23	1,712	1,485	227
5630	THURGOOD MARSHALL ELEMENTARY	1,847	2,039	(192)	111	95	16	1,958	2,134	(176)
5640	MAURY ELEMENTARY	1,477	1,624	(147)	75	18	57	1,552	1,642	(90)
5650	MCGOGNEY ELEMENTARY	186	73	113	-	1	(1)	186	74	112
5660	MERRITT ELEMENTARY	2,064	2,485	(421)	123	54	69	2,187	2,539	(352)
5680	MEYER ELEMENTARY	1,551	1,736	(185)	100	109	(9)	1,651	1,845	(194)
5690	MINER ELEMENTARY	3,392	3,205	187	230	182	48	3,622	3,387	235
5700	MONTGOMERY ELEMENTARY	1,375	1,134	241	90	63	27	1,465	1,197	268
5710	MOTEN ELEMENTARY	1,691	1,531	160	132	114	18	1,823	1,645	178
5720	MURCH ELEMENTARY	3,068	2,761	307	105	60	45	3,173	2,821	352
5730	NAL.I.F. ELEMENTARY	3,158	2,948	210	138	115	23	3,296	3,063	233
5740	NOYES ELEMENTARY	1,814	1,381	433	120	43	77	1,934	1,424	510
5750	ORR ELEMENTARY	2,217	2,089	128	132	151	(19)	2,349	2,240	109
5760	OYSTER ELEMENTARY	2,941	3,223	(282)	72	47	25	3,013	3,270	(257)
5770	PARK VIEW ELEMENTARY	1,518	1,915	(397)	110	91	19	1,628	2,006	(378)
5780	PATTERSON ELEMENTARY	2,078	1,945	133	129	64	65	2,207	2,009	198
5790	PAYNE ELEMENTARY	1,535	1,705	(170)	89	151	(62)	1,624	1,856	(232)
5800	PEABODY ELEMENTARY	1,245	979	266	32	197	(165)	1,277	1,176	101
5810	EMILIA REGGIO @ PEABODY	562	627	(65)	-	-	-	562	627	(65)
5820	PLUMMER ELEMENTARY	2,088	1,830	258	125	151	(26)	2,213	1,981	232
5830	POWELL ELEMENTARY	2,110	1,922	188	129	130	(1)	2,239	2,052	187
5840	RANDLE HIGHLANDS ELEMENTARY	2,838	2,393	445	145	94	51	2,983	2,487	496
5850	RAYMOND ELEMENTARY	1,966	2,235	(269)	130	133	(3)	2,096	2,368	(272)
5860	MARIE REED ELEMENTARY	2,617	2,976	(359)	180	173	7	2,797	3,149	(352)
5870	RIVER TERRACE ELEMENTARY	1,732	1,759	(27)	96	84	12	1,828	1,843	(15)
5880	ROSS ELEMENTARY	1,444	1,410	34	52	59	(7)	1,496	1,469	27
5890	RUDOLPH ELEMENTARY	1,994	2,040	(46)	152	139	13	2,146	2,179	(33)
5900	SAVOY ELEMENTARY	2,326	2,021	305	111	107	4	2,437	2,128	309
5910	SEATON ELEMENTARY	2,814	2,651	163	167	65	102	2,981	2,716	265
5920	SHADD ELEMENTARY	55	27	28	-	1	(1)	55	28	27

District of Columbia Public Schools
 Budgetary Comparison Schedule - Governmental Funds
 For Fiscal Year Ended September 30, 2007
 (in thousands)

Org	Organization Code 4 Title	Local			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
DIVISION OF ELEMENTARY SCHOOLS (con't)										
5930	SHAED ELEMENTARY	1,643	1,807	(164)	107	52	55	1,750	1,859	(109)
5940	SHEPHERD ELEMENTARY	2,061	1,901	160	26	17	9	2,087	1,918	169
5950	SIMON ELEMENTARY	2,110	2,089	21	124	140	(16)	2,234	2,229	5
5960	SLOWE ELEMENTARY	1,352	1,435	(83)	99	139	(40)	1,451	1,574	(123)
5970	SMOTHERS ELEMENTARY	1,463	1,492	(29)	94	84	10	1,557	1,576	(19)
5980	STANTON ELEMENTARY	2,820	2,817	3	210	240	(30)	3,030	3,057	(27)
5990	STEVENS ELEMENTARY	1,595	1,697	(102)	67	61	6	1,662	1,758	(96)
6000	STODDERT ELEMENTARY	1,655	1,411	244	(3)	-	(3)	1,652	1,411	241
6010	TAKOMA ELEMENTARY	2,871	2,627	244	122	153	(31)	2,993	2,780	213
6020	M.C. TERRELL ELEMENTARY	3,253	3,180	73	248	182	66	3,501	3,362	139
6030	THOMAS ELEMENTARY	2,167	1,667	500	116	115	1	2,283	1,782	501
6040	THOMSON ELEMENTARY	2,649	2,273	376	102	92	10	2,751	2,365	386
6050	TUBMAN ELEMENTARY	3,468	3,318	150	221	161	60	3,689	3,479	210
6060	TURNER ELEMENTARY	2,621	2,374	247	191	62	129	2,812	2,436	376
6070	TRUESDELL ELEMENTARY	2,472	2,496	(24)	133	149	(16)	2,605	2,645	(40)
6090	TYLER ELEMENTARY	1,908	1,952	(44)	122	130	(8)	2,030	2,082	(52)
6100	VAN NESS ELEMENTARY	43	(20)	63	29	(3)	32	72	(23)	95
6110	WALKER ELEMENTARY	3,159	3,503	(344)	236	238	(2)	3,395	3,741	(346)
6120	WATKINS ELEMENTARY	2,707	2,230	477	13	9	4	2,720	2,239	481
6130	WEBB ELEMENTARY	2,335	2,072	263	157	168	(11)	2,492	2,240	252
6150	WEST ELEMENTARY	1,524	1,428	96	61	22	39	1,585	1,450	135
6160	WHEATLEY ELEMENTARY	792	907	(115)	55	61	(6)	847	968	(121)
6170	WHITTIER ELEMENTARY	2,466	2,454	12	151	135	16	2,617	2,589	28
6180	WILKINSON ELEMENTARY	2,448	2,953	(505)	152	137	15	2,600	3,090	(490)
6190	J.O. WILSON ELEMENTARY	2,018	2,314	(296)	160	195	(35)	2,178	2,509	(331)
6200	WINSTON ELEMENTARY	2,387	2,712	(325)	166	181	(15)	2,553	2,893	(340)
6210	YOUNG ELEMENTARY	2,247	2,485	(238)	162	156	6	2,409	2,641	(232)
6220	TEMPORARY SCHOOL	-	-	-	3,766	167	3,599	3,766	167	3,599
6230	CENTRAL ADMINISTRATION SCHOOL	1,996	2,544	(548)	-	-	-	1,996	2,544	(548)
TOTAL		223,491	220,489	3,002	16,093	11,805	4,288	239,584	232,294	7,290

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 (in thousands)

Org	Organization Code 4 Title	Local			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
DIVISION OF MIDDLE/JUNIOR HIGH SCHOOLS										
6240	MOTEN CENTER	1,580	1,115	465	37	36	1	1,617	1,151	466
6250	JACKIE ROBINSON	1,029	356	673	-	-	-	1,029	356	673
6260	SPECIAL ED	4,909	8,725	(3,816)	993	890	103	5,902	9,615	(3,713)
6270	LITERACY IMPROVEMENT PROGRAM	2,700	2,700	-	10,490	10,323	167	13,190	13,023	167
6310	BACKUS MIDDLE	1,457	1,582	(125)	86	124	(38)	1,543	1,706	(163)
6320	BROWNE JUNIOR HIGH	2,711	2,589	122	149	180	(31)	2,860	2,769	91
6330	DEAL JUNIOR HIGH	4,815	4,807	8	126	227	(101)	4,941	5,034	(93)
6340	ELIOT JUNIOR HIGH	1,910	1,910	-	108	31	77	2,018	1,941	77
6350	EVANS MIDDLE	-	-	-	-	-	-	-	-	-
6360	FRANCIS JUNIOR HIGH	2,264	2,279	(15)	131	149	(18)	2,395	2,428	(33)
6370	GARNET	2,105	1,730	375	151	166	(15)	2,256	1,896	360
6380	HARDY MIDDLE	2,229	2,047	182	33	31	2	2,262	2,078	184
6390	HART MIDDLE	3,514	2,774	740	207	196	11	3,721	2,970	751
6400	HINE JUNIOR HIGH	2,547	3,211	(664)	162	183	(21)	2,709	3,394	(685)
6410	JEFFERSON JUNIOR HIGH	3,733	3,677	56	198	324	(126)	3,931	4,001	(70)
6420	JOHNSON JUNIOR HIGH	3,389	3,162	227	257	185	72	3,646	3,347	299
6430	KRAMER MIDDLE	2,365	2,582	(217)	222	223	(1)	2,587	2,805	(218)
6440	LINCOLN MIDDLE	3,414	3,088	326	129	128	1	3,543	3,216	327
6450	MACFARLAND MIDDLE	2,446	2,479	(33)	164	171	(7)	2,610	2,650	(40)
6470	RON BROWN MIDDLE	2,067	2,329	(262)	288	117	171	2,355	2,446	(91)
6480	SHAW JUNIOR HIGH	2,698	2,792	(94)	155	204	(49)	2,853	2,996	(143)
6490	SOSA MIDDLE	1,918	2,277	(359)	139	95	44	2,057	2,372	(315)
6500	STUART	2,331	2,293	38	108	160	(52)	2,439	2,453	(14)
6510	R. H. TERRELL JUNIOR HIGH	123	(6)	129	-	-	-	123	(6)	129
6550	BROWNE CENTER	1,265	568	697	26	11	15	1,291	579	712
6560	HAMILTON CENTER	1,387	1,706	(319)	38	18	20	1,425	1,724	(299)
6580	KEELY MILLER JUNIOR HIGH	3,000	2,386	614	184	89	95	3,184	2,475	709
TOTAL		63,906	65,158	(1,252)	14,581	14,261	320	78,487	79,419	(932)

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		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
DIVISION OF SENIOR HIGH SCHOOLS										
3421	JROTC	1,244	1,496	(252)	861	861	-	2,105	2,357	(252)
7110	ANACOSTIA SENIOR HIGH	5,867	5,625	242	265	301	(36)	6,132	5,926	206
7120	BALLOU SENIOR HIGH	10,134	9,599	535	470	625	(155)	10,604	10,224	380
7130	BALLOU IT CENTER	-	111	(111)	-	-	-	-	111	(111)
7140	BANNEKER SENIOR HIGH	3,228	2,820	408	160	194	(34)	3,388	3,014	374
7150	BELL MULTICULTURAL SENIOR HIGH	5,918	5,765	153	270	232	38	6,188	5,997	191
7160	CARDOZO SENIOR HIGH	6,352	5,635	717	276	266	10	6,628	5,901	727
7170	COOLIDGE SENIOR HIGH	4,728	4,404	324	160	253	(93)	4,888	4,657	231
7180	DUNBAR SENIOR HIGH	5,372	5,175	197	194	192	2	5,566	5,367	199
7190	PRE-ENGINEERING SWS @DUNBAR SHS	631	429	202	28	19	9	659	448	211
7200	EASTERN SENIOR HIGH	6,059	6,066	(7)	271	296	(25)	6,330	6,362	(32)
7210	ELLINGTON SCHOOL OF THE ARTS	6,187	6,222	(35)	-	-	-	6,187	6,222	(35)
7220	LUKE C. MOORE ACADEMY	1,949	1,932	17	76	192	(116)	2,025	2,124	(99)
7230	PHELPS SENIOR HIGH	-	-	-	-	-	-	-	-	-
7240	ROOSEVELT SENIOR HIGH	5,172	4,646	526	196	295	(99)	5,368	4,941	427
7250	SCHOOL WITHOUT WALLS	2,475	2,476	(1)	78	72	6	2,553	2,548	5
7260	SPINGARN SENIOR HIGH	4,188	3,817	371	247	363	(116)	4,435	4,180	255
7270	M.M. WASHINGTON SENIOR HIGH	1,734	1,941	(207)	81	121	(40)	1,815	2,062	(247)
7280	H.D. WOODSON SENIOR HIGH	5,316	5,709	(393)	271	164	107	5,587	5,873	(286)
7290	WOODSON, I.L.D. SHS	862	778	84	34	16	18	896	794	102
7300	WOODROW WILSON SENIOR HIGH	9,373	9,242	131	311	486	(175)	9,684	9,728	(44)
7310	BALLOU STAY	2,891	2,601	290	18	18	-	2,909	2,619	290
7320	SPINGARN STAY	511	499	12	3	3	-	514	502	12
7340	TEMPORARY SCHOOL	-	15	(15)	-	-	-	-	15	(15)
7360	MAMIE D LEE	2,684	2,461	223	70	47	23	2,754	2,508	246
7370	SHARPE HEALTH	3,128	3,895	(767)	56	55	1	3,184	3,950	(766)
7380	PROSPECT	2,604	2,451	153	38	31	7	2,642	2,482	160
7390	TAFT TRANSITION	2,064	1,850	214	43	-	43	2,107	1,850	257
7400	MM WASHINGTON CENTER	1,572	1,005	567	36	31	5	1,608	1,036	572
7430	SPINGARN SPEC ED CENTER	972	1,000	(28)	10	10	-	982	1,010	(28)
7450	ROOSEVELT STAY	1,388	976	412	8	8	-	1,396	984	412
7870	MCKINLEY HIGH SCHOOL	5,673	4,392	1,281	176	168	8	5,849	4,560	1,289
7880	BANNEKER	-	3	(3)	-	-	-	-	3	(3)
7890	CHOICE ACADEMY	2,197	1,972	225	310	290	20	2,507	2,262	245
7900	OAK HILL	1,080	493	587	161	57	104	1,241	550	691
7901	YOUTH SERVICE CENTER	845	198	647	75	53	22	920	251	669
7930	FILMORE ART CENTER	603	725	(122)	-	-	-	603	725	(122)
TOTAL		115,001	108,424	6,577	5,253	5,719	(466)	120,254	114,143	6,111

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Org	Organization Code 4 Title	Local			Federal, Private and 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	5,177	4,922	255	2,073	2,475	(402)	7,250	7,397	(147)
	4312 CAPPS MAINTENANCE/PAYROLL	1,700	1,600	100	-	-	-	1,700	1,600	100
TOTAL		6,877	6,522	355	2,073	2,475	(402)	8,950	8,997	(47)
CHIEF TECHNOLOGY OFFICER										
	4521 OFFICE OF INFORMATION TECHNOLOGY	10,235	9,173	1,062	4,932	4,260	672	15,167	13,433	1,734
TOTAL		10,235	9,173	1,062	4,932	4,260	672	15,167	13,433	1,734
CONTRACTS AND ACQUISITIONS										
	4561 PROCUREMENT DIVISION	2,960	2,126	834	-	-	-	2,960	2,126	834
TOTAL		2,960	2,126	834	-	-	-	2,960	2,126	834
OFFICE OF HUMAN RESOURCES										
	1411 OFFICE OF HUMAN RESOURCES	5,795	5,561	234	3,262	2,816	446	9,057	8,377	680
	1431 TEACHER FELLOWS	1,053	754	299	-	-	-	1,053	754	299
TOTAL		6,848	6,315	533	3,262	2,816	446	10,110	9,131	979
UTILITIES										
	4711 FIXED COSTS (RENT, WATER, UTILITIES)	42,628	45,405	(2,777)	-	-	-	42,628	45,405	(2,777)
TOTAL		42,628	45,405	(2,777)	-	-	-	42,628	45,405	(2,777)
FEDERAL GRANTS PROGRAMS										
	3381 EARLY CHILDHOOD ED AND HEAD START	-	-	-	12,230	10,543	1,687	12,230	10,543	1,687
	8830 PRIME DC	-	-	-	300	272	28	300	272	28
TOTAL		-	-	-	12,530	10,815	1,715	12,530	10,815	1,715
FACILITIES										
	4211 OFFICE OF FACILITIES MANAGEMENT	554	1,599	(1,045)	8,641	7,497	1,144	9,195	9,096	99
	4221 PLANNING, DESIGN, & CONSTRUCTION DIV	423	732	(309)	-	-	-	423	732	(309)
	4231 OPERATIONS AND MAINTENANCE DIVISION	27,737	26,253	1,484	-	-	-	27,737	26,253	1,484
	7960 SCHOOL CUSTODIAL SUPPLIES	78	90	(12)	-	-	-	78	90	(12)
TOTAL		28,792	28,674	118	8,641	7,497	1,144	37,433	36,171	1,262
LOGISTICS										
	4251 LOGISTICS	5,602	5,370	232	-	-	-	5,602	5,370	232
	4571 COMPLIANCE DIVISION	441	505	(64)	-	-	-	441	505	(64)
	4581 FOOD SERVICES DIVISION	7,597	8,380	(783)	1,614	688	926	9,211	9,068	143
TOTAL		13,640	14,255	(615)	1,614	688	926	15,254	14,943	311

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		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
	MISCELLANEOUS									
8240	DIVISION OF INSTRUCTIONAL TECHNOLOGY	-	-	-	-	-	-	-	-	-
7363	AUDIT ADJUSTMENTS	-	5,540	(5,540)	-	72	(72)	-	5,612	(5,612)
7365	AUDIT ADJUSTMENTS	-	2	(2)	-	-	-	-	2	(2)
10126	MISCELLANEOUS	-	-	-	-	(12)	12	-	(12)	12
TOTAL		-	5,542	(5,542)	-	60	(60)	-	5,602	(5,602)
GRAND TOTAL		\$ 814,708	\$ 813,902	\$ 806	\$ 176,143	\$ 159,526	\$ 16,617	\$ 990,851	\$ 973,428	\$ 17,423