

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

**DISTRICT OF COLUMBIA
PUBLIC SCHOOLS
BUDGETARY COMPARISON
SCHEDULE FOR
FISCAL YEAR 2008**



**CHARLES J. WILLOUGHBY
INSPECTOR GENERAL**

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



June 4, 2009

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) 2008, 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, 2008, 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

DISTRIBUTION:

Mr. Neil O. Albert, City Administrator, District of Columbia (1 copy)
Mr. Victor A. Reinoso, Deputy Mayor for Education (1 copy)
The Honorable Mary M. Cheh, Chairperson, Committee on Government Operations and the Environment, Council of the District of Columbia (1 copy)
Mr. Andrew T. Richardson, III, General Counsel to the Mayor (1 copy)
Ms. Carrie Kohns, Chief of Staff, Office of the Mayor (1 copy)
Ms. Bridget Davis, Director, Office of Policy and Legislative Affairs (1 copy)
Ms. Mafara Hobson, Director, Office of Communications (1 copy)
Mr. William Singer, Chief of Budget Execution, Office of the City Administrator (1 copy)
Ms. Cynthia Brock-Smith, Secretary to the Council (13 copies)
Mr. Peter Nickles, Attorney General for the District of Columbia (1 copy)
Dr. Natwar M. Gandhi, Chief Financial Officer (4 copies)
Mr. Robert Andary, Executive Director, Office of Integrity and Oversight, Office of the Chief Financial Officer (1 copy)
Ms. Deborah K. Nichols, D.C. Auditor (1 copy)
Ms. Kelly Valentine, Director and Chief Risk Officer, Office of Risk Management (1 copy)
Ms. Jeanette M. Franzel, Managing Director, FMA, GAO, Attention: Sandra Silzer (1 copy)
The Honorable Eleanor Holmes Norton, D.C. Delegate, House of Representatives, Attention: Bradley Truding (1 copy)
The Honorable Edolphus Towns, Chairman, House Committee on Oversight and Government Reform, Attention: Ron Stroman (1 copy)
The Honorable Darrell Issa, Ranking Member, House Committee on Oversight and Government Reform (1 copy)
The Honorable Stephen F. Lynch, Chairman, House Subcommittee on the Federal Workforce, Postal Service, and the District of Columbia, Attention: William Miles (1 copy)
The Honorable Jason Chaffetz, Ranking Member, House Subcommittee on the Federal Workforce, Postal Service, and the District of Columbia (1 copy)
The Honorable Joseph Lieberman, Chairman, Senate Committee on Homeland Security and Governmental Affairs, Attention: Holly Idelson (1 copy)
The Honorable Susan Collins, Ranking Member, Senate Committee on Homeland Security and Governmental Affairs (1 copy)
The Honorable Daniel K. Akaka, Chairman, Senate Subcommittee on Oversight of Government Management, the Federal Workforce, and the District of Columbia (1 copy)
The Honorable George Voinovich, Acting Ranking Member, Senate Subcommittee on Oversight of Government Management, the Federal Workforce, and the District of Columbia (1 copy)
The Honorable David Obey, Chairman, House Committee on Appropriations, Attention: Beverly Pheto (1 copy)
The Honorable Jerry Lewis, Ranking Member, House Committee on Appropriations (1 copy)
The Honorable José E. Serrano, Chairman, House Subcommittee on Financial Services and General Government, Attention: Dale Oak (1 copy)
The Honorable Jo Ann Emerson, Ranking Member, House Subcommittee on Financial Services and General Government (1 copy)

The Honorable Daniel K. Inouye, Chairman, Senate Committee on Appropriations,
Attention: Charles Houy (1 copy)
The Honorable Thad Cochran, Ranking Member, Senate Committee on Appropriations (1 copy)
The Honorable Richard Durbin, Chairman, Senate Subcommittee on Financial Services and
General Government (1 copy)
The Honorable Sam Brownback, Ranking Member, Senate Subcommittee on Financial
Services and General Government (1 copy)
Ms. Lisa J. Raymond, President, District of Columbia State Board of Education (1 copy)
Ms. Michelle Rhee, Chancellor, D. C. Public Schools (1 copy)
Mr. William D. Eisig, CPA, Office Business Line Leader, BDO Seidman, LLP (1 copy)

**OFFICE OF THE CHIEF FINANCIAL OFFICER
DISTRICT OF COLUMBIA PUBLIC SCHOOLS**

2008 Annual Budgetary Comparison Schedule
for the Fiscal Year Ended September 30, 2008

**Michelle Rhee
Chancellor**

District of Columbia Public Schools

**Noah E. Wepman
Chief Financial Officer**

*Office of the Chief Financial Officer
District of Columbia Public Schools*

**Tonja Lowe, CPA
Controller**

*Office of the Chief Financial Officer
District of Columbia Public Schools*

April 2009

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

Table of Contents

Introductory Section

School Officials	1
DCPS – OCFO Organizational Chart	2
Letter of Transmittal	3

Financial Section

Independent Auditors' Report	5
Budgetary Comparison Schedule – Governmental Funds	6
Notes to the Budgetary Comparison Schedule – Governmental Funds	7
Schedule of Expenditures – Budget and Actual – Governmental Funds Organization	17

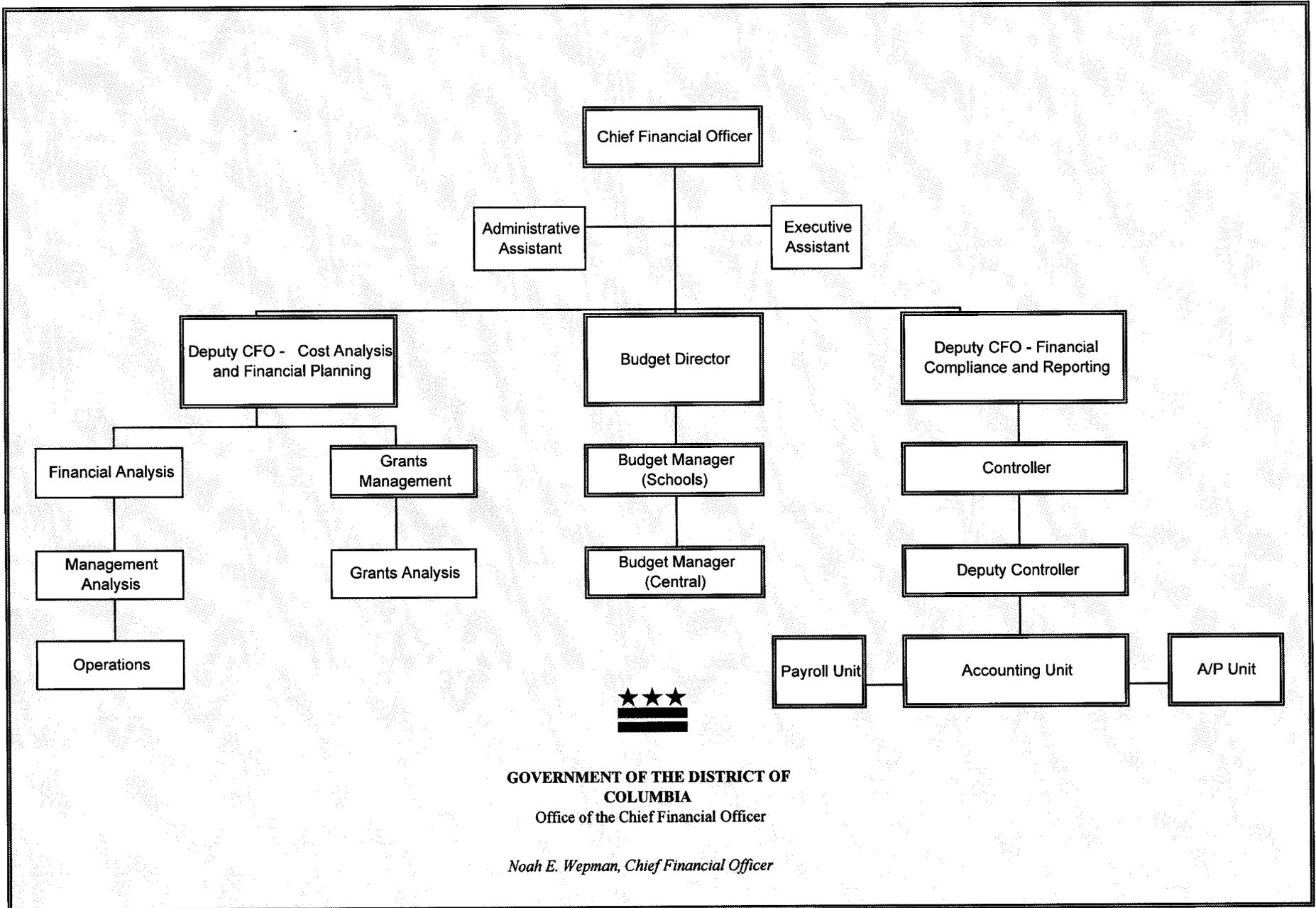
District of Columbia Public Schools (DCPS)
Annual Budgetary Comparison Schedule
September 30, 2008
School Officials

School Officials

Michelle Rhee	Chancellor
Lisa Ruda	Chief of Staff
Kaya Henderson	Deputy Chancellor
Richard Nyankori	Deputy Chancellor

DCPS – OCFO Officials

Noah E. Wepman	Chief Financial Officer
Calvin R. Skinner	Deputy Chief Financial Officer
Tonja Lowe, CPA	Controller
Brenda Haws	Director of Budget Administration





Transmittal Letter

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



April 24, 2009

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

Dear Chancellor Rhee:

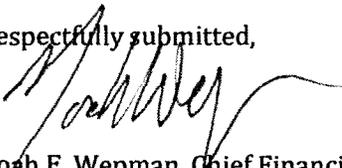
The Annual Budgetary Comparison Schedule Governmental Funds and Supplemental information's of the District of Columbia Public Schools (DCPS) for fiscal year ended September 30, 2008 is hereby submitted.

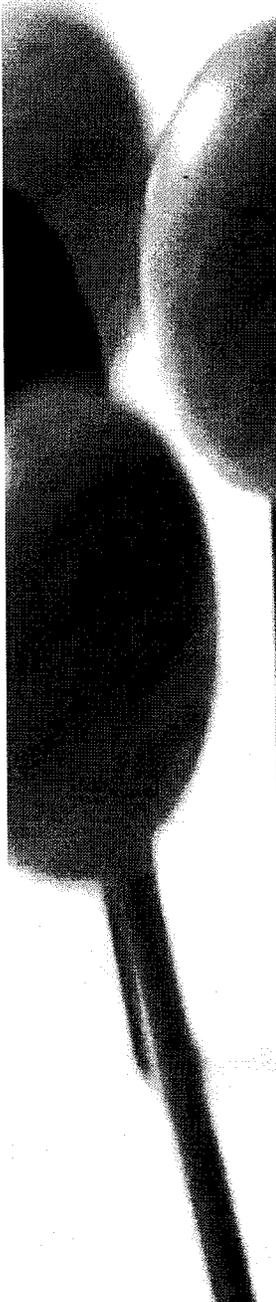
This report consists of management's representation concerning the finances of DCPS. Consequently, management assumes responsibility for the completeness and reliability of the information presented in this report. To provide a reasonable basis for making these representations, management implemented and periodically tested DCPS' comprehensive internal control framework designed both to protect assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of DCPS' financial statements in conformity with Generally Accepted Accounting Principles (GAAP). The internal budgetary controls are designed to provide reasonable rather than absolute assurance that the comparison schedule is 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 annual budgetary comparison schedule for DCPS 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 DCPS' annual budgetary comparison for the fiscal year ended September 30, 2008, 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; evaluating the principles used and significant estimates made by management; and evaluating the overall presentation of the Budgetary Comparison Schedule. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the Schools' Budgetary Comparison Schedule for the fiscal year ended September 30, 2008, is fairly presented in conformity with GAAP. The independent auditors' report is presented as the first component of the financial section of this report. This 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,


Noah E. Wepman, Chief Financial Officer
District of Columbia Public Schools



Independent Auditor's 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 Government of the District of Columbia's General Fund and Federal and Private Resources Fund, for the year ended September 30, 2008. 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 presentation of the Schedule. We believe that our audit provides a reasonable basis for our opinion.

As discussed in note 2, the Schedule presents DCPS' budget, 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 Government of the District of Columbia. Furthermore, the accompanying Schedule presents only a portion of the Government 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 Government of the District of Columbia as of and for the year ended September 30, 2008 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 Government of the District of Columbia's General Fund and Federal and Private Resources Fund, for the year ended September 30, 2008, 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 24, 2009

District of Columbia Public Schools
 Budgetary Comparison Schedule - Governmental Funds
 For the Fiscal Year Ended September 30, 2008
 (in thousands)

SOURCES	Local			Federal, Private and Other Sources			Total		
	Budget	Actual	Variance Under/(Over) Budget	Budget	Actual	Variance Under/(Over) Budget	Budget	Actual	Variance Under/(Over) Budget
LOCAL SOURCES - 2008	847,582	867,624	(20,042)	-	-	-	847,582	867,624	(20,042)
LOCAL SOURCES - 2009	517	517	-	-	-	-	517	517	-
FEDERAL CONTRIBUTIONS	-	-	-	28,721	25,233	3,488	28,721	25,233	3,488
OTHER RESOURCES	-	-	-	18,184	12,266	5,918	18,184	12,266	5,918
TOTAL SOURCES	848,099	868,141	(20,042)	46,905	37,499	9,406	895,004	905,640	(10,636)
EXPENDITURES AND OTHER USES:									
PERSONAL SERVICES									
REGULAR PAY - CONT FULL TIME	384,948	371,560	13,388	-	12,015	(12,015)	384,948	383,575	1,373
REGULAR PAY - OTHER	69,513	95,899	(26,386)	9,475	6,272	3,203	78,988	102,171	(23,183)
ADDITIONAL GROSS PAY	3,787	10,624	(6,837)	1,482	2,920	(1,438)	5,269	13,544	(8,275)
FRINGE BENEFITS - CURR PERSONNEL	66,914	58,818	8,096	1,606	1,258	348	68,520	60,076	8,444
OVERTIME PAY	3,839	7,086	(3,247)	708	541	167	4,547	7,627	(3,080)
TOTAL PERSONAL SERVICES	529,001	543,987	(14,986)	13,271	23,006	(9,735)	542,272	566,993	(24,721)
NON PERSONAL SERVICES									
CONTRACTUAL SERVICES - OTHER	190,389	187,869	2,520	22,411	7,693	14,718	212,800	195,562	17,238
ENERGY, COMM. AND BLDG RENTALS	39,251	36,274	2,977	216	-	216	39,467	36,274	3,193
EQUIPMENT & EQUIPMENT RENTAL	16,776	9,379	7,397	4,719	1,675	3,044	21,495	11,054	10,441
EXPENSE NOT BUDGETED OTHERS	-	33,614	(33,614)	-	-	-	-	33,614	(33,614)
JANITORIAL SERVICES	35	53	(18)	-	-	-	35	53	(18)
OCCUPANCY FIXED COSTS	514	673	(159)	-	-	-	514	673	(159)
OTHER SERVICES AND CHARGES	17,834	13,839	3,995	2,648	1,983	665	20,482	15,822	4,660
RENTALS - LAND AND STRUCTURES	6,800	7,616	(816)	-	-	-	6,800	7,616	(816)
SECURITY SERVICES	366	582	(216)	-	-	-	366	582	(216)
SUBSIDIES AND TRANSFERS	7,283	5,274	2,009	479	371	108	7,762	5,645	2,117
SUPPLIES AND MATERIALS	33,444	24,127	9,317	3,113	2,771	342	36,557	26,898	9,659
TELEPHONE, TELEGRAPH, TELEGRAM, ETC	6,406	4,854	1,552	48	-	48	6,454	4,854	1,600
TOTAL NON PERSONAL SERVICES	319,098	324,154	(5,056)	33,634	14,493	19,141	352,732	338,647	14,085
TOTAL EXPENDITURES AND OTHER USES	848,099	868,141	(20,042)	46,905	37,499	9,406	895,004	905,640	(10,636)
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, 2008
(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 agency of the Government of the District of Columbia (District) and are included in the District's budgetary request to the United States Congress (Congress). The Schools' budget is subject to approval by the Council of the District of Columbia (the Council), and is subject to congressional appropriations as part of the overall budget appropriation for the District for each fiscal period.

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 Schools' local revenues are received from the District. In fiscal year 2008, the Schools received appropriations from the District representing 13% 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.

District of Columbia Public Schools (DCPS)
Notes to the Budgetary Comparison Schedule –
Governmental Funds
Year Ended September 30, 2008
(Dollars in Thousands)

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' General, Federal and 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.

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.

District of Columbia Public Schools (DCPS)
Notes to the Budgetary Comparison Schedule –
Governmental Funds
Year Ended September 30, 2008
(Dollars in Thousands)

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 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.

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 2008 Appropriations Act, D.C. Public Schools is authorized to receive a ten percent (10%) advance on the FY 2008 Appropriation (local revenues) in July to facilitate the opening of schools in September.

District of Columbia Public Schools (DCPS)
Notes to the Budgetary Comparison Schedule –
Governmental Funds
Year Ended September 30, 2008
(Dollars in Thousands)

Compensated Absences

The Schools' policies allow employees to accumulate unused sick leave with no maximum limitation. Pursuant to the Washington Teacher's Union contract, unused sick leave may be paid out to union members annually upon teacher request. Vacation (annual) leave may be accumulated up to 240 hours. 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 purposes. Those costs are included in the actual costs on 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.

District of Columbia Public Schools (DCPS)
Notes to the Budgetary Comparison Schedule –
Governmental Funds
Year Ended September 30, 2008
(Dollars in Thousands)

Repairs and Maintenance

In FY 2008, the management of repairs and maintenance for the Schools transferred to the Office of Public Education Facilities Modernization. The cost of repairs and maintenance to capital assets utilized by the Schools was 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 Chancellor developed a separate budget request, which was submitted to the Mayor to support the Schools' fiscal 2008 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, 2008
(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 functional 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 functional 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.

The Appropriations Act specify 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 included 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, 2008
(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 \$71,442 for the year ended September 30, 2008.

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, 2008.

District of Columbia Public Schools (DCPS)
Notes to the Budgetary Comparison Schedule –
Governmental Funds
Year Ended September 30, 2008
(Dollars in Thousands)

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 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 \$15,500 or 100% of includible compensation in calendar year 2008. Employees with more than fifteen years of service may defer up to \$18,500 for calendar year 2008. Also an additional deferral of \$5,000 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.

District of Columbia Public Schools (DCPS)
Notes to the Budgetary Comparison Schedule –
Governmental Funds
Year Ended September 30, 2008
(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, 2008 were \$7,615. Future minimum lease payments under the operating leases at September 30, 2008 are as follows:

<u>Year</u>	<u>Amounts</u>
2009	\$ 7,243
2010	396
2011	408
2012	<u>420</u>
Total future minimum lease payments	\$ <u>8,467</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, 2008.

Information regarding the District's outstanding liability at September 30, 2008 is presented in the District's CAFR. No separate information related to the Schools is available.

District of Columbia Public Schools (DCPS)
Notes to the Budgetary Comparison Schedule –
Governmental Funds
Year Ended September 30, 2008
(Dollars in Thousands)

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, 2008
 (in thousands)

Org Code	Organization Code Title	Local			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
BOARDS										
1111	BOARD OF EDUCATION	-	170	(170)	-	-	-	-	170	(170)
1121	CHARTER SCHOOL OVERSIGHT	-	80	(80)	-	-	-	-	80	(80)
	Subtotal	-	250	(250)	-	-	-	-	250	(250)
CENTRAL SERVICES										
1511	OFFICE OF COMMUNICATIONS & PUBLIC INFO	452	501	(49)	-	-	-	452	501	(49)
1521	CHANNEL 28	-	15	(15)	388	48	340	388	63	325
1331	OUTSIDE LEGAL FEES	600	550	50	-	-	-	600	550	50
1311	OFFICE OF THE GENERAL COUNSEL	2,002	107	1,895	-	-	-	2,002	107	1,895
1541	INFORMATION AND REFERRAL SERVICES CENTER	-	86	(86)	-	-	-	-	86	(86)
1321	SETTLEMENTS AND JUDGMENTS	1,157	937	220	-	-	-	1,157	937	220
2412	OFFICE OF ACCOUNTABILITY	-	1,116	(1,116)	4,058	3,079	979	4,058	4,195	(137)
3555	BLCKMAN/JONES	-	266	(266)	-	-	-	-	266	(266)
4241	REALTY	-	(750)	750	2,044	421	1,623	2,044	(329)	2,373
4511	OFFICE OF MANAGEMENT SERVICES	-	82	(82)	-	-	-	-	82	(82)
	Subtotal	4,211	2,910	1,301	6,490	3,548	2,942	10,701	6,458	4,243
OFFICE OF THE SUPERINTENDENT										
1211	OFFICE OF THE SUPERINTENDENT	668	2,365	(1,697)	-	-	-	668	2,365	(1,697)
2111	OFFICE OF THE CHIEF OF STAFF	1,465	1,489	(24)	-	-	-	1,465	1,489	(24)
2131	QUALITY MANAGEMENT	-	13	(13)	-	-	-	-	13	(13)
2151	POLICY DEVELOPMENT	766	962	(196)	-	-	-	766	962	(196)
2361	SUMNER SCHOOL	-	8	(8)	-	-	-	-	8	(8)
3151	READING FIRST	-	(111)	111	110	-	110	110	(111)	221
4111	OFFICE OF THE CHIEF OPERATING OFFICER	568	608	(40)	-	-	-	568	608	(40)
7860	TRANSFORMATION SCHOOLS	-	-	-	-	-	-	-	-	-
7910	SECURITY	14,059	12,515	1,544	223	-	223	14,282	12,515	1,767
7920	CONTIGENCY	5,646	5,107	539	-	-	-	5,646	5,107	539
	Subtotal	23,172	22,956	216	333	-	333	23,505	22,956	549
OFFICE OF THE ASSISTANT SUPERINTENDENT										
2411	ASSOC SUPER FOR SCHOOLS & TRANSFORMATION	2,875	2,653	222	3,364	2,950	414	6,239	5,603	636
2511	INSTRUCTIONAL SUPERINTENDENTS	-	-	-	-	-	-	-	-	-
2371	STUDENT RESIDENCY	-	(31)	31	2,125	263	1,862	2,125	232	1,893
4414	FARECARDS AND TRUANCY	573	385	188	-	-	-	573	385	188
	Subtotal	3,448	3,007	441	5,489	3,213	2,276	8,937	6,220	2,717

District of Columbia Public Schools
 Budgetary Comparison Schedule - Governmental Funds
 For Fiscal Year Ended September 30, 2008
 (in thousands)

Org Code	Organization Code Title	Local			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
ASSISTANT SUPERINTENDENT - ACADEMICS										
1451	PROFESSIONAL DEVELOPMENT	-	203	(203)	100	100	-	100	303	(203)
2121	CIVIL RIGHTS AND MULTICULTURAL AFFAIRS	118	212	(94)	-	-	-	118	212	(94)
3111	OFFICE OF THE CHIEF ACADEMIC OFFICER	192	236	(44)	-	-	-	192	236	(44)
3211	OFFICE OF STANDARDS AND CURRICULUM	1,737	1,174	563	1,734	1,729	5	3,471	2,903	568
3311	OFFICE OF ACADEMIC PROGRAMS	-	54	(54)	-	-	-	-	54	(54)
3321	INSTRUCTIONAL TECHNOLOGY	1,005	1,334	(329)	1,237	1,210	27	2,242	2,544	(302)
3331	GUIDANCE COUNSELING	-	761	(761)	-	-	-	-	761	(761)
3341	INTERNATIONAL PROGRAMS	-	124	(124)	-	-	-	-	124	(124)
3351	ADVANCED PROGRAMS	310	181	129	-	-	-	310	181	129
3411	OFFICE OF CAREER AND TECHNICAL EDUCATION	1,084	3,269	(2,185)	-	-	-	1,084	3,269	(2,185)
3611	ACCOUNTABILITY, TESTING, RESEARCH & EVAL	1,545	1,307	238	-	-	-	1,545	1,307	238
3811	OFFICE OF BILINGUAL EDUCATION	1,511	1,851	(340)	-	-	-	1,511	1,851	(340)
7820	LONG TERM SUBSTITUTES	3,383	4,520	(1,137)	-	-	-	3,383	4,520	(1,137)
7840	TEXTBOOKS	4,077	3,149	928	1,593	157	1,436	5,670	3,306	2,364
	Subtotal	14,961	18,375	(3,414)	4,664	3,196	1,468	19,625	21,571	(1,946)
SCHOOL SUPPORT SERVICES										
1221	PARENT RESOURCE CENTER	3,694	406	3,288	-	-	-	3,694	406	3,288
1231	PROGRAM ENRICHMENT	-	-	-	-	-	-	-	-	-
2311	OFFICE OF STUDENT SERVICES	546	443	103	-	-	-	546	443	103
2321	TRANSITORY SERVICES	495	664	(169)	15	-	15	510	664	(154)
2331	STUDENT AFFAIRS	85	70	15	-	-	-	85	70	15
2341	SCHOOL HEALTH	606	618	(12)	-	-	-	606	618	(12)
2351	INTERVENTION SERVICES	145	249	(104)	-	-	-	145	249	(104)
3556	DC JAIL	500	100	400	-	-	-	500	100	400
7460	HIGH SCHOOL REFORM	-	-	-	232	232	-	232	232	-
7810	EXTENDED DAY PROG, SUMMER SCHOOL SATURDA	4,379	5,602	(1,223)	1,400	2,620	(1,220)	5,779	8,222	(2,443)
7830	OTHER EXTRA DUTY PAY	1,000	362	638	-	-	-	1,000	362	638
7850	ATHLETICS	2,824	2,972	(148)	520	520	-	3,344	3,492	(148)
	Subtotal	14,274	11,486	2,788	2,167	3,372	(1,205)	16,441	14,858	1,583
SPECIAL EDUCATION										
2381	SPECIAL EDUCATION HEARINGS AND APPEALS	-	(46)	46	-	-	-	-	(46)	46
3511	SPECIAL EDUCATION - LEA	3,556	2,150	1,406	-	-	-	3,556	2,150	1,406
3521	SPECIAL EDUCATION - SEA	3,384	15,802	(12,418)	-	-	-	3,384	15,802	(12,418)
3531	SPECIAL EDUCATION - NON PUBLIC TUITION	124,738	129,724	(4,986)	-	-	-	124,738	129,724	(4,986)
3541	CHILD AND FAMILY SERVICES	19,728	19,698	30	-	-	-	19,728	19,698	30
3551	DEPARTMENT OF MENTAL HEALTH	3,833	3,830	3	-	-	-	3,833	3,830	3
3557	ST. COLLETA CHARTER SCHOOL	6,367	5,859	508	-	-	-	6,367	5,859	508
3561	ATTORNEY FEES	4,160	3,325	835	-	-	-	4,160	3,325	835
3571	SPECIAL EDUCATION 7 POINT PLAN	-	-	-	-	-	-	-	-	-
4411	TRANSPORTATION DIVISION	78,064	77,566	498	-	-	-	78,064	77,566	498
4412	TRANSPORTATION ADMINISTRATOR	749	424	325	-	-	-	749	424	325
4413	SWING SPACE-TRANSPORTATION	2,277	2,056	221	-	-	-	2,277	2,056	221
	Subtotal	246,855	260,388	(13,533)	-	-	-	246,855	260,388	(13,533)
PUBLIC ENGAGEMENT - TEACHER AFFAIRS										
3371	TEACHER AFFAIRS	345	368	(23)	-	-	-	345	368	(23)
	Subtotal	345	368	(23)	-	-	-	345	368	(23)

District of Columbia Public Schools
 Budgetary Comparison Schedule - Governmental Funds
 For Fiscal Year Ended September 30, 2008
 (in thousands)

Org Code	Organization Code Title	Local			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
OFFICE OF FEDERAL GRANTS PROGRAMS										
2391	HIV AIDS	-	(3)	3	84	74	10	84	71	13
3361	OFFICE OF COMMUNITY & EDUCATION PROGRAMS	722	-	722	96	96	-	818	96	722
4611	OFFICE OF FEDERAL GRANTS PROGRAMS	-	181	(181)	-	-	-	-	181	(181)
7940	PRIVATE SCHOOLS	-	3,202	(3,202)	-	-	-	-	3,202	(3,202)
	Subtotal	722	3,380	(2,658)	180	170	10	902	3,550	(2,648)
OFFICE OF LEA GRANTS PROGRAMS										
3711	OFFICE OF LEA GRANTS PROGRAMS	-	(41)	41	1,207	1,264	(57)	1,207	1,223	(16)
	Subtotal	-	(41)	41	1,207	1,264	(57)	1,207	1,223	(16)
DIVISION OF ELEMENTARY SCHOOLS										
5110	ADAMS ELEMENTARY	-	881	(881)	-	-	-	-	881	(881)
5120	AITON ELEMENTARY	3,094	3,104	(10)	-	-	-	3,094	3,104	(10)
5130	AMIDON ELEMENTARY	1,947	2,153	(206)	-	-	-	1,947	2,153	(206)
5140	BANCROFT ELEMENTARY	3,617	3,571	46	-	-	-	3,617	3,571	46
5150	BARNARD ELEMENTARY	2,542	2,526	16	300	298	2	2,842	2,824	18
5160	BEERS ELEMENTARY	2,131	2,221	(90)	-	-	-	2,131	2,221	(90)
5170	BENNING ELEMENTARY	1,418	1,444	(26)	-	-	-	1,418	1,444	(26)
5180	BIRNEY ELEMENTARY	2,172	2,169	3	-	-	-	2,172	2,169	3
5190	BOWEN ELEMENTARY	1,692	1,579	113	-	-	-	1,692	1,579	113
5200	BRENT ELEMENTARY	1,736	1,572	164	-	-	-	1,736	1,572	164
5210	BRIGHTWOOD ELEMENTARY	3,239	3,144	95	-	-	-	3,239	3,144	95
5220	BROOKLAND ELEMENTARY	1,943	1,860	83	-	-	-	1,943	1,860	83
5230	BRUCE-MONROE ELEMENTARY	2,656	2,670	(14)	-	-	-	2,656	2,670	(14)
5240	BUNKER HILL ELEMENTARY	1,543	1,399	144	-	-	-	1,543	1,399	144
5250	BURROUGHS ELEMENTARY	1,790	1,897	(107)	-	-	-	1,790	1,897	(107)
5260	BURRVILLE ELEMENTARY	2,847	2,254	593	-	-	-	2,847	2,254	593
5270	CLARK ELEMENTARY	1,613	1,731	(118)	-	-	-	1,613	1,731	(118)
5280	CLEVELAND ELEMENTARY	1,967	2,063	(96)	77	8	69	2,044	2,071	(27)
5290	J.F. COOK ELEMENTARY	1,480	1,414	66	-	-	-	1,480	1,414	66
5300	H.D. COOKE ELEMENTARY	2,407	2,655	(248)	93	90	3	2,500	2,745	(245)
5310	DAVIS ELEMENTARY	2,150	2,315	(165)	-	-	-	2,150	2,315	(165)
5320	DRAPER ELEMENTARY	1,030	1,068	(38)	-	-	-	1,030	1,068	(38)
5330	DREW ELEMENTARY	2,290	2,040	250	-	-	-	2,290	2,040	250
5340	EATON ELEMENTARY	2,803	2,587	216	-	-	-	2,803	2,587	216
5350	EMERY ELEMENTARY	1,667	1,985	(318)	-	-	-	1,667	1,985	(318)
5360	FEREBEE-HOPE ELEMENTARY	1,903	2,090	(187)	-	-	-	1,903	2,090	(187)
5370	FLETCHER-JOHNSON ELEMENTARY	-	4	(4)	-	-	-	-	4	(4)
5380	GAGE-ECKINGTON ELEMENTARY	1,687	1,738	(51)	-	-	-	1,687	1,738	(51)
5390	GARFIELD ELEMENTARY	2,272	2,697	(425)	-	-	-	2,272	2,697	(425)
5400	GARRISON ELEMENTARY	2,040	2,026	14	-	-	-	2,040	2,026	14
5410	GIBBS ELEMENTARY	2,051	2,335	(284)	-	-	-	2,051	2,335	(284)
5420	GREEN ELEMENTARY	1,705	1,747	(42)	-	-	-	1,705	1,747	(42)
5430	C.W. HARRIS ELEMENTARY	2,340	2,517	(177)	-	-	-	2,340	2,517	(177)
5440	P.R. HARRIS ELEMENTARY	4,343	4,441	(98)	100	45	55	4,443	4,486	(43)
5450	HEARST ELEMENTARY	1,450	1,475	(25)	-	-	-	1,450	1,475	(25)
5460	HENDLEY ELEMENTARY	1,627	1,928	(301)	-	-	-	1,627	1,928	(301)
5480	HOUSTON ELEMENTARY	2,109	1,758	351	-	-	-	2,109	1,758	351

District of Columbia Public Schools
 Budgetary Comparison Schedule - Governmental Funds
 For Fiscal Year Ended September 30, 2008
 (in thousands)

Org Code	Organization Code Title	Local			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
5490	HYDE ELEMENTARY	1,534	1,501	33	68	55	13	1,602	1,556	46
5500	JANNEY ELEMENTARY	3,205	3,069	136	-	-	-	3,205	3,069	136
5510	KENILWORTH ELEMENTARY	1,991	2,076	(85)	-	-	-	1,991	2,076	(85)
5520	KETCHAM ELEMENTARY	2,167	2,078	89	-	-	-	2,167	2,078	89
5530	KEY ELEMENTARY	2,144	1,814	330	-	-	-	2,144	1,814	330
5540	KIMBALL ELEMENTARY	2,274	2,754	(480)	-	-	-	2,274	2,754	(480)
5550	M. L. KING ELEMENTARY	2,665	2,620	45	-	-	-	2,665	2,620	45
5560	LAFAYETTE ELEMENTARY	3,822	3,639	183	-	-	-	3,822	3,639	183
5570	LANGDON ELEMENTARY	2,886	2,387	499	-	-	-	2,886	2,387	499
5580	LASALLE ELEMENTARY	1,934	2,085	(151)	-	-	-	1,934	2,085	(151)
5590	LECKIE ELEMENTARY	2,232	1,847	385	-	-	-	2,232	1,847	385
5600	LUDLOW-TAYLOR ELEMENTARY	1,778	1,458	320	-	-	-	1,778	1,458	320
5610	MALCOLM X ELEMENTARY	2,551	2,745	(194)	-	-	-	2,551	2,745	(194)
5620	MANN ELEMENTARY	1,916	1,692	224	24	19	5	1,940	1,711	229
5630	THURGOOD MARSHALL ELEMENTARY	1,727	1,857	(130)	-	-	-	1,727	1,857	(130)
5640	MAURY ELEMENTARY	1,517	1,707	(190)	-	-	-	1,517	1,707	(190)
5650	MCGOGNEY ELEMENTARY	-	146	(146)	-	-	-	-	146	(146)
5660	MERRITT ELEMENTARY	1,800	2,236	(436)	-	-	-	1,800	2,236	(436)
5680	MEYER ELEMENTARY	1,566	2,264	(698)	-	-	-	1,566	2,264	(698)
5690	MINER ELEMENTARY	3,718	3,543	175	-	-	-	3,718	3,543	175
5700	MONTGOMERY ELEMENTARY	1,422	1,380	42	-	-	-	1,422	1,380	42
5710	MOTEN ELEMENTARY	1,536	1,758	(222)	50	43	7	1,586	1,801	(215)
5720	MURCH ELEMENTARY	3,250	3,106	144	-	-	-	3,250	3,106	144
5730	NALLE ELEMENTARY	2,835	2,745	90	-	-	-	2,835	2,745	90
5740	NOYES ELEMENTARY	2,045	1,735	310	150	149	1	2,195	1,884	311
5750	ORR ELEMENTARY	2,298	2,261	37	-	-	-	2,298	2,261	37
5760	OYSTER ELEMENTARY	5,072	4,205	867	-	-	-	5,072	4,205	867
5770	PARK VIEW ELEMENTARY	1,493	1,751	(258)	-	-	-	1,493	1,751	(258)
5780	PATTERSON ELEMENTARY	2,364	2,170	194	-	-	-	2,364	2,170	194
5790	PAYNE ELEMENTARY	1,621	1,809	(188)	-	-	-	1,621	1,809	(188)
5800	PEABODY ELEMENTARY	1,189	1,247	(58)	-	-	-	1,189	1,247	(58)
5810	EMILIA REGGIO @ PEABODY	583	680	(97)	-	-	-	583	680	(97)
5820	PLUMMER ELEMENTARY	2,112	2,179	(67)	-	-	-	2,112	2,179	(67)
5830	POWELL ELEMENTARY	2,703	2,272	431	50	47	3	2,753	2,319	434
5840	RANDLE HIGHLANDS ELEMENTARY	2,842	2,564	278	-	-	-	2,842	2,564	278
5850	RAYMOND ELEMENTARY	1,836	2,088	(252)	-	-	-	1,836	2,088	(252)
5860	MARIE REED ELEMENTARY	3,153	2,800	353	47	36	11	3,200	2,836	364
5870	RIVER TERRACE ELEMENTARY	1,807	1,550	257	-	-	-	1,807	1,550	257
5880	ROSS ELEMENTARY	1,449	1,546	(97)	60	29	31	1,509	1,575	(66)
5890	RUDOLPH ELEMENTARY	1,905	1,909	(4)	-	-	-	1,905	1,909	(4)
5900	SAVOY ELEMENTARY	2,395	2,426	(31)	-	-	-	2,395	2,426	(31)
5910	SEATON ELEMENTARY	2,946	2,739	207	-	-	-	2,946	2,739	207
5920	SHADD ELEMENTARY	-	-	-	-	-	-	-	-	-
5930	SHAED ELEMENTARY	1,750	1,928	(178)	-	-	-	1,750	1,928	(178)
5940	SHEPHERD ELEMENTARY	2,504	2,632	(128)	-	-	-	2,504	2,632	(128)
5950	SIMON ELEMENTARY	2,230	1,839	391	-	-	-	2,230	1,839	391
5960	SLOWE ELEMENTARY	1,157	1,706	(549)	-	-	-	1,157	1,706	(549)
5970	SMOTHERS ELEMENTARY	1,503	1,573	(70)	-	-	-	1,503	1,573	(70)

District of Columbia Public Schools
 Budgetary Comparison Schedule - Governmental Funds
 For Fiscal Year Ended September 30, 2008
 (in thousands)

Org Code	Organization Code Title	Local			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
5980	STANTON ELEMENTARY	2,879	2,590	289	-	-	-	2,879	2,590	289
5990	STEVENS ELEMENTARY	1,669	1,864	(195)	-	-	-	1,669	1,864	(195)
6000	STODDERT ELEMENTARY	1,797	1,557	240	-	-	-	1,797	1,557	240
6010	TAKOMA ELEMENTARY	2,931	2,441	490	-	-	-	2,931	2,441	490
6020	M. C. TERRELL ELEMENTARY	2,966	3,095	(129)	-	-	-	2,966	3,095	(129)
6030	THOMAS ELEMENTARY	2,124	1,840	284	-	-	-	2,124	1,840	284
6040	THOMSON ELEMENTARY	2,840	2,509	331	-	-	-	2,840	2,509	331
6050	TUBMAN ELEMENTARY	3,395	3,451	(56)	-	-	-	3,395	3,451	(56)
6060	TURNER ELEMENTARY	2,779	2,118	661	-	-	-	2,779	2,118	661
6070	TRUESDELL ELEMENTARY	2,544	2,516	28	-	-	-	2,544	2,516	28
6090	TYLER ELEMENTARY	1,730	2,255	(525)	200	151	49	1,930	2,406	(476)
6100	VAN NESS ELEMENTARY	-	-	-	-	-	-	-	-	-
6110	WALKER-JONES ELEMENTARY	2,890	3,430	(540)	-	-	-	2,890	3,430	(540)
6120	WATKINS ELEMENTARY	3,404	2,582	822	-	-	-	3,404	2,582	822
6130	WEBB ELEMENTARY	2,080	2,338	(258)	-	-	-	2,080	2,338	(258)
6150	WEST ELEMENTARY	1,425	1,347	78	-	-	-	1,425	1,347	78
6160	WHEATLEY ELEMENTARY	444	401	43	-	-	-	444	401	43
6170	WHITTIER ELEMENTARY	2,625	2,644	(19)	-	-	-	2,625	2,644	(19)
6180	WILKINSON ELEMENTARY	2,507	2,866	(359)	-	-	-	2,507	2,866	(359)
6190	J.O. WILSON ELEMENTARY	2,258	3,808	(1,550)	-	-	-	2,258	3,808	(1,550)
6200	WINSTON ELEMENTARY	2,277	3,502	(1,225)	-	-	-	2,277	3,502	(1,225)
6210	YOUNG ELEMENTARY	2,048	2,372	(324)	-	-	-	2,048	2,372	(324)
6220	TEMPORARY SCHOOL-ELEM	-	-	-	315	(93)	408	315	(93)	408
6230	CENTRAL ADMINISTRATION SCHOOL - ELEM	43,493	21,965	21,528	-	-	-	43,493	21,965	21,528
	Subtotal	269,831	250,665	19,166	1,534	877	657	271,365	251,542	19,823
DIVISION OF MIDDLE/JUNIOR HIGH SCHOOLS										
6240	MOTEN CENTER - SPEC ED	1,455	1,074	381	-	-	-	1,455	1,074	381
6250	JACKIE ROBINSON-CONSOLIDATED	1,140	554	586	-	-	-	1,140	554	586
6260	SPECIAL ED - SCHOOLS	12,542	11,841	701	-	-	-	12,542	11,841	701
6270	LITERACY IMPROVEMENT PROGRAM	-	-	-	4,536	3,556	980	4,536	3,556	980
6310	BACKUS MIDDLE	1,438	1,517	(79)	-	-	-	1,438	1,517	(79)
6320	BROWNE JUNIOR HIGH	2,015	2,320	(305)	-	-	-	2,015	2,320	(305)
6330	DEAL JUNIOR HIGH	4,120	4,337	(217)	107	62	45	4,227	4,399	(172)
6340	ELIOT JUNIOR HIGH	1,553	1,717	(164)	-	-	-	1,553	1,717	(164)
6360	FRANCIS JUNIOR HIGH	1,729	2,087	(358)	-	-	-	1,729	2,087	(358)
6370	GARNET-PATTERSON MIDDLE	1,974	1,527	447	-	-	-	1,974	1,527	447
6380	HARDY MIDDLE	2,058	2,029	29	80	31	49	2,138	2,060	78
6390	HART MIDDLE	4,178	3,471	707	-	-	-	4,178	3,471	707
6400	HINE JUNIOR HIGH	1,590	2,559	(969)	-	-	-	1,590	2,559	(969)
6410	JEFFERSON JUNIOR HIGH	3,227	3,537	(310)	-	-	-	3,227	3,537	(310)
6420	JOHNSON JUNIOR HIGH	2,489	2,723	(234)	-	-	-	2,489	2,723	(234)
6430	KRAMER MIDDLE	2,333	2,750	(417)	-	-	-	2,333	2,750	(417)
6440	LINCOLN MIDDLE	3,533	3,206	327	-	-	-	3,533	3,206	327
6450	MACFARLAND MIDDLE	2,388	2,617	(229)	-	-	-	2,388	2,617	(229)
6470	RON BROWN MIDDLE	2,115	2,246	(131)	-	-	-	2,115	2,246	(131)
6480	SHAW JUNIOR HIGH	1,786	2,839	(1,053)	-	-	-	1,786	2,839	(1,053)
6490	SOUSA MIDDLE	1,990	2,310	(320)	-	-	-	1,990	2,310	(320)
6500	STUART-HOBSON MIDDLE	2,544	2,510	34	-	-	-	2,544	2,510	34

District of Columbia Public Schools
 Budgetary Comparison Schedule - Governmental Funds
 For Fiscal Year Ended September 30, 2008
 (in thousands)

Org Code	Organization Code Title	Local			Federal, Private and Other Sources			Total		
		Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
6510	R.H. TERRELL JUNIOR HIGH	-	-	-	-	-	-	-	-	-
6530	CENTRAL ADMINISTRATION SCHOOL - MIDDLE	1,155	232	923	-	-	-	1,155	232	923
6550	BROWNE CENTER - SPEC ED	689	725	(36)	-	-	-	689	725	(36)
6560	HAMILTON CENTER - SPEC ED	1,011	1,437	(426)	-	-	-	1,011	1,437	(426)
6580	KELLY MILLER JUNIOR HIGH	2,738	2,330	408	-	-	-	2,738	2,330	408
	Subtotal	63,790	64,495	(705)	4,723	3,649	1,074	68,513	68,144	369
DIVISION OF SENIOR HIGH SCHOOLS										
3421	JROTC	1,088	2,442	(1,354)	910	-	910	1,998	2,442	(444)
7110	ANACOSTIA SENIOR HIGH	6,281	5,675	606	-	-	-	6,281	5,675	606
7120	BALLOU SENIOR HIGH	10,700	9,427	1,273	-	-	-	10,700	9,427	1,273
7130	BALLOU IT CENTER	-	415	(415)	-	-	-	-	415	(415)
7140	BANNEKER SENIOR HIGH	3,368	3,043	325	-	-	-	3,368	3,043	325
7150	BELL MULTICULTURAL SENIOR HIGH	7,056	6,196	860	220	193	27	7,276	6,389	887
7160	CARDOZO SENIOR HIGH	7,101	6,220	881	-	-	-	7,101	6,220	881
7170	COOLIDGE SENIOR HIGH	4,938	4,910	28	-	-	-	4,938	4,910	28
7180	DUNBAR SENIOR HIGH	5,780	5,920	(140)	-	-	-	5,780	5,920	(140)
7190	PRE-ENGINEERING SWS @ DUNBAR SHS	694	436	258	-	-	-	694	436	258
7200	EASTERN SENIOR HIGH	5,004	5,750	(746)	-	-	-	5,004	5,750	(746)
7210	ELLINGTON SCHOOL OF THE ARTS	5,606	5,680	(74)	-	-	-	5,606	5,680	(74)
7220	LUKE C. MOORE ACADEMY	2,251	2,247	4	-	-	-	2,251	2,247	4
7230	PHELPS SENIOR HIGH	1	14	(13)	36	32	4	37	46	(9)
7240	ROOSEVELT SENIOR HIGH	5,974	5,535	439	2	1	1	5,976	5,536	440
7250	SCHOOL WITHOUT WALLS	2,627	2,714	(87)	8	8	-	2,635	2,722	(87)
7260	SPINGARN SENIOR HIGH	4,490	4,090	400	-	-	-	4,490	4,090	400
7270	M.M. WASHINGTON SENIOR HIGH	1,928	2,324	(396)	-	-	-	1,928	2,324	(396)
7280	H.D. WOODSON SENIOR HIGH	5,484	6,201	(717)	-	-	-	5,484	6,201	(717)
7290	WOODSON, H. D. SHS - BUSINESS AND FINANCE	894	816	78	-	-	-	894	816	78
7300	WOODROW WILSON SENIOR HIGH	10,140	9,626	514	-	-	-	10,140	9,626	514
7310	BALLOU STAY	3,438	2,599	839	-	-	-	3,438	2,599	839
7320	SPINGARN STAY	596	548	48	-	-	-	596	548	48
7340	TEMPORARY SCHOOL	-	(7)	7	-	-	-	-	(7)	7
7360	MAMIE D LEE	2,176	2,610	(434)	-	-	-	2,176	2,610	(434)
7370	SHARPE HEALTH	2,586	4,065	(1,479)	-	-	-	2,586	4,065	(1,479)
7380	PROSPECT	2,509	2,849	(340)	-	-	-	2,509	2,849	(340)
7390	TAFT TRANSITION	1,829	1,908	(79)	-	-	-	1,829	1,908	(79)
7400	MM WASHINGTON CENTER - SPEC ED	1,669	1,082	587	-	-	-	1,669	1,082	587
7430	SPINGARN SPEC ED CENTER	915	990	(75)	-	-	-	915	990	(75)
7450	ROOSEVELT STAY	2,298	1,096	1,202	-	-	-	2,298	1,096	1,202
7470	DOUGLAS ACADEMY	2,154	2,179	(25)	-	-	-	2,154	2,179	(25)
7480	TRANSITION ACADEMY @ SHADD	-	19	(19)	-	-	-	-	19	(19)
7870	MCKINLEY HIGH SCHOOL	6,890	4,867	2,023	-	-	-	6,890	4,867	2,023
7890	CHOICE ACADEMY	2,138	2,243	(105)	-	-	-	2,138	2,243	(105)
7900	OAK HILL	-	1,152	(1,152)	-	-	-	-	1,152	(1,152)
7901	YOUTH SERVICE CENTER - YSC	-	(20)	20	-	-	-	-	(20)	20
7930	FILMORE ART CENTER	237	1,070	(833)	-	-	-	237	1,070	(833)
	Subtotal	120,841	118,931	1,910	1,176	234	942	122,017	119,165	2,852

District of Columbia Public Schools
 Budgetary Comparison Schedule - Governmental Funds
 For Fiscal Year Ended September 30, 2008
 (in thousands)

Org Code	Organization Code 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	4,549	4,669	(120)	-	-	-	4,549	4,669	(120)
4312	CAPPS MAINTENANCE/PAYROLL	1,700	1,125	575	-	-	-	1,700	1,125	575
	Subtotal	6,249	5,794	455	-	-	-	6,249	5,794	455
CHIEF TECHNOLOGY OFFICER										
4521	OFFICE OF INFORMATION TECHNOLOGY	11,797	9,426	2,371	1,923	662	1,261	13,720	10,088	3,632
	Subtotal	11,797	9,426	2,371	1,923	662	1,261	13,720	10,088	3,632
CONTRACTS AND ACQUISITIONS										
4561	PROCUREMENT DIVISION	1,776	1,566	210	-	-	-	1,776	1,566	210
	Subtotal	1,776	1,566	210	-	-	-	1,776	1,566	210
OFFICE OF HUMAN RESOURCES										
1411	OFFICE OF HUMAN RESOURCES	4,593	4,400	193	1,033	882	151	5,626	5,282	344
1431	TEACHER FELLOWS	966	745	221	-	-	-	966	745	221
	Subtotal	5,559	5,145	414	1,033	882	151	6,592	6,027	565
UTILITIES										
4711	FIXED COSTS (RENT, WATER, UTILITIES)	47,717	45,959	1,758	-	-	-	47,717	45,959	1,758
	Subtotal	47,717	45,959	1,758	-	-	-	47,717	45,959	1,758
FEDERAL GRANTS PROGRAMS										
3381	EARLY CHILDHOOD ED AND HEAD START	-	(349)	349	10,434	9,341	1,093	10,434	8,992	1,442
	Subtotal	-	(349)	349	10,434	9,341	1,093	10,434	8,992	1,442
FACILITIES										
4211	OFFICE OF FACILITIES MANAGEMENT	-	(3)	3	3,943	3,704	239	3,943	3,701	242
4221	PLANNING, DESIGN, & CONSTRUCTION DIV	-	(22)	22	-	-	-	-	(22)	22
4231	OPERATIONS AND MAINTENANCE DIVISION	(232)	(170)	(62)	-	-	-	(232)	(170)	(62)
7960	SCHOOL CUSTODIAL SUPPLIES	3,792	3,643	149	-	-	-	3,792	3,643	149
	Subtotal	3,561	3,448	113	3,943	3,704	239	7,504	7,152	352
LOGISTICS										
4251	LOGISTICS	(205)	(290)	85	-	-	-	(205)	(290)	85
4571	COMPLIANCE DIVISION	659	650	9	-	-	-	659	650	9
4581	FOOD SERVICES DIVISION	11,633	13,624	(1,991)	1,609	1,459	150	13,242	15,083	(1,841)
	Subtotal	12,088	13,984	(1,896)	1,609	1,459	150	13,697	15,443	(1,746)
MISCELLANEOUS										
9950	AUDIT ADJUSTMENTS	-	25,998	(25,998)	-	1,928	(1,928)	-	27,926	(27,926)
9980	PAYROLL DEFAULT ORG	(3,097)	-	(3,097)	-	-	-	(3,097)	-	(3,097)
	Subtotal	(3,097)	25,998	(29,095)	-	1,928	(1,928)	(3,097)	27,926	(31,023)
	GRAND TOTAL	848,099	868,141	(20,042)	46,905	37,499	9,406	895,004	905,640	(10,636)