

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

**DISTRICT OF COLUMBIA
PUBLIC SCHOOLS
ANNUAL BUDGETARY
COMPARISON SCHEDULE
GOVERNMENTAL FUNDS AND
SUPPLEMENTAL INFORMATION**

Fiscal Year Ended September 30, 2010



**CHARLES J. WILLOUGHBY
INSPECTOR GENERAL**

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



May 26, 2011

The Honorable Vincent C. Gray
Mayor
District of Columbia
Mayor's Correspondence Unit, Suite 316
1350 Pennsylvania Avenue, N.W.
Washington, D.C. 20004

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

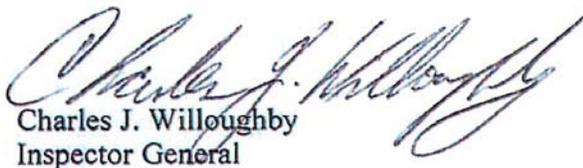
Dear Mayor Gray and Chairman Brown:

As part of our contract for the audit of the District of Columbia's general purpose financial statements for fiscal year (FY) 2010, KPMG LLP (KPMG) submitted the enclosed final report on the District of Columbia Public Schools (DCPS) Budgetary Comparison Schedule – Governmental Funds (the Schedule) and accompanying independent auditors' report for the year ended September 30, 2010 (OIG No. 11-1-17GA).

KPMG opined that the Schedule presents fairly, in all material respects, the financial position of 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, 2010, in conformity with U.S. generally accepted accounting principles. The independent auditors' report is presented as the first component of the financial section of this report.

If you have questions or need additional information, please contact Ronald W. King, 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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Mayor Gray and Chairman Brown
FY 2010 DCPS Budgetary Comparison Schedule –
Governmental Funds and Independent Auditors' Report
OIG No. 11-1-17GA – Final Report
May 26, 2011
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**OFFICE OF THE CHIEF FINANCIAL
OFFICER**

**DISTRICT OF COLUMBIA PUBLIC
SCHOOLS**



2010 Annual Budgetary Comparison
Schedule
for Fiscal Year Ended September 30, 2010

Kaya Henderson

Interim Chancellor

District of Columbia Public Schools

George Dines

Interim Chief Financial Officer

Office of the Chief Financial Officer

District of Columbia Public Schools

Munetsi T. Musara, CPA

Controller

Office of the Chief Financial Officer

District of Columbia Public Schools

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District of Columbia Public Schools (DCPS)

Annual Budgetary Comparison Schedule

September 30, 2010

School Officials

School Officials

Kaya Henderson Interim Chancellor

Lisa Ruda Chief of Staff

Richard Nyankori Deputy Chancellor

DCPS-OCFO Officials

George Dines Interim Chief Financial Officer

John Nitz Deputy Chief Financial Officer

Munetsi Musara Controller

Donald Sink Budget Director



DISTRICT OF COLUMBIA
PUBLIC SCHOOLS

Office of the Chief Financial Officer

March 2, 2011

Kaya Henderson, Interim Chancellor
District of Columbia Public Schools
1200 First Street NE, 12th Floor
Washington DC 20002

Dear Chancellor Henderson:

The Annual Budgetary Comparison Schedule Governmental Funds and Supplemental information of the District of Columbia Public Schools (DCPS) for fiscal year ended September 30, 2010 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 accounting principles generally accepted in the United States of America. 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 was audited by KPMG, 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, 2010 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, assessing significant estimates made by management and evaluating the overall financial statement presentation. The independent auditor concluded based upon the audit, that there was reasonable basis for rendering an unqualified opinion that the Schools' Budgetary Comparison Schedule for the fiscal year September 30, 2010 is fairly presented in conformity with accounting principles generally accepted in the United States of America. 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, the dedication and commitment of our financial management responsibilities.

This letter of transmittal is designed to complement the schedule.

Respectfully Submitted,

George B. Dines, Jr.
Interim Chief Financial Officer
Office of the Chief Financial Officer
District of Columbia Public Schools



KPMG LLP
2001 M Street, NW
Washington, DC 20036-3389

Independent Auditors' Report

Inspector General of the Government of the District of Columbia
Interim Chancellor, District of Columbia Public Schools:

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, 2010. This Schedule is the responsibility of the DCPS's management. Our responsibility is to express an opinion on the 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the DCPS's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule, assessing the accounting principles used and significant estimates made by management, and evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Schedule referred to above presents fairly, in all material respects, the financial position of the original budget, final budget and actual revenues, expenditures, and other sources/uses of the 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, 2010, in conformity with U.S. generally accepted accounting principles.

Our audit was performed for the purpose of forming an opinion on the Schedule taken as a whole. The accompanying Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization is presented for purposes of additional analysis and is not part of the Schedule. Such information has been subject 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.

KPMG LLP

March 2, 2011

District of Columbia Public Schools
 Budgetary Comparison Schedule - Governmental Funds
 For Fiscal Year Ended September 30, 2010
 (in thousands)

	Local				Federal, Private and Other Sources				Total			
	Original Budget	Revised Budget	Actual	Variance Under/(Over) Budget	Original Budget	Revised Budget	Actual	Variance Under/(Over) Budget	Original Budget	Revised Budget	Actual	Variance Under/(Over) Budget
Sources												
Local Sources - 2010	510,880	490,556	490,556	-	-	-	-	-	510,880	490,556	490,556	-
Local Sources - 2011	-	27,118	27,118	-	-	-	-	-	-	27,118	27,118	-
Federal Contributions	-	-	-	-	52,155	55,872	54,068	1,804	52,155	55,872	54,068	1,804
Other Sources	-	-	-	-	7,788	27,530	26,666	864	7,788	27,530	26,666	864
Total Sources	510,880	517,674	517,674	-	59,943	83,402	80,734	2,668	570,823	601,076	598,408	2,668
Expenditures and Other Uses												
Personal Services												
Regular Pay - Cont Full Time	312,851	314,583	303,263	11,320	2,029	39,335	44,264	(4,929)	314,880	353,918	347,527	6,391
Regular Pay-Other	28,588	28,435	21,118	7,317	21,117	10,720	8,451	2,269	49,705	39,155	29,569	9,586
Additional Gross Pay	5,259	5,267	23,360	(18,093)	10,149	3,205	2,904	301	15,408	8,472	26,264	(17,792)
Fringe Benefits - Curr Personnel	41,188	38,831	46,583	(7,752)	3,810	4,471	4,265	206	44,998	43,302	50,848	(7,546)
Overtime Pay	2,211	2,228	2,589	(361)	-	-	105	(105)	2,211	2,228	2,694	(466)
Expense Not Budgeted Personnel	-	-	-	-	-	-	(786)	786	-	-	(786)	786
Total Personal Services	390,097	389,344	396,913	(7,569)	37,105	57,731	59,203	(1,472)	427,202	447,075	456,116	(9,041)
Non Personal Services												
Supplies and Materials	10,650	11,310	10,155	1,155	2,699	3,861	3,136	725	13,349	15,171	13,291	1,880
Energy, Comm. and Bld Rentals	32,620	33,279	34,821	(1,542)	-	-	-	-	32,620	33,279	34,821	(1,542)
Telephone, Telegraph, Telegram, Etc	5,607	5,592	2,741	2,851	168	20	-	20	5,775	5,612	2,741	2,871
Rentals-Land and Structures	5,355	5,355	3,820	1,535	-	-	-	-	5,355	5,355	3,820	1,535
Janitorial Services	339	339	309	30	-	-	-	-	339	339	309	30
Security Services	347	347	340	7	-	-	-	-	347	347	340	7
Occupancy Fixed Costs	464	464	257	207	-	-	-	-	464	464	257	207
Other services and Charges	4,688	5,238	3,749	1,489	2,359	2,202	1,401	801	7,047	7,440	5,150	2,290
Contractual Services- Other	46,301	48,306	46,327	1,979	10,237	12,321	10,894	1,427	56,538	60,627	57,221	3,406
Subsidies and Transfers	4,634	7,439	7,162	277	1,976	468	839	(371)	6,610	7,907	8,001	(94)
Equipment & Equipment Rental	9,778	10,661	8,135	2,526	5,399	6,799	5,261	1,538	15,177	17,460	13,396	4,064
Expense Not Budgeted Others	-	-	2,945	(2,945)	-	-	-	-	-	-	2,945	(2,945)
Total Non Personal Services	120,783	128,330	120,761	7,569	22,838	25,671	21,531	4,140	143,621	154,001	142,292	11,709
Total Expenditures and Other Uses	510,880	517,674	517,674	-	59,943	83,402	80,734	2,668	570,823	601,076	598,408	2,668
Sources Over (under) Expenditures & Other Uses-Budgetary Basis	-	-	-	-	-	-	-	-	-	-	-	-

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to Annual Budgetary Comparison Schedule – Governmental Funds

Year ended September 30, 2010

(Dollars in thousands)

(1) Summary of Significant Accounting Policies

Background

The mission of the District of Columbia Public Schools (DCPS) is to make DCPS the highest performing urban school district in the nation and to once and for all close the achievement gap that separates low-income students and students of color from their higher-income and white peers. DCPS continues to focus on a set of Core Beliefs; and expects that every adult in the system act in accordance with these beliefs every day. The Core Beliefs are that:

- All children, regardless of background or circumstance, can achieve at the highest levels;
- Achievement is a function of effort, not innate ability;
- We have the power and the responsibility to close the achievement gap;
- Our schools must be caring and supportive environments;
- It is critical to engage our students' families and communities as valued partners; and
- Our decisions at all levels must be guided by robust data.

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.

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

The accounting and reporting policies followed by DCPS in the presentation of the Budgetary Comparison Schedule – Governmental Funds (the Schedule) conform to U.S. generally accepted accounting principles (GAAP). The following is a summary of DCPS' significant accounting policies.

(2) Financial Reporting Entity

DCPS is 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 DCPS local revenues are received from the District. In fiscal year 2010, DCPS appropriations from the District represent 8% of the District's total general fund revenue. Further, DCPS is 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 DCPS are included in the District's basic financial statements.

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to Annual Budgetary Comparison Schedule – Governmental Funds

Year ended September 30, 2010

(Dollars in thousands)

The Schedule and accompanying notes present only the DCPS's original budget, final budget, and its results of operations on a budgetary basis. Therefore, the Schedule and accompanying notes present only a portion of the District of Columbia's General Fund and Federal and Private Resources Funds (governmental funds) and is not intended to present the complete financial position or changes in financial position of DCPS or the District, taken as a whole, in conformity with GAAP.

Excluded from the Schedule is:

- Depreciation on all capital assets used by DCPS, and
- Interest expense and related debt service costs on general obligation debt issued by the District to fund various DCPS capital improvement programs.

(3) Basis of Budgetary Accounting

(a) *Basis of Budgetary Accounting*

All governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when earned (that is when they become both measurable and available.) "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current 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. However, certain 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. Budgetary operating results include the following basic differences that vary from the GAAP basis:

- Inventory is recorded using the purchase method for budgetary purposes while under the GAAP basis it is recorded using the consumption method.
- Fund balance released from restriction is considered a funding source for budgetary purposes but not considered revenue on a GAAP basis.

(b) *Local Revenues-2010 and 2011*

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

As documented in fiscal year 2010 Appropriations Act, DCPS is authorized to receive a ten percent (10%) advance on the fiscal year 2011 Appropriation (local revenues) in July 2010 to facilitate the opening of school in September.

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to Annual Budgetary Comparison Schedule – Governmental Funds

Year ended September 30, 2010

(Dollars in thousands)

(c) *Compensated Absences*

DCPS' policies allow the Washington Teacher's Union (WTU) and non-WTU employees to accumulate unused sick leave. The maximum number of sick leave hours employees are allowed to accumulate is governed by D.C. Municipal Regulations (DCMR). Per 5 DCMR 1200.9, the maximum number of sick leave hours is 1,040 hours (130 days) in one leave year. Pursuant to the WTU contract, unused sick leave may be paid out annually upon teacher request.

Vacation (annual) leave may be accumulated up to 240 hours. DCPS records vacation and sick leave as an expenditure in the Schedule only to the extent that such leave matures or comes due for payment.

(d) *Claims and Judgments*

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

(e) *Interfund Activity*

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

(f) *Indirect Costs*

The District and DCPS do not allocate indirect costs to the functional levels for budget to actual comparison purposes and as such those costs are not included in the accompanying Schedule.

(g) *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 DCPS employees are included in the accompanying Schedule.

(h) *Repairs and Maintenance*

The management of repairs and maintenance for DCPS is administered by the District's Office of Public Education Facilities Modernization. Costs of repairs and maintenance to capital assets utilized by DCPS are budgeted and expended at DCPS' 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.

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to Annual Budgetary Comparison Schedule – Governmental Funds

Year ended September 30, 2010

(Dollars in thousands)

(4) **Basis of Budgeting and Budgetary Control Policies**

The budgetary data included in the Schedule is a component of the overall District budget request approved by the U.S. Congress.

(a) *Process*

On or about March 15 of each year, the District's Mayor submits to the City 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. 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 appropriation bill.

(b) *Appropriation Act*

The legally adopted budget is the annual appropriation public law (Appropriation Act) enacted by Congress and signed by the President. The Appropriation 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 Appropriation Act by submitting a request to the President and Congress 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 Schedule include all approved reallocations. This Schedule reflects budget-to-actual comparisons at the function level (or appropriation title). Total appropriated actual expenditures and uses may not legally exceed total appropriated budgeted expenditures and uses as shown on this Schedule. A negative expenditure variance in the Budgetary Comparison Schedule at the appropriated level is a violation of the Anti-Deficiency Act (31 U.S.C. 1341, 1342, 1349, and 1351) and the District of Columbia Anti-Deficiency Act (D.C. Official Code 47-3555.01-355.08, 2001).

The Appropriation Act specifies expenditures and net surplus or deficit of revenues. The Appropriation 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 Schedule shows Revenues and Other Sources as presented in the Conference Report (H.R. 108-401) and Expenditures and Other Uses as contained in the Appropriation Act (PL 108-199.)

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to Annual Budgetary Comparison Schedule – Governmental Funds

Year ended September 30, 2010

(Dollars in thousands)

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

(c) Budgetary Controls

The District and DCPS maintains budgetary controls designed to monitor compliance with expenditure limitations contained in the annual appropriated budget approved by Congress and the President. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by functions within the general fund.

Encumbrance accounting is used in the governmental funds. Under this method of accounting, purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve the required portion of an appropriation. Encumbrances outstanding at year-end do not constitute expenditures or liabilities for GAAP or budgetary purposes. Generally, encumbered amounts lapse at year-end in the General Fund and may be re-appropriated and re-encumbered as part of the subsequent year's budget. However, encumbered amounts do not lapse at year-end in the Capital Projects Fund, Special Revenue Fund, or Private Resources Fund.

(5) Retirement Plans

(a) 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 DCPS' teachers. The plan provides retirement, death and disability benefits, and annual cost of living adjustments to plan members and beneficiaries.

Participants contribute seven percent 7% (or 8% for teachers hired on or after November 16, 1996) of annual pay minus pay received for summer school. Members may also contribute up to 10% of annual pay toward an annuity in addition to any vested pension. The District and Federal governments make contributions based upon actuarially determined funding requirements.

Teachers who retire at age 55 with 30 years of service, at 60 with 20 years of service, or at 62 with 5 years of service 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, 2010.

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to Annual Budgetary Comparison Schedule – Governmental Funds

Year ended September 30, 2010

(Dollars in thousands)

(b) *Civil Service Retirement System*

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

(c) *District Retirement Plan*

Non-teaching employees hired on or after October 1, 1987 participate in the District's Retirement Plan 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 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. DCPS 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. Contributions are not assets of the District, which has no further liability to this plan.

(d) *Deferred Compensation Plan*

Under the District sponsored Deferred Compensation Plan established pursuant to Section 457 of the Internal Revenue Code, DCPS' employees including teachers, may defer the lesser of \$16,500 or 100% of includible compensation in calendar year 2010. A special catch-up provision is also available to participants that allows them to "make up" or "catch up" for prior years in which they did not contribute the maximum amount to the plan. The "catch up" is limit is the lesser of (a) twice the annual contribution limit, \$33,000, or (b) the annual contribution limit for the year plus underutilized amounts from prior taxable years. An additional deferral of \$5,500 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.

(6) *Commitments and Contingencies*

(a) *Operating Leases*

DCPS leases 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

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to Annual Budgetary Comparison Schedule – Governmental Funds

Year ended September 30, 2010

(Dollars in thousands)

ended September 30, 2010 were \$3,820. Future minimum lease payments under the operating leases at September 30, 2010 are as follows:

	<u>Amounts</u>
Year:	
2011	\$ 6,087
2012	6,239
2013	6,395
2014	6,555
2015	6,719
Thereafter	<u>32,111</u>
Total future minimum lease payments	<u>\$ 64,106</u>

(b) Self-Insurance

DCPS, as an agency of the District, participates in the Districts' 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, 2010. Information regarding the District's outstanding liability at September 30, 2010 is presented in the District's Comprehensive Annual Financial Report. No separate information related to DCPS is available.

(7) Federally Assisted Grant Programs

DCPS is a recipient of various federal awards used in a variety of educational programs. DCPS is 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
 Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization
 For Fiscal Year Ended September 30, 2010
 (in thousands)

	Local				Federal, Private and Other Sources				Total			
	Original Budget	Revised Budget	Actual	Variance Under/(Over) Budget	Original Budget	Revised Budget	Actual	Variance Under/(Over) Budget	Original Budget	Revised Budget	Actual	Variance Under/(Over) Budget
Boards												
1111 - Board of Education	-	-	14	(14)	-	-	-	-	-	-	14	(14)
	-	-	14	(14)	-	-	-	-	-	-	14	(14)
Office of the Chancellor												
1211 - Office of the Chancellor	652	677	667	10	-	1,650	1,650	-	652	2,327	2,317	10
1221 - Parent Resource Center	1,366	1,346	1,259	87	-	-	-	-	1,366	1,346	1,259	87
1231 - Program Enrichment	-	-	17	(17)	1,000	872	742	130	1,000	872	759	113
1241 - Transformation Office Management	918	952	896	56	1,300	1,540	1,222	318	2,218	2,492	2,118	374
1251 - Constituent Services	65	64	(59)	123	-	-	-	-	65	64	(59)	123
	3,001	3,039	2,780	259	2,300	4,062	3,614	448	5,301	7,101	6,394	707
General Counsel												
1321 - Settlement and judgments	-	-	1,586	(1,586)	-	-	-	-	-	-	1,586	(1,586)
	-	-	1,586	(1,586)	-	-	-	-	-	-	1,586	(1,586)
Office of Human Resources												
1411 - Office of Human Resources	6,101	5,406	4,808	598	50	50	-	50	6,151	5,456	4,808	648
1451 - Professional Development	664	690	1,055	(365)	-	89	34	55	664	779	1,089	(310)
1461 - Dep. Chancellor Human Cap. & Ext Rel	489	563	476	87	-	-	-	-	489	563	476	87
1471 - Human Capital	1,507	1,837	832	1,005	500	2,773	4,712	(1,939)	2,007	4,610	5,544	(934)
1481 - Family Community & Engagemen	223	226	85	141	-	-	-	-	223	226	85	141
1491 - Partnerships	256	287	218	69	-	-	-	-	256	287	218	69
	9,240	9,009	7,474	1,535	550	2,912	4,746	(1,834)	9,790	11,921	12,220	(299)
Office of Communications and Public Info												
1511 - Office of Communications & Public Info	856	1,102	792	310	-	11	-	11	856	1,113	792	321
	856	1,102	792	310	-	11	-	11	856	1,113	792	321
Office of the Chief of Staff												
2111 - Office of the Chief of Staff	853	885	635	250	-	-	-	-	853	885	635	250
2112 - Critical Response Team	-	-	81	(81)	-	-	-	-	-	-	81	(81)
2151 - Policy Development	-	-	3	(3)	-	-	-	-	-	-	3	(3)
2171 - School Operations	1,207	1,574	2,008	(434)	507	507	502	5	1,714	2,081	2,510	(429)
2191 - Office of School Innovator	215	223	251	(28)	-	2,686	2,186	500	215	2,909	2,437	472
	2,275	2,682	2,978	(296)	507	3,193	2,688	505	2,782	5,875	5,666	209
Office of Student Services												
2311 - Office of Student Services	-	-	1	(1)	-	-	-	-	-	-	1	(1)
2321 - Transitory Services	-	-	(2)	2	-	-	-	-	-	-	(2)	2
2371 - Student Residency	-	-	7	(7)	-	-	170	(170)	-	-	177	(177)
2372 - Office of Youth Engagemen	2,606	2,861	2,039	822	-	498	450	48	2,606	3,359	2,489	870
2375 - Interagency Collab & Srvc Integrity Comm	1,902	1,117	1,349	(232)	-	-	-	-	1,902	1,117	1,349	(232)
2391 - HIV AIDS	-	-	256	(256)	143	247	21	226	143	247	277	(30)
2510 - Inst. Superintendent Cluster I	324	329	195	134	-	-	-	-	324	329	195	134
2511 - Instructional Superintendents	-	-	707	(707)	-	-	-	-	-	-	707	(707)
2512 - Inst. Superintendent Cluster II	201	198	146	52	-	-	-	-	201	198	146	52
2513 - Inst. Superintendent Cluster III	404	393	159	234	-	-	-	-	404	393	159	234
2514 - Inst. Superintendent Cluster IV	289	282	186	96	-	-	-	-	289	282	186	96
2515 - Inst. Superintendent Cluster V	319	321	145	176	-	-	-	-	319	321	145	176
2516 - Inst. Superintendent Cluster VI	-	-	15	(15)	-	-	-	-	-	-	15	(15)
	6,045	5,501	5,203	298	143	745	641	104	6,188	6,246	5,844	402

District of Columbia Public Schools
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization:
For Fiscal Year Ended September 30, 2010
(in thousands)

	Local				Federal, Private and Other Sources				Total			
Office of Schools and Transformation												
2411 - Chief of Schools	-	-	-	-	-	-	216	(216)	-	-	216	(216)
2411 - Office of the Chief Academic Officer	2,255	2,183	2,496	(313)	-	524	616	(92)	2,255	2,707	3,112	(405)
2412 - Chief of Data and Accountability	542	542	299	243	1,500	1,780	1,261	519	2,042	2,322	1,560	762
	<u>2,797</u>	<u>2,725</u>	<u>2,795</u>	<u>(70)</u>	<u>1,500</u>	<u>2,304</u>	<u>2,093</u>	<u>211</u>	<u>4,297</u>	<u>5,029</u>	<u>4,888</u>	<u>141</u>
Office of the Chief Operating Offices												
3040 - Chief Operating Offices	674	707	691	16	-	-	-	-	674	707	691	16
	<u>674</u>	<u>707</u>	<u>691</u>	<u>16</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>674</u>	<u>707</u>	<u>691</u>	<u>16</u>
Chief Academic Offices												
3111 - Chief of Teaching & Learning	468	431	357	74	500	-	-	-	968	431	357	74
3112 - Library Media Services	395	395	264	131	-	-	-	-	395	395	264	131
3113 - Gifted and Talented	16	5	5	-	-	-	-	-	16	5	5	-
3114 - Specialized Instruction	11	11	5	6	-	-	-	-	11	11	5	6
3121 - Differentiated Instruction	-	-	106	(106)	-	-	-	-	-	-	106	(106)
3131 - Academic Services	-	-	(147)	147	-	-	-	-	-	-	(147)	147
	<u>890</u>	<u>842</u>	<u>590</u>	<u>252</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,390</u>	<u>842</u>	<u>590</u>	<u>252</u>
Office of Standards and Curriculum												
3211 - Office of Standards and Curriculum	859	810	1,061	(251)	-	-	(8)	8	859	810	1,053	(243)
	<u>859</u>	<u>810</u>	<u>1,061</u>	<u>(251)</u>	<u>-</u>	<u>-</u>	<u>(8)</u>	<u>8</u>	<u>859</u>	<u>810</u>	<u>1,053</u>	<u>(243)</u>
Office of Academic Programs												
3311 - Office of Academic Programs	-	-	759	(759)	-	-	-	-	-	-	759	(759)
3321 - Instructional Technology	-	-	687	(687)	-	-	-	-	-	-	687	(687)
3331 - Guidance Counseling	238	247	210	37	-	-	-	-	238	247	210	37
3341 - International Programs	69	49	56	(7)	-	-	-	-	69	49	56	(7)
3351 - Advanced Programs	772	435	276	159	-	-	-	-	772	435	276	159
3361 - OFC Com & Ed Prog-A.S. Teachers	-	-	-	-	-	356	183	173	-	356	183	173
3361 - Office of Community & Ed Proj	-	8	-	8	-	-	-	-	-	8	-	8
3381 - Early Childhood Ed and Head Start	-	-	5	(5)	8,470	12,047	11,297	750	8,470	12,047	11,302	745
	<u>1,079</u>	<u>739</u>	<u>1,993</u>	<u>(1,254)</u>	<u>8,470</u>	<u>12,403</u>	<u>11,480</u>	<u>923</u>	<u>9,549</u>	<u>13,142</u>	<u>13,473</u>	<u>(331)</u>
Office of Career and Tech Education												
3411 - Office of Career and Tech. Education	32	82	59	23	-	-	-	-	32	82	59	23
3421 - JROTC	555	555	472	83	1,033	2,192	2,159	33	1,588	2,747	2,631	116
	<u>587</u>	<u>637</u>	<u>531</u>	<u>106</u>	<u>1,033</u>	<u>2,192</u>	<u>2,159</u>	<u>33</u>	<u>1,620</u>	<u>2,829</u>	<u>2,690</u>	<u>139</u>
Special Education												
3511 - Special Education LEA	-	-	3,596	(3,596)	-	119	119	-	-	119	3,715	(3,596)
3512 - OSE Resolution	1,500	-	1,306	(1,306)	-	203	203	-	1,500	203	1,509	(1,306)
3513 - OSE Non-Public Placements	2,662	1,662	208	1,454	-	-	-	-	2,662	1,662	208	1,454
3514 - OSE Related Services	9,909	11,175	19,912	(8,737)	-	-	3,309	(3,309)	9,909	11,175	23,221	(12,046)
3515 - OSE Inclusive Academic Program	-	-	992	(992)	-	-	-	-	-	-	992	(992)
3516 - OSE Central Office Support	434	300	2,787	(2,487)	-	-	-	-	434	300	2,787	(2,487)
3517 - OSE School Support	2,246	-	6,950	(6,950)	-	-	-	-	2,246	-	6,950	(6,950)
3518 - OSE Early Stages	1,665	500	808	(308)	-	-	-	-	1,665	500	808	(308)
3521 - Special Education- SEA	-	-	162	(162)	-	-	-	-	-	-	162	(162)
3531 - Special Education Non-Public Tutor	-	-	(8)	8	-	-	-	-	-	-	(8)	8
3536 - DC Jail	-	-	(39)	39	-	-	-	-	-	-	(39)	39
3558 - Rapid Acquisition Cell	218	-	-	-	-	-	-	-	218	-	-	-
	<u>18,634</u>	<u>13,637</u>	<u>36,674</u>	<u>(23,037)</u>	<u>-</u>	<u>322</u>	<u>3,631</u>	<u>(3,309)</u>	<u>18,634</u>	<u>13,959</u>	<u>40,305</u>	<u>(26,346)</u>
Accountability, Testing, Research and Evaluation												
3611 - Accountability, Testing, Res & Eval	363	997	554	443	2,500	1,838	828	1,010	2,863	2,835	1,382	1,453

District of Columbia Public Schools
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization
For Fiscal Year Ended September 30, 2010
(in thousands)

	Local				Federal, Private and Other Sources				Total			
3621 - Student Data Systems	-	20	(20)	40	-	1,084	554	530	-	1,104	534	570
	<u>363</u>	<u>1,017</u>	<u>534</u>	<u>483</u>	<u>2,500</u>	<u>2,922</u>	<u>1,382</u>	<u>1,540</u>	<u>2,863</u>	<u>3,939</u>	<u>1,916</u>	<u>2,023</u>
Office of Federal Programs and Grants												
3711 - Office of Federal Program & Grants	-	-	6,317	(6,317)	1,293	960	915	45	1,293	960	7,232	(6,272)
	<u>-</u>	<u>-</u>	<u>6,317</u>	<u>(6,317)</u>	<u>1,293</u>	<u>960</u>	<u>915</u>	<u>45</u>	<u>1,293</u>	<u>960</u>	<u>7,232</u>	<u>(6,272)</u>
Office of Bilingual Education												
3811 - Office of Bilingual Education	1,534	1,610	1,785	(175)	-	-	-	-	1,534	1,610	1,785	(175)
	<u>1,534</u>	<u>1,610</u>	<u>1,785</u>	<u>(175)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,534</u>	<u>1,610</u>	<u>1,785</u>	<u>(175)</u>
Chief Operating Offices												
4111 - Chief Business Officer	-	-	-	-	-	-	-	-	-	-	-	-
4115 - School Start Up	-	-	-	-	2,000	812	520	292	2,000	812	520	292
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>812</u>	<u>520</u>	<u>292</u>	<u>2,000</u>	<u>812</u>	<u>520</u>	<u>292</u>
Prime DC												
8830 - Prime DC	-	-	-	-	207	-	-	-	207	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>207</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>207</u>	<u>-</u>	<u>-</u>	<u>-</u>
Office of Facilities Management												
4211 - Office of Facilities Management	-	-	-	-	-	-	51	(51)	-	-	51	(51)
4241 - Realty	1,370	1,370	1,280	90	689	689	745	(56)	2,059	2,059	2,025	34
4251 - Logistics	3,846	3,862	3,659	203	-	-	-	-	3,846	3,862	3,659	203
	<u>5,216</u>	<u>5,232</u>	<u>4,939</u>	<u>293</u>	<u>689</u>	<u>689</u>	<u>796</u>	<u>(107)</u>	<u>5,905</u>	<u>5,921</u>	<u>5,735</u>	<u>186</u>
Office of the Chief Financial Officer												
4311 - Office of the Chief Financial Officer	3,877	4,062	4,846	(784)	-	74	98	(24)	3,877	4,136	4,944	(808)
	<u>3,877</u>	<u>4,062</u>	<u>4,846</u>	<u>(784)</u>	<u>-</u>	<u>74</u>	<u>98</u>	<u>(24)</u>	<u>3,877</u>	<u>4,136</u>	<u>4,944</u>	<u>(808)</u>
Transportation Division												
4411 - Transportation Division	-	-	-	-	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Office of Information Technology												
4521 - Office of Information Technology	11,167	11,117	11,195	(78)	2,000	674	824	(150)	13,167	11,791	12,019	(228)
4561 - Procurement Division	2,000	2,267	2,368	(101)	-	-	-	-	2,000	2,267	2,368	(101)
4571 - Compliance Division	806	841	695	146	-	-	-	-	806	841	695	146
4581 - Food Services Division	11,206	11,206	7,018	4,188	1,226	870	887	(17)	12,432	12,076	7,905	4,171
	<u>25,179</u>	<u>25,431</u>	<u>21,276</u>	<u>4,155</u>	<u>3,226</u>	<u>1,544</u>	<u>1,711</u>	<u>(167)</u>	<u>28,405</u>	<u>26,975</u>	<u>22,987</u>	<u>3,988</u>
Fixed Costs (Rent, Water, Utilities)												
4711 - Fixed Costs (Rent, Water, Utilities)	44,085	44,744	42,246	2,498	-	-	-	-	44,085	44,744	42,246	2,498
	<u>44,085</u>	<u>44,744</u>	<u>42,246</u>	<u>2,498</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,085</u>	<u>44,744</u>	<u>42,246</u>	<u>2,498</u>
Division of Elementary Schools												
5110 - Adams Elementary	2,642	2,634	2,323	311	-	5	-	5	2,642	2,639	2,323	316
5120 - Aiton Elementary	2,198	2,049	1,870	179	66	-	-	-	2,264	2,049	1,870	179
5130 - Amidon Elementary	2,752	2,535	2,495	40	233	235	149	86	2,985	2,770	2,644	126
5140 - Bancroft Elementary	2,482	2,301	1,964	337	565	1,624	1,696	(72)	3,047	3,925	3,660	265
5150 - Barnard Elementary	2,545	2,187	2,346	(159)	549	350	489	(139)	3,094	2,537	2,835	(298)
5160 - Beers Elementary	3,036	2,876	2,811	65	66	-	-	-	3,102	2,876	2,811	65
5180 - Birney Elementary	-	-	(97)	97	-	-	-	-	-	-	(97)	97
5200 - Brent Elementary	2,100	1,909	1,468	441	533	487	507	(20)	2,633	2,396	1,975	421
5210 - Brightwood Elementary	3,118	3,001	2,750	251	355	1,116	1,112	4	3,473	4,117	3,862	255
5220 - Brookland Elementary	3,166	3,068	3,186	(118)	233	233	205	28	3,399	3,301	3,391	(90)

District of Columbia Public Schools
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 For Fiscal Year Ended September 30, 2010
 (in thousands)

	Local				Federal, Private and Other Sources				Total			
5230 - Bruce-Monroe Elementary	2,960	2,945	2,662	283	266	789	830	(41)	3,226	3,734	3,492	242
5250 - Burroughs Elementary	2,831	2,882	2,712	170	233	238	234	4	3,064	3,120	2,946	174
5260 - Burrville Elementary	2,365	2,375	2,338	37	33	-	-	-	2,398	2,375	2,338	37
5280 - Cleveland Elementary	2,469	2,443	2,423	20	266	234	187	47	2,735	2,677	2,610	67
5290 - J.F. Cook Elementary	-	-	3	(3)	-	-	-	-	-	-	3	(3)
5300 - H.D. Cooke Elementary	2,134	2,041	2,001	40	750	754	679	75	2,884	2,795	2,680	115
5310 - Davis Elementary	1,575	1,596	1,880	(284)	65	-	-	-	1,640	1,596	1,880	(284)
5320 - Draper Elementary	-	-	(20)	20	-	-	-	-	-	-	(20)	20
5330 - Drew Elementary	1,606	1,630	1,905	(275)	33	-	(2)	2	1,639	1,630	1,903	(273)
5340 - Eaton Elementary	2,993	2,978	2,918	60	-	-	-	-	2,993	2,978	2,918	60
5350 - Emery Elementary	2,550	2,464	2,412	52	266	243	191	52	2,816	2,707	2,603	104
5360 - Ferebee-Hope Elementary	2,719	2,673	2,456	217	390	236	258	(22)	3,109	2,909	2,714	195
5390 - Garfield Elementary	2,001	1,993	2,056	(63)	33	-	-	-	2,034	1,993	2,056	(63)
5400 - Garrison Elementary	1,762	1,787	1,946	(159)	33	-	-	-	1,795	1,787	1,946	(159)
5430 - C.W. Harris Elementary	1,480	1,499	1,460	39	33	26	16	10	1,513	1,525	1,476	49
5450 - Hearst Elementary	1,696	1,682	1,461	221	-	-	-	-	1,696	1,682	1,461	221
5460 - Hendley Elementary	2,939	2,801	2,701	100	266	233	151	82	3,205	3,034	2,852	182
5480 - Houston Elementary	1,921	1,887	1,804	83	33	-	-	-	1,954	1,887	1,804	83
5490 - Hyde Elementary	1,793	1,853	1,903	(50)	-	-	-	-	1,793	1,853	1,903	(50)
5500 - Janney Elementary	3,057	3,074	2,728	346	-	-	-	-	3,057	3,074	2,728	346
5510 - Kenilworth Elementary	1,210	1,179	1,291	(112)	65	-	-	-	1,275	1,179	1,291	(112)
5520 - Ketchman Elementary	1,450	1,389	1,530	(141)	436	326	415	(89)	1,886	1,715	1,945	(230)
5530 - Key Elementary	2,304	2,325	1,972	353	337	281	248	33	2,641	2,606	2,220	386
5540 - Kimball Elementary	2,231	2,107	2,206	(99)	33	-	-	-	2,264	2,107	2,206	(99)
5550 - M. L. King Elementary	2,748	2,686	2,683	3	65	11	9	2	2,813	2,697	2,692	5
5560 - LaFayette Elementary	4,473	4,528	4,316	212	-	-	-	-	4,473	4,528	4,316	212
5570 - Langdon Elementary	3,076	3,150	3,293	(143)	-	4	4	-	3,076	3,154	3,297	(143)
5580 - LaSalle Elementary	2,903	2,911	2,865	46	233	233	192	41	3,136	3,144	3,057	87
5590 - Leckie Elementary	2,709	2,587	2,782	(195)	266	233	187	46	2,975	2,820	2,969	(149)
5600 - Ludlow-Taylor Elementary	2,161	2,176	2,086	90	147	124	154	(30)	2,308	2,300	2,240	60
5610 - Malcolm X Elementary	1,533	1,551	1,837	(286)	65	-	-	-	1,598	1,551	1,837	(286)
5620 - Mann Elementary	2,321	2,376	1,888	488	-	-	2	(2)	2,321	2,376	1,890	486
5630 - Thurgood Marshall Elementary	1,565	1,529	1,502	27	-	-	-	-	1,565	1,529	1,502	27
5640 - Maury Elementary	2,229	2,298	2,122	176	-	-	-	-	2,229	2,298	2,122	176
5690 - Miner Elementary	3,661	3,617	3,939	(322)	332	310	211	99	3,993	3,927	4,150	(223)
5700 - Montgomery Elementary	1,953	1,633	1,549	84	233	102	119	(17)	2,186	1,735	1,668	67
5710 - Moten Elementary	2,991	2,881	2,850	31	364	233	120	113	3,355	3,114	2,970	144
5720 - Murch Elementary	3,415	3,339	3,041	298	-	-	91	(91)	3,415	3,339	3,132	207
5730 - Nalle Elementary	2,479	2,425	2,207	218	65	30	6	24	2,544	2,455	2,213	242
5740 - Noyes Elementary	2,914	2,877	2,784	93	98	-	-	-	3,012	2,877	2,784	93
5750 - Orr Elementary	2,244	2,265	2,041	224	66	-	-	-	2,310	2,265	2,041	224
5760 - Oyster Elementary	2,774	2,678	2,911	(233)	613	380	356	24	3,387	3,058	3,267	(209)
5780 - Patterson Elementary	2,592	2,436	2,436	-	694	456	444	12	3,286	2,892	2,880	12
5790 - Payne Elementary	1,422	1,289	1,528	(239)	179	282	317	(35)	1,601	1,571	1,845	(274)
5800 - Peabody Elementary	1,498	1,452	1,453	(1)	-	-	-	-	1,498	1,452	1,453	(1)
5810 - Emilia Reggio @ Peabody	869	892	814	78	-	-	-	-	869	892	814	78
5820 - Plummer Elementary	1,672	1,445	1,458	(13)	299	282	220	62	1,971	1,727	1,678	49
5830 - Powell Elementary	2,815	2,512	1,895	617	266	102	117	(15)	3,081	2,614	2,012	602
5840 - Randle Highlands Elementary	2,731	2,602	2,412	190	33	-	-	-	2,764	2,602	2,412	190
5850 - Raymond Elementary	2,659	2,557	2,623	(66)	684	518	469	49	3,343	3,075	3,092	(17)
5860 - Marie Reed Elementary	2,105	2,012	1,823	189	65	796	902	(106)	2,170	2,808	2,725	83
5870 - River Terrace Elementary	1,031	944	1,289	(345)	33	-	-	-	1,064	944	1,289	(345)
5880 - Ross Elementary	1,204	972	1,049	(77)	-	-	-	-	1,204	972	1,049	(77)
5900 - Savoy Elementary	2,160	1,955	2,462	(507)	390	209	248	(39)	2,550	2,164	2,710	(546)
5910 - Seaton Elementary	2,373	2,249	2,102	147	98	-	-	-	2,471	2,249	2,102	147
5930 - Shaed Elementary	1,332	1,120	1,310	(190)	33	-	14	(14)	1,365	1,120	1,324	(204)

District of Columbia Public School:
 Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization:
 For Fiscal Year Ended September 30, 2010
 (in thousands)

	Local				Federal, Private and Other Sources				Total			
5940 - Shepherd Elementary	2,732	2,584	2,294	290	-	-	-	-	2,732	2,584	2,294	290
5950 - Simon Elementary	2,140	1,935	1,680	255	65	3	6	(3)	2,205	1,938	1,686	252
5970 - Smothers Elementary	2,132	1,880	1,737	143	299	233	125	108	2,431	2,113	1,862	251
5980 - Stanton Elementary	2,616	2,502	2,539	(37)	228	224	219	5	2,844	2,726	2,758	(32)
6000 - Stoddert Elementary	2,208	2,151	1,492	659	-	-	-	-	2,208	2,151	1,492	659
6010 - Takoma Elementary	2,169	1,970	2,126	(156)	451	347	370	(23)	2,620	2,317	2,496	(179)
6020 - M.C. Terrell Elementary	2,129	2,100	2,032	68	65	-	-	-	2,194	2,100	2,032	68
6030 - Thomas Elementary	1,927	1,844	1,928	(84)	65	21	16	5	1,992	1,865	1,944	(79)
6040 - Thomson Elementary	2,960	2,813	2,235	578	-	650	697	(47)	2,960	3,463	2,932	531
6050 - Tubman Elementary	3,502	3,384	3,028	356	299	401	1,917	(1,516)	3,801	3,785	4,945	(1,160)
6060 - Turner Elementary	2,174	1,929	2,161	(232)	233	233	179	54	2,407	2,162	2,340	(178)
6070 - Truesdell Elementary	3,141	2,956	2,852	104	233	179	75	104	3,374	3,135	2,927	208
6090 - Tyler Elementary	3,021	2,947	2,843	104	195	156	198	(42)	3,216	3,103	3,041	62
6110 - Walker-Jones Elementary	1,921	1,718	2,124	(406)	266	237	119	118	2,187	1,955	2,243	(288)
6120 - Watkins Elementary	3,390	3,131	3,005	126	-	-	(3)	3	3,390	3,131	3,002	129
6130 - Webb Elementary	3,224	3,057	2,288	769	98	-	-	-	3,322	3,057	2,288	769
6150 - West Elementary	2,024	1,693	1,817	(124)	33	-	-	-	2,057	1,693	1,817	(124)
6160 - Wheatley Elementary	-	-	2	(2)	-	-	-	-	-	-	2	(2)
6170 - Whittier Elementary	3,538	3,485	3,349	136	266	238	195	43	3,804	3,723	3,544	179
6190 - J.O. Wilson Elementary	2,700	2,541	2,389	152	65	1	(1)	2	2,765	2,542	2,388	154
6200 - Winston Elementary	2,397	2,249	1,995	254	33	-	-	-	2,430	2,249	1,995	254
6220 - Temporary School - Elem	-	1	539	(538)	350	-	(3)	3	350	1	536	(535)
6230 - Central Admin School-Elmr	-	-	1,088	(1,088)	3,928	2,283	3,320	(1,037)	3,928	2,283	4,408	(2,125)
6250 - Jackie Robinson-Consolidated	-	-	1,026	(1,026)	-	-	-	-	-	-	1,026	(1,026)
6260 - Special Ed-Schools	-	-	(4)	4	-	-	-	-	-	-	(4)	4
6280 - WTU - Retro-Payments	-	29,854	5,626	24,228	-	21,400	16,600	4,800	-	51,254	22,226	29,028
	198,742	220,831	193,405	27,426	18,664	38,321	35,576	2,745	217,406	259,152	228,981	30,171
Division of Middle/Junior High School:												
6320 - Browne Junior High	3,456	3,162	2,872	290	233	237	208	29	3,689	3,399	3,080	319
6330 - Deal Junior High	5,273	4,700	4,655	45	850	403	476	(73)	6,123	5,103	5,131	(28)
6340 - Eliot Junior High	2,576	2,196	2,382	(186)	233	234	124	110	2,809	2,430	2,506	(76)
6360 - Francis Junior High	1,945	1,790	1,610	180	348	394	(126)	520	2,293	2,184	1,484	700
6380 - Hardy Middle	2,731	2,504	2,713	(209)	338	303	337	(34)	3,069	2,807	3,050	(243)
6390 - Hart Middle	3,801	3,506	3,653	(147)	233	233	166	67	4,034	3,739	3,819	(80)
6410 - Jefferson Junior High	2,215	1,801	2,294	(493)	-	-	-	-	2,215	1,801	2,294	(493)
6420 - Johnson Junior High	2,496	2,230	1,915	315	-	13	(4)	17	2,496	2,243	1,911	332
6430 - Kramer Middle	2,781	2,540	1,962	578	-	-	1	(1)	2,781	2,540	1,963	577
6440 - Lincoln Middle	-	-	-	-	-	-	-	-	-	-	-	-
6450 - Macfarland Middle	1,972	1,880	2,110	(230)	233	105	143	(38)	2,205	1,985	2,253	(268)
6470 - Ron Brown Middle	2,477	2,157	1,781	376	233	233	150	83	2,710	2,390	1,931	459
6480 - Shaw Junior High	3,175	2,879	2,413	466	233	240	121	119	3,408	3,119	2,534	585
6490 - Sousa Middle	2,480	2,234	1,876	358	-	-	-	-	2,480	2,234	1,876	358
6500 - Stuart-Hobson Middle	2,495	2,457	2,471	(14)	-	-	-	-	2,495	2,457	2,471	(14)
6510 - R.H. Terrell Junior High	-	-	-	-	-	-	-	-	-	-	-	-
6530 - Central Admin School-Middle	-	-	1,503	(1,503)	-	-	-	-	-	-	1,503	(1,503)
6560 - Hamilton Center-Spec Ed	1,353	1,486	3,099	(1,613)	-	-	(1)	1	1,353	1,486	3,098	(1,612)
6580 - Kelly Miller Junior High	3,374	3,117	2,755	362	-	-	-	-	3,374	3,117	2,755	362
	44,600	40,639	42,064	(1,425)	2,934	2,395	1,595	800	47,534	43,034	43,659	(625)
Division of Senior High School:												
7110 - Anacostia Senior High	5,077	5,137	5,536	(399)	-	-	(12)	12	5,077	5,137	5,524	(387)
7120 - Ballou Senior High	7,927	6,370	8,533	(2,163)	-	16	-	16	7,927	6,386	8,533	(2,147)
7140 - Banneker Senior High	3,542	3,394	3,392	2	-	-	1	(1)	3,542	3,394	3,393	1
7150 - Bell Multicultural Senior High	7,456	7,507	6,235	1,272	-	1,620	1,768	(148)	7,456	9,127	8,003	1,124
7160 - Cardozo Senior High	5,652	5,686	5,990	(304)	-	-	-	-	5,652	5,686	5,990	(304)

District of Columbia Public Schools
 Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization
 For Fiscal Year Ended September 30, 2010
 (in thousands)

	Local				Federal, Private and Other Sources				Total			
7170 - Coolidge Senior High	4,358	4,357	4,265	92	-	5	-	5	4,358	4,362	4,265	97
7180 - Dunbar Senior High	6,047	6,007	4,904	1,103	-	-	1	(1)	6,047	6,007	4,905	1,102
7190 - Pre-Engineering SWS @ Dunbar SHS	259	298	325	(27)	-	-	-	-	259	298	325	(27)
7200 - Eastern Senior High	3,347	3,256	3,078	178	244	270	171	99	3,591	3,526	3,249	277
7210 - Ellington School of the Arts	2,827	5,340	5,608	(268)	-	-	-	-	2,827	5,340	5,608	(268)
7220 - Luke C. Moore Academy	2,934	3,062	2,769	293	-	-	(1)	1	2,934	3,062	2,768	294
7230 - Phelps Senior High	2,635	2,402	2,218	184	214	178	206	(28)	2,849	2,580	2,424	156
7240 - Roosevelt senior High	5,251	5,229	5,772	(543)	-	5	2	3	5,251	5,234	5,774	(540)
7250 - School Without Walls	4,104	3,913	3,543	370	-	25	-	25	4,104	3,938	3,543	395
7260 - Spingarn Senior High	4,090	4,093	4,861	(768)	-	18	(3)	21	4,090	4,111	4,858	(747)
7280 - H.D. Woodson Senior High	3,703	3,300	3,141	159	67	83	40	43	3,770	3,383	3,181	202
7290 - Woodson, H.D. SHS- BUS and Finance	622	600	696	(96)	-	-	-	-	622	600	696	(96)
7300 - Woodrow Wilson Senior High	9,145	6,947	8,696	(1,749)	-	311	255	56	9,145	7,258	8,951	(1,693)
7310 - Ballou Stay	3,404	3,437	3,223	214	-	-	-	-	3,404	3,437	3,223	214
7320 - Spingarn Stay	1,723	1,701	1,285	416	-	-	-	-	1,723	1,701	1,285	416
7340 - Temporary School	-	-	412	(412)	-	-	-	-	-	-	412	(412)
7360 - Mamie D Lee	1,121	1,262	2,917	(1,655)	-	-	-	-	1,121	1,262	2,917	(1,655)
7370 - Sharpe Health	1,541	1,711	3,165	(1,454)	81	94	95	(1)	1,622	1,805	3,260	(1,455)
7380 - Prospect	54	165	575	(410)	-	-	1	(1)	54	165	576	(411)
7400 - MM Washington Center-Spec Ed	-	-	317	(317)	-	-	-	-	-	-	317	(317)
7430 - Spingarn Spec Ed Center	-	-	-	-	-	-	-	-	-	-	-	-
7440 - Central Admin School-SHS	-	-	653	(653)	-	-	-	-	-	-	653	(653)
7450 - Roosevelt Stay	1,906	1,787	1,410	377	-	-	-	-	1,906	1,787	1,410	377
7480 - Transition Academy @ SHADD	942	1,101	2,459	(1,358)	-	-	(2)	2	942	1,101	2,457	(1,356)
7490 - Big Picture	1,271	1,272	1,085	187	-	-	20	(20)	1,271	1,272	1,105	167
7500 - Woodson Academy @ Ron Brown	1,197	1,155	939	216	-	234	(5)	239	1,197	1,389	934	455
	<u>92,135</u>	<u>90,489</u>	<u>98,002</u>	<u>(7,513)</u>	<u>606</u>	<u>2,859</u>	<u>2,537</u>	<u>322</u>	<u>92,741</u>	<u>93,348</u>	<u>100,539</u>	<u>(7,191)</u>
School Support Services												
7810 - Extended Day Prog, Summer School, SAT	10,497	6,597	2,759	3,838	2,001	498	260	238	12,498	7,095	3,019	4,076
7811 - Summer School Program	-	-	32	(32)	-	-	-	-	-	-	32	(32)
7820 - Long Term Substitutes	4,408	4,288	4,192	96	-	-	-	-	4,408	4,288	4,192	96
7830 - Other Extra Duty Pay	582	582	13	569	5,701	-	-	-	6,283	582	13	569
7840 - Textbooks	444	444	673	(229)	2,500	3,488	3,463	25	2,944	3,932	4,136	(204)
7850 - Athletics	4,929	4,975	3,985	990	-	5	5	-	4,929	4,980	3,990	990
7860 - Transformation Schools	-	-	-	-	2,188	260	260	-	2,188	260	260	-
7870 - McKinley High School	5,324	5,360	5,508	(148)	-	-	-	-	5,324	5,360	5,508	(148)
7880 - Banneker- IB	-	-	(6)	6	-	-	-	-	-	-	(6)	6
7890 - Choice Academy	2,439	2,523	2,746	(223)	-	-	-	-	2,439	2,523	2,746	(223)
7901 - Youth Service Center-YSC	-	-	160	(160)	-	-	-	-	-	-	160	(160)
7910 - Security	18,096	16,065	15,426	639	431	431	431	-	18,527	16,496	15,857	639
7930 - Filmore Art Center	1,428	1,290	1,603	(313)	-	-	-	-	1,428	1,290	1,603	(313)
7960 - School Custodial Supplies	65	65	22	43	-	-	-	-	65	65	22	43
	<u>48,212</u>	<u>42,189</u>	<u>37,113</u>	<u>5,076</u>	<u>12,821</u>	<u>4,682</u>	<u>4,419</u>	<u>263</u>	<u>61,033</u>	<u>46,871</u>	<u>41,532</u>	<u>5,339</u>
Audit adjustments	-	-	(15)	15	-	-	-	-	-	-	(15)	15
	-	-	(15)	15	-	-	-	-	-	-	(15)	15
Miscellaneous	-	-	-	-	-	-	141	(141)	-	-	141	(141)
	-	-	-	-	-	-	141	(141)	-	-	141	(141)
Total	<u>510,880</u>	<u>517,674</u>	<u>517,674</u>	<u>-</u>	<u>59,943</u>	<u>83,402</u>	<u>80,734</u>	<u>2,668</u>	<u>570,823</u>	<u>601,076</u>	<u>598,408</u>	<u>2,668</u>