

**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, 2013



**BLANCHE L. BRUCE
INTERIM INSPECTOR GENERAL**

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



July 11, 2014

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 Phil Mendelson
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 Mendelson:

As part of our contract for the audit of the District of Columbia's general purpose financial statements for fiscal year (FY) 2013, KPMG LLP (KPMG) submitted the enclosed final report on the District of Columbia Public Schools (DCPS) Annual Budgetary Comparison Schedule – Governmental Funds (the Schedule) and Supplemental Information, and accompanying independent auditors' report for the year ended September 30, 2013 (OIG No. 14-1-20GA).

KPMG 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, which represent a portion of the District of Columbia's General Fund and Federal and Private Resources Fund, for the year ended September 30, 2013, in conformity with the budgetary basis of accounting. 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 me or Ronald W. King, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,

A handwritten signature in blue ink that reads "Blanche L. Bruce". The signature is written in a cursive, flowing style.

Blanche L. Bruce
Interim Inspector General

BLB/ws

Enclosure

cc: See Distribution List

DISTRIBUTION:

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The Honorable Kenyan McDuffie, Chairperson, Committee on Government Operations, Council of the District of Columbia (via email)
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Mr. Christopher Murphy, Chief of Staff, Office of the Mayor (via email)
Ms. Janene Jackson, Director, Office of Policy and Legislative Affairs (via email)
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Mr. Steve Sebastian, Managing Director, FMA, GAO, (via email)
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Attention: Bradley Truding (via email)
The Honorable Darrell Issa, Chairman, House Committee on Oversight and Government Reform, Attention: Howie Denis (via email)
The Honorable Elijah Cummings, Ranking Member, House Committee on Oversight and Government Reform, Attention: Mark Stephenson (via email)
The Honorable Thomas Carper, Chairman, Senate Committee on Homeland Security and Governmental Affairs, Attention: Holly Idelson (via email)
The Honorable Tom Coburn, Ranking Member, Senate Committee on Homeland Security and Governmental Affairs, Attention: Chris Barkley (via email)
The Honorable Mark Begich, Chairman, Senate Subcommittee on Emergency Management, Intergovernmental Relations and the District of Columbia, Attention: Jason Smith (via email)
The Honorable Rand Paul, Ranking Member, Senate Subcommittee on Emergency Management, Intergovernmental Relations and the District of Columbia
The Honorable Harold Rogers, Chairman, House Committee on Appropriations,
Attention: Amy Cushing (via email)
The Honorable Nita Lowey, Ranking Member, House Committee on Appropriations
Attention: Angela Ohm (via email)
The Honorable Ander Crenshaw, Chairman, House Subcommittee on Financial Services and General Government, Attention: Amy Cushing (via email)
The Honorable José E. Serrano, Ranking Member, House Subcommittee on Financial Services and General Government, Attention: Angela Ohm (via email)

Mayor Gray and Chairman Mendelson
FY 2013 DCPS Budgetary Comparison Schedule –
Governmental Funds and Independent Auditors' Report
OIG No. 14-1-20GA – Final Report
July 11, 2014
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The Honorable Barbara Mikulski, Chairwoman, Senate Committee on Appropriations
Attention: Kali Matalon (via email)
The Honorable Richard Shelby, Ranking Member, Senate Committee on Appropriations,
Attention: Dana Wade (via email)
The Honorable Tom Udall, Chairman, Senate Subcommittee on Financial Services and General
Government, Attention: Marianne Upton (via email)
The Honorable Mike Johanns, Ranking Member, Senate Subcommittee on Financial Services
and General Government, Attention: Dale Cabaniss (via email)
Mr. Paul Geraty, CPA, Public Sector Audit Division KPMG LLP (1 copy)



DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Annual Budgetary Comparison Schedule
Governmental Funds and Supplemental Information

Year ended September 30, 2013

(With Independent Auditors' Report Thereon)



KPMG LLP
Suite 12000
1801 K Street, NW
Washington, DC 20006

Independent Auditors' Report

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

We have audited the accompanying Budgetary Comparison Schedule-Governmental Funds 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, 2013, and the related notes (the schedule).

Management's Responsibility for the Schedule

Management is responsible for the preparation and fair presentation of this schedule in accordance with the budgetary basis of accounting described in Note 1; this includes determining that the budgetary basis of accounting is an acceptable basis for the preparation of the schedule in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the schedule referred to above presents fairly, in all material respects, 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, 2013, in conformity with the budgetary basis of accounting described in Note 1.



Basis of Accounting

We draw attention to Note 1 to the schedule, which describes the basis of accounting. The schedule was prepared on the budgetary basis of accounting, which is a basis of accounting other than U.S. generally accepted accounting principles. Our opinion is not modified with respect to this matter.

Emphasis of Matter

We draw attention to Note 1 to the schedule, which describes that the schedule was prepared for the purpose of presenting the original budget, final budget, and actual revenues, expenditures, and other sources/uses of only that portion of the District of Columbia's General Fund and Federal and Private Resources Fund that is attributable to the transactions of the DCPS. It is not intended to be a complete presentation of the revenues and expenses of the DCPS or the District of Columbia. Our opinion is not modified with respect to this matter.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the District of Columbia as of and for the year ended September 30, 2013, and our report thereon, dated January 30, 2014, expressed an unmodified opinion on those financial statements.

Our audit was conducted for the purpose of forming an opinion on the schedule as a whole. The accompanying Schedule of Expenditures-Budget and Actual-Governmental Funds-Organization is presented for purposes of additional analysis and is not a required part of the Schedule. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the schedule. The information has been subjected to the auditing procedures applied in the audit of the schedule and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the schedule or to the schedule itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures-Budget and Actual-Governmental Funds-Organization is fairly stated in all material respects in relation to the schedule as a whole.

KPMG LLP

Washington, DC
May 28, 2014

District of Columbia Public Schools
 Budgetary Comparison Schedule - Governmental Funds
 For the Fiscal Year Ended September 30, 2013
 (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 revenues	646,176	640,742	640,643	99	-	-	-	-	646,176	640,742	640,643	99
Federal contributions	-	-	-	-	27,549	38,163	33,122	5,041	27,549	38,163	33,122	5,041
Other Sources	-	-	-	-	15,649	20,272	16,375	3,897	15,649	20,272	16,375	3,897
Fund balance released from restrictions	-	-	-	-	-	11,739	11,739	-	-	11,739	11,739	-
Total sources	646,176	640,742	640,643	99	43,198	70,174	61,236	8,938	689,374	710,916	701,879	9,037
Expenditure and Other Uses												
Personal Services												
Regular Pay - Cont Full Time	403,101	399,162	392,580	6,582	24,276	26,311	23,883	2,428	427,377	425,473	416,463	9,010
Regular Pay - Other	23,888	23,527	26,020	(2,493)	465	561	785	(224)	24,353	24,088	26,805	(2,717)
Additional Gross Pay	8,848	4,464	13,630	(9,166)	206	6,086	5,788	298	9,054	10,550	19,418	(8,868)
Fringe Personnel - Current Personnel	73,055	69,413	58,936	10,477	3,123	4,483	3,209	1,274	76,178	73,896	62,145	11,751
Overtime Pay	907	917	2,294	(1,377)	-	1	199	(198)	907	918	2,493	(1,575)
Total Personnel Services	509,799	497,483	493,460	4,023	28,070	37,442	33,864	3,578	537,869	534,925	527,324	7,601
Non Personal Services												
Supplies and Materials	8,154	11,610	12,356	(746)	1,301	2,212	1,961	251	9,455	13,822	14,317	(495)
Energy, Comm. and Bldg Rentals	37,632	28,974	28,570	404	71	71	14	57	37,703	29,045	28,584	461
Telephone, Telegraph, Telegram, Etc	3,497	3,481	3,080	401	12	252	221	31	3,509	3,733	3,301	432
Rentals - Land and Structures	6,399	6,399	6,668	(269)	-	-	-	-	6,399	6,399	6,668	(269)
Security Services	263	334	247	87	34	-	-	-	297	334	247	87
Occupancy Fixed Costs	532	533	484	49	-	-	-	-	532	533	484	49
Other Services and Charges	9,922	9,998	9,879	119	807	992	468	524	10,729	10,990	10,347	643
Contractual Services - Other	56,200	61,393	69,167	(7,774)	12,438	26,643	19,587	7,056	68,638	88,036	88,754	(718)
Subsidies and Transfers	6,083	6,195	1,702	4,493	340	97	40	57	6,423	6,292	1,742	4,550
Equipment & Equipment Rental	7,695	14,342	14,524	(182)	125	2,465	2,101	364	7,820	16,807	16,625	182
Expense Not Budgeted Others	-	-	506	(506)	-	-	(506)	506	-	-	-	-
Total Non Personnel Services	136,377	143,259	147,183	(3,924)	15,128	32,732	23,886	8,846	151,505	175,991	171,069	4,922
Total Expenditures and Other Uses	646,176	640,742	640,643	99	43,198	70,174	57,750	12,424	689,374	710,916	698,393	12,523
Sources Over (Under) Expenditures & Other Uses	-	-	-	-	-	-	3,486	3,486	-	-	3,486	3,486

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Annual Budgetary Comparison Schedule
Governmental Funds and Supplemental Information

Notes to Financial Statements

Year ended September 30, 2013

(1) Summary of Significant Accounting Policies

Background

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 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.

The accounting and reporting policies followed by DCPS in the presentation of the Budgetary Comparison Schedule – Governmental Funds (the Schedule) conform to the budgetary basis of accounting as described in item 1.B below. The following is a summary of DCPS' significant accounting policies.

A. *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 2013, DCPS appropriations from the District represent 9% 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.

The Schedule and accompanying notes present only the DCPS's original budget, revised budget, and its results of operations. 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

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Annual Budgetary Comparison Schedule
Governmental Funds and Supplemental Information

Notes to Financial Statements
Year ended September 30, 2013

funds) and is not intended to present the complete changes in financial position of DCPS or the District, taken as a whole, in conformity with GAAP.

The following is excluded from the Schedule:

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

B. Basis of Budgetary Accounting

The local and federal, private and other sources funds are governmental funds that 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:

- Fund balance released from restriction is considered a funding source for budgetary purposes but not considered revenue on a GAAP basis.

Operating results on a GAAP basis	\$ (8,253)
Fund balance released from restrictions - considered a funding source for budgetary purposes but not considered revenue on a GAAP basis	<u>11,739</u>
Operating results on a budgetary basis	\$ <u>3,486</u>

Local Revenues

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 2013 Appropriations Act, DCPS is authorized to receive a ten percent (10%) advance on the fiscal year 2014 Appropriation (local revenues) in July 2013 to facilitate the opening of school in September. No advance funds from fiscal year 2014 were requested.

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Annual Budgetary Comparison Schedule
Governmental Funds and Supplemental Information

Notes to Financial Statements

Year ended September 30, 2013

Federal and Private and Other Sources

The Federal, Private and Other sources fund is used to account for proceeds of intergovernmental grants and other federal payments, private grants, private contributions and special purpose revenue that are legally restricted to expenditure for specified purposes.

Fund Balance Released From Restriction

Certain Special Purpose Funds, based on their nature, are allowed to carry forward any unspent amounts to the next fiscal year. This is done by transferring funds to fund balance and requesting budget authority on the balance in the next fiscal year.

C. *Intra-District Activity and Transfers and Other Transaction Between Funds*

No intra-district transactions are reported in the Schedule and the effect of inter-fund activity has been eliminated from the Schedule.

D. *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.

E. *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.

(2) 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 20 of each year, the District's Mayor submits to the City Council an annual budget for the District of Columbia government which includes: (1) the budget for the forthcoming fiscal year commencing October 1; (2) an annual budget message; (3) a multi-year plan for all agencies of the District of Columbia; and (4) a multi-year capital improvement plan by project for all agencies of the District of Columbia. 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. On or about June 1 of each year, after receipt of the budget proposal from the Mayor, and after the public hearings, the Council adopts the District's annual budget. The Mayor approves the adopted budget and submits it to the President of the United States for transmission by him to the Congress. After public hearings, the Congress enacts the budget through passage of an

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Annual Budgetary Comparison Schedule
Governmental Funds and Supplemental Information

Notes to Financial Statements

Year ended September 30, 2013

appropriations act. Amounts approved in this manner are presented as the original budget balances in the Schedule.

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 47-363 (2001), as amended), the District may, after the established criteria has been met and the required approvals obtained, reallocate budget amounts within appropriation titles. The appropriated budget amounts in the Budgetary Comparison Schedule include all approved reallocations and other budget changes. 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 federal Anti-Deficiency Act (31 U.S.C. 1341, 1342, 1349, 1351, 1511-1519 (2008)) and the District of Columbia Anti-Deficiency Act (D.C. Official Code 47-355.01-355.08, (2001)). Changes to budget balances made through this process are presented as the revised budget balances in the Schedule.

The Appropriation Act specifically identifies expenditures and net operating results but 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.

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 (i.e. the level at which expenditures cannot legally exceed the appropriated amount) is established by functions (or expense category) within the general fund. The federal, private and other sources funds have the same level of budgetary control.

(3) Retirement Plans

DCPS offers a several retirement plans to its employee's. In FY 2013 DCPS made contributions of \$4,863 on behalf of participating employees in the following retirement plans:

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Annual Budgetary Comparison Schedule
Governmental Funds and Supplemental Information

Notes to Financial Statements

Year ended September 30, 2013

A. *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.

B. *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 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 pay period. 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.

(4) Commitments and Contingencies

A. *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, 2013. Information regarding the District's outstanding liability at September 30, 2013 is presented in the District's Comprehensive Annual Financial Report. No separate information related to DCPS is available.

(5) 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. Amounts collected from federal awards are reported in the Federal contributions balance in the Schedule.

District of Columbia Public Schools
Schedule of Expenditures - Budget and Actual - Government Funds - Organization
For the Fiscal Year Ended September 30, 2013
(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
OFFICE OF THE CHANCELLOR												
1211 - OFFICE OF THE CHANCELLOR	1,155	1,155	1,140	15	938	887	824	63	2,093	2,042	1,964	78
1221 - PARENT RESOURCE CENTER	124	9	(1)	10	-	-	-	-	124	9	(1)	10
1241 - TRANSFORMATION MANAGEMENT OFFICE	-	-	-	-	-	17	16	1	-	17	16	1
1201 - SUPERINTENDENT	1,279	1,164	1,139	25	938	904	840	64	2,217	2,068	1,979	89
GENERAL COUNSEL												
1321 - SETTLEMENTS AND JUDGMENTS	200	200	196	4	-	-	-	-	200	200	196	4
1301 - GENERAL COUNSEL	200	200	196	4	-	-	-	-	200	200	196	4
OFFICE OF HUMAN RESOURCES												
1411 - OFFICE OF HUMAN RESOURCES	3,715	3,889	3,610	279	-	-	-	-	3,715	3,889	3,610	279
1412 - TEACHER EFFECTIVENESS DIVISION	3,269	3,107	2,554	553	-	32	23	9	3,269	3,139	2,577	562
1413 - RECRUITMENT & SELECTION DIVISION	399	469	336	133	-	-	-	-	399	469	336	133
1414 - PRINCIPAL EFFECTIVENESS DIVISION	1,835	1,523	1,253	270	-	-	-	-	1,835	1,523	1,253	270
1461 - DEP. CHANCELLOR HUMAN CAP. & EXT REL	-	-	-	-	-	8,819	6,310	2,509	-	8,819	6,310	2,509
1471 - HUMAN CAPITAL	90	90	95	(5)	205	459	298	161	295	549	393	156
1472 - HUMAN CAPITAL LEADERSHIP	547	565	532	33	-	-	-	-	547	565	532	33
1473 - WIRELESS GENERATION-HC	-	-	-	-	-	2,601	-	2,601	-	2,601	-	2,601
1481 - WIRELESS GENERATION-HC	650	692	647	45	-	161	202	(41)	650	853	849	4
1491 - PARTNERSHIPS	334	334	269	65	-	-	-	-	334	334	269	65
1401 - HUMAN RESOURCES	10,839	10,669	9,296	1,373	205	12,072	6,833	5,239	11,044	22,741	16,129	6,612
OFFICE OF COMMUNICATIONS & PUBLIC INFO												
1511 - OFFICE OF COMMUNICATIONS & PUBLIC INFO	883	848	574	274	-	-	-	-	883	848	574	274
1501 - COMMUNICATIONS AND PUBLIC INFORMATION	883	848	574	274	-	-	-	-	883	848	574	274
OFFICE OF THE CHIEF OF STAFF												
2111 - OFFICE OF THE CHIEF OF STAFF	963	914	908	6	-	-	-	-	963	914	908	6
2112 - CRITICAL RESPONSE TEAM	237	237	222	15	-	-	-	-	237	237	222	15
2171 - SCHOOL OPERATIONS	1,952	3,239	3,111	128	709	596	596	-	2,661	3,835	3,707	128
2101 - CHIEF OF STAFF	3,152	4,390	4,241	149	709	596	596	-	3,861	4,986	4,837	149
OFFICE OF STUDENT SERVICES												
2371 - STUDENT RESIDENCY	-	-	44	(44)	-	-	-	-	-	-	44	(44)
2372 - OFFICE OF YOUTH ENGAGEMENT	4,377	5,048	4,670	378	-	38	33	5	4,377	5,086	4,703	383
2391 - HIV AIDS	-	-	-	-	-	225	7	218	-	225	7	218
2511 - CHIEF OF SCHOOLS	2,863	2,856	2,811	45	-	-	-	-	2,863	2,856	2,811	45
2516 - VISITANT INSTRUCTIONAL SERVICES	1,010	745	643	102	-	-	-	-	1,010	745	643	102
2301 - OFFICE OF STUDENT SERVICES	8,250	8,649	8,168	481	-	263	40	223	8,250	8,912	8,208	704
OFFICE OF SCHOOLS AND TRANSFORMATION												
2411 - OFFICE OF THE CHIEF ACADEMIC OFFICER	1,175	862	1,045	(183)	-	-	-	-	1,175	862	1,045	(183)
2412 - CHIEF OF DATA AND ACCOUNTABILITY	993	759	1,011	(252)	-	-	-	-	993	759	1,011	(252)
2401 - OFFICE OF SCHOOLS AND TRANSFORMATION	2,168	1,621	2,056	(435)	-	-	-	-	2,168	1,621	2,056	(435)
OFFICE OF THE CHIEF OPERATING OFFICER												
3040 - CHIEF OPERATING OFFICER	728	2,919	2,381	538	245	20	18	2	973	2,939	2,399	540
3115 - COLLEGE CAREER READINESS	2,737	3,343	3,069	274	240	761	328	433	2,977	4,104	3,397	707
3100 - SUPERINTENDENT'S OFFICE	3,465	6,262	5,450	812	485	781	346	435	3,950	7,043	5,796	1,247
OFFICE OF THE CHIEF ACADEMIC OFFICER												
3111 - ACADEMIC PROGRAM AND SUPPORT	300	300	170	130	-	-	-	-	300	300	170	130
3112 - LIBRARY MEDIA SERVICES	100	1,038	1,620	(582)	-	-	-	-	100	1,038	1,620	(582)

District of Columbia Public Schools
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	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
3122 - EDUCATIONAL TECHNOLOGY	967	967	982	(15)	-	170	165	5	967	1,137	1,147	(10)
3131 - ACADEMIC SERVICES	-	-	14	(14)	-	-	-	-	-	-	14	(14)
3132 - SCHOOL PERFORMANCE/RESTRUCTURING	450	450	729	(279)	-	-	-	-	450	450	729	(279)
3151 - READING FIRST	-	-	71	(71)	-	-	-	-	-	-	71	(71)
3101 - CHIEF ACADEMIC OFFICER	1,817	2,755	3,586	(831)	-	170	165	5	1,817	2,925	3,751	(826)
OFFICE OF STANDARDS AND CURRICULUM												
3211 - OFFICE OF CURRICULUM & INSTRUCTION	3,990	9,703	10,547	(844)	-	1,068	593	475	3,990	10,771	11,140	(369)
3201 - STANDARDS AND CURRICULUM	3,990	9,703	10,547	(844)	-	1,068	593	475	3,990	10,771	11,140	(369)
OFFICE OF ACADEMIC PROGRAMS												
3361 - OFFICE OF COMMUNITY & EDUCATION PROGRAMS	-	-	-	-	285	605	598	7	285	605	598	7
3362 - OFC COM & ED PROG-CENTRAL ADMINISTRATION	-	-	-	-	215	215	131	84	215	215	131	84
3381 - EARLY CHILDHOOD ED AND HEAD START	-	-	-	-	9,721	10,485	9,724	761	9,721	10,485	9,724	761
3382 - EARLY CHILD ED & HEADSTART (ADMIN PRG)	-	-	-	-	545	150	132	18	545	150	132	18
3301 - ACADEMIC PROGRAMS	-	-	-	-	10,766	11,455	10,585	870	10,766	11,455	10,585	870
OFFICE OF CAREER AND TECHNICAL TRAINING												
3411 - OFFICE OF CAREER AND TECHNICAL EDUCATION	-	-	-	-	-	35	29	6	-	35	29	6
3401 - CAREER AND TECHNICAL EDUCATION	-	-	-	-	-	35	29	6	-	35	29	6
OFFICE OF SPECIAL EDUCATION												
3511 - SPECIAL EDUCATION - LEA	1,447	1,403	1,393	10	-	-	-	-	1,447	1,403	1,393	10
3512 - OSE RESOLUTION	3,138	1,955	1,746	209	-	-	-	-	3,138	1,955	1,746	209
3514 - OSE RELATED SERVICES	13,707	13,227	14,768	(1,541)	-	-	-	-	13,707	13,227	14,768	(1,541)
3515 - OSE INCLUSIVE ACADEMIC PROGRAMS	5,883	5,883	4,307	1,576	-	-	-	-	5,883	5,883	4,307	1,576
3516 - OSE CENTRAL OFFICE SUPPORT	959	959	932	27	-	-	-	-	959	959	932	27
3517 - OSE SCHOOL SUPPORT	10,202	9,551	7,175	2,376	-	-	-	-	10,202	9,551	7,175	2,376
3518 - OSE EARLY STAGES	6,207	5,507	4,876	631	-	-	-	-	6,207	5,507	4,876	631
3519 - OSE EXTENDED SCHOOL YEAR	1,467	1,467	1,090	377	-	-	-	-	1,467	1,467	1,090	377
3561 - ATTORNEY FEES	5,500	5,825	6,331	(506)	-	-	-	-	5,500	5,825	6,331	(506)
3501 - SPECIAL EDUCATION	48,510	45,777	42,618	3,159	-	-	-	-	48,510	45,777	42,618	3,159
OFFICE OF ACCOUNTABILITY, TESTING, RESEARCH & EVAL												
3611 - ACCOUNTABILITY, TESTING, RESEARCH & EVAL	3,176	2,937	2,790	147	-	-	-	-	3,176	2,937	2,790	147
3621 - STUDENT DATA SYSTEMS	2,008	1,858	1,452	406	-	-	-	-	2,008	1,858	1,452	406
3601 - ACCOUNTABILITY, TESTING, RESEARCH & EVAL	5,184	4,795	4,242	553	-	-	-	-	5,184	4,795	4,242	553
OFFICE OF FEDERAL PROGRAMS AND GRANTS												
3711 - OFFICE OF FEDERAL PROGRAM & GRANTS	-	-	-	-	707	707	193	514	707	707	193	514
3701 - LEA GRANTS PROGRAMS	-	-	-	-	707	707	193	514	707	707	193	514
OFFICE OF BILINGUAL EDUCATION												
3811 - OFFICE OF BILINGUAL EDUCATION	1,293	1,293	1,198	95	-	-	-	-	1,293	1,293	1,198	95
3801 - BILINGUAL EDUCATION	1,293	1,293	1,198	95	-	-	-	-	1,293	1,293	1,198	95
OFFICE OF FACILITIES MANAGEMENT												
4241 - REALTY	177	313	263	50	296	457	417	40	473	770	680	90
4251 - LOGISTICS	3,256	3,532	3,607	(75)	54	-	-	-	3,310	3,532	3,607	(75)
4201 - FACILITIES MANAGEMENT	3,433	3,845	3,870	(25)	350	457	417	40	3,783	4,302	4,287	15
OFFICE OF THE CHIEF FINANCIAL OFFICER												
4311 - OFFICE OF THE CHIEF FINANCIAL OFFICER	3,716	3,716	3,572	144	320	320	320	-	4,036	4,036	3,892	144
4301 - CHIEF FINANCIAL OFFICER	3,716	3,716	3,572	144	320	320	320	-	4,036	4,036	3,892	144

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	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
OFFICE OF MANAGEMENT SERVICES												
4521 - OFFICE OF INFORMATION TECHNOLOGY	4,922	1,907	1,907	-	8,485	18,034	14,624	3,410	13,407	19,941	16,531	3,410
4561 - PROCUREMENT DIVISION	1,463	1,532	1,523	9	122	5	5	-	1,585	1,537	1,528	9
4571 - COMPLIANCE DIVISION	526	426	353	73	-	-	-	-	526	426	353	73
4581 - FOOD SERVICES DIVISION	7,935	10,059	11,007	(948)	100	623	740	(117)	8,035	10,682	11,747	(1,065)
4501 - MANAGEMENT SERVICES	14,846	13,924	14,790	(866)	8,707	18,662	15,369	3,293	23,553	32,586	30,159	2,427
FIXED COST												
4711 - FIXED COSTS (RENT, WATER, UTILITIES)	48,460	39,802	39,573	229	71	271	152	119	48,531	40,073	39,725	348
4730 - WTU CONTRACT TEACHERS	7,580	7,580	8,072	(492)	-	-	-	-	7,580	7,580	8,072	(492)
4701 - FIXED COSTS (RENT, WATER, UTILITIES)	56,040	47,382	47,645	(263)	71	271	152	119	56,111	47,653	47,797	(144)
DIVISION OF ELEMENTARY SCHOOLS												
5120 - AITON ELEMENTARY	1,929	1,929	2,005	(76)	338	83	-	83	2,267	2,012	2,005	7
5130 - AMIDON ELEMENTARY	2,027	2,153	2,336	(183)	164	175	102	73	2,191	2,328	2,438	(110)
5140 - BANCROFT ELEMENTARY	5,023	5,018	4,863	155	178	203	207	(4)	5,201	5,221	5,070	151
5150 - BARNARD ELEMENTARY	5,443	5,442	5,768	(326)	530	566	146	420	5,973	6,008	5,914	94
5160 - BEERS ELEMENTARY	3,615	3,613	3,828	(215)	486	527	149	378	4,101	4,140	3,977	163
5200 - BRENT ELEMENTARY	2,800	2,895	3,132	(237)	487	514	229	285	3,287	3,409	3,361	48
5210 - BRIGHTWOOD ELEMENTARY	5,384	5,575	5,887	(312)	267	281	215	66	5,651	5,856	6,102	(246)
5220 - BROOKLAND ELEMENTARY	2,584	2,680	2,599	81	120	126	55	71	2,704	2,806	2,654	152
5230 - BRUCE-MONROE ELEMENTARY	4,465	4,465	5,053	(588)	856	910	165	745	5,321	5,375	5,218	157
5250 - BURROUGHS ELEMENTARY	3,038	3,038	3,170	(132)	109	115	155	(40)	3,147	3,153	3,325	(172)
5260 - BURRVILLE ELEMENTARY	3,045	3,045	3,049	(4)	284	299	130	169	3,329	3,344	3,179	165
5280 - CLEVELAND ELEMENTARY	2,931	2,931	3,273	(342)	213	225	159	66	3,144	3,156	3,432	(276)
5300 - H.D. COOKE ELEMENTARY	3,839	3,835	3,687	148	563	594	60	534	4,402	4,429	3,747	682
5310 - DAVIS ELEMENTARY	1,800	1,800	1,621	179	350	369	-	369	2,150	2,169	1,621	548
5330 - DREW ELEMENTARY	1,641	1,795	1,718	77	299	315	41	274	1,940	2,110	1,759	351
5340 - EATON ELEMENTARY	3,648	3,648	3,705	(57)	355	374	270	104	4,003	4,022	3,975	47
5350 - EMERY ELEMENTARY	-	-	-	-	-	-	10	(10)	-	-	10	(10)
5350 - LANGLEY EDUCATION CAMPUS	3,536	3,679	3,431	248	121	147	67	80	3,657	3,826	3,498	328
5360 - FEREBEE-HOPE ELEMENTARY	1,898	1,898	2,041	(143)	287	307	30	277	2,185	2,205	2,071	134
5390 - GARFIELD ELEMENTARY	1,930	2,020	2,254	(234)	247	272	35	237	2,177	2,292	2,289	3
5400 - GARRISON ELEMENTARY	2,810	2,810	2,978	(168)	188	199	21	178	2,998	3,009	2,999	10
5430 - C.W. HARRIS ELEMENTARY	1,885	2,076	2,120	(44)	330	360	-	360	2,215	2,436	2,120	316
5440 - P.R. HARRIS ELEMENTARY	-	-	-	-	-	-	30	(30)	-	-	30	(30)
5450 - HEARST ELEMENTARY	2,746	2,746	2,638	108	345	364	101	263	3,091	3,110	2,739	371
5460 - HENDLEY ELEMENTARY	2,726	2,726	3,095	(369)	227	249	134	115	2,953	2,975	3,229	(254)
5480 - HOUSTON ELEMENTARY	1,863	1,863	2,436	(573)	296	312	57	255	2,159	2,175	2,493	(318)
5490 - HYDE ELEMENTARY	2,431	2,431	2,558	(127)	351	370	165	205	2,782	2,801	2,723	78
5500 - JANNEY ELEMENTARY	4,471	4,529	4,319	210	228	240	378	(138)	4,699	4,769	4,697	72
5510 - KENILWORTH ELEMENTARY	1,292	1,335	1,357	(22)	316	333	7	326	1,608	1,668	1,364	304
5520 - KETCHAM ELEMENTARY	1,914	1,914	1,917	(3)	279	296	51	245	2,193	2,210	1,968	242
5530 - KEY ELEMENTARY	2,918	2,918	2,878	40	268	282	255	27	3,186	3,200	3,133	67
5540 - KIMBALL ELEMENTARY	2,425	2,425	2,907	(482)	354	373	93	280	2,779	2,798	3,000	(202)
5550 - M. L. KING ELEMENTARY	2,687	2,683	3,187	(504)	337	360	105	255	3,024	3,043	3,292	(249)
5560 - LAFAYETTE ELEMENTARY	5,486	5,483	5,763	(280)	358	377	481	(104)	5,844	5,860	6,244	(384)
5570 - LANGDON ELEMENTARY	3,243	3,243	3,503	(260)	407	429	211	218	3,650	3,672	3,714	(42)
5580 - LASALLE ELEMENTARY	2,683	2,681	2,949	(268)	258	273	39	234	2,941	2,954	2,988	(34)
5590 - LECKIE ELEMENTARY	3,412	3,499	3,549	(50)	198	209	125	84	3,610	3,708	3,674	34
5600 - LUDLOW-TAYLOR ELEMENTARY	3,052	3,052	2,940	112	-	-	114	(114)	3,052	3,052	3,054	(2)
5610 - MALCOLM X ELEMENTARY	2,214	2,310	2,137	173	262	293	9	284	2,476	2,603	2,146	457
5620 - MANN ELEMENTARY	2,184	2,184	2,358	(174)	334	352	188	164	2,518	2,536	2,546	(10)
5630 - THURGOOD MARSHALL ELEMENTARY	1,926	1,922	1,412	510	-	83	139	(56)	1,926	2,005	1,551	454
5640 - MAURY ELEMENTARY	2,682	2,682	2,847	(165)	221	233	161	72	2,903	2,915	3,008	(93)

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	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
5690 - MINER ELEMENTARY	4,162	4,162	4,838	(676)	273	288	191	97	4,435	4,450	5,029	(579)
5710 - MOTEN ELEMENTARY	2,374	2,469	2,936	(467)	187	197	20	177	2,561	2,666	2,956	(290)
5720 - MURCH ELEMENTARY	4,605	4,604	4,374	230	62	66	323	(257)	4,667	4,670	4,697	(27)
5730 - NALLE ELEMENTARY	2,483	2,526	2,798	(272)	276	320	70	250	2,759	2,846	2,868	(22)
5740 - NOYES ELEMENTARY	3,162	3,162	3,085	77	-	126	190	(64)	3,162	3,288	3,275	13
5750 - ORR ELEMENTARY	3,183	3,183	2,936	247	-	-	42	(42)	3,183	3,183	2,978	205
5760 - OYSTER ELEMENTARY	6,736	6,825	6,826	(1)	576	630	472	158	7,312	7,455	7,298	157
5780 - PATTERSON ELEMENTARY	3,115	3,115	3,384	(269)	372	392	14	378	3,487	3,507	3,398	109
5790 - PAYNE ELEMENTARY	2,046	2,141	2,624	(483)	265	279	41	238	2,311	2,420	2,665	(245)
5800 - PEABODY ELEMENTARY	2,365	2,365	2,175	190	-	-	-	-	2,365	2,365	2,175	190
5810 - EMILIA REGGIO @ PEABODY	1,481	1,481	1,664	(183)	-	-	31	(31)	1,481	1,481	1,695	(214)
5820 - PLUMMER ELEMENTARY	2,126	2,126	2,517	(391)	168	177	62	115	2,294	2,303	2,579	(276)
5830 - POWELL ELEMENTARY	4,483	4,484	3,846	638	106	123	81	42	4,589	4,607	3,927	680
5840 - RANDLE HIGHLANDS ELEMENTARY	3,428	3,428	3,366	62	-	-	172	(172)	3,428	3,428	3,538	(110)
5850 - RAYMOND ELEMENTARY	4,263	4,354	4,659	(305)	314	334	251	83	4,577	4,688	4,910	(222)
5860 - MARIE REED ELEMENTARY	3,439	3,439	3,948	(509)	582	615	111	504	4,021	4,054	4,059	(5)
5880 - ROSS ELEMENTARY	1,510	1,510	1,577	(67)	46	49	64	(15)	1,556	1,559	1,641	(82)
5890 - RUDOLPH ELEMENTARY	-	-	(1)	1	-	-	-	-	-	-	(1)	1
5900 - SAVOY ELEMENTARY	3,228	3,419	3,794	(375)	-	12	78	(66)	3,228	3,431	3,872	(441)
5910 - SEATON ELEMENTARY	3,045	3,140	3,177	(37)	-	-	108	(108)	3,045	3,140	3,285	(145)
5940 - SHEPHERD ELEMENTARY	2,914	3,010	2,829	181	-	5	111	(106)	2,914	3,015	2,940	75
5950 - SIMON ELEMENTARY	2,136	2,323	2,300	23	-	25	285	(260)	2,136	2,348	2,585	(237)
5970 - SMOTHERS ELEMENTARY	2,287	2,287	2,326	(39)	104	110	76	34	2,391	2,397	2,402	(5)
5980 - STANTON ELEMENTARY	3,324	3,413	3,050	363	-	15	77	(62)	3,324	3,428	3,127	301
6000 - STODDERT ELEMENTARY	3,137	3,137	3,178	(41)	-	-	240	(240)	3,137	3,137	3,418	(281)
6010 - TAKOMA ELEMENTARY	3,472	3,596	3,768	(172)	256	270	153	117	3,728	3,866	3,921	(55)
6020 - M.C. TERRELL ELEMENTARY	2,000	1,996	1,708	288	27	29	22	7	2,027	2,025	1,730	295
6030 - THOMAS ELEMENTARY	3,115	3,306	3,336	(30)	-	10	-	10	3,115	3,316	3,336	(20)
6040 - THOMSON ELEMENTARY	3,046	3,046	3,343	(297)	531	559	276	283	3,577	3,605	3,619	(17)
6050 - TUBMAN ELEMENTARY	5,067	5,062	5,326	(264)	56	116	259	(143)	5,123	5,178	5,585	(407)
6060 - TURNER ELEMENTARY	2,961	3,056	2,951	105	175	184	23	161	3,136	3,240	2,974	266
6070 - TRUESDELL ELEMENTARY	4,338	4,434	4,004	430	54	74	108	(34)	4,392	4,508	4,112	396
6090 - TYLER ELEMENTARY	4,962	4,960	4,592	368	156	164	99	65	5,118	5,124	4,691	433
6110 - WALKER-JONES ELEMENTARY	4,624	4,624	4,489	135	112	133	105	28	4,736	4,757	4,594	163
6120 - WATKINS ELEMENTARY	4,312	4,312	4,370	(58)	-	-	383	(383)	4,312	4,312	4,753	(441)
6130 - WEBB ELEMENTARY	4,231	4,326	4,016	310	-	16	433	(417)	4,231	4,342	4,449	(107)
6150 - WEST ELEMENTARY	2,357	2,357	2,279	78	-	-	92	(92)	2,357	2,357	2,371	(14)
6170 - WHITTIER ELEMENTARY	2,828	2,922	3,084	(162)	171	180	106	74	2,999	3,102	3,190	(88)
6190 - J.O. WILSON ELEMENTARY	4,164	4,260	3,941	319	-	-	228	(228)	4,164	4,260	4,169	91
6200 - WINSTON ELEMENTARY	2,485	2,515	2,011	504	-	11	84	(73)	2,485	2,526	2,095	431
6230 - CENTRAL ADMINISTRATION SCHOOL - ELEM	200	200	82	118	-	-	-	-	200	200	82	118
6280 - WTU - RETRO-PAYMENTS	6,159	4,662	3,851	811	-	-	-	-	6,159	4,662	3,851	811
6290 - MONTESORI SCHOOL	1,962	1,962	2,000	(38)	-	-	66	(66)	1,962	1,962	2,066	(104)
5100 - DIVISION OF ELEMENTARY SCHOOLS	254,941	256,670	260,625	(3,955)	16,680	17,898	10,636	7,262	271,621	274,568	271,261	3,307
DIVISION OF MIDDLE/JUNIOR HIGH SCHOOLS												
6310 - BACKUS MIDDLE	-	-	90	(90)	-	-	-	-	-	-	90	(90)
6320 - BROWNE JUNIOR HIGH	3,188	3,307	3,419	(112)	144	151	49	102	3,332	3,458	3,468	(10)
6330 - DEAL JUNIOR HIGH	8,796	9,023	7,898	1,125	251	265	737	(472)	9,047	9,288	8,635	653
6340 - ELIOT JUNIOR HIGH	3,781	3,781	3,219	562	109	122	138	(16)	3,890	3,903	3,357	546
6360 - FRANCIS JUNIOR HIGH	2,086	2,082	2,168	(86)	273	287	172	115	2,359	2,369	2,340	29
6380 - HARDY MIDDLE	3,712	3,808	3,676	132	260	276	320	(44)	3,972	4,084	3,996	88
6390 - HART MIDDLE	4,737	5,015	4,712	303	139	146	136	10	4,876	5,161	4,848	313
6410 - JEFFERSON JUNIOR HIGH	1,453	3,226	2,744	482	-	6	46	(40)	1,453	3,232	2,790	442
6420 - JOHNSON JUNIOR HIGH	2,342	2,437	2,681	(244)	-	6	100	(94)	2,342	2,443	2,781	(338)

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For the Fiscal Year Ended September 30, 2013
(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
6430 - KRAMER MIDDLE	2,797	2,988	2,576	412	-	-	37	(37)	2,797	2,988	2,613	375
6450 - MACFARLAND MIDDLE	2,414	2,414	1,642	772	78	82	62	20	2,492	2,496	1,704	792
6470 - RON BROWN MIDDLE	2,447	2,829	2,209	620	150	158	65	93	2,597	2,987	2,274	713
6480 - SHAW JUNIOR HIGH	1,965	2,058	1,362	696	55	58	-	58	2,020	2,116	1,362	754
6490 - SOUSA MIDDLE	3,383	3,383	2,713	670	-	2	95	(93)	3,383	3,385	2,808	577
6500 - STUART-HOBSON MIDDLE	3,613	3,709	3,316	393	-	1	202	(201)	3,613	3,710	3,518	192
6520 - JEFFERSON ACADEMY	1,687	10	(1)	11	-	-	1	(1)	1,687	10	-	10
6530 - BILINGUAL ITINERANTS	843	843	1,280	(437)	-	-	-	-	843	843	1,280	(437)
6580 - KELLY MILLER JUNIOR HIGH	3,754	3,754	3,490	264	60	63	-	63	3,814	3,817	3,490	327
6300 - DIVISION OF MIDDLE/JUNIOR HIGH SCHOOLS	52,998	54,667	49,194	5,473	1,519	1,623	2,160	(537)	54,517	56,290	51,354	4,936
DIVISION OF SENIOR HIGH SCHOOLS												
7110 - ANACOSTIA SENIOR HIGH	7,515	7,523	6,744	779	80	160	358	(198)	7,595	7,683	7,102	581
7120 - BALLOU SENIOR HIGH	10,350	10,350	8,281	2,069	-	-	386	(386)	10,350	10,350	8,667	1,683
7140 - BANNEKER SENIOR HIGH	3,606	3,605	3,409	196	-	-	370	(370)	3,606	3,605	3,779	(174)
7150 - COLUMBIA HEIGHTS ES	10,538	10,775	9,964	811	105	159	583	(424)	10,643	10,934	10,547	387
7160 - CARDOZO SENIOR HIGH	4,794	4,741	5,833	(1,092)	95	193	507	(314)	4,889	4,934	6,340	(1,406)
7170 - COOLIDGE SENIOR HIGH	4,980	4,891	4,647	244	53	118	473	(355)	5,033	5,009	5,120	(111)
7180 - DUNBAR SENIOR HIGH	4,399	4,543	4,987	(444)	66	131	336	(205)	4,465	4,674	5,323	(649)
7200 - EASTERN SENIOR HIGH	4,798	4,798	4,962	(164)	91	97	216	(119)	4,889	4,895	5,178	(283)
7210 - ELLINGTON SCHOOL OF THE ARTS	5,959	1,795	5,944	(4,149)	-	-	44	(44)	5,959	1,795	5,988	(4,193)
7220 - LUKE C. MOORE ACADEMY	2,614	2,702	2,768	(66)	-	-	140	(140)	2,614	2,702	2,908	(206)
7230 - PHELPS SENIOR HIGH	3,996	3,989	3,635	354	150	157	210	(53)	4,146	4,146	3,845	301
7240 - ROOSEVELT SENIOR HIGH	5,479	5,427	5,132	295	52	110	284	(174)	5,531	5,537	5,416	121
7250 - SCHOOL WITHOUT WALLS	4,536	4,579	4,941	(362)	-	5	577	(572)	4,536	4,584	5,518	(934)
7260 - SPINGARN SENIOR HIGH	4,278	4,281	4,296	(15)	87	186	403	(217)	4,365	4,467	4,699	(232)
7280 - H.D. WOODSON SENIOR HIGH	8,034	7,935	7,675	260	94	199	359	(160)	8,128	8,134	8,034	100
7300 - WOODROW WILSON SENIOR HIGH	12,802	12,808	12,591	217	292	402	1,271	(869)	13,094	13,210	13,862	(652)
7310 - BALLOU STAY	2,644	2,644	2,764	(120)	-	2	97	(95)	2,644	2,646	2,861	(215)
7320 - SPINGARN STAY	909	909	1,087	(178)	-	-	20	(20)	909	909	1,107	(198)
7360 - MAMIE D LEE	2,343	2,333	2,740	(407)	138	155	-	155	2,481	2,488	2,740	(252)
7370 - SHARPE HEALTH	2,679	2,679	2,915	(236)	112	118	-	118	2,791	2,797	2,915	(118)
7380 - PROSPECT	2,387	2,387	2,198	189	-	-	21	(21)	2,387	2,387	2,219	168
7440 - INCARCERATED YOUTH	970	-	-	-	-	-	-	-	970	-	-	-
7450 - ROOSEVELT STAY	2,105	2,105	1,984	121	-	-	90	(90)	2,105	2,105	2,074	31
7490 - WASHINGTON METROPOLITAN HS	2,022	2,208	2,116	92	-	-	63	(63)	2,022	2,208	2,179	29
7100 - DIVISION OF SENIOR HIGH SCHOOLS	114,737	110,007	111,613	(1,606)	1,415	2,192	6,808	(4,616)	116,152	112,199	118,421	(6,222)
CHARTER AND PRIVATE SCHOOLS												
7970 - SPED ENROLLMENT RESERVE	15,925	11,636	13,276	(1,640)	-	-	-	-	15,925	11,636	13,276	(1,640)
7980 - STRATEGIC PLANNING RESERVE	614	613	374	239	-	51	20	31	614	664	394	270
7990 - BACKGROUND CHECKS	370	370	310	60	-	-	-	-	370	370	310	60
7993 - START UP SUPPLIES	-	-	699	(699)	-	-	-	-	-	-	699	(699)
7700 - CHARTER AND PRIVATE SCHOOLS	16,909	12,619	14,659	(2,040)	-	51	20	31	16,909	12,670	14,679	(2,009)
OTHER SCHOOL BASED SERVICES												
7810 - EVENING CREDIT RECOVERY	905	905	28	877	-	-	-	-	905	905	28	877
7811 - SUMMER SCHOOL PROGRAM	2,351	2,543	915	1,628	-	-	-	-	2,351	2,543	915	1,628
7820 - LONG TERM SUBSTITUTES	3,315	3,315	7,029	(3,714)	-	-	-	-	3,315	3,315	7,029	(3,714)
7840 - TEXTBOOKS	2,172	805	2,135	(1,330)	-	-	-	-	2,172	805	2,135	(1,330)
7850 - ATHLETICS	3,605	3,605	3,428	177	-	-	-	-	3,605	3,605	3,428	177
7870 - MCKINLEY HIGH SCHOOL	6,329	6,295	5,827	468	82	172	636	(464)	6,411	6,467	6,463	4
7890 - CHOICE ACADEMY	1,066	1,161	1,217	(56)	-	-	54	(54)	1,066	1,161	1,271	(110)
7901 - YOUTH SERVICE CENTER - YSC	185	281	188	93	-	-	-	-	185	281	188	93
7910 - SECURITY	12,420	19,256	18,786	470	244	477	477	-	12,664	19,733	19,263	470

District of Columbia Public Schools
Schedule of Expenditures - Budget and Actual - Government Funds - Organization
For the Fiscal Year Ended September 30, 2013
(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
7920 - ENROLLMENT RESERVE	3,806	248	204	44	-	-	-	-	3,806	248	204	44
7930 - FILMORE ART CENTER	1,372	1,372	1,607	(235)	-	-	260	(260)	1,372	1,372	1,867	(495)
7800 - OTHER SCHOOL BASED SERVICES	37,526	39,786	41,364	(1,578)	326	649	1,427	(778)	37,852	40,435	42,791	(2,356)
MISCELLANEOUS	-	-	-	-	-	-	221	(221)	-	-	221	(221)
	-	-	-	-	-	-	221	(221)	-	-	221	(221)
GRAND TOTAL	646,176	640,742	640,643	99	43,198	70,174	57,750	12,424	689,374	710,916	698,393	12,523