

**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, 2012



**CHARLES J. WILLOUGHBY
INSPECTOR GENERAL**

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



April 5, 2013

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) 2012, 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, 2012 (OIG No. 13-1-21GA).

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 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, 2012, 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 me or Ronald W. King, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,


Charles J. Willoughby
Inspector General

CJW/ws

Enclosure

cc: See Distribution List

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DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Annual Budgetary Comparison Schedule
Governmental Funds and Supplemental Information

Year ended September 30, 2012

(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 (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, 2012. This Schedule is the responsibility of DCPS's management. Our responsibility is to express an opinion on the Schedule based on our audit.

We conducted our audits 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, as well as 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 present 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, 2012, in conformity with U.S. generally accepted accounting principles.

As discussed in Note 2, the Schedule is intended to present 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. They do not purport to, and do not, present fairly the original budget, final budget and actual revenues, expenditures, and other sources/uses of the District of Columbia for the year ended September 30, 2012 in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the Schedule 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

March 14, 2013

District of Columbia Public Schools
 Budgetary Comparison Schedule - Governmental Funds
 For the Fiscal Year Ended September 30, 2012
 (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 – 2012	611,817	634,821	634,445	376	-	-	-	-	611,817	634,821	634,445	376
Local revenues – 2013	-	4,434	4,434	-	-	-	-	-	-	4,434	4,434	-
Federal contributions	-	-	-	-	29,045	30,167	28,627	1,540	29,045	30,167	28,627	1,540
Other sources	-	-	-	-	32,947	51,428	26,666	24,762	32,947	51,428	26,666	24,762
Total sources	611,817	639,255	638,879	376	61,992	81,595	55,293	26,302	673,809	720,850	694,172	26,678
Expenditure and Other Uses												
Personal Services												
Regular Pay - Cont Full Time	397,557	403,502	397,601	5,901	31,237	30,830	34,434	(3,604)	428,794	434,332	432,035	2,297
Regular Pay - Other	24,192	27,145	28,517	(1,372)	275	584	498	86	24,467	27,729	29,015	(1,286)
Additional Gross Pay	4,307	6,297	8,555	(2,258)	10,387	25,233	7,566	17,667	14,694	31,530	16,121	15,409
Fringe Personnel - Current Personnel	70,769	71,218	58,138	13,080	5,287	5,912	2,290	3,622	76,056	77,130	60,428	16,702
Overtime Pay	1,175	1,147	2,250	(1,103)	-	-	17	(17)	1,175	1,147	2,267	(1,120)
Expense Not Budgeted Personnel	-	-	938	(938)	-	-	(157)	157	-	-	781	(781)
Total Personnel Services	498,000	509,309	495,999	13,310	47,186	62,559	44,648	17,911	545,186	571,868	540,647	31,221
Non Personal Services												
Supplies and Materials	7,509	7,758	6,947	811	1,367	2,498	2,148	350	8,876	10,256	9,095	1,161
Energy, Comm. and Bldg Rentals	30,186	28,204	29,779	(1,575)	120	120	38	82	30,306	28,324	29,817	(1,493)
Telephone, Telegraph, Telegram, Etc	3,080	3,096	3,378	(282)	18	18	18	-	3,098	3,114	3,396	(282)
Rentals - Land and Structures	6,059	6,059	6,983	(924)	-	-	-	-	6,059	6,059	6,983	(924)
Janitorial Services	197	133	163	(30)	-	-	-	-	197	133	163	(30)
Security Services	463	463	463	-	-	-	-	-	463	463	463	-
Occupancy Fixed Costs	395	340	246	94	-	-	-	-	395	340	246	94
Other Services and Charges	8,953	8,491	8,044	447	1,296	438	203	235	10,249	8,929	8,247	682
Contractual Services - Other	44,157	63,443	69,658	(6,215)	8,777	12,425	4,104	8,321	52,934	75,868	73,762	2,106
Subsidies and Transfers	6,255	6,041	5,883	158	458	135	38	97	6,713	6,176	5,921	255
Equipment & Equipment Rental	6,563	5,918	11,336	(5,418)	2,770	3,402	345	3,057	9,333	9,320	11,681	(2,361)
Expense Not Budgeted Others	-	-	-	-	-	-	-	-	-	-	-	-
Total Non Personnel Services	113,817	129,946	142,880	(12,934)	14,806	19,036	6,894	12,142	128,623	148,982	149,774	(792)
Total Expenditures and Other Uses	611,817	639,255	638,879	376	61,992	81,595	51,542	30,053	673,809	720,850	690,421	30,429
Sources Under (Over) Expenditures & Other Uses-Budgetary Basis	-	-	-	-	-	-	3,751	3,751	-	-	3,751	3,751

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to Annual Budgetary Comparison Schedule – Governmental Funds

Year ended September 30, 2012

(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 2012, 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 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

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to Annual Budgetary Comparison Schedule – Governmental Funds

Year ended September 30, 2012

(Dollars in thousands)

(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 are:

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

(b) *Local Revenues-2012 and 2013*

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 2012 Appropriations Act, DCPS is authorized to receive a ten percent (10%) advance on the fiscal year 2013 Appropriation (local revenues) in July 2012 to facilitate the opening of school in September.

(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

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to Annual Budgetary Comparison Schedule – Governmental Funds

Year ended September 30, 2012

(Dollars in thousands)

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, certain claims from vendor disputes and adjustments of federal awards. All other major judgments and claims are appropriated in another functional level of the District's budget.

(e) *Inter-fund Activity*

The effect of inter-fund 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 Department of General Services. 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.

(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 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

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to Annual Budgetary Comparison Schedule – Governmental Funds

Year ended September 30, 2012

(Dollars in thousands)

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 appropriations act.

(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 title. 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)).

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.

(d) *Encumbrances*

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

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to Annual Budgetary Comparison Schedule – Governmental Funds

Year ended September 30, 2012

(Dollars in thousands)

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 Federal and Private Resources Fund.

(5) Retirement Plans

(a) Teachers' Retirement Plan

The Teachers' Retirement Plan (D.C. Code 38-2001.01, et seq. (2001 ed.)) 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, 2012.

(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 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 and a half percent (5.5%) 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

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to Annual Budgetary Comparison Schedule – Governmental Funds

Year ended September 30, 2012

(Dollars in thousands)

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 2012. 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*

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, 2012. Information regarding the District's outstanding liability at September 30, 2012 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 - Government Funds - Organization
For the Fiscal Year Ended September 30, 2012
(in thousands)

	Local				Federal, Private and Other Source				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	777	1,005	916	89	-	-	-	-	777	1,005	916	89
1221 - PARENT RESOURCE CENTER	482	91	73	18	-	-	-	-	482	91	73	18
1241 - TRANSFORMATION MANAGEMENT OFFICE	732	-	-	-	69	17	7	10	801	17	7	10
	<u>1,991</u>	<u>1,096</u>	<u>989</u>	<u>107</u>	<u>69</u>	<u>17</u>	<u>7</u>	<u>10</u>	<u>2,060</u>	<u>1,113</u>	<u>996</u>	<u>117</u>
GENERAL COUNSEL												
1321 - SETTLEMENTS AND JUDGMENTS	200	201	162	39	-	-	-	-	200	201	162	39
	<u>200</u>	<u>201</u>	<u>162</u>	<u>39</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200</u>	<u>201</u>	<u>162</u>	<u>39</u>
OFFICE OF HUMAN RESOURCES												
1411 - OFFICE OF HUMAN RESOURCES	3,947	3,840	3,864	(24)	-	-	-	-	3,947	3,840	3,864	(24)
1412 - TEACHER EFFECTIVENESS DIVISION	1,590	2,051	1,616	435	-	32	32	-	1,590	2,083	1,648	435
1413 - RECRUITMENT & SELECTION DIVISION	237	1,214	1,043	171	-	-	-	-	237	1,214	1,043	171
1414 - PRINCIPAL EFFECTIVENESS DIVISION	451	720	665	55	-	-	-	-	451	720	665	55
1451 - PROFESSIONAL DEVELOPMENT	-	-	(2)	2	-	-	-	-	-	-	(2)	2
1471 - HUMAN CAPITAL	65	89	84	5	-	196	196	-	65	285	280	5
1472 - HUMAN CAPITAL LEADERSHIP	-	656	629	27	-	-	-	-	-	656	629	27
1481 - FAMILY & COMMUNITY ENGAGEMENT	211	1,187	1,040	147	-	27	27	-	211	1,214	1,067	147
1491 - PARTNERSHIPS	312	342	330	12	-	1	1	-	312	343	331	12
	<u>6,813</u>	<u>10,099</u>	<u>9,269</u>	<u>830</u>	<u>-</u>	<u>256</u>	<u>256</u>	<u>-</u>	<u>6,813</u>	<u>10,355</u>	<u>9,525</u>	<u>830</u>
OFFICE OF COMMUNICATIONS AND PUBLIC INFORMATION												
1511 - OFFICE OF COMMUNICATIONS & PUBLIC INFO	1,049	991	901	90	-	12	12	-	1,049	1,003	913	90
	<u>1,049</u>	<u>991</u>	<u>901</u>	<u>90</u>	<u>-</u>	<u>12</u>	<u>12</u>	<u>-</u>	<u>1,049</u>	<u>1,003</u>	<u>913</u>	<u>90</u>
OFFICE OF THE CHIEF OF STAFF												
2111 - OFFICE OF THE CHIEF OF STAFF	803	858	905	(47)	-	-	-	-	803	858	905	(47)
2112 - CRITICAL RESPONSE TEAM	218	281	208	73	-	-	-	-	218	281	208	73
2171 - SCHOOL OPERATIONS	2,847	3,370	3,277	93	638	638	66	572	3,485	4,008	3,343	665
2191 - OFFICE OF SCHOOL INNOVATION	192	-	(9)	9	67	67	-	67	259	67	(9)	76
	<u>4,060</u>	<u>4,509</u>	<u>4,381</u>	<u>128</u>	<u>705</u>	<u>705</u>	<u>66</u>	<u>639</u>	<u>4,765</u>	<u>5,214</u>	<u>4,447</u>	<u>767</u>
OFFICE OF STUDENT SERVICES												
2371 - STUDENT RESIDENCY	-	-	4	(4)	-	-	-	-	-	-	4	(4)
2372 - OFFICE OF YOUTH ENGAGEMENT	3,004	3,111	2,948	163	450	329	334	(5)	3,454	3,440	3,282	158
2511 - CHIEF OF SCHOOLS	1,375	3,035	2,776	259	-	-	-	-	1,375	3,035	2,776	259
2516 - VISITING TEACHERS	825	818	746	72	-	-	-	-	825	818	746	72
	<u>5,204</u>	<u>6,964</u>	<u>6,474</u>	<u>490</u>	<u>450</u>	<u>329</u>	<u>334</u>	<u>(5)</u>	<u>5,654</u>	<u>7,293</u>	<u>6,808</u>	<u>485</u>
OFFICE OF SCHOOLS AND TRANSFORMATION												
2411 - OFFICE OF THE CHIEF ACADEMIC OFFICER	1,095	5,500	5,448	52	-	-	-	-	1,095	5,500	5,448	52
2412 - CHIEF OF DATA AND ACCOUNTABILITY	685	697	1,494	(797)	396	515	205	310	1,081	1,212	1,699	(487)
	<u>1,780</u>	<u>6,197</u>	<u>6,942</u>	<u>(745)</u>	<u>396</u>	<u>515</u>	<u>205</u>	<u>310</u>	<u>2,176</u>	<u>6,712</u>	<u>7,147</u>	<u>(435)</u>
OFFICE OF THE CHIEF OPERATING OFFICER												
3040 - CHIEF OPERATING OFFICER	440	1,380	969	411	-	10	-	10	440	1,390	969	421
3115 - COLLEGE CAREER READINESS	-	980	1,344	(364)	-	-	6	(6)	-	980	1,350	(370)
	<u>440</u>	<u>2,360</u>	<u>2,313</u>	<u>47</u>	<u>-</u>	<u>10</u>	<u>6</u>	<u>4</u>	<u>440</u>	<u>2,370</u>	<u>2,319</u>	<u>51</u>

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	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 CHIEF ACADEMIC OFFICER												
3111 - ACADEMIC PROGRAM AND SUPPORT	308	326	268	58	-	21	-	21	308	347	268	79
3112 - LIBRARY MEDIA SERVICES	-	125	127	(2)	-	-	-	-	-	125	127	(2)
3113 - GIFTED AND TALENTED	15	-	-	-	-	-	-	-	15	-	-	-
3121 - DIFFERENTIATED INSTRUCTION	579	-	116	(116)	-	74	-	74	579	74	116	(42)
3122 - EDUCATIONAL TECHNOLOGY	-	544	528	16	-	-	73	(73)	-	544	601	(57)
3131 - ACADEMIC SERVICES	-	-	8	(8)	-	-	-	-	-	-	8	(8)
3132 - SCHOOL PERFORMANCE/RESTRUCTURING	-	829	741	88	-	-	-	-	-	829	741	88
	902	1,824	1,788	36	-	95	73	22	902	1,919	1,861	58
OFFICE OF STANDARDS AND CURRICULUM												
3211 - OFFICE OF CURRICULUM & INSTRUCTION	3,876	2,568	2,482	86	-	837	466	371	3,876	3,405	2,948	457
3211 - OFFICE OF STANDARDS AND CURRICULUM	-	-	-	-	-	-	(47)	47	-	-	(47)	47
	3,876	2,568	2,482	86	-	837	419	418	3,876	3,405	2,901	504
OFFICE OF ACADEMIC PROGRAMS												
3351 - ADVANCED PROGRAMS	1,907	-	723	(723)	-	-	-	-	1,907	-	723	(723)
3361 - OFFICE OF COMMUNITY & EDUCATION PROGRAMS	-	6,559	6,668	(109)	500	500	440	60	500	7,059	7,108	(49)
3381 - EARLY CHILDHOOD ED AND HEAD START	-	-	-	-	9,627	10,475	9,803	672	9,627	10,475	9,803	672
3382 - EARLY CHILD ED & HEADSTART (ADMIN PRG)	-	-	-	-	-	-	(8)	8	-	-	(8)	8
	1,907	6,559	7,391	(832)	10,127	10,975	10,235	740	12,034	17,534	17,626	(92)
OFFICE OF CAREER AND TECHNICAL EDUCATION												
3421 - JROTC	-	-	(6)	6	537	537	(7)	544	537	537	(13)	550
	-	-	(6)	6	537	537	(7)	544	537	537	(13)	550
OFFICE OF SPECIAL EDUCATION												
3511 - SPECIAL EDUCATION - LEA	5,336	5,201	5,059	142	-	-	-	-	5,336	5,201	5,059	142
3512 - OSE RESOLUTION	3,789	3,789	3,789	-	-	-	-	-	3,789	3,789	3,789	-
3513 - OSE NON - PUBLIC PLACEMENT	965	908	1,051	(143)	-	-	-	-	965	908	1,051	(143)
3514 - OSE RELATED SERVICES	24,158	25,239	24,257	982	-	-	-	-	24,158	25,239	24,257	982
3515 - OSE INCLUSIVE ACADEMIC PROGRAMS	798	1,200	3,327	(2,127)	-	-	-	-	798	1,200	3,327	(2,127)
3516 - OSE CENTRAL OFFICE SUPPORT	1,155	1,034	1,422	(388)	-	-	-	-	1,155	1,034	1,422	(388)
3517 - OSE SCHOOL SUPPORT	8,241	8,241	6,932	1,309	-	-	-	-	8,241	8,241	6,932	1,309
3518 - OSE EARLY STAGES	5,761	2,072	3,999	(1,927)	-	-	-	-	5,761	2,072	3,999	(1,927)
3519 - OSE EXTENDED SCHOOL YEAR	1,426	1,426	1,127	299	-	-	-	-	1,426	1,426	1,127	299
3561 - ATTORNEY FEES	5,500	4,500	4,774	(274)	-	-	-	-	5,500	4,500	4,774	(274)
	57,129	53,610	55,737	(2,127)	-	-	-	-	57,129	53,610	55,737	(2,127)
OFFICE OF ACCOUNTABILITY, TESTING, RESEARCH & EVAL												
3611 - ACCOUNTABILITY, TESTING, RESEARCH & EVAL	4,473	4,091	4,037	54	82	2,351	1,755	596	4,555	6,442	5,792	650
3621 - STUDENT DATA SYSTEMS	1,452	1,847	1,318	529	-	-	-	-	1,452	1,847	1,318	529
	5,925	5,938	5,355	583	82	2,351	1,755	596	6,007	8,289	7,110	1,179
OFFICE OF FEDERAL PROGRAM & GRANTS												
3711 - OFFICE OF FEDERAL PROGRAM & GRANTS	-	-	(15)	15	1,961	1,518	(34)	1,552	1,961	1,518	(49)	1,567
	-	-	(15)	15	1,961	1,518	(34)	1,552	1,961	1,518	(49)	1,567
OFFICE OF BILINGUAL EDUCATION												
3811 - OFFICE OF BILINGUAL EDUCATION	1,642	1,228	1,328	(100)	-	-	-	-	1,642	1,228	1,328	(100)
	1,642	1,228	1,328	(100)	-	-	-	-	1,642	1,228	1,328	(100)

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OFFICE OF FACILITIES MANAGEMENT												
4241 - REALTY	109	185	154	31	227	227	306	(79)	336	412	460	(48)
4251 - LOGISTICS	4,331	4,076	3,716	360	-	-	-	-	4,331	4,076	3,716	360
	<u>4,440</u>	<u>4,261</u>	<u>3,870</u>	<u>391</u>	<u>227</u>	<u>227</u>	<u>306</u>	<u>(79)</u>	<u>4,667</u>	<u>4,488</u>	<u>4,176</u>	<u>312</u>
OFFICE OF THE CHIEF FINANCIAL OFFICER												
4311 - OFFICE OF THE CHIEF FINANCIAL OFFICER	4,860	4,349	4,241	108	-	325	-	325	4,860	4,674	4,241	433
	<u>4,860</u>	<u>4,349</u>	<u>4,241</u>	<u>108</u>	<u>-</u>	<u>325</u>	<u>-</u>	<u>325</u>	<u>4,860</u>	<u>4,674</u>	<u>4,241</u>	<u>433</u>
OFFICE OF MANAGEMENT SERVICES												
4521 - OFFICE OF INFORMATION TECHNOLOGY	3,094	2,496	2,715	(219)	7,589	7,589	-	7,589	10,683	10,085	2,715	7,370
4561 - PROCUREMENT DIVISION	2,084	1,926	1,445	481	-	-	-	-	2,084	1,926	1,445	481
4571 - COMPLIANCE DIVISION	478	526	438	88	-	-	-	-	478	526	438	88
4581 - FOOD SERVICES DIVISION	1,380	15,685	18,315	(2,630)	874	1,063	128	935	2,254	16,748	18,443	(1,695)
	<u>7,036</u>	<u>20,633</u>	<u>22,913</u>	<u>(2,280)</u>	<u>8,463</u>	<u>8,652</u>	<u>128</u>	<u>8,524</u>	<u>15,499</u>	<u>29,285</u>	<u>23,041</u>	<u>6,244</u>
FIXED COSTS												
4711 - FIXED COSTS (RENT, WATER, UTILITIES)	40,441	38,341	35,500	2,841	120	120	37	83	40,561	38,461	35,537	2,924
4720 - LEAVE OF ABSENCE	-	-	524	(524)	-	-	-	-	-	-	524	(524)
4730 - WTU CONTRACT TEACHERS	-	-	(336)	336	-	-	-	-	-	-	(336)	336
	<u>40,441</u>	<u>38,341</u>	<u>35,688</u>	<u>2,653</u>	<u>120</u>	<u>120</u>	<u>37</u>	<u>83</u>	<u>40,561</u>	<u>38,461</u>	<u>35,725</u>	<u>2,736</u>
DIVISION OF ELEMENTARY SCHOOLS												
5120 - AITON ELEMENTARY	2,184	2,080	2,181	(101)	337	337	337	-	2,521	2,417	2,518	(101)
5130 - AMIDON ELEMENTARY	2,407	2,327	2,317	10	235	234	236	(2)	2,642	2,561	2,553	8
5140 - BANCROFT ELEMENTARY	5,357	5,272	5,038	234	-	5	5	-	5,357	5,277	5,043	234
5150 - BARNARD ELEMENTARY	4,851	4,852	4,645	207	558	562	559	3	5,409	5,414	5,204	210
5160 - BEERS ELEMENTARY	4,380	4,286	3,973	313	352	360	360	-	4,732	4,646	4,333	313
5200 - BRENT ELEMENTARY	2,749	2,749	2,669	80	511	511	511	-	3,260	3,260	3,180	80
5210 - BRIGHTWOOD ELEMENTARY	6,303	6,197	5,939	258	-	-	-	-	6,303	6,197	5,939	258
5220 - BROOKLAND ELEMENTARY	3,146	3,043	3,386	(343)	-	-	-	-	3,146	3,043	3,386	(343)
5230 - BRUCE-MONROE ELEMENTARY	4,170	4,087	3,947	140	807	815	807	8	4,977	4,902	4,754	148
5250 - BURROUGHS ELEMENTARY	3,452	3,365	3,515	(150)	234	236	236	-	3,686	3,601	3,751	(150)
5260 - BURRVILLE ELEMENTARY	2,859	2,762	2,959	(197)	296	296	296	-	3,155	3,058	3,255	(197)
5280 - CLEVELAND ELEMENTARY	3,224	3,224	3,418	(194)	225	226	226	-	3,449	3,450	3,644	(194)
5300 - H.D. COOKE ELEMENTARY	3,653	3,579	3,076	503	706	706	706	-	4,359	4,285	3,782	503
5310 - DAVIS ELEMENTARY	1,645	1,573	1,544	29	357	357	357	-	2,002	1,930	1,901	29
5330 - DREW ELEMENTARY	1,738	1,666	1,472	194	298	298	298	-	2,036	1,964	1,770	194
5340 - EATON ELEMENTARY	3,639	3,639	3,562	77	369	369	369	-	4,008	4,008	3,931	77
5350 - LANGLEY EDUCATION CAMPUS	3,939	3,901	4,002	(101)	243	255	254	1	4,182	4,156	4,256	(100)
5360 - FEREBEE-HOPE ELEMENTARY	2,214	2,060	2,351	(291)	307	311	307	4	2,521	2,371	2,658	(287)
5390 - GARFIELD ELEMENTARY	1,673	1,607	1,742	(135)	256	265	261	4	1,929	1,872	2,003	(131)
5400 - GARRISON ELEMENTARY	2,720	2,634	2,663	(29)	193	193	193	-	2,913	2,827	2,856	(29)
5430 - C.W. HARRIS ELEMENTARY	1,668	1,667	1,572	95	350	353	353	-	2,018	2,020	1,925	95
5450 - HEARST ELEMENTARY	2,254	2,254	1,966	288	338	338	338	-	2,592	2,592	2,304	288
5460 - HENDLEY ELEMENTARY	2,746	2,659	2,876	(217)	239	239	239	-	2,985	2,898	3,115	(217)

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5480 - HOUSTON ELEMENTARY	1,741	1,741	1,891	(150)	357	357	357	-	2,098	2,098	2,248	(150)
5490 - HYDE ELEMENTARY	2,384	2,384	2,408	(24)	369	369	369	-	2,753	2,753	2,777	(24)
5500 - JANNEY ELEMENTARY	4,184	4,274	4,326	(52)	241	241	241	-	4,425	4,515	4,567	(52)
5510 - KENILWORTH ELEMENTARY	1,423	1,327	1,501	(174)	309	310	309	1	1,732	1,637	1,810	(173)
5520 - KETCHAM ELEMENTARY	2,013	1,916	1,941	(25)	406	410	406	4	2,419	2,326	2,347	(21)
5530 - KEY ELEMENTARY	2,927	2,924	2,931	(7)	283	283	283	-	3,210	3,207	3,214	(7)
5540 - KIMBALL ELEMENTARY	2,446	2,350	2,811	(461)	374	374	374	-	2,820	2,724	3,185	(461)
5550 - M. L. KING ELEMENTARY	2,599	2,507	2,830	(323)	353	362	356	6	2,952	2,869	3,186	(317)
5560 - LAFAYETTE ELEMENTARY	5,404	5,407	5,781	(374)	377	377	377	-	5,781	5,784	6,158	(374)
5570 - LANGDON ELEMENTARY	3,030	3,030	3,326	(296)	428	428	428	-	3,458	3,458	3,754	(296)
5580 - LASALLE ELEMENTARY	2,803	2,701	2,778	(77)	274	286	286	-	3,077	2,987	3,064	(77)
5590 - LECKIE ELEMENTARY	2,769	2,987	3,166	(179)	270	270	270	-	3,039	3,257	3,436	(179)
5600 - LUDLOW-TAYLOR ELEMENTARY	3,301	3,197	3,136	61	-	-	-	-	3,301	3,197	3,136	61
5610 - MALCOLM X ELEMENTARY	1,867	1,790	1,693	97	386	386	386	-	2,253	2,176	2,079	97
5620 - MANN ELEMENTARY	2,190	2,190	2,146	44	397	397	397	-	2,587	2,587	2,543	44
5630 - THURGOOD MARSHALL ELEMENTARY	1,831	1,731	1,565	166	-	20	5	15	1,831	1,751	1,570	181
5640 - MAURY ELEMENTARY	2,666	2,605	2,775	(170)	188	188	188	-	2,854	2,793	2,963	(170)
5690 - MINER ELEMENTARY	4,548	4,441	5,007	(566)	273	273	273	-	4,821	4,714	5,280	(566)
5710 - MOTEN ELEMENTARY	3,032	2,828	2,871	(43)	197	198	198	-	3,229	3,026	3,069	(43)
5720 - MURCH ELEMENTARY	4,591	4,627	4,381	246	66	99	103	(4)	4,657	4,726	4,484	242
5730 - NALLE ELEMENTARY	2,914	2,851	2,513	338	301	322	321	1	3,215	3,173	2,834	339
5740 - NOYES ELEMENTARY	4,076	4,076	3,845	231	-	1	1	-	4,076	4,077	3,846	231
5750 - ORR ELEMENTARY	2,947	2,959	2,812	147	-	3	-	3	2,947	2,962	2,812	150
5760 - OYSTER ELEMENTARY	6,993	6,997	6,720	277	605	612	607	5	7,598	7,609	7,327	282
5780 - PATTERSON ELEMENTARY	2,954	2,873	3,094	(221)	392	392	392	-	3,346	3,265	3,486	(221)
5790 - PAYNE ELEMENTARY	1,816	1,901	2,532	(631)	277	277	277	-	2,093	2,178	2,809	(631)
5800 - PEABODY ELEMENTARY	2,006	2,004	1,990	14	-	-	-	-	2,006	2,004	1,990	14
5810 - EMILIA REGGIO @ PEABODY	1,059	1,059	1,208	(149)	-	-	-	-	1,059	1,059	1,208	(149)
5820 - PLUMMER ELEMENTARY	1,782	1,786	1,893	(107)	179	179	179	-	1,961	1,965	2,072	(107)
5830 - POWELL ELEMENTARY	4,051	3,987	3,409	578	105	117	116	1	4,156	4,104	3,525	579
5840 - RANDLE HIGHLANDS ELEMENTARY	3,573	3,569	3,428	141	-	-	-	-	3,573	3,569	3,428	141
5850 - RAYMOND ELEMENTARY	4,011	3,926	4,363	(437)	331	331	330	1	4,342	4,257	4,693	(436)
5860 - MARIE REED ELEMENTARY	3,706	3,643	3,403	240	721	721	721	-	4,427	4,364	4,124	240
5870 - RIVER TERRACE ELEMENTARY	1,488	1,385	1,022	363	-	-	-	-	1,488	1,385	1,022	363
5880 - ROSS ELEMENTARY	1,424	1,421	1,633	(212)	-	-	-	-	1,424	1,421	1,633	(212)
5900 - SAVOY ELEMENTARY	3,246	3,142	3,508	(366)	-	4	-	4	3,246	3,146	3,508	(362)
5910 - SEATON ELEMENTARY	3,279	3,176	3,176	-	-	2	2	-	3,279	3,178	3,178	-
5930 - SHAEED ELEMENTARY	-	-	(1)	1	-	-	-	-	-	-	(1)	1
5940 - SHEPHERD ELEMENTARY	3,122	3,122	2,971	151	-	-	-	-	3,122	3,122	2,971	151
5950 - SIMON ELEMENTARY	2,355	2,267	2,385	(118)	-	29	10	19	2,355	2,296	2,395	(99)
5970 - SMOTHERS ELEMENTARY	2,439	2,378	2,188	190	109	111	111	-	2,548	2,489	2,299	190
5980 - STANTON ELEMENTARY	3,360	3,394	2,768	626	-	262	207	55	3,360	3,656	2,975	681
6000 - STODDERT ELEMENTARY	3,138	3,138	3,336	(198)	-	-	-	-	3,138	3,138	3,336	(198)
6010 - TAKOMA ELEMENTARY	3,445	3,314	3,287	27	353	353	353	-	3,798	3,667	3,640	27
6020 - M.C. TERRELL ELEMENTARY	2,192	2,086	2,225	(139)	-	15	-	15	2,192	2,101	2,225	(124)
6030 - THOMAS ELEMENTARY	2,553	2,458	2,629	(171)	-	1	1	-	2,553	2,459	2,630	(171)
6040 - THOMSON ELEMENTARY	3,174	3,074	2,856	218	654	654	654	-	3,828	3,728	3,510	218
6050 - TUBMAN ELEMENTARY	5,378	5,275	5,521	(246)	-	1	-	1	5,378	5,276	5,521	(245)
6060 - TURNER ELEMENTARY	2,756	2,756	3,101	(345)	174	174	174	-	2,930	2,930	3,275	(345)
6070 - TRUESDELL ELEMENTARY	4,586	4,491	3,940	551	51	79	75	4	4,637	4,570	4,015	555
6090 - TYLER ELEMENTARY	5,172	5,170	4,625	545	157	157	157	-	5,329	5,327	4,782	545

District of Columbia Public Schools
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(in thousands)

	Local				Federal, Private and Other Source				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
6110 - WALKER-JONES ELEMENTARY	4,932	4,820	4,261	559	117	119	116	3	5,049	4,939	4,377	562
6120 - WATKINS ELEMENTARY	4,499	4,499	4,538	(39)	-	2	-	2	4,499	4,501	4,538	(37)
6130 - WEBB ELEMENTARY	4,219	4,131	3,790	341	1	12	8	4	4,220	4,143	3,798	345
6150 - WEST ELEMENTARY	2,693	2,609	2,422	187	-	1	1	-	2,693	2,610	2,423	187
6170 - WHITTIER ELEMENTARY	3,462	3,530	3,417	113	181	199	198	1	3,643	3,729	3,615	114
6190 - J.O. WILSON ELEMENTARY	4,033	4,033	4,088	(55)	-	1	-	1	4,033	4,034	4,088	(54)
6200 - WINSTON ELEMENTARY	2,958	2,855	2,837	18	-	19	18	1	2,958	2,874	2,855	19
6230 - CENTRAL ADMINISTRATION SCHOOL - ELEM	-	10,114	9,493	621	634	10	10	-	634	10,124	9,503	621
6260 - SPECIAL ED - SCHOOLS	-	-	2	(2)	-	-	-	-	-	-	2	(2)
6280 - WTU - RETRO-PAYMENTS	-	-	6	(6)	17,001	32,020	16,485	15,535	17,001	32,020	16,491	15,529
6290 - MONTESORI SCHOOL	2,172	2,172	2,114	58	-	-	-	-	2,172	2,172	2,114	58
	<u>254,683</u>	<u>260,881</u>	<u>259,425</u>	<u>1,456</u>	<u>35,102</u>	<u>50,074</u>	<u>34,378</u>	<u>15,696</u>	<u>289,785</u>	<u>310,955</u>	<u>293,803</u>	<u>17,152</u>
DIVISION OF MIDDLE/JUNIOR HIGH SCHOOLS												
6320 - BROWNE JUNIOR HIGH	3,589	3,484	3,612	(128)	162	152	152	-	3,751	3,636	3,764	(128)
6330 - DEAL JUNIOR HIGH	7,583	7,948	7,210	738	265	265	265	-	7,848	8,213	7,475	738
6340 - ELIOT JUNIOR HIGH	3,042	3,200	3,308	(108)	112	112	112	-	3,154	3,312	3,420	(108)
6360 - FRANCIS JUNIOR HIGH	2,434	2,336	2,632	(296)	285	286	286	-	2,719	2,622	2,918	(296)
6380 - HARDY MIDDLE	3,973	3,882	3,821	61	276	276	276	-	4,249	4,158	4,097	61
6390 - HART MIDDLE	5,479	5,411	5,349	62	145	145	145	-	5,624	5,556	5,494	62
6410 - JEFFERSON JUNIOR HIGH	2,009	1,934	2,403	(469)	-	1	1	-	2,009	1,935	2,404	(469)
6420 - JOHNSON JUNIOR HIGH	2,707	2,681	2,999	(318)	-	13	8	5	2,707	2,694	3,007	(313)
6430 - KRAMER MIDDLE	3,043	3,119	2,895	224	-	5	3	2	3,043	3,124	2,898	226
6450 - MACFARLAND MIDDLE	2,270	2,260	2,387	(127)	105	106	105	1	2,375	2,366	2,492	(126)
6470 - RON BROWN MIDDLE	2,103	2,097	2,473	(376)	159	159	159	-	2,262	2,256	2,632	(376)
6480 - SHAW JUNIOR HIGH	2,047	2,048	2,056	(8)	51	59	59	-	2,098	2,107	2,115	(8)
6490 - SOUSA MIDDLE	3,043	3,246	2,427	819	-	-	-	-	3,043	3,246	2,427	819
6500 - STUART-HOBSON MIDDLE	3,320	3,231	3,488	(257)	-	1	-	1	3,320	3,232	3,488	(256)
6520 - JEFFERSON ACADEMY	961	959	766	193	-	-	-	-	961	959	766	193
6530 - BILINGUAL ITINERANTS	847	847	1,066	(219)	-	-	-	-	847	847	1,066	(219)
6560 - HAMILTON CENTER - SPEC ED	-	-	(1)	1	-	-	-	-	-	-	(1)	1
6580 - KELLY MILLER JUNIOR HIGH	4,045	3,914	3,266	648	62	62	62	-	4,107	3,976	3,328	648
	<u>52,495</u>	<u>52,597</u>	<u>52,157</u>	<u>440</u>	<u>1,622</u>	<u>1,642</u>	<u>1,633</u>	<u>9</u>	<u>54,117</u>	<u>54,239</u>	<u>53,790</u>	<u>449</u>
DIVISION OF SENIOR HIGH SCHOOLS												
7110 - ANACOSTIA SENIOR HIGH	7,739	7,758	6,730	1,028	79	95	79	16	7,818	7,853	6,809	1,044
7120 - BALLOU SENIOR HIGH	9,383	9,327	8,262	1,065	83	99	-	99	9,466	9,426	8,262	1,164
7140 - BANNEKER SENIOR HIGH	3,848	3,849	4,168	(319)	-	-	-	-	3,848	3,849	4,168	(319)
7150 - COLUMBIA HEIGHTS ES	11,320	11,219	9,703	1,516	145	145	65	80	11,465	11,364	9,768	1,596
7160 - CARDOZO SENIOR HIGH	5,927	5,935	6,423	(488)	75	75	1	74	6,002	6,010	6,424	(414)
7170 - COOLIDGE SENIOR HIGH	6,012	5,958	5,562	396	38	85	101	(16)	6,050	6,043	5,663	380
7180 - DUNBAR SENIOR HIGH	5,800	5,688	5,438	250	73	88	(1)	89	5,873	5,776	5,437	339
7190 - PRE-ENGINEERING SWS @ DUNBAR SHS	954	954	647	307	-	-	-	-	954	954	647	307
7200 - EASTERN SENIOR HIGH	2,999	2,999	3,393	(394)	187	187	88	99	3,186	3,186	3,481	(295)
7210 - ELLINGTON SCHOOL OF THE ARTS	6,036	6,078	6,150	(72)	-	-	-	-	6,036	6,078	6,150	(72)
7220 - LUKE C. MOORE ACADEMY	2,139	2,046	2,844	(798)	-	-	-	-	2,139	2,046	2,844	(798)

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(in thousands)

	Local				Federal, Private and Other Source				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
7230 - PHELPS SENIOR HIGH	3,573	3,633	3,500	133	154	154	154	-	3,727	3,787	3,654	133
7240 - ROOSEVELT SENIOR HIGH	6,194	6,095	5,906	189	85	131	9	122	6,279	6,226	5,915	311
7250 - SCHOOL WITHOUT WALLS	4,479	4,479	4,800	(321)	-	7	-	7	4,479	4,486	4,800	(314)
7260 - SPINGARN SENIOR HIGH	4,705	4,643	5,543	(900)	86	131	3	128	4,791	4,774	5,546	(772)
7280 - H.D. WOODSON SENIOR HIGH	6,529	6,556	6,793	(237)	94	122	6	116	6,623	6,678	6,799	(121)
7290 - WOODSON, H.D. SHS - BUSINESS AND FINANCE	635	635	706	(71)	-	-	-	-	635	635	706	(71)
7300 - WOODROW WILSON SENIOR HIGH	12,473	12,371	13,092	(721)	314	314	311	3	12,787	12,685	13,403	(718)
7310 - BALLOU STAY	2,932	3,173	3,764	(591)	-	2	-	2	2,932	3,175	3,764	(589)
7320 - SPINGARN STAY	1,057	1,148	1,183	(35)	-	-	-	-	1,057	1,148	1,183	(35)
7360 - MAMIE D LEE	1,900	1,905	2,386	(481)	282	282	282	-	2,182	2,187	2,668	(481)
7370 - SHARPE HEALTH	2,723	2,723	3,065	(342)	118	118	118	-	2,841	2,841	3,183	(342)
7380 - PROSPECT	2,664	2,583	2,780	(197)	-	1	2	(1)	2,664	2,584	2,782	(198)
7400 - MM WASHINGTON CENTER - SPEC ED	-	-	-	-	-	-	-	-	-	-	-	-
7440 - INCARCERATED YOUTH	1,059	1,059	3	1,056	-	-	-	-	1,059	1,059	3	1,056
7450 - ROOSEVELT STAY	1,600	1,600	1,615	(15)	-	1	-	1	1,600	1,601	1,615	(14)
7480 - TRANSITION ACADEMY @ SHADD	1,037	1,112	1,002	110	-	-	-	-	1,037	1,112	1,002	110
7490 - WASHINGTON METROPOLITAN HS	2,813	2,769	2,434	335	-	-	-	-	2,813	2,769	2,434	335
7500 - WOODSON ACADEMY @ RON BROWN	-	-	18	(18)	-	-	-	-	-	-	18	(18)
	<u>118,530</u>	<u>118,295</u>	<u>117,910</u>	<u>385</u>	<u>1,813</u>	<u>2,037</u>	<u>1,218</u>	<u>819</u>	<u>120,343</u>	<u>120,332</u>	<u>119,128</u>	<u>1,204</u>
CHARTER AND PRIVATE SCHOOLS												
7970 - SPED ENROLLMENT RESERVE	-	14	17	(3)	-	-	-	-	-	14	17	(3)
7980 - STRATEGIC PLANNING RESERVE	-	192	207	(15)	-	-	-	-	-	192	207	(15)
	<u>-</u>	<u>206</u>	<u>224</u>	<u>(18)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>206</u>	<u>224</u>	<u>(18)</u>
OTHER SCHOOL BASED SERVICES												
7810 - EVENING CREDIT RECOVERY	-	-	1	(1)	-	-	-	-	-	-	1	(1)
7811 - SUMMER SCHOOL PROGRAM	-	-	24	(24)	-	-	-	-	-	-	24	(24)
7820 - LONG TERM SUBSTITUTES	2,029	4,911	4,966	(55)	-	-	-	-	2,029	4,911	4,966	(55)
7830 - OTHER EXTRA DUTY PAY	551	35	15	20	-	-	-	-	551	35	15	20
7840 - TEXTBOOKS	2,526	1,666	2,900	(1,234)	-	-	-	-	2,526	1,666	2,900	(1,234)
7850 - ATHLETICS	3,268	3,675	3,569	106	-	15	15	-	3,268	3,690	3,584	106
7870 - MCKINLEY HIGH SCHOOL	6,479	6,389	6,095	294	87	115	105	10	6,566	6,504	6,200	304
7890 - CHOICE ACADEMY	2,047	2,047	2,219	(172)	-	-	-	-	2,047	2,047	2,219	(172)
7910 - SECURITY	15,359	15,527	15,312	215	231	231	388	(157)	15,590	15,758	15,700	58
7920 - ENROLLMENT RESERVE	2,948	-	-	-	-	-	-	-	2,948	-	-	-
7930 - FILMORE ART CENTER	1,207	1,298	1,859	(561)	-	-	-	-	1,207	1,298	1,859	(561)
	<u>36,414</u>	<u>35,548</u>	<u>36,960</u>	<u>(1,412)</u>	<u>318</u>	<u>361</u>	<u>508</u>	<u>(147)</u>	<u>36,732</u>	<u>35,909</u>	<u>37,468</u>	<u>(1,559)</u>
MISCELLANEOUS												
	-	-	-	-	-	-	7	(7)	-	-	7	(7)
	-	-	-	-	-	-	7	(7)	-	-	7	(7)
GRAND TOTAL	<u>611,817</u>	<u>639,255</u>	<u>638,879</u>	<u>376</u>	<u>61,992</u>	<u>81,595</u>	<u>51,542</u>	<u>30,053</u>	<u>673,809</u>	<u>720,850</u>	<u>690,421</u>	<u>30,429</u>