

**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, 2011



**CHARLES J. WILLOUGHBY
INSPECTOR GENERAL**

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



April 3, 2012

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

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

Dear Mayor Gray and Chairman Brown:

As part of our contract for the audit of the District of Columbia's general purpose financial statements for fiscal year (FY) 2011, 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, 2011 (OIG No. 12-1-10GA).

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, 2011, in conformity with U.S. generally accepted accounting principles. The independent auditors' report is presented as the first component of the financial section of this report.

If you have questions or need additional information, please contact Ronald W. King, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,


Charles J. Willoughby
Inspector General

Enclosure

CJW/ws

cc: See Distribution List

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The Honorable Ron Johnson, Ranking Member, Senate Subcommittee on Oversight of Government Management, the Federal Workforce, and the District of Columbia
The Honorable Harold Rogers, Chairman, House Committee on Appropriations, Attention: Cornell Teague (via email)

Mayor Gray and Chairman Brown
FY 2011 DCPS Budgetary Comparison Schedule –
Governmental Funds and Independent Auditors' Report
OIG No. 12-1-10GA – Final Report
April 2, 2012
Page 3 of 3

The Honorable Norman D. Dicks, Ranking Member, House Committee on Appropriations,
Attention: Laura Hogshead (via email)

The Honorable Jo Ann Emerson, Chairman, House Subcommittee on Financial Services and
General Government, Attention: John Martens (via email)

The Honorable José E. Serrano, Ranking Member, House Subcommittee on Financial Services
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General Government, Attention: Dale Cabaniss (via email)

Mr. Ted Trabue, President, District of Columbia State Board of Education



DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Annual Budgetary Comparison Schedule
Governmental Funds and Supplemental Information

Year ended September 30, 2011

(With Independent Auditors' Report Thereon)

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

Independent Auditors' Report

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

We have audited the accompanying Budgetary Comparison Schedule-Governmental Funds (the Schedule) of the District of Columbia Public Schools (DCPS), which represents a portion of the District of Columbia's General Fund and Federal and Private Resources Fund, for the year ended September 30, 2011. This Schedule is the responsibility of the DCPS's management. Our responsibility is to express an opinion on the Schedule based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the DCPS's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule, assessing the accounting principles used and significant estimates made by management, and evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Schedule referred to above presents fairly, in all material respects, the 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, 2011, in conformity with U.S. generally accepted accounting principles.

Our audit was performed for the purpose of forming an opinion on the Schedule taken as a whole. The accompanying Schedule of Expenditures-Budget and Actual-Governmental Funds-Organization is presented for purposes of additional analysis and is not part of the Schedule. Such information has been subject to the auditing procedures applied in the audit of the Schedule and, in our opinion, is fairly stated in all material respects, in relation to the Schedule taken as a whole.

KPMG LLP

March 16, 2012

District of Columbia Public Schools
 Budgetary Comparison Schedule - Governmental Funds
 For Fiscal Year Ended September 30, 2011
 (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 – 2011	544,819	580,186	580,176	10	-	-	-	-	544,819	580,186	580,176	10
Local revenues – 2012	-	5,664	5,664	-	-	-	-	-	-	5,664	5,664	-
Federal contributions	-	-	-	-	50,354	51,688	50,958	730	50,354	51,688	50,958	730
Other sources	-	-	-	-	8,481	42,091	24,291	17,800	8,481	42,091	24,291	17,800
Total sources	544,819	585,850	585,840	10	58,835	93,779	75,249	18,530	603,654	679,629	661,089	18,540
Expenditures and Other Uses												
Personnel Services												
Regular Pay - Cont Full Time	346,010	334,670	348,791	(14,121)	11,937	43,860	45,214	(1,354)	357,947	378,530	394,005	(15,475)
Regular Pay - Other	29,458	26,135	25,048	1,087	486	1,365	787	578	29,944	27,500	25,835	1,665
Additional Gross Pay	6,134	2,380	10,684	(8,304)	23,927	22,657	9,285	13,372	30,061	25,037	19,969	5,068
Fringe Personnel - Current Personnel	57,679	57,179	54,280	2,899	1,962	6,533	5,460	1,073	59,641	63,712	59,740	3,972
Overtime Pay	1,701	1,219	2,239	(1,020)	-	140	65	75	1,701	1,359	2,304	(945)
Expense Not Budgeted Personnel	-	-	(5)	5	-	-	-	-	-	-	(5)	5
Total Personnel Services	440,982	421,583	441,037	(19,454)	38,312	74,555	60,811	13,744	479,294	496,138	501,848	(5,710)
Non Personnel Services												
Supplies and Materials	7,920	8,544	7,024	1,520	4,301	6,274	4,700	1,574	12,221	14,818	11,724	3,094
Energy, Comm. and Bldg Rentals	29,269	29,269	29,800	(531)	171	171	-	171	29,440	29,440	29,800	(360)
Telephone, Telegraph, Telegram, Etc	3,314	3,044	2,796	248	18	87	-	87	3,332	3,131	2,796	335
Rentals - Land and Structures	5,577	5,577	5,121	456	-	-	-	-	5,577	5,577	5,121	456
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-
Security Services	235	235	235	-	-	-	-	-	235	235	235	-
Occupancy Fixed Costs	52	52	52	-	-	-	-	-	52	52	52	-
Other Services and Charges	6,916	5,949	4,667	1,282	2,872	1,774	1,426	348	9,788	7,723	6,093	1,630
Contractual Services - Other	37,394	88,200	80,237	7,963	9,365	8,785	7,027	1,758	46,759	96,985	87,264	9,721
Subsidies and Transfers	5,606	11,734	6,744	4,990	3,642	612	83	529	9,248	12,346	6,827	5,519
Equipment & Equipment Rental	7,554	11,663	8,127	3,536	154	1,521	1,202	319	7,708	13,184	9,329	3,855
Expense Not Budgeted Others	-	-	-	-	-	-	-	-	-	-	-	-
Total Non Personnel Services	103,837	164,267	144,803	19,464	20,523	19,224	14,438	4,786	124,360	183,491	159,241	24,250
Total Expenditures and Other Uses	544,819	585,850	585,840	10	58,835	93,779	75,249	18,530	603,654	679,629	661,089	18,540
Sources Over (under) Expenditures & Other Uses-Budgetary Basis	-	-	-	-	-	-	-	-	-	-	-	-

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to Annual Budgetary Comparison Schedule – Governmental Funds

Year ended September 30, 2011

(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 2011, 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, 2011

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

(b) *Local Revenues-2011 and 2012*

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 2011 Appropriations Act, DCPS is authorized to receive a ten percent (10%) advance on the fiscal year 2012 Appropriation (local revenues) in July 2011 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, 2011

(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 Office of Public Education Facilities Modernization (Department of General Services as of 10/1/11). 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

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Notes to Annual Budgetary Comparison Schedule – Governmental Funds

Year ended September 30, 2011

(Dollars in thousands)

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, the Mayor approves the adopted budget and forwards it to the President of the United States for review. Early in June of each year, the President submits the reviewed budget to Congress which conducts public hearings and enacts the budget 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 47-362 and 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, 2011

(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, 2011.

(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, 2011

(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 2010. A special catch-up provision is also available to participants that allows them to "make up" or "catch up" for prior years in which they did not contribute the maximum amount to the plan. The "catch up" is limit is the lesser of (a) twice the annual contribution limit, \$34,000, or (b) the annual contribution limit for the year plus underutilized amounts from prior taxable years. An additional deferral of \$5,500 was available to participants who were at least 50 years old before the end of the calendar year. Compensation deferred and incomes earned are taxable when paid, or made available to the participant or beneficiary upon retirement, death, termination or unforeseeable emergency. Contributions are not assets of the District, which has no further liability to the plan.

(6) Commitments and Contingencies

(a) *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, 2011. Information regarding the District's outstanding liability at September 30, 2011 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 School:
Schedule of Expenditures - Budget and Actual - Governmental Funds - Organization
For Fiscal Year Ended September 30, 2011
(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	636	731	953	(222)	-	-	-	-	636	731	953	(222)
1221 - PARENT RESOURCE CENTER	845	883	855	28	-	-	-	-	845	883	855	28
1231 - PROGRAM ENRICHMENT	-	-	-	-	-	-	43	(43)	-	-	43	(43)
1241 - TRANSFORMATION MANAGEMENT OFFICE	760	669	661	8	1,299	236	99	137	2,059	905	760	145
1251 - CONSTITUENT SERVICES	3	3	-	3	-	-	-	-	3	3	-	3
	<u>2,244</u>	<u>2,286</u>	<u>2,469</u>	<u>(183)</u>	<u>1,299</u>	<u>236</u>	<u>142</u>	<u>94</u>	<u>3,543</u>	<u>2,522</u>	<u>2,611</u>	<u>(89)</u>
GENERAL COUNSEL												
1321 - SETTLEMENTS AND JUDGMENTS	-	200	200	-	-	-	-	-	-	200	200	-
	<u>-</u>	<u>200</u>	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>200</u>	<u>200</u>	<u>-</u>
OFFICE OF HUMAN RESOURCES												
1411 - OFFICE OF HUMAN RESOURCES	5,953	3,408	3,706	(298)	-	-	-	-	5,953	3,408	3,706	(298)
1412 - TEACHER EFFECTIVENESS DIVISION	-	420	420	-	-	-	263	(263)	-	420	683	(263)
1413 - RECRUITMENT & SELECTION DIVISION	-	465	456	9	-	-	65	(65)	-	465	521	(56)
1414 - PRINCIPAL EFFECTIVENESS DIVISION	-	2,324	836	1,488	-	-	80	(80)	-	2,324	916	1,408
1451 - PROFESSIONAL DEVELOPMENT	3,325	930	23	907	-	54	41	13	3,325	984	64	920
1461 - DEP. CHANCELLOR HUMAN CAP. & EXT REL	450	-	34	(34)	-	-	-	-	450	-	34	(34)
1471 - HUMAN CAPITAL	4,079	-	514	(514)	3,750	4,674	3,951	723	7,829	4,674	4,465	209
1472 - HUMAN CAPITAL LEADERSHIP	-	185	106	79	-	-	-	-	-	185	106	79
1481 - FAMILY & COMMUNITY ENGAGEMENT	89	225	172	53	-	-	-	-	89	225	172	53
1491 - PARTNERSHIPS	287	314	287	27	-	-	-	-	287	314	287	27
	<u>14,183</u>	<u>8,271</u>	<u>6,554</u>	<u>1,717</u>	<u>3,750</u>	<u>4,728</u>	<u>4,400</u>	<u>328</u>	<u>17,933</u>	<u>13,399</u>	<u>11,354</u>	<u>2,045</u>
OFFICE OF COMMUNICATIONS & PUBLIC INFORMATION												
1511 - OFFICE OF COMMUNICATIONS & PUBLIC INFO	1,357	1,114	852	262	-	12	-	12	1,357	1,126	852	274
	<u>1,357</u>	<u>1,114</u>	<u>852</u>	<u>262</u>	<u>-</u>	<u>12</u>	<u>-</u>	<u>12</u>	<u>1,357</u>	<u>1,126</u>	<u>852</u>	<u>274</u>
OFFICE OF THE CHIEF OF STAFF												
2111 - OFFICE OF THE CHIEF OF STAFF	910	852	648	204	-	-	-	-	910	852	648	204
2112 - CRITICAL RESPONSE TEAM	-	212	203	9	-	-	-	-	-	212	203	9
2171 - SCHOOL OPERATIONS	1,144	2,001	2,148	(147)	624	624	524	100	1,768	2,625	2,672	(47)
2191 - OFFICE OF SCHOOL INNOVATION	143	642	591	51	4,424	2,026	1,959	67	4,567	2,668	2,550	118
	<u>2,197</u>	<u>3,707</u>	<u>3,590</u>	<u>117</u>	<u>5,048</u>	<u>2,650</u>	<u>2,483</u>	<u>167</u>	<u>7,245</u>	<u>6,357</u>	<u>6,073</u>	<u>284</u>
OFFICE OF STUDENT SERVICES												
2372 - OFFICE OF YOUTH ENGAGEMENT	4,667	3,312	3,824	(512)	-	543	528	15	4,667	3,855	4,352	(497)
2375 - INTERAGENCY COLLAB & SRVC INTERG COMM	1,324	1,219	1,003	216	-	-	-	-	1,324	1,219	1,003	216
2510 - INSTRUCTIONAL SUPERINTENDENT CLUSTER I	165	-	8	(8)	-	-	-	-	165	-	8	(8)
2511 - INSTRUCTIONAL SUPERINTENDENTS	-	1,795	2,013	(218)	-	-	-	-	-	1,795	2,013	(218)
2512 - INSTRUCTIONAL SUPERINTENDENT CLUSTER II	134	-	-	-	-	-	-	-	134	-	-	-
2513 - INSTRUCTIONAL SUPERINTENDENT CLUSTER III	636	-	5	(5)	-	-	-	-	636	-	5	(5)
2514 - INSTRUCTIONAL SUPERINTENDENT CLUSTER IV	148	-	-	-	-	-	-	-	148	-	-	-
2515 - INSTRUCTIONAL SUPERINTENDENT CLUSTER V	308	-	-	-	-	-	-	-	308	-	-	-
2516 - VISITING TEACHERS	120	948	603	345	-	-	-	-	120	948	603	345
	<u>7,502</u>	<u>7,274</u>	<u>7,456</u>	<u>(182)</u>	<u>-</u>	<u>543</u>	<u>528</u>	<u>15</u>	<u>7,502</u>	<u>7,817</u>	<u>7,984</u>	<u>(167)</u>
OFFICE OF SCHOOLS AND TRANSFORMATION												
2411 - OFFICE OF THE CHIEF ACADEMIC OFFICER	2,287	2,587	2,657	(70)	700	300	(8)	308	2,987	2,887	2,649	238
2412 - CHIEF OF DATA AND ACCOUNTABILITY	819	377	355	22	1,546	1,000	672	328	2,365	1,377	1,027	350
	<u>3,106</u>	<u>2,964</u>	<u>3,012</u>	<u>(48)</u>	<u>2,246</u>	<u>1,300</u>	<u>664</u>	<u>636</u>	<u>5,352</u>	<u>4,264</u>	<u>3,676</u>	<u>588</u>

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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 THE CHIEF OPERATING OFFICER												
3040 - CHIEF OPERATING OFFICER	832	618	334	284	-	-	-	-	832	618	334	284
	832	618	334	284	-	-	-	-	832	618	334	284
CHIEF ACADEMIC OFFICER												
3111 - CHIEF OF TEACHING & LEARNING	325	338	337	1	-	-	-	-	325	338	337	1
3112 - LIBRARY MEDIA SERVICES	126	192	151	41	-	-	-	-	126	192	151	41
3113 - GIFTED AND TALENTED	16	15	9	6	-	-	-	-	16	15	9	6
3114 - SPECIALIZED INSTRUCTION	12	-	-	-	-	-	-	-	12	-	-	-
3121 - DIFFERENTIATED INSTRUCTION	-	615	511	104	-	-	-	-	-	615	511	104
3131 - ACADEMIC SERVICES	-	-	5	(5)	-	-	-	-	-	-	5	(5)
3132 - SCHOOL PERFORMANCE/RESTRUCTURING	500	-	345	(345)	-	-	-	-	500	-	345	(345)
	979	1,160	1,358	(198)	-	-	-	-	979	1,160	1,358	(198)
OFFICE OF STANDARDS AND CURRICULUM												
3211 - OFFICE OF STANDARDS AND CURRICULUM	3,581	1,043	464	579	-	267	240	27	3,581	1,310	704	606
	3,581	1,043	464	579	-	267	240	27	3,581	1,310	704	606
OFFICE OF ACADEMIC PROGRAMS												
3331 - GUIDANCE COUNSELING	244	205	204	1	-	-	-	-	244	205	204	1
3341 - INTERNATIONAL PROGRAMS	69	116	114	2	-	-	-	-	69	116	114	2
3351 - ADVANCED PROGRAMS	1,776	2,039	1,735	304	-	-	-	-	1,776	2,039	1,735	304
3361 - OFC COM & ED PROG-AFTER SCHOOL TEACHERS	-	-	-	-	-	-	-	-	-	-	-	-
3361 - OFFICE OF COMMUNITY & EDUCATION PROGRAMS	240	-	895	(895)	-	500	422	78	240	500	1,317	(817)
3381 - EARLY CHILDHOOD ED AND HEAD START	300	245	231	14	7,624	10,703	10,403	300	7,924	10,948	10,634	314
3382 - EARLY CHILD ED & HEADSTART (ADMIN PRG)	-	-	-	-	-	833	796	37	-	833	796	37
	2,629	2,605	3,179	(574)	7,624	12,036	11,621	415	10,253	14,641	14,800	(159)
OFFICE OF CAREER AND TECHNICAL EDUCATION												
3411 - OFFICE OF CAREER AND TECHNICAL EDUCATION	32	-	3	(3)	-	-	-	-	32	-	3	(3)
3421 - JROTC	-	275	156	119	-	-	151	(151)	-	275	307	(32)
	32	275	159	116	-	-	151	(151)	32	275	310	(35)
SPECIAL EDUCATION												
3511 - SPECIAL EDUCATION - LEA	216	8,104	8,236	(132)	-	-	-	-	216	8,104	8,236	(132)
3512 - OSE RESOLUTION	1,983	6,865	5,120	1,745	-	-	-	-	1,983	6,865	5,120	1,745
3513 - OSE NON - PUBLIC PLACEMENT	2,259	4,756	3,966	790	-	-	-	-	2,259	4,756	3,966	790
3514 - OSE RELATED SERVICES	9,279	29,463	37,639	(8,176)	-	-	-	-	9,279	29,463	37,639	(8,176)
3515 - OSE INCLUSIVE ACADEMIC PROGRAMS	217	2,660	668	1,992	-	-	-	-	217	2,660	668	1,992
3516 - OSE CENTRAL OFFICE SUPPORT	3,775	735	1,561	(826)	-	-	-	-	3,775	735	1,561	(826)
3517 - OSE SCHOOL SUPPORT	8,641	7,448	10,556	(3,108)	-	-	-	-	8,641	7,448	10,556	(3,108)
3518 - OSE EARLY STAGES	1,110	5,444	3,734	1,710	-	-	-	-	1,110	5,444	3,734	1,710
3541 - CHILD AND FAMILY SERVICES	-	-	(6,339)	6,339	-	-	-	-	-	-	(6,339)	6,339
3556 - DC JAIL	-	-	(27)	27	-	-	-	-	-	-	(27)	27
3561 - ATTORNEY FEES	50	-	1	(1)	-	-	-	-	50	-	1	(1)
3571 - SPECIAL EDUCATION 7 POINT PLAN	-	-	(2,893)	2,893	-	-	-	-	-	-	(2,893)	2,893
3581 - ENROLLMENT CONTINQUENCY	-	-	(1,755)	1,755	-	-	-	-	-	-	(1,755)	1,755
	27,530	65,475	60,467	5,008	-	-	-	-	27,530	65,475	60,467	5,008
ACCOUNTABILITY, TESTING, RESEARCH & EVAL												
3611 - ACCOUNTABILITY, TESTING, RESEARCH & EVAL	2,525	1,496	1,489	7	1,895	2,735	2,081	654	4,420	4,231	3,570	661
3621 - STUDENT DATA SYSTEMS	539	716	711	5	557	958	1,060	(102)	1,096	1,674	1,771	(97)
	3,064	2,212	2,200	12	2,452	3,693	3,141	552	5,516	5,905	5,341	564

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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 FEDERAL PROGRAM & GRANTS												
3711 - OFFICE OF FEDERAL PROGRAM & GRANTS	-	-	112	(112)	2,662	364	430	(66)	2,662	364	542	(178)
	-	-	112	(112)	2,662	364	430	(66)	2,662	364	542	(178)
OFFICE OF BILINGUAL EDUCATION												
3811 - OFFICE OF BILINGUAL EDUCATION	1,951	2,197	2,515	(318)	47	-	-	-	1,998	2,197	2,515	(318)
	1,951	2,197	2,515	(318)	47	-	-	-	1,998	2,197	2,515	(318)
OFFICE OF FACILITIES MANAGEMENT												
4241 - REALTY	-	156	150	6	352	352	184	168	352	508	334	174
4251 - LOGISTICS	4,859	5,099	4,674	425	-	-	-	-	4,859	5,099	4,674	425
	4,859	5,255	4,824	431	352	352	184	168	5,211	5,607	5,008	599
OFFICE OF THE CHIEF FINANCIAL OFFICER												
4311 - OFFICE OF THE CHIEF FINANCIAL OFFICER	4,283	4,364	4,187	177	-	-	(27)	27	4,283	4,364	4,160	204
	4,283	4,364	4,187	177	-	-	(27)	27	4,283	4,364	4,160	204
OFFICE OF MANAGEMENT SERVICES												
4521 - OFFICE OF INFORMATION TECHNOLOGY	3,605	10,875	11,702	(827)	-	937	874	63	3,605	11,812	12,576	(764)
4561 - PROCUREMENT DIVISION	1,964	2,244	1,848	396	-	-	-	-	1,964	2,244	1,848	396
4571 - COMPLIANCE DIVISION	672	560	405	155	-	-	-	-	672	560	405	155
4581 - FOOD SERVICES DIVISION	4,767	15,278	19,225	(3,947)	943	943	287	656	5,710	16,221	19,512	(3,291)
	11,008	28,957	33,180	(4,223)	943	1,880	1,161	719	11,951	30,837	34,341	(3,504)
FIXED COSTS (RENT, WATER, UTILITIES)												
4711 - FIXED COSTS (RENT, WATER, UTILITIES)	37,851	38,051	38,003	48	171	171	-	171	38,022	38,222	38,003	219
4720 - LEAVE OF ABSENSE	-	-	71	(71)	-	-	-	-	-	-	71	(71)
4740 - OVER BUDGETED POSITIONS	-	-	778	(778)	-	-	-	-	-	-	778	(778)
	37,851	38,051	38,852	(801)	171	171	-	171	38,022	38,222	38,852	(630)
DIVISION OF ELEMENTARLY SCHOOLS												
5110 - ADAMS ELEMENTARY	4,590	4,400	4,733	(333)	4	416	449	(33)	4,594	4,816	5,182	(366)
5120 - AITON ELEMENTARY	2,483	2,377	2,181	196	-	399	361	38	2,483	2,776	2,542	234
5130 - AMIDON ELEMENTARY	2,841	2,724	2,910	(186)	290	277	278	(1)	3,131	3,001	3,188	(187)
5140 - BANCROFT ELEMENTARY	4,369	4,157	2,802	1,355	-	1,663	1,692	(29)	4,369	5,820	4,494	1,326
5150 - BARNARD ELEMENTARY	3,322	3,193	2,992	201	7	654	675	(21)	3,329	3,847	3,667	180
5160 - BEERS ELEMENTARY	3,488	3,338	3,322	16	-	414	403	11	3,488	3,752	3,725	27
5180 - BIRNEY ELEMENTARY	-	-	12	(12)	-	-	-	-	-	-	12	(12)
5200 - BRENT ELEMENTARY	2,463	2,385	2,083	302	-	558	617	(59)	2,463	2,943	2,700	243
5210 - BRIGHTWOOD ELEMENTARY	4,747	4,528	3,866	662	-	1,290	1,260	30	4,747	5,818	5,126	692
5220 - BROOKLAND ELEMENTARY	3,431	3,300	3,432	(132)	286	335	323	12	3,717	3,635	3,755	(120)
5230 - BRUCE-MONROE ELEMENTARY	3,255	3,111	2,779	332	286	932	974	(42)	3,541	4,043	3,753	290
5250 - BURROUGHS ELEMENTARY	3,295	3,156	3,531	(375)	270	278	255	23	3,565	3,434	3,786	(352)
5260 - BURRVILLE ELEMENTARY	2,620	2,516	2,515	1	-	410	414	(4)	2,620	2,926	2,929	(3)
5280 - CLEVELAND ELEMENTARY	2,953	2,831	3,061	(230)	288	317	296	21	3,241	3,148	3,357	(209)
5300 - H.D. COOKE ELEMENTARY	2,894	2,777	2,684	93	275	804	745	59	3,169	3,581	3,429	152
5310 - DAVIS ELEMENTARY	1,960	1,876	1,187	689	-	405	452	(47)	1,960	2,281	1,639	642
5320 - DRAPER ELEMENTARY	-	-	6	(6)	-	-	-	-	-	-	6	(6)
5330 - DREW ELEMENTARY	1,745	1,683	1,739	(56)	-	359	391	(32)	1,745	2,042	2,130	(88)
5340 - EATON ELEMENTARY	2,791	2,681	2,833	(152)	-	436	424	12	2,791	3,117	3,257	(140)
5350 - EMERY ELEMENTARY	2,593	2,492	3,246	(754)	304	301	296	5	2,897	2,793	3,542	(749)
5360 - FEREBEE-HOPE ELEMENTARY	2,463	2,360	2,235	125	-	358	339	19	2,463	2,718	2,574	144
5380 - GAGE-ECKINGTON ELEMENTARY	-	-	(4)	4	-	-	-	-	-	-	(4)	4
5390 - GARFIELD ELEMENTARY	2,174	2,081	1,580	501	-	360	352	8	2,174	2,441	1,932	509

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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
5400 - GARRISON ELEMENTARY	2,110	2,020	2,173	(153)	-	230	208	22	2,110	2,250	2,381	(131)
5430 - C.W. HARRIS ELEMENTARY	1,671	1,593	1,292	301	-	412	373	39	1,671	2,005	1,665	340
5450 - HEARST ELEMENTARY	2,001	1,929	1,751	178	-	400	372	28	2,001	2,329	2,123	206
5460 - HENDLEY ELEMENTARY	3,179	3,046	3,038	8	268	277	254	23	3,447	3,323	3,292	31
5480 - HOUSTON ELEMENTARY	2,269	2,178	1,930	248	-	423	417	6	2,269	2,601	2,347	254
5490 - HYDE ELEMENTARY	2,097	2,005	1,863	142	-	428	405	23	2,097	2,433	2,268	165
5500 - JANNEY ELEMENTARY	3,102	2,995	3,074	(79)	-	283	302	(19)	3,102	3,278	3,376	(98)
5510 - KENILWORTH ELEMENTARY	1,587	1,514	1,375	139	-	367	362	5	1,587	1,881	1,737	144
5520 - KETCHAM ELEMENTARY	1,992	1,904	1,751	153	-	480	471	9	1,992	2,384	2,222	162
5530 - KEY ELEMENTARY	2,254	2,165	2,248	(83)	-	320	323	(3)	2,254	2,485	2,571	(86)
5540 - KIMBALL ELEMENTARY	2,354	2,252	2,101	151	-	443	432	11	2,354	2,695	2,533	162
5550 - M. L. KING ELEMENTARY	2,701	2,582	2,545	37	-	424	411	13	2,701	3,006	2,956	50
5560 - LAFAYETTE ELEMENTARY	4,332	4,163	4,436	(273)	-	444	434	10	4,332	4,607	4,870	(263)
5570 - LANGDON ELEMENTARY	3,350	3,199	2,989	210	-	504	522	(18)	3,350	3,703	3,511	192
5580 - LASALLE ELEMENTARY	2,909	2,792	2,998	(206)	277	325	319	6	3,186	3,117	3,317	(200)
5590 - LECKIE ELEMENTARY	2,788	2,680	2,977	(297)	265	320	275	45	3,053	3,000	3,252	(252)
5600 - LUDLOW-TAYLOR ELEMENTARY	2,026	1,941	2,144	(203)	-	271	303	(32)	2,026	2,212	2,447	(235)
5610 - MALCOLM X ELEMENTARY	1,918	1,831	1,411	420	-	456	426	30	1,918	2,287	1,837	450
5620 - MANN ELEMENTARY	2,022	1,947	1,668	279	-	476	502	(26)	2,022	2,423	2,170	253
5630 - THURGOOD MARSHALL ELEMENTARY	1,793	1,719	1,888	(169)	-	-	-	-	1,793	1,719	1,888	(169)
5640 - MAURY ELEMENTARY	2,389	2,289	2,314	(25)	7	223	215	8	2,396	2,512	2,529	(17)
5690 - MINER ELEMENTARY	2,304	2,262	4,374	(2,112)	-	313	307	6	2,304	2,575	4,681	(2,106)
5700 - MONTGOMERY ELEMENTARY	-	-	(58)	58	-	-	-	-	-	-	(58)	58
5710 - MOTEN ELEMENTARY	3,164	3,045	3,527	(482)	272	231	221	10	3,436	3,276	3,748	(472)
5720 - MURCH ELEMENTARY	3,544	3,416	3,841	(425)	-	108	79	29	3,544	3,524	3,920	(396)
5730 - NALLE ELEMENTARY	2,376	2,272	2,231	41	-	385	372	13	2,376	2,657	2,603	54
5740 - NOYES ELEMENTARY	3,061	2,940	3,112	(172)	-	1	-	1	3,061	2,941	3,112	(171)
5750 - ORR ELEMENTARY	2,161	2,072	2,312	(240)	-	-	-	-	2,161	2,072	2,312	(240)
5760 - OYSTER ELEMENTARY	1,986	1,911	1,521	390	-	273	285	(12)	1,986	2,184	1,806	378
5780 - PATTERSON ELEMENTARY	2,986	2,862	2,848	14	293	438	438	-	3,279	3,300	3,286	14
5790 - PAYNE ELEMENTARY	2,234	2,156	1,966	190	4	329	629	(300)	2,238	2,485	2,595	(110)
5800 - PEABODY ELEMENTARY	1,833	1,761	1,953	(192)	-	-	-	-	1,833	1,761	1,953	(192)
5810 - EMILIA REGGIO @ PEABODY	-	-	1	(1)	-	-	-	-	-	-	1	(1)
5810 - SCHOOL WITHIN SCHOOL @ PEABODY	907	878	820	58	-	-	-	-	907	878	820	58
5820 - PLUMMER ELEMENTARY	2,170	2,086	2,084	2	297	213	205	8	2,467	2,299	2,289	10
5830 - POWELL ELEMENTARY	2,316	2,227	2,642	(415)	322	132	123	9	2,638	2,359	2,765	(406)
5840 - RANDLE HIGHLANDS ELEMENTARY	2,954	2,826	3,021	(195)	-	-	-	-	2,954	2,826	3,021	(195)
5850 - RAYMOND ELEMENTARY	3,477	3,397	3,729	(332)	260	449	427	22	3,737	3,846	4,156	(310)
5860 - MARIE REED ELEMENTARY	2,956	2,831	2,613	218	-	845	833	12	2,956	3,676	3,446	230
5870 - RIVER TERRACE ELEMENTARY	1,198	1,164	1,213	(49)	-	-	-	-	1,198	1,164	1,213	(49)
5880 - ROSS ELEMENTARY	1,250	1,216	1,389	(173)	-	-	-	-	1,250	1,216	1,389	(173)
5900 - SAVOY ELEMENTARY	2,622	2,524	2,745	(221)	-	197	184	13	2,622	2,721	2,929	(208)
5910 - SEATON ELEMENTARY	2,695	2,588	2,858	(270)	-	-	-	-	2,695	2,588	2,858	(270)
5930 - SHAEED ELEMENTARY	1,807	1,753	1,654	99	-	1	1	-	1,807	1,754	1,655	99
5940 - SHEPHERD ELEMENTARY	2,968	2,861	3,060	(199)	-	-	-	-	2,968	2,861	3,060	(199)
5950 - SIMON ELEMENTARY	2,099	2,021	2,165	(144)	-	13	-	13	2,099	2,034	2,165	(131)
5970 - SMOTHERS ELEMENTARY	1,947	1,876	2,286	(410)	287	124	137	(13)	2,234	2,000	2,423	(423)
5980 - STANTON ELEMENTARY	3,050	3,142	2,708	434	-	242	-	242	3,050	3,384	2,708	676
6000 - STODDERT ELEMENTARY	2,628	2,521	2,778	(257)	-	-	-	-	2,628	2,521	2,778	(257)
6010 - TAKOMA ELEMENTARY	2,540	2,508	2,796	(288)	-	412	426	(14)	2,540	2,920	3,222	(302)
6020 - M.C. TERRELL ELEMENTARY	2,462	2,362	2,214	148	-	-	-	-	2,462	2,362	2,214	148
6030 - THOMAS ELEMENTARY	2,538	2,432	2,092	340	5	-	-	-	2,543	2,432	2,092	340
6040 - THOMSON ELEMENTARY	3,428	3,287	2,153	1,134	10	728	1,422	(694)	3,438	4,015	3,575	440
6050 - TUBMAN ELEMENTARY	4,147	3,966	3,027	939	304	1,648	1,516	132	4,451	5,614	4,543	1,071

District of Columbia Public School:
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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
6060 - TURNER ELEMENTARY	2,495	2,394	2,906	(512)	268	196	200	(4)	2,763	2,590	3,106	(516)
6070 - TRUESDELL ELEMENTARY	3,133	3,036	3,592	(556)	269	87	60	27	3,402	3,123	3,652	(529)
6090 - TYLER ELEMENTARY	3,411	3,284	3,668	(384)	-	183	179	4	3,411	3,467	3,847	(380)
6110 - WALKER-JONES ELEMENTARY	3,016	2,914	3,613	(699)	162	134	136	(2)	3,178	3,048	3,749	(701)
6120 - WATKINS ELEMENTARY	3,525	3,391	3,925	(534)	-	-	-	-	3,525	3,391	3,925	(534)
6130 - WEBB ELEMENTARY	2,757	2,644	3,152	(508)	-	1	-	1	2,757	2,645	3,152	(507)
6140 - DC3 COLLABORATIVE SCHOOLS	-	50	-	50	-	-	-	-	-	50	-	50
6150 - WEST ELEMENTARY	2,314	2,233	2,274	(41)	-	-	-	-	2,314	2,233	2,274	(41)
6170 - WHITTIER ELEMENTARY	3,289	3,168	3,854	(686)	270	221	184	37	3,559	3,389	4,038	(649)
6190 - J.O. WILSON ELEMENTARY	2,795	2,690	3,149	(459)	-	1	-	1	2,795	2,691	3,149	(458)
6200 - WINSTON ELEMENTARY	2,494	2,393	2,602	(209)	-	1	-	1	2,494	2,394	2,602	(208)
6220 - TEMPORARY SCHOOL-ELEM	-	-	(1)	1	-	-	-	-	-	-	(1)	1
6230 - CENTRAL ADMINISTRATION SCHOOL - ELEM	11,776	5,455	3,152	2,303	21,171	2,400	1,909	491	32,947	7,855	5,061	2,794
6250 - JACKIE ROBINSON-CONSOLIDATED	-	-	26	(26)	-	-	-	-	-	-	26	(26)
6260 - SPECIAL ED - SCHOOLS	-	-	17	(17)	-	-	-	-	-	-	17	(17)
6280 - WTU - RETRO-PAYMENTS	-	-	14	(14)	-	30,150	15,130	15,020	-	30,150	15,144	15,006
6290 - MONTESSORI SCHOOL	-	-	261	(261)	-	-	-	-	-	-	261	(261)
	230,134	215,525	217,570	(2,045)	27,021	58,928	43,725	15,203	257,155	274,453	261,295	13,158
DIVISION OF MIDDLE/JUNIOR HIGH SCHOOLS												
6320 - BROWNE JUNIOR HIGH	3,467	3,331	3,476	(145)	292	179	161	18	3,759	3,510	3,637	(127)
6330 - DEAL JUNIOR HIGH	6,345	6,077	6,150	(73)	-	307	276	31	6,345	6,384	6,426	(42)
6340 - ELIOT JUNIOR HIGH	2,548	2,444	2,744	(300)	279	130	131	(1)	2,827	2,574	2,875	(301)
6360 - FRANCIS JUNIOR HIGH	1,952	1,890	2,377	(487)	278	339	322	17	2,230	2,229	2,699	(470)
6380 - HARDY MIDDLE	3,126	3,020	3,697	(677)	-	325	308	17	3,126	3,345	4,005	(660)
6390 - HART MIDDLE	3,555	3,409	4,030	(621)	275	172	167	5	3,830	3,581	4,197	(616)
6410 - JEFFERSON JUNIOR HIGH	1,847	1,775	2,032	(257)	-	2	1	1	1,847	1,777	2,033	(256)
6420 - JOHNSON JUNIOR HIGH	2,689	2,569	2,744	(175)	-	15	2	13	2,689	2,584	2,746	(162)
6430 - KRAMER MIDDLE	2,717	2,591	2,436	155	-	-	-	-	2,717	2,591	2,436	155
6450 - MACFARLAND MIDDLE	2,344	2,259	2,307	(48)	264	122	105	17	2,608	2,381	2,412	(31)
6470 - RON BROWN MIDDLE	2,257	2,167	2,313	(146)	192	181	178	3	2,449	2,348	2,491	(143)
6480 - SHAW JUNIOR HIGH	2,870	2,751	2,589	162	288	69	51	18	3,158	2,820	2,640	180
6490 - SOUSA MIDDLE	2,120	2,031	2,205	(174)	-	2	1	1	2,120	2,033	2,206	(173)
6500 - STUART-HOBSON MIDDLE	2,791	2,681	3,167	(486)	-	1	-	1	2,791	2,682	3,167	(485)
6520 - JEFFERSON ACADEMY	-	1	110	(109)	-	-	-	-	-	1	110	(109)
6560 - HAMILTON CENTER - SPEC ED	2,985	2,862	2,351	511	10	-	-	-	2,995	2,862	2,351	511
6580 - KELLY MILLER JUNIOR HIGH	3,174	3,046	2,946	100	-	74	119	(45)	3,174	3,120	3,065	55
	46,787	44,904	47,674	(2,770)	1,878	1,918	1,822	96	48,665	46,822	49,496	(2,674)
DIVISION OF SENIOR HIGH SCHOOLS												
7110 - ANACOSTIA SENIOR HIGH	5,982	5,739	5,865	(126)	73	73	72	1	6,055	5,812	5,937	(125)
7120 - BALLOU SENIOR HIGH	7,586	7,269	7,767	(498)	86	99	53	46	7,672	7,368	7,820	(452)
7140 - BANNEKER SENIOR HIGH	3,245	3,063	3,244	(181)	-	-	-	-	3,245	3,063	3,244	(181)
7150 - BELL MULTICULTURAL SENIOR HIGH	-	-	(6)	6	-	-	-	-	-	-	(6)	6
7150 - COLUMBIA HEIGHTS EC	7,770	7,374	6,707	667	84	2,050	2,085	(35)	7,854	9,424	8,792	632
7160 - CARDOZO SENIOR HIGH	5,392	5,188	6,128	(940)	74	74	72	2	5,466	5,262	6,200	(938)
7170 - COOLIDGE SENIOR HIGH	3,893	3,738	4,465	(727)	87	87	19	68	3,980	3,825	4,484	(659)
7180 - DUNBAR SENIOR HIGH	5,024	4,810	5,078	(268)	74	74	32	42	5,098	4,884	5,110	(226)
7190 - PRE-ENGINEERING SWS @ DUNBAR SHS	499	469	525	(56)	-	-	-	-	499	469	525	(56)
7200 - EASTERN SENIOR HIGH	4,618	4,385	3,018	1,367	151	264	182	82	4,769	4,649	3,200	1,449
7210 - ELLINGTON SCHOOL OF THE ARTS	4,515	9,403	6,752	2,651	-	-	-	-	4,515	9,403	6,752	2,651
7220 - LUKE C. MOORE ACADEMY	2,267	2,162	2,442	(280)	-	-	-	-	2,267	2,162	2,442	(280)
7230 - PHELPS SENIOR HIGH	3,231	3,091	3,248	(157)	-	271	280	(9)	3,231	3,362	3,528	(166)
7240 - ROOSEVELT SENIOR HIGH	5,537	5,354	6,146	(792)	80	87	76	11	5,617	5,441	6,222	(781)

District of Columbia Public School:
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 (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
7250 - SCHOOL WITHOUT WALLS	4,115	3,920	4,801	(881)	-	26	6	20	4,115	3,946	4,807	(861)
7260 - SPINGARN SENIOR HIGH	4,135	3,976	4,527	(551)	79	97	79	18	4,214	4,073	4,606	(533)
7280 - H.D. WOODSON SENIOR HIGH	3,671	3,525	4,743	(1,218)	87	97	95	2	3,758	3,622	4,838	(1,216)
7290 - WOODSON, H.D. SHS - BUSINESS AND FINANCE	795	764	940	(176)	-	-	-	-	795	764	940	(176)
7300 - WOODROW WILSON SENIOR HIGH	7,311	9,750	10,174	(424)	77	345	1,036	(691)	7,388	10,095	11,210	(1,115)
7310 - BALLOU STAY	4,285	4,192	3,282	910	-	-	-	-	4,285	4,192	3,282	910
7320 - SPINGARN STAY	2,061	2,015	1,153	862	-	-	-	-	2,061	2,015	1,153	862
7340 - TEMPORARY SCHOOL	-	-	19	(19)	-	-	-	-	-	-	19	(19)
7360 - MAMIE D LEE	2,712	2,589	2,756	(167)	-	-	-	-	2,712	2,589	2,756	(167)
7370 - SHARPE HEALTH	3,536	3,370	3,777	(407)	-	109	93	16	3,536	3,479	3,870	(391)
7380 - PROSPECT	2,450	2,319	2,494	(175)	-	-	-	-	2,450	2,319	2,494	(175)
7400 - MM WASHINGTON CENTER - SPEC ED	-	-	(436)	436	-	-	-	-	-	-	(436)	436
7440 - CENTRAL ADMINISTRATION SCHOOL - SHS	-	-	6	(6)	-	-	-	-	-	-	6	(6)
7450 - ROOSEVELT STAY	1,895	1,880	1,150	730	-	-	-	-	1,895	1,880	1,150	730
7480 - TRANSITION ACADEMY @ SHADD	3,350	3,208	3,233	(25)	-	-	-	-	3,350	3,208	3,233	(25)
7490 - WASHINGTON METROPOLITAN HIGH SCHOOL	1,218	1,120	1,810	(690)	-	-	-	-	1,218	1,120	1,810	(690)
7500 - WOODSON ACADEMY @ RON BROWN	1,660	1,597	1,527	70	-	-	-	-	1,660	1,597	1,527	70
7600 - MCKINLEY TECH HIGH SCHOOL	(123)	-	(10)	10	-	-	-	-	(123)	-	(10)	10
7630 - FILMORE ART CENTER	-	-	(8)	8	-	-	-	-	-	-	(8)	8
	<u>102,630</u>	<u>106,270</u>	<u>107,317</u>	<u>(1,047)</u>	<u>952</u>	<u>3,753</u>	<u>4,180</u>	<u>(427)</u>	<u>103,582</u>	<u>110,023</u>	<u>111,497</u>	<u>(1,474)</u>
OTHER SCHOOL BASED SERVICES												
7810 - EVENING CREDIT RECOVERY	14,122	-	538	(538)	-	-	-	-	14,122	-	538	(538)
7810 - EXTENDED DAY PROG, SUMMER SCHOOL SATURDA	-	-	-	-	-	369	107	262	-	369	107	262
7811 - SUMMER SCHOOL PROGRAM	-	3,856	3,187	669	-	-	-	-	-	3,856	3,187	669
7820 - LONG TERM SUBSTITUTES	-	4,400	4,500	(100)	-	-	-	-	-	4,400	4,500	(100)
7830 - OTHER EXTRA DUTY PAY	586	586	190	396	-	-	-	-	586	586	190	396
7840 - TEXTBOOKS	3,521	1,987	-	1,987	-	24	35	(11)	3,521	2,011	35	1,976
7850 - ATHLETICS	4,563	4,283	3,488	795	-	-	-	-	4,563	4,283	3,488	795
7860 - TRANSFORMATION SCHOOLS	-	-	-	-	-	-	-	-	-	-	-	-
7870 - MCKINLEY HIGH SCHOOL	5,156	4,902	5,546	(644)	81	120	97	23	5,237	5,022	5,643	(621)
7890 - CHOICE ACADEMY	3,142	2,951	3,053	(102)	-	-	-	-	3,142	2,951	3,053	(102)
7900 - OAK HILL	-	-	1	(1)	-	-	-	-	-	-	1	(1)
7901 - YOUTH SERVICE CENTER - YSC	-	-	208	(208)	-	-	-	-	-	-	208	(208)
7910 - SECURITY	3,132	16,375	14,756	1,619	2,309	435	128	307	5,441	16,810	14,884	1,926
7930 - FILMORE ART CENTER	1,792	1,783	1,852	(69)	-	-	-	-	1,792	1,783	1,852	(69)
7960 - SCHOOL CUSTODIAL SUPPLIES	66	-	-	-	-	-	-	-	66	-	-	-
	<u>36,080</u>	<u>41,123</u>	<u>37,319</u>	<u>3,804</u>	<u>2,390</u>	<u>948</u>	<u>367</u>	<u>581</u>	<u>38,470</u>	<u>42,071</u>	<u>37,686</u>	<u>4,385</u>
AUDIT ADJUSTMENTS												
9950 - AUDIT ADJUSTMENTS	-	-	(4)	4	-	-	-	-	-	-	(4)	4
	-	-	(4)	4	-	-	-	-	-	-	(4)	4
MISCELLANEOUS												
	-	-	-	-	-	-	37	(37)	-	-	37	(37)
	-	-	-	-	-	-	37	(37)	-	-	37	(37)
GRAND TOTAL	<u>544,819</u>	<u>585,850</u>	<u>585,840</u>	<u>10</u>	<u>58,835</u>	<u>93,779</u>	<u>75,249</u>	<u>18,530</u>	<u>603,654</u>	<u>679,629</u>	<u>661,089</u>	<u>18,540</u>