

**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, 2014

(With Independent Auditors' Report Thereon)



**DANIEL W. LUCAS
INSPECTOR GENERAL**

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



April 20, 2015

The Honorable Muriel Bowser
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 Bowser and Chairman Mendelson:

I am issuing the enclosed final report on the District of Columbia Public Schools (DCPS) Annual Budgetary Comparison Schedule Governmental Funds and Supplemental Information for the year ended September 30, 2014 (OIG No. 15-1-18GA). KPMG LLP (KPMG) submitted the report as part of our contract for the audit of the District of Columbia's general purpose financial statements for fiscal year (FY) 2014.

In KPMG's opinion, the schedule presents fairly, in all material respects, the original budget, final budget, 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, 2014.

If you have questions or need additional information, please contact me or LaDonia M. Wilkins, Acting Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,

A handwritten signature in blue ink, appearing to read 'D. Lucas', is written over the printed name.

Daniel W. Lucas
Inspector General

DWL/ws

Enclosure

cc: See Distribution List

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Mayor Bowser and Council Chairman Mendelson
FY 2014 DCPS Budgetary Comparison Report
OIG No. 15-1-18GA
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The Honorable Barbara Mikulski, Ranking Member, Senate Committee on Appropriations,
Attention: Kali Matalon (via email)

The Honorable John Boozman, Chairman, Senate Subcommittee on Financial Services and
General Government, Attention: Dale Cabaniss (via email)

The Honorable Chris Coons, Ranking Member, Senate Subcommittee on Financial Services and
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Mr. Paul Geraty, CPA, Public Sector Audit Division KPMG LLP (1 copy)



DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Annual Budgetary Comparison Schedule
Governmental Funds and Supplemental Information

Year ended September 30, 2014

(With Independent Auditors' Report Thereon)



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

Independent Auditors' Report

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

We have audited the accompanying Budgetary Comparison Schedule – Governmental Funds of the District of Columbia Public Schools (DCPS), which represents a portion of the District of Columbia's General Fund and Federal and Private Resources Fund, for the year ended September 30, 2014, and the related notes (the schedule).

Management's Responsibility for the Schedule

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

Auditors' Responsibility

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

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

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

Opinion

In our opinion, the schedule referred to above presents fairly, in all material respects, the original budget, final budget, and actual revenues, expenditures, and other sources/uses of the DCPS, which represents a portion of the District of Columbia's General Fund and Federal and Private Resources Fund, for the year ended September 30, 2014, in conformity with the budgetary basis of accounting described in note 1.



Basis of Accounting

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

Emphasis of Matter

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

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the District of Columbia as of and for the year ended September 30, 2014, and our report thereon, dated January 28, 2015, expressed an unmodified opinion on those financial statements.

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

KPMG LLP

Washington, DC
April 6, 2015

DISTRICT OF COLUMBIA PUBLIC SCHOOLS
 Budgetary Comparison Schedule – Governmental Funds
 Fiscal year ended September 30, 2014
 (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 – 2014	\$ 644,437	644,580	644,563	17	—	—	—	—	644,437	644,580	644,563	17
Local revenues – 2015	—	9,237	9,237	—	—	—	—	—	—	9,237	9,237	—
Federal contributions	—	—	—	—	44,678	43,201	36,359	6,842	44,678	43,201	36,359	6,842
Private sources	—	—	—	—	5,062	5,758	4,670	1,088	5,062	5,758	4,670	1,088
Other sources	—	—	—	—	11,090	13,935	7,905	6,030	11,090	13,935	7,905	6,030
Fund balance released from restrictions	—	—	—	—	—	—	2,844	(2,844)	—	—	2,844	(2,844)
Total sources	644,437	653,817	653,800	17	60,830	62,894	51,778	11,116	705,267	716,711	705,578	11,133
Expenditure and other uses:												
Personnel services:												
Regular pay – full time	409,163	410,686	415,227	(4,541)	20,853	23,266	20,520	2,746	430,016	433,952	435,747	(1,795)
Regular pay – other	29,298	29,378	26,368	3,010	—	225	77	148	29,298	29,603	26,445	3,158
Additional gross pay	2,497	8,565	9,443	(878)	6,904	5,215	10,048	(4,833)	9,401	13,780	19,491	(5,711)
Fringe personnel – current personnel	67,976	58,012	61,804	(3,792)	3,463	3,997	2,802	1,195	71,439	62,009	64,606	(2,597)
Overtime pay	851	1,512	3,130	(1,618)	—	308	315	(7)	851	1,820	3,445	(1,625)
Total personnel services	509,785	508,153	515,972	(7,819)	31,220	33,011	33,762	(751)	541,005	541,164	549,734	(8,570)
Nonpersonnel services:												
Supplies and materials	8,728	11,190	10,151	1,039	3,182	2,924	2,118	806	11,910	14,114	12,269	1,845
Energy, Communication, and Building rentals	27,628	27,628	26,872	756	43	43	4	39	27,671	27,671	26,876	795
Telephone, telegraph, telegram, etc	3,357	3,353	2,928	425	42	317	37	280	3,399	3,670	2,965	705
Rentals – land and structures	6,056	6,056	6,810	(754)	—	—	—	—	6,056	6,056	6,810	(754)
Janitorial services	—	—	—	—	19	—	—	—	19	—	—	—
Security services	662	662	662	—	17	17	17	—	679	679	679	—
Occupancy fixed costs	11	11	11	—	—	—	—	—	11	11	11	—
Other services and charges	9,318	9,594	8,819	775	475	1,112	794	318	9,793	10,706	9,613	1,093
Contractual services – other	61,321	74,095	64,840	9,255	16,294	16,986	13,465	3,521	77,615	91,081	78,305	12,776
Subsidies and transfers	11,100	1,663	5,794	(4,131)	8,661	7,452	13	7,439	19,761	9,115	5,807	3,308
Equipment and equipment rental	6,471	11,412	10,929	483	877	1,032	620	412	7,348	12,444	11,549	895
Expense not budgeted others	—	—	12	(12)	—	—	(452)	452	—	—	(440)	440
Total nonpersonnel services	134,652	145,664	137,828	7,836	29,610	29,883	16,616	13,267	164,262	175,547	154,444	21,103
Total expenditures and other uses	644,437	653,817	653,800	17	60,830	62,894	50,378	12,516	705,267	716,711	704,178	12,533
Sources over (under) expenditures and other uses	\$ —	—	—	—	—	—	1,400	(1,400)	—	—	1,400	(1,400)

See accompanying notes to the schedule.

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Annual Budgetary Comparison Schedule Governmental Funds and Supplemental Information

Notes to Financial Statements

Year ended September 30, 2014

(1) Summary of Significant Accounting Policies

Background

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

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

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

Services include programs at the elementary, junior, and senior high school levels, as well as special education for handicapped students and career training opportunities for adults at career development centers.

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

A. Financial Reporting Entity

DCPS is considered an agency of the District's reporting entity because it is not legally separate, and the District thus holds its corporate powers. The majority of DCPS local revenues are received from the District. In fiscal year 2014, 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 presents only the DCPS's original budget, revised budget, and its results of operations. Therefore, the Schedule present only a portion of the District of Columbia's General Fund and Federal

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Annual Budgetary Comparison Schedule
Governmental Funds and Supplemental Information

Notes to Financial Statements
Year ended September 30, 2014

and Private Resources Funds (governmental funds) and is not intended to present the complete changes in financial position of DCPS or the District, taken as a whole.

The following is excluded from the Schedule:

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

B. Basis of Budgetary Accounting

The local and federal, private and other sources funds are governmental funds that use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when earned (that is, when they become both measurable and available.) “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. However, certain expenditures and liabilities such as compensated absences, claims and judgments, and special termination benefits are recorded in the governmental fund statements only when they mature or become due for payment within the period. Budgetary operating results include the following basic differences that vary from the U.S. generally accepted accounting principles (GAAP) basis:

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

Operating results on a GAAP basis	\$	(1,444)
Fund balance released from restrictions – considered a funding source for budgetary purposes but not considered revenue on a GAAP basis		<u>2,844</u>
Operating results on a budgetary basis	\$	<u><u>1,400</u></u>

Local Revenues- 2014 and 2015

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 2014 Appropriations Act, DCPS is authorized to receive a ten percent (10%) advance on the fiscal year 2015 Appropriation (local revenues) in July 2014 to facilitate the opening of school in September. Advance funds in the amount of \$9,237 were requested during fiscal year 2014.

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Annual Budgetary Comparison Schedule Governmental Funds and Supplemental Information

Notes to Financial Statements

Year ended September 30, 2014

Federal and Private and Other Sources

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

Fund Balance Released From Restriction

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

C. *Intra-District Activity and Transfers and Other Transactions between Funds*

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

D. *Indirect Costs*

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

E. *Fringe Benefits*

The fringe benefits for employees of the District are budgeted and expended at the functional level. Health, disability, workers compensation, and retirement benefits associated with DCPS employees are included in the accompanying Schedule.

(2) Basis of Budgeting and Budgetary Control Policies

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

A. *Process*

On or about March 20 of each year, the District's Mayor submits to the City Council an annual budget for the District of Columbia government which includes: (1) the budget for the forthcoming fiscal year commencing October 1; (2) an annual budget message; (3) a multi-year plan for all agencies of the District of Columbia; and (4) a multi-year capital improvement plan by project for all agencies of the District of Columbia. The Council holds public hearings and adopts the budget through passage of a Budget Request Act. The Mayor may not forward, and the Council may not adopt, any budget for which expenditures and other financing uses exceed revenues and other financing sources. On or about June 1 of each year, after receipt of the budget proposal from the Mayor, and after the public hearings, the Council adopts the District's annual budget. The Mayor approves the adopted budget and submits it to the President of the United States for transmission by him to the Congress. After public hearings, the Congress enacts the budget through passage of an appropriations act. Amounts approved in this manner are presented as the original budget balances in the Schedule.

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Annual Budgetary Comparison Schedule Governmental Funds and Supplemental Information

Notes to Financial Statements

Year ended September 30, 2014

B. Appropriation Act

The legally adopted budget is the annual appropriation public law (Appropriation Act) enacted by Congress and signed by the President. The Appropriation Act authorizes expenditures at the function level or by appropriation title, such as Public Safety and Justice, Human Support Services, or Public Education. Congress must enact a revision that alters the total expenditures of any function. The District may request a revision to the appropriated expenditure amounts in the Appropriation Act by submitting a request to the President and Congress for a supplemental appropriation.

Pursuant to the Reprogramming Policy Act (D.C. Official Code 47-363 (2001), as amended), the District may, after the established criteria has been met and the required approvals obtained, reallocate budget amounts within appropriation titles. The appropriated budget amounts in the Budgetary Comparison Schedule include all approved reallocations and other budget changes. This Schedule reflects budget-to-actual comparisons at the function level (or appropriation title). Total appropriated actual expenditures and uses may not legally exceed total appropriated budgeted expenditures and uses as shown on this Schedule. A negative expenditure variance in the Budgetary Comparison Schedule at the appropriated level is a violation of the federal Anti-Deficiency Act (31 U.S.C. 1341, 1342, 1349, 1351, 1511-1519 (2008)) and the District of Columbia Anti-Deficiency Act (D.C. Official Code 47-355.01-355.08, (2001)). Changes to budget balances made through this process are presented as the revised budget balances in the Schedule.

The Appropriation Act specifically identifies expenditures and net operating results but does not specify revenue amounts. The legally adopted revenue budget is based primarily on the revenue estimates submitted to the President and Congress as modified through legislation.

C. Budgetary Controls

The District and DCPS maintains budgetary controls designed to monitor compliance with expenditure limitations contained in the annual appropriated budget approved by Congress and the President. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is established by functions (or expense category) within the general fund. The federal, private, and other sources funds have the same level of budgetary control.

DISTRICT OF COLUMBIA PUBLIC SCHOOLS

Annual Budgetary Comparison Schedule
Governmental Funds and Supplemental Information

Notes to Financial Statements

Year ended September 30, 2014

(3) Retirement Plans

DCPS offers a several retirement plans to its employees. In FY 2014, DCPS made contributions of \$4,440 on behalf of participating employees in the following retirement plans:

A. *Civil Service Retirement System*

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

B. *District Retirement Plan*

Nonteaching employees hired on or after October 1, 1987 participate in the District's Retirement Plan and the United States Social Security System. The District's Retirement Plan is a defined contribution plan with a qualified trust under Internal Revenue Code Section 401 for permanent full-time employees covered by the Social Security System. The District contributes five percent (5%) of an employee's base salary each pay period. There are no nonemployer contributions under this plan. DCPS employees covered under this plan vest fully after four years of service, following a one year waiting period. Contributions and earnings are reduced if separation occurs before five years of credited service. Contributions are not assets of the District, which has no further liability to this plan.

(4) Commitments and Contingencies

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, 2014. Information regarding the District's outstanding liability at September 30, 2014 is presented in the District's Comprehensive Annual Financial Report. No separate information related to DCPS is available.

(5) Federally Assisted Grant Programs

DCPS is a recipient of various federal awards used in a variety of educational programs. DCPS is subject to audits in accordance with the Single Audit Act Amendments of 1996 and the grant programs may be subject to additional financial, programmatic, and compliance audits by the respective federal grantor agencies. Amounts collected from federal awards are reported in the federal contributions balance in the Schedule.

DISTRICT OF COLUMBIA PUBLIC SCHOOLS
Schedule of Expenditures – Budget and Actual – Government Funds – Organization
Fiscal year ended September 30, 2014
(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 Human Capital												
1211 – School leader support	\$ —	51	51	—	—	—	—	—	—	51	51	—
1200 – Office of human capital	—	51	51	—	—	—	—	—	—	51	51	—
Office of the Chancellor												
1211 – Office of the chancellor	730	805	1,196	(391)	—	—	(441)	441	730	805	755	50
1212 – Strategic planning	578	578	711	(133)	—	—	—	—	578	578	711	(133)
1241 – Transformation management office	—	—	—	—	—	2	—	2	—	2	—	2
1201 – Superintendent	1,308	1,383	1,907	(524)	—	2	(441)	443	1,308	1,385	1,466	(81)
General Counsel												
1321 – Settlements and judgments	200	200	107	93	—	—	—	—	200	200	107	93
1301 – General counsel	200	200	107	93	—	—	—	—	200	200	107	93
Office of Data and Strategy												
1401 – Assessments	—	94	94	—	—	—	—	—	—	94	94	—
1400 – Office of data and strategy	—	94	94	—	—	—	—	—	—	94	94	—
Human Resources												
1411 – Office of human resources	3,529	3,571	4,032	(461)	—	—	—	—	3,529	3,571	4,032	(461)
1412 – Teacher effectiveness division	2,672	2,546	2,379	167	—	25	22	3	2,672	2,571	2,401	170
1413 – Recruitment and selection division	273	275	309	(34)	—	—	—	—	273	275	309	(34)
1414 – Principal effectiveness division	1,601	1,593	1,610	(17)	—	—	—	—	1,601	1,593	1,610	(17)
1461 – Dep. chancellor human capital and external relations	—	—	—	—	4,000	2,044	2,044	—	4,000	2,044	2,044	—
1471 – Human capital	30	30	27	3	4,951	7,930	5,399	2,531	4,981	7,960	5,426	2,534
1472 – Human capital leadership	673	756	703	53	—	—	—	—	673	756	703	53
1481 – Family and community engagement	1,230	2,243	1,774	469	—	145	145	—	1,230	2,388	1,919	469
1481 – Wireless generation-hc	—	—	—	—	—	—	—	—	—	—	—	—
1491 – Partnerships	—	—	—	—	—	—	—	—	—	—	—	—
1401 – Human resources	10,008	11,014	10,834	180	8,951	10,144	7,610	2,534	18,959	21,158	18,444	2,714
Communications and Public Information												
1511 – Office of communications and public information	735	1,152	592	560	—	—	—	—	735	1,152	592	560
1501 – Communications and public information	735	1,152	592	560	—	—	—	—	735	1,152	592	560
Chief of Staff												
2111 – Office of the chief of staff	1,253	1,253	1,063	190	—	—	—	—	1,253	1,253	1,063	190
2112 – Critical response team	184	184	308	(124)	—	—	—	—	184	184	308	(124)
2171 – School operations	2,518	2,385	2,356	29	723	723	500	223	3,241	3,108	2,856	252
2101 – Chief of staff	3,955	3,822	3,727	95	723	723	500	223	4,678	4,545	4,227	318
Office of Student Services												
2372 – Office of youth engagement	4,285	4,199	3,999	200	158	707	239	468	4,443	4,906	4,238	668
2511 – Chief of schools	2,876	3,046	3,134	(88)	—	—	—	—	2,876	3,046	3,134	(88)
2516 – Visitant instructional services	—	—	9	(9)	—	—	—	—	—	—	9	(9)
2301 – Office of student services	7,161	7,245	7,142	103	158	707	239	468	7,319	7,952	7,381	571
Office of Schools and Transformation												
2411 – Office of the chief academic officer	—	—	—	—	—	—	—	—	—	—	—	—
2412 – Chief of data and accountability	4,222	6,834	7,918	(1,084)	—	—	—	—	4,222	6,834	7,918	(1,084)
2401 – Office of schools and transformation	4,222	6,834	7,918	(1,084)	—	—	—	—	4,222	6,834	7,918	(1,084)
Superintendent's Office												
3040 – Chief operating officer	1,650	1,690	1,437	253	—	—	110	(110)	1,650	1,690	1,547	143
3115 – College career readiness	2,784	1,913	2,011	(98)	—	—	222	(222)	2,784	1,913	2,233	(320)
3100 – Superintendent's office	4,434	3,603	3,448	155	—	—	332	(332)	4,434	3,603	3,780	(177)
Chief Academic Officer												
3111 – Academic program and support	753	651	478	173	—	—	—	—	753	651	478	173
3132 – School performance/restructuring	—	98	109	(11)	—	—	—	—	—	98	109	(11)
3101 – Chief academic officer	753	749	587	162	—	—	—	—	753	749	587	162
Standards and Curriculum												
3211 – Office of curriculum and instruction	10,512	12,189	11,761	428	—	1,084	954	130	10,512	13,273	12,715	558
3201 – Standards and curriculum	10,512	12,189	11,761	428	—	1,084	954	130	10,512	13,273	12,715	558

DISTRICT OF COLUMBIA PUBLIC SCHOOLS
Schedule of Expenditures – Budget and Actual – Government Funds – Organization
Fiscal year ended September 30, 2014
(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
Academic Programs												
3361 – Office of community and education programs	\$ —	—	—	—	525	857	149	708	525	857	149	708
3381 – Early childhood ed and head start	266	266	118	148	15,395	11,149	10,825	324	15,661	11,415	10,943	472
3301 – Academic programs	266	266	118	148	15,920	12,006	10,974	1,032	16,186	12,272	11,092	1,180
Special Education												
3511 – Special education – lea	1,424	1,424	1,525	(101)	—	—	—	—	1,424	1,424	1,525	(101)
3512 – Ose resolution	1,060	1,060	1,265	(205)	—	—	—	—	1,060	1,060	1,265	(205)
3513 – Ose non – public placement	4,193	4,193	4,087	106	—	—	—	—	4,193	4,193	4,087	106
3514 – Ose related services	12,568	13,270	14,402	(1,132)	—	—	—	—	12,568	13,270	14,402	(1,132)
3515 – Ose inclusive academic programs	7,815	8,033	6,933	1,100	—	—	—	—	7,815	8,033	6,933	1,100
3516 – Ose central office support	521	521	460	61	—	—	—	—	521	521	460	61
3517 – Ose school support	7,960	7,960	6,592	1,368	—	—	—	—	7,960	7,960	6,592	1,368
3518 – Ose early stages	5,194	5,194	5,017	177	—	—	—	—	5,194	5,194	5,017	177
3519 – Ose extended school year	1,683	1,683	1,293	390	—	—	—	—	1,683	1,683	1,293	390
3561 – Attorney fees	5,500	5,466	4,834	632	—	—	—	—	5,500	5,466	4,834	632
3501 – Special education	47,918	48,804	46,408	2,396	—	—	—	—	47,918	48,804	46,408	2,396
Lea Grants Programs												
3711 – Office of federal program and grants	—	—	5	(5)	1,646	544	544	—	1,646	544	549	(5)
3701 – Lea grants programs	—	—	5	(5)	1,646	544	544	—	1,646	544	549	(5)
Bilingual Education												
3811 – Office of bilingual education	861	861	918	(57)	—	—	—	—	861	861	918	(57)
3801 – Bilingual education	861	861	918	(57)	—	—	—	—	861	861	918	(57)
Facilities Management												
4241 – Realty	205	205	137	68	—	—	—	—	205	205	137	68
4251 – Logistics	3,466	3,676	3,642	34	809	—	—	—	4,275	3,676	3,642	34
4201 – Facilities management	3,671	3,881	3,779	102	809	—	—	—	4,480	3,881	3,779	102
Chief Financial Officer												
4311 – Office of the chief financial officer	3,280	3,280	3,383	(103)	—	325	305	20	3,280	3,605	3,688	(83)
4301 – Chief financial officer	3,280	3,280	3,383	(103)	—	325	305	20	3,280	3,605	3,688	(83)
Management Services												
4521 – Office of information technology	4,034	10,838	9,851	987	7,806	10,001	6,279	3,722	11,840	20,839	16,130	4,709
4561 – Procurement division	1,422	1,430	1,330	100	—	—	—	—	1,422	1,430	1,330	100
4571 – Compliance division	545	579	831	(252)	—	—	—	—	545	579	831	(252)
4581 – Food services division	7,223	7,295	4,954	2,341	—	506	671	(165)	7,223	7,801	5,625	2,176
4501 – Management services	13,224	20,142	16,966	3,176	7,806	10,507	6,950	3,557	21,030	30,649	23,916	6,733
Fixed Costs (Rent, Water, Utilities)												
4711 – Fixed costs (rent, water, utilities)	37,814	37,814	37,453	361	43	43	4	39	37,857	37,857	37,457	400
4730 – Wu contract teachers	10,499	9,937	2,167	7,770	—	—	—	—	10,499	9,937	2,167	7,770
4701 – Fixed costs (rent, water, utilities)	48,313	47,751	39,620	8,131	43	43	4	39	48,356	47,794	39,624	8,170
Division of Elementary Schools												
5120 – Aiton elementary	2,424	2,369	2,440	(71)	280	280	—	280	2,704	2,649	2,440	209
5130 – Amidon elementary	2,666	2,723	2,969	(246)	100	103	2	101	2,766	2,826	2,971	(145)
5140 – Bancroft elementary	5,524	5,466	5,335	131	109	117	8	109	5,633	5,583	5,343	240
5150 – Barnard elementary	6,033	5,932	6,298	(366)	324	324	—	324	6,357	6,256	6,298	(42)
5160 – Beers elementary	4,008	4,005	4,293	(288)	297	310	10	300	4,305	4,315	4,303	12
5200 – Brent elementary	2,833	2,805	2,957	(152)	298	298	—	298	3,131	3,103	2,957	146
5210 – Brightwood elementary	6,223	6,010	6,932	(922)	163	163	—	163	6,386	6,173	6,932	(759)
5220 – Brookland elementary	2,467	2,408	2,310	98	73	73	—	73	2,540	2,481	2,310	171
5230 – Bruce-monroe elementary	5,058	4,971	5,672	(701)	523	531	—	531	5,581	5,502	5,672	(170)
5250 – Burroughs elementary	3,389	3,324	3,814	(490)	67	67	—	67	3,456	3,391	3,814	(423)
5260 – Burrville elementary	3,183	3,298	3,400	(102)	173	173	—	173	3,356	3,471	3,400	71
5280 – Cleveland elementary	3,232	3,155	3,444	(289)	130	130	(8)	138	3,362	3,285	3,436	(151)
5300 – H.D. cooke elementary	4,204	4,095	4,008	87	344	344	—	344	4,548	4,439	4,008	431
5330 – Drew elementary	1,881	1,829	2,071	(242)	183	183	—	183	2,064	2,012	2,071	(59)
5340 – Eaton elementary	3,716	3,651	3,627	24	217	217	—	217	3,933	3,868	3,627	241
5350 – Langley education campus	3,276	3,340	3,466	(126)	—	1	—	1	3,276	3,341	3,466	(125)
5360 – Ferebee-hope elementary	—	—	—	—	—	5	—	5	—	5	—	5
5390 – Garfield elementary	2,304	2,282	2,481	(199)	151	166	15	151	2,455	2,448	2,496	(48)
5400 – Garrison elementary	3,432	3,450	3,269	181	115	115	—	115	3,547	3,565	3,269	296
5430 – C.W. harris elementary	3,307	3,269	3,203	66	202	404	—	404	3,509	3,673	3,203	470

DISTRICT OF COLUMBIA PUBLIC SCHOOLS
 Schedule of Expenditures – Budget and Actual – Government Funds – Organization
 Fiscal year ended September 30, 2014
 (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
5450 – Hearst elementary	\$ 2,729	2,744	2,921	(177)	211	211	—	211	2,940	2,955	2,921	34
5460 – Hendley elementary	4,092	4,006	4,490	(484)	139	151	8	143	4,231	4,157	4,498	(341)
5480 – Houston elementary	2,541	2,500	2,989	(489)	181	181	—	181	2,722	2,681	2,989	(308)
5490 – Hyde elementary	2,599	2,632	2,836	(204)	214	214	—	214	2,813	2,846	2,836	10
5500 – Janney elementary	5,033	4,869	5,017	(148)	139	139	—	139	5,172	5,008	5,017	(9)
5520 – Ketcham elementary	2,336	2,392	2,636	(244)	171	176	4	172	2,507	2,568	2,640	(72)
5530 – Key elementary	3,013	2,950	2,805	145	164	164	—	164	3,177	3,114	2,805	309
5540 – Kimball elementary	2,775	2,835	3,198	(363)	216	216	—	216	2,991	3,051	3,198	(147)
5550 – M.L. king elementary	3,839	3,792	4,139	(347)	329	333	87	246	4,168	4,125	4,226	(101)
5560 – Lafayette elementary	5,259	5,173	5,065	108	219	219	—	219	5,478	5,392	5,065	327
5570 – Langdon elementary	3,847	3,745	3,984	(239)	249	249	—	249	4,096	3,994	3,984	10
5580 – Lasalle elementary	3,616	3,525	3,998	(473)	158	159	—	159	3,774	3,684	3,998	(314)
5590 – Leckie elementary	3,430	3,443	3,675	(232)	121	121	—	121	3,551	3,564	3,675	(111)
5600 – Ludlow-taylor elementary	3,518	3,785	3,434	351	—	—	—	—	3,518	3,785	3,434	351
5610 – Malcolm x elementary	2,621	2,729	2,225	504	—	13	7	6	2,621	2,742	2,232	510
5620 – Mann elementary	2,417	2,312	2,447	(135)	204	204	—	204	2,621	2,516	2,447	69
5630 – Thurgood marshall elementary	—	—	—	—	—	15	—	15	—	15	—	15
5640 – Maury elementary	2,846	2,903	3,156	(253)	135	135	—	135	2,981	3,038	3,156	(118)
5690 – Miner elementary	4,617	4,682	4,761	(79)	167	167	—	167	4,784	4,849	4,761	88
5710 – Moten elementary	2,857	2,840	3,136	(296)	114	114	—	114	2,971	2,954	3,136	(182)
5720 – Murch elementary	4,835	4,748	4,154	594	38	38	—	38	4,873	4,786	4,154	632
5730 – Nalle elementary	2,856	2,872	3,012	(140)	169	194	17	177	3,025	3,066	3,029	37
5740 – Noyes elementary	2,789	3,001	3,211	(210)	122	122	—	122	2,911	3,123	3,211	(88)
5750 – Orr elementary	3,388	3,401	3,262	139	122	122	—	122	3,510	3,523	3,262	261
5760 – Oyster elementary	6,850	6,690	6,736	(46)	352	352	—	352	7,202	7,042	6,736	306
5780 – Patterson elementary	3,390	3,362	3,693	(331)	228	239	11	228	3,618	3,604	3,704	(103)
5790 – Payne elementary	3,088	3,029	3,396	(367)	162	162	—	162	3,250	3,191	3,396	(205)
5800 – Peabody elementary	2,431	2,434	2,350	84	—	—	—	—	2,431	2,434	2,350	84
5810 – Emilia reggio @ peabody	2,163	2,358	2,312	46	—	—	—	—	2,163	2,358	2,312	46
5820 – Plummer elementary	4,347	4,243	4,197	46	103	103	—	103	4,450	4,346	4,197	149
5830 – Powell elementary	5,068	4,910	4,501	409	65	70	4	66	5,133	4,980	4,505	475
5840 – Randle highlands elementary	3,613	3,578	3,611	(33)	—	—	—	—	3,613	3,578	3,611	(33)
5850 – Raymond elementary	5,215	5,134	5,516	(382)	192	194	2	192	5,407	5,328	5,518	(190)
5860 – Marie reed elementary	3,896	3,933	4,405	(472)	356	356	—	356	4,252	4,289	4,405	(116)
5880 – Ross elementary	1,773	1,746	1,876	(130)	28	28	—	28	1,801	1,774	1,876	(102)
5900 – Savoy elementary	3,697	3,752	4,376	(624)	—	19	14	5	3,697	3,771	4,390	(619)
5910 – Seaton elementary	3,375	3,299	3,519	(220)	—	—	—	—	3,375	3,299	3,519	(220)
5930 – Shaed elementary	—	—	—	—	—	—	—	—	—	—	—	—
5940 – Shepherd elementary	3,031	2,988	2,764	224	—	—	—	—	3,031	2,988	2,764	224
5950 – Simon elementary	2,779	2,731	2,777	(46)	—	12	7	5	2,779	2,743	2,784	(41)
5970 – Smothers elementary	3,094	3,032	3,193	(161)	187	187	88	99	3,281	3,219	3,281	(62)
5980 – Stanton elementary	4,838	4,735	4,448	287	—	54	—	54	4,838	4,789	4,448	341
6000 – Stoddert elementary	3,825	3,791	3,585	206	—	—	—	—	3,825	3,791	3,585	206
6010 – Takoma elementary	4,444	4,564	4,955	(391)	157	157	—	157	4,601	4,721	4,955	(234)
6020 – M.C. terrell elementary	—	—	—	—	—	—	—	—	—	—	—	—
6030 – Thomas elementary	3,369	3,371	4,048	(677)	324	649	—	649	3,693	4,020	4,048	(28)
6040 – Thomson elementary	3,476	3,434	3,496	(62)	—	—	—	—	3,476	3,434	3,496	(62)
6050 – Tubman elementary	5,612	5,580	5,814	(234)	34	35	1	34	5,646	5,615	5,815	(200)
6060 – Turner elementary	3,279	3,263	3,298	(35)	230	230	67	163	3,509	3,493	3,365	128
6070 – Truesdell elementary	5,500	5,333	5,029	304	33	35	1	34	5,533	5,368	5,030	338
6090 – Tyler elementary	5,439	5,322	5,080	242	95	95	7	88	5,534	5,417	5,087	330
6110 – Walker-jones elementary	4,728	4,633	4,627	6	69	71	1	70	4,797	4,704	4,628	76
6120 – Watkins elementary	4,143	4,153	4,151	2	—	—	—	—	4,143	4,153	4,151	2
6130 – Webb elementary	4,287	4,165	4,267	(102)	122	123	—	123	4,409	4,288	4,267	21
6150 – West elementary	2,862	2,786	2,556	230	—	—	—	—	2,862	2,786	2,556	230
6170 – Whittier elementary	3,713	3,812	4,118	(305)	105	105	—	105	3,818	3,918	4,118	(200)
6190 – J.D. wilson elementary	4,510	4,501	4,465	36	—	—	—	—	4,510	4,501	4,465	36
6200 – Winston elementary	—	—	—	—	—	4	—	4	—	4	—	4
6230 – Central administration school – elem	—	—	—	—	4,400	7,432	16,078	(8,646)	4,400	7,432	16,078	(8,646)
6280 – Wtu – retro-payments	—	—	—	—	6,581	4,240	3,660	580	6,581	4,240	3,660	580
6290 – Montessori school	2,783	2,773	2,733	40	—	—	—	—	2,783	2,773	2,733	40
6590 – Library services return	1,200	—	—	—	—	—	—	—	1,200	—	—	—
6610 – School buy back	2,300	—	—	—	—	—	—	—	2,300	—	—	—
6620 – H.D. woodson stem	135	—	—	—	—	—	—	—	135	—	—	—
6630 – School support program	—	—	—	—	—	302	310	(8)	—	302	310	(8)
5100 – Division of elementary schools	275,266	269,697	278,432	(8,735)	21,154	22,915	20,401	2,514	296,420	292,612	298,833	(6,221)

DISTRICT OF COLUMBIA PUBLIC SCHOOLS
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 Fiscal year ended September 30, 2014
 (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
Division of Middle/Junior High Schools												
6310 – Backus middle	\$ —	—	(70)	70	—	—	—	—	—	—	(70)	70
6320 – Browne junior high	3,866	4,024	4,437	(413)	88	88	—	88	3,954	4,112	4,437	(325)
6330 – Deal junior high	10,237	9,861	8,153	1,708	154	154	—	154	10,391	10,015	8,153	1,862
6340 – Eliot junior high	2,980	2,961	3,260	(299)	67	67	—	67	3,047	3,028	3,260	(232)
6360 – Francis junior high	—	7	7	—	—	—	—	—	—	7	7	—
6380 – Hardy middle	3,210	3,361	3,886	(525)	159	159	—	159	3,369	3,520	3,886	(366)
6390 – Hart middle	4,924	4,972	5,184	(212)	208	208	69	139	5,132	5,180	5,253	(73)
6410 – Jefferson junior high	3,288	3,198	3,063	135	—	—	—	—	3,288	3,198	3,063	135
6420 – Johnson junior high	3,011	3,028	3,169	(141)	122	123	—	123	3,133	3,151	3,169	(18)
6430 – Kramer middle	3,003	3,118	3,230	(112)	122	122	—	122	3,125	3,240	3,230	10
6470 – Ron brown middle	—	—	—	—	—	1	—	1	—	1	—	1
6480 – Shaw junior high	—	—	75	(75)	—	—	—	—	—	—	75	(75)
6490 – Sousa middle	2,865	3,054	3,063	(9)	—	—	—	—	2,865	3,054	3,063	(9)
6500 – Stuart-hobson middle	3,005	3,114	3,283	(169)	—	1	—	1	3,005	3,115	3,283	(168)
6530 – Bilingual itinerants	868	868	1,323	(455)	—	—	—	—	868	868	1,323	(455)
6580 – Kelly miller junior high	4,576	4,423	4,206	217	37	37	—	37	4,613	4,460	4,206	254
6300 – Division of middle/junior high schools	45,833	45,989	46,269	(280)	957	960	69	891	46,790	46,949	46,338	611
Division of Senior High Schools												
7110 – Anacostia senior high	7,379	8,415	8,043	372	97	97	63	34	7,476	8,512	8,106	406
7120 – Ballou senior high	9,073	9,431	8,759	672	122	126	4	122	9,195	9,557	8,763	794
7140 – Banneker senior high	3,740	3,662	3,881	(219)	—	—	—	—	3,740	3,662	3,881	(219)
7150 – Columbia heights es	11,335	11,317	10,509	808	122	122	58	64	11,457	11,439	10,567	872
7160 – Cardozo senior high	7,682	7,694	8,871	(1,177)	210	210	65	145	7,892	7,904	8,936	(1,032)
7170 – Coolidge senior high	5,292	5,201	5,481	(280)	97	109	102	7	5,389	5,310	5,583	(273)
7180 – Dunbar senior high	5,499	5,543	6,022	(479)	210	210	39	171	5,709	5,753	6,061	(308)
7200 – Eastern senior high	7,725	7,555	7,802	(247)	56	58	2	56	7,781	7,613	7,804	(191)
7210 – Ellington school of the arts	5,977	6,101	6,265	(164)	—	—	—	—	5,977	6,101	6,265	(164)
7220 – Luke c. moore academy	3,010	3,044	3,479	(435)	—	—	—	—	3,010	3,044	3,479	(435)
7230 – Phelps senior high	3,458	3,707	3,984	(277)	91	91	—	91	3,549	3,798	3,984	(186)
7240 – Roosevelt senior high	5,544	5,467	5,737	(270)	48	55	67	(12)	5,592	5,522	5,804	(282)
7250 – School without walls	7,983	7,732	6,927	805	—	15	3	12	7,983	7,747	6,930	817
7260 – Spingarn senior high	—	—	1	(1)	—	5	(1)	6	—	5	—	5
7280 – H.D. woodson senior high	7,277	7,163	7,695	(532)	210	215	80	135	7,487	7,378	7,775	(397)
7300 – Woodrow wilson senior high	14,277	13,977	15,238	(1,261)	221	221	106	115	14,498	14,198	15,344	(1,146)
7310 – Ballou stay	2,244	2,244	2,738	(494)	—	—	1	—	2,244	2,245	2,738	(493)
7360 – Mamie d lee	2,127	2,127	2,288	(161)	90	90	—	90	2,217	2,217	2,288	(71)
7370 – Sharpe health	2,355	2,355	2,846	(491)	69	69	—	69	2,424	2,424	2,846	(422)
7380 – Prospect	—	—	10	(10)	—	—	—	—	—	—	10	(10)
7440 – Incarcerated youth	132	132	404	(272)	—	—	—	—	132	132	404	(272)
7450 – Roosevelt stay	2,477	2,477	2,602	(125)	—	—	—	—	2,477	2,477	2,602	(125)
7490 – Washington metropolitan hs	2,646	2,604	2,755	(151)	123	123	60	63	2,769	2,727	2,815	(88)
7100 – Division of senior high schools	117,232	117,948	122,337	(4,389)	1,766	1,817	648	1,169	118,998	119,765	122,985	(3,220)
Charter and Private Schools												
7940 – Private schools	—	—	—	—	—	—	—	—	—	—	—	—
7970 – Sped enrollment reserve	91	91	5	86	—	—	—	—	91	91	5	86
7990 – Background checks	531	532	428	104	—	—	—	—	531	532	428	104
7991 – Stipends	212	—	—	—	—	—	—	—	212	—	—	—
7992 – Position conversions	101	—	—	—	—	—	—	—	101	—	—	—
7993 – Start-up supplies	700	—	—	—	—	—	—	—	700	—	—	—
7994 – Ada accommodations	61	61	54	7	—	—	—	—	61	61	54	7
7995 – Dept stipends	212	—	—	—	—	—	—	—	212	—	—	—
7996 – Educational leave w/pay	209	—	—	—	—	—	—	—	209	—	—	—
7997 – Athletic coach stipend	592	—	—	—	—	—	—	—	592	—	—	—
7998 – Conversion e09 to et15	484	—	—	—	—	—	—	—	484	—	—	—
7700 – Charter and private schools	3,193	684	487	197	—	—	—	—	3,193	684	487	197

DISTRICT OF COLUMBIA PUBLIC SCHOOLS
Schedule of Expenditures – Budget and Actual – Government Funds – Organization
Fiscal year ended September 30, 2014
(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
Other School Based Services												
7810 – Evening credit recovery	\$ 49	9	—	9	—	—	—	—	49	9	—	9
7811 – Summer school program	1,000	1,000	899	101	—	—	—	—	1,000	1,000	899	101
7820 – Long term substitutes	4,288	6,854	8,006	(1,152)	—	2	2	—	4,288	6,856	8,008	(1,152)
7840 – Textbooks	2,100	910	737	173	—	—	—	—	2,100	910	737	173
7850 – Athletics	4,267	4,220	4,087	133	—	—	—	—	4,267	4,220	4,087	133
7870 – Mckinley high school	8,024	7,785	7,969	(184)	97	111	81	30	8,121	7,896	8,050	(154)
7890 – Choice academy	927	892	975	(83)	—	—	—	—	927	892	975	(83)
7910 – Security	16,963	18,244	17,722	522	249	249	411	(162)	17,212	18,493	18,133	360
7920 – Enrollment reserve	3,421	4,944	5,152	(208)	551	755	752	3	3,972	5,699	5,904	(205)
7930 – Filmore art center	1,053	1,320	1,363	(43)	—	—	—	—	1,053	1,320	1,363	(43)
7800 – Other school based services	42,092	46,178	46,910	(732)	897	1,117	1,246	(129)	42,989	47,295	48,156	(861)
Miscellaneous												
	—	—	—	—	—	—	43	(43)	—	—	43	(43)
	—	—	—	—	—	—	43	(43)	—	—	43	(43)
Grand total	\$ 644,437	653,817	653,800	17	60,830	62,894	50,378	12,516	705,267	716,711	704,178	12,533

See accompanying auditor's report.