

DC Public Schools FY12 Performance Oversight Questions
 Q8 Special Purpose Revenue Accounts

Fee Name	Fund Code	Fee Description	DC Code Authority	Unit Description	FY 2012 Revenue	FY 2012 Expense	FY 2013 Projected Revenue	FY 2013 Expense	Purpose of Expenditures
Reserve Officers Training Corps	0602	The purpose of this fund is to finance the D.C. Public School's required 50 percent match of the cost of the instructors in the Junior Reserve Officers Training Corps (JROTC) program. The U.S. Department of Defense sponsors the JROTC program at public and private secondary schools, and splits the cost of the Instructors with the school system.	D.C. Official Code 1-204.24d and 1-204.48	The establishment of positions is determined by the executive staff at DCPS and the DOD. This is a non lapsing fund.	634,007	316,483	982,312	327,208	Used to fund JROTC positions
Utility Reimbursements (PEPCO)	0604	The purpose of this fund is to reimburse the D.C. Public Schools (DCPS) for the cost of providing gas and electricity to DCPS properties, or parts of DCPS properties, that are leased by other entities such as public charter schools, community organizations, and day-care centers. This is a lapsing fund: and unobligated balance remaining 90 days subsequent to the end of the year in which the revenue was received must be transferred to a debt service fund.	D.C. Official Code 38-401	The fee is derived from use, license, and lease agreements for the use of public school buildings, parts of buildings, or the grounds surrounding the buildings. the fee is used to pay for land or space from DCPS will be reimbursed for the cost of utility service from PEPCO and Washington Gas, as provided in the lease or use agreement	36,858	36,858	70,622	0	Used for Fixed Cost
Custodial Reimbursements	0607	Custodial Reimbursements - The purpose of this fund is to reimburse the D.C. Public Schools (DCPS) for the cost of providing custodial services to DCPS properties, or parts of DCPS properties, that are leased by other entities such as public charter schools, community organizations, and day-care centers. This is a lapsing fund: any unobligated balance remaining 90 days subsequent to the end of the fiscal year in which the revenue was received must be transferred to a debt service fund.	D.C. Official Code 38-401	The D.C. Public Schools (DCPS) has the authority to enter into use, license, and lease agreements for the use of public school buildings, parts of the buildings, or the grounds surrounding the buildings. The revenue for this fund comes from payments made by public charter schools and other entities for custodial services that are provided by DCPS pursuant to a use or lease agreement	305,505	305,505	295,524	79,536	Used for Fixed Cost

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Non-Resident Tuition	0608	This fund is used for purposes determined by the D.C. Public Schools (DCPS) system. In 2011, the fund was officially designated as lapsing, which means that any unexpended funds at the end of a fiscal year revert to the unrestricted balance of the District of Columbia's general fund, freeing the money up for the other purposes.	D.C. Official Code 38-302	The revenue for this fund comes from the tuition payments made by parents who are not residents of the District of Columbia but send their children to public school (a DCPS school or a public charter school) in the District. The non-resident tuition is determined by the uniform per-student funding formula that governs the distribution of public education dollars to traditional public schools and public charter schools. The FY 2013 "foundation level" of per-pupil funding is \$9,124 per student per student, but there are add-ons for different grade levels, special education, limited- and non-English-proficient students, and for summer school.	716,607	0	708,907	157,843	Used the local funding and did not required O Type funding, planned to use funding for FY 2013 to offset local requirements, sent to fund balance for FY 2013, however reulations were changed and we lost the funding.
Security Reimbursements	0609	Security Reimbursements The purpose of this fund is to reimburse the D.C. Public Schools (DCPS) for the cost of providing security services to DCPS properties, or parts of DCPS properties, that are leased by other entities such as public charter schools, community organizations, and day-care centers.	D.C. Official Code 38-401	The D.C. Public Schools (DCPS) has the authority to enter into use, license, and lease agreements for the use of public school buildings, parts of the buildings, or the grounds surrounding the buildings. The revenue for this fund comes from payments made by public charter schools and other entities for security services that are provided by DCPS pursuant to a use or lease agreement.	387,716	387,716	244,539	0	Used to pay Security costs for agency

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Public School Food Service	0611	Public Food Service - This fund is used to support the food services program (school breakfast and school lunch) of the D.C. Public Schools (DCPS). The school system has the statutory authority to use "all revenues and receipts of any nature whatever derived from the operation of food services... for such school authority as the (Chancellor) may approve," but in practice this fund uses revenue generated from vending machine sales to support food services. In 2011, the fund was officially designated as lapsing, which means that any unexpended funds at the end of the fiscal year revert to the unrestricted balance of the District of Columbia's general fund, freeing the money up for other purposes.	D.C. Official Code 38-802 and 38-804	Fund revenue comes from cafeteria sales of school breakfasts and lunches. Although many students receive free breakfast and lunch, others receive a reduced-price lunch. The authorizing statute states that the fund shall receive "all revenues and receipts of any nature whatever derived from the operation food services".	668,253	0	442,099	32,348	Used the local funding and did not require O Type funding, planned to use funding for FY 2013 to offset local requirements, sent to fund balance for FY 2013, however regulations were changed and we lost the funding.
Vending Machine Sales	0613	Vending Machine Sales - The purpose of this fund is to support the DC Public Schools (DCPS) school breakfast and school lunch programs. DCPS has the statutory authority to use "all revenues and receipts of any nature whatever derived from the operation of food services... for such school authority as the (Chancellor) may approve," but in practice this fund uses revenue generated from vending machine sales to support food services. In 2011, the fund was officially designated as lapsing, which means that any unexpended funds at the end of a fiscal year revert to the unrestricted balance of the District of Columbia's general fund, freeing the money up for other purposes.	D.C. Official Code 38-804	The fund receives revenue from rebates provided by manufacturers to DCPS in exchange for selling their product at school vending machines	51,419	0	53,872	13,956	Used the local funding and did not require O Type funding, planned to use funding for FY 2013 to offset local requirements, sent to fund balance for FY 2013, however regulations were changed and we lost the funding.

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DHHS AFTERSCHOOL PROGRAM COPAYMENT	0633	This is a lapsing fund that accounts for co-payments for child care services that are required by the U.S. Department of Health and Human Services as a condition for the award of after-school child care grant funds.	D.C. Official Code 4-404.01	The fund receives revenue from the co-payments made by parents and guardians who received subsidized child care services from the District of Columbia government. Fees are based on a sliding fee scale set for in Title 29, Chapter 3, section 380 of the D.C. Municipal Regulations. Parents or guardians with an income of less than 50 percent of the federal poverty standard are not required to make a co-payment.	756,962	440,403	500,000	200	Funding used for After School activities
E Rate Education Fund	0634	The purpose of the fund is to defray the costs of telecommunications services and infrastructure purchased by the D.C. Public Schools (DCPS) and to implement DCPS' technology plan. The fund is non-lapsing.	47 C.F.R. 54.504	DCPS receives an 80 percent discount on its purchase of telecommunications services, Internet access, and internal connections. The discount is provided in the form of a reimbursement for the School and Libraries Program of the Universal Service Fund, commonly known as the "E-Rate" Fund. The E-rate program helps most schools and libraries in the United States obtain affordable telecommunications and Internet access. The discounts provided to school and library systems depend on the poverty level and the urban or rural status of the population served. The Universal Service Administrative Company administers the E-Rate program on behalf of the Federal Communications Commission.	2,852,497	0	8,509,860	1,107,245	Used the local funding and did not require O Type funding, planned to use funding for FY 2013 to offset local requirements, sent to fund balance for FY 2013.