



## Prince George's County Public Schools

---

A Component Unit of Prince George's County, Maryland

# *Comprehensive Annual Financial Report*

**Fiscal Year Ended June 30, 2010**

---

PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS • 14201 School Lane • Upper Marlboro, Maryland 20772

BOARD OF EDUCATION: Verjeana M. Jacobs, Esq., *Chair* • Ron L. Watson, Ph.D., *Vice-Chair* • Donna Hathaway Beck • Pat J. Fletcher  
Heather Iliff • R. Owen Johnson, Jr. • Rosalind A. Johnson • Amber P. Waller • Jonathan Harris, II, *Student Member*

William R. Hite Jr., Ed.D., *Superintendent of Schools and Secretary/Treasurer*

---

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS  
A COMPONENT UNIT OF PRINCE GEORGE'S COUNTY, MARYLAND

FISCAL YEAR ENDED JUNE 30, 2010

## BOARD OF EDUCATION

Verjeana M. Jacobs, Esq., *Chair*  
Ron L. Watson, Ph.D., *Vice Chair*

Donna Hathaway Beck  
Pat J. Fletcher  
Heather Iliff

Rosalind A. Johnson  
R. Owens Johnson, Jr.  
Amber Waller

Jonathan Harris II, *Student Member*

William R. Hite, Ed.D., *Superintendent and Secretary-Treasurer*

Matthew E. Stanski, *Chief Financial Officer*

**Prepared by the Department of Financial Services**

**THIS PAGE NOT USED.**

# PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS

JUNE 30, 2010

## TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
<b>INTRODUCTORY SECTION</b>	
Letter of Transmittal	vii
Organizational Chart	x
GFOA Certificate of Achievement for Excellence in Financial Reporting	xi
<b>FINANCIAL SECTION</b>	
Independent Auditors' Report	3
Management's Discussion and Analysis	5
Basic Financial Statements:	21
<b>Government-wide Financial Statements:</b>	
EXHIBIT I      Statement of Net Assets	23
EXHIBIT II     Statement of Activities	24
<b>Fund Financial Statements:</b>	
EXHIBIT III    Balance Sheet – Governmental Funds	25
EXHIBIT IV    Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	26
EXHIBIT V     Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	27
EXHIBIT VI    Reconciliation of Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	28
EXHIBIT VII   Statement of Net Assets – Internal Service Fund	29
EXHIBIT VIII   Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Fund	30
EXHIBIT IX    Statement of Cash Flows - Internal Service Fund	31
EXHIBIT X     Statement of Fiduciary Net Assets	32
EXHIBIT XI    Statement of Changes in Fiduciary Net Assets, OPEB Trust	33
Notes to Basic Financial Statements (integral part of the basic financial statements)	34

# PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS

JUNE 30, 2010

## TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
<b>Required Supplementary Information:</b>	
SCHEDULE A.1 Budgetary Comparison Schedule – General Fund	52
<b>Other Supplementary Information:</b>	
Capital Projects Fund Budgetary Comparison Schedule	55
Special Revenue Fund Budgetary Comparison Schedule	56
Statement of Changes in Fiduciary Net Assets, Student Activity Fund	57
<b>STATISTICAL SECTION (Unaudited)</b>	59

### LIST OF FIGURES

<u>FIGURE</u>		
A-1	Organization of PGCPs' Comprehensive Annual Financial Report (CAFR)	8
A-2	Major Features of the Government-Wide and Fund Financial Statements	9
A-3	Condensed Statement of Net Assets, FY2009 - FY2010	11
A-4	Changes in Net Assets – Governmental Activities	12
A-5	Sources of Revenue for Fiscal Year 2010	13
A-6	Expenses for Fiscal Year 2010	13
A-7	Net Cost of Governmental Activities, FY2009 - FY2010	15
A-8	Capital Assets, FY2009 - FY2010	17
A-9	Outstanding Long-Term Obligations, FY2009 - FY2010	18

# INTRODUCTORY SECTION

**THIS PAGE NOT USED.**



September 29, 2010

Members, Board of Education:

The Comprehensive Annual Financial Report (CAFR) of the Prince George's County Public Schools (PGCPS or "the School System") for the fiscal year ended June 30, 2010, is enclosed. This report is prepared pursuant to the requirements of Section 5-109 of the Public School Laws of Maryland. It presents the results of financial operations of the School System, one of eight governmental entities which are administered, pursuant to State law, by separate boards or commissions and to which Prince George's County ("the County") provides partial fiscal support.

This fiscal relationship and the County's control over the budget process results in the School System being considered a component unit of the County for financial reporting purposes, a requirement of the Governmental Accounting Standards Board (GASB).

#### **MANAGEMENT RESPONSIBILITY**

Management has established internal accounting controls designed to provide reasonable assurance that assets are properly safeguarded and accounted for and that reliable accounting information is used to prepare financial statements in accordance with generally accepted accounting principles (GAAP). The concept of reasonable assurance recognizes that the cost of a control should not exceed benefits likely to be derived, and that the valuation of costs and benefits require estimates and judgments by management.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the School System. We believe the data is accurate in all material respects and is presented in a manner that fairly reflects the financial position and the results of operations of the School System. All disclosures necessary to enable the reader to gain maximum understanding of the School System's financial affairs have been provided.

#### **AUDITOR'S OPINION**

The firm of Clifton Gunderson LLP has audited the 2010 financial statements. Included in the beginning of the next section is its opinion, expressed on pages 3-4. The independent auditor's report on the basic financial statements is unqualified and states that the financial statements have been prepared in conformity with GAAP. The auditor's report on internal controls also indicates that their tests disclosed no material weaknesses related to internal controls over financial reporting. Following the auditor's opinion is Management's Discussion and Analysis (MD&A), a narrative overview and analysis (see page 7) to accompany the financial statements that follow. This transmittal letter is designed to complement and should be read in conjunction with the MD&A.

Clifton Gunderson LLP also conducts a "Single Audit" each year to meet specific financial regulations. That audit places emphasis on internal controls and compliance requirements of federal awards. It is separately issued as an A-133 Audit.



## **THE LOCAL ECONOMY**

The U.S. economy grew at an annual rate of 5.7 percent in the final months of 2009, the fastest rate of growth in six years. However, 2009 will be remembered as a tumultuous year in Maryland — mounting foreclosures, rising levels of unemployment and underemployment, distressed commercial real estate, slumping retail and increasing deficits. Since unemployment is a lagging indicator, joblessness continued to rise even after such dramatic growth, peaking in February 2010 at 7.7%. The Maryland unemployment rate has since eased to 7.1% but the County rate remains stuck at 7.4 percent.

Many economists believe that 2010 will be an inflection point for the local economy as activity picks up. The economic environment, most agree, is “less bad.” Although employment growth remains flat in 2010, a modest uptick is expected in 2011 followed by more robust employment growth in 2012. Complicating matters though is the fact that Maryland is number three (after the District of Columbia and Hawaii) among 18 States where the government sector is the biggest contributor to the State’s economic output. This is troubling because Maryland is expected to have a \$2.4 billion budget gap for FY2011 and an additional gap of \$1.8 billion in FY2012. So the State government cannot be the engine of growth.

A lot will be expected of the County government and its effort to expand the commercial tax base, promote development at underutilized Metro stations and address the vexing crime rate. The future may be uncertain but the prospects are encouraging.

## **SCHOOL SYSTEM BUDGET AND RISK MANAGEMENT**

To meet the challenges of an uncertain local economy, preparing and monitoring the annual budget is an important means of exercising control over costs and funding priorities. Securing property against loss by means of adequate insurance also aids in risk mitigation. Developing sound financial policies and procedures as the School System has done ensures maintenance of accurate financial records and accounts on a consistent and systematic basis so that budgets and risk management make a difference during difficult times.

### **The Operating Budget**

The School System’s Final General Fund Operating Budget for FY2010 contained appropriations for revenues and General Fund expenditures totaling \$1.699 billion. This was an increase of \$20.95 million or 1.25% over the FY2009 final budget appropriation. Local and State revenues provide the majority of the funds supporting the Operating Budget for the School System, comprising 36.2% and 50.9%, respectively, of the total budget. Federal and Other sources make up the remainder (10.2% Federal and 2.7% Board Sources, including the use of prior year fund balance). The Budget is subdivided into State mandated categories of expenditures including Administration, Mid-level Administration, Instructional Salaries, Textbooks and Instructional Supplies, Other Instructional Costs, Special Education, Student Personnel Services, Student Health Services, Student Transportation, Operation of Plant, Maintenance of Plant, Fixed Charges, Community Services, Food Services, and Capital Outlay. Budgetary control is maintained at the various expenditure levels by the encumbrance of estimated purchase amounts prior to release of purchase orders to vendors. Purchase orders that result in an over-obligation of available balances are not released until additional appropriations are made available. Open encumbrances, net of invoices on hand, are generally reported as reservations of fund balance at year end.

### **Self Insurance Program**

The School System is self-insured to provide coverage for the management of risk of vehicle liability, third-party injuries, and property damage losses arising from utilization of the School System’s motor vehicle fleet, as well as, group life and health programs in the related Self-Insurance Fund. In addition, the School System is one of four members of the Prince George’s County Risk Management Fund (RMF). The RMF is also a self-insurance entity funded by contributions of its members calculated on an actuarial basis and provides coverage for School System losses related to workers’ compensation, general liability, property, and incidents associated with environmental quality. All members retain responsibility for their respective claims. There is no risk sharing between members.

## LONG-TERM GOALS

The vision for Prince George's County Public Schools remains: for *all students to graduate college-ready*. The five goals that guide programs and services of the School System are noted below.

**High Student Achievement** results from engaging students in rigorous instruction and classroom activities. This is evidenced by students interacting with text in multiple content areas, analyzing and synthesizing information, providing evidence to support arguments and working individually and in groups to solve problems.

**Highly-Effective Teaching** is demonstrated by three outcomes: students who are engaged and excited about learning; students who are able to learn and can subsequently communicate what they have learned; and students with high performance in standardized tests and other academic measures.

**Safe and Supportive Schools** involves creating an environment in which students and teachers are able to focus on instruction with no distractions. To foster a supportive school environment means providing the highest level of customer service in schools and offices, where everyone feels welcomed and supported when they enter our buildings, call our offices, use our facilities, or simply ask for help.

**Efficient and Effective Operations** require streamlining all non-instructional operations, especially during the current economic climate, with minimum impact on the classroom.

**Strong Community Partnerships** involve working together with the public (business, government, community leaders) in shared commitment to ensure that students are successful. Especially important is the need for parent engagement, which occurs only by building a bridge between the classroom and home, helping to reinforce positive behaviors and encouraging parents to visit their children's school during normal school hours.

## Financial Reporting Award

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the School System for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2009 (see page xii). This is the fourth year in a row that the School System has received this award, after a four-year lapse. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

## Acknowledgments

The preparation of the Report could not have been accomplished without the skilled and dedicated services of the entire staff in the Accounting and Financial Reporting Office. The high standard to which the Report conforms reflects the professional competence of all individuals responsible for its preparation. We express our appreciation for their exemplary service.

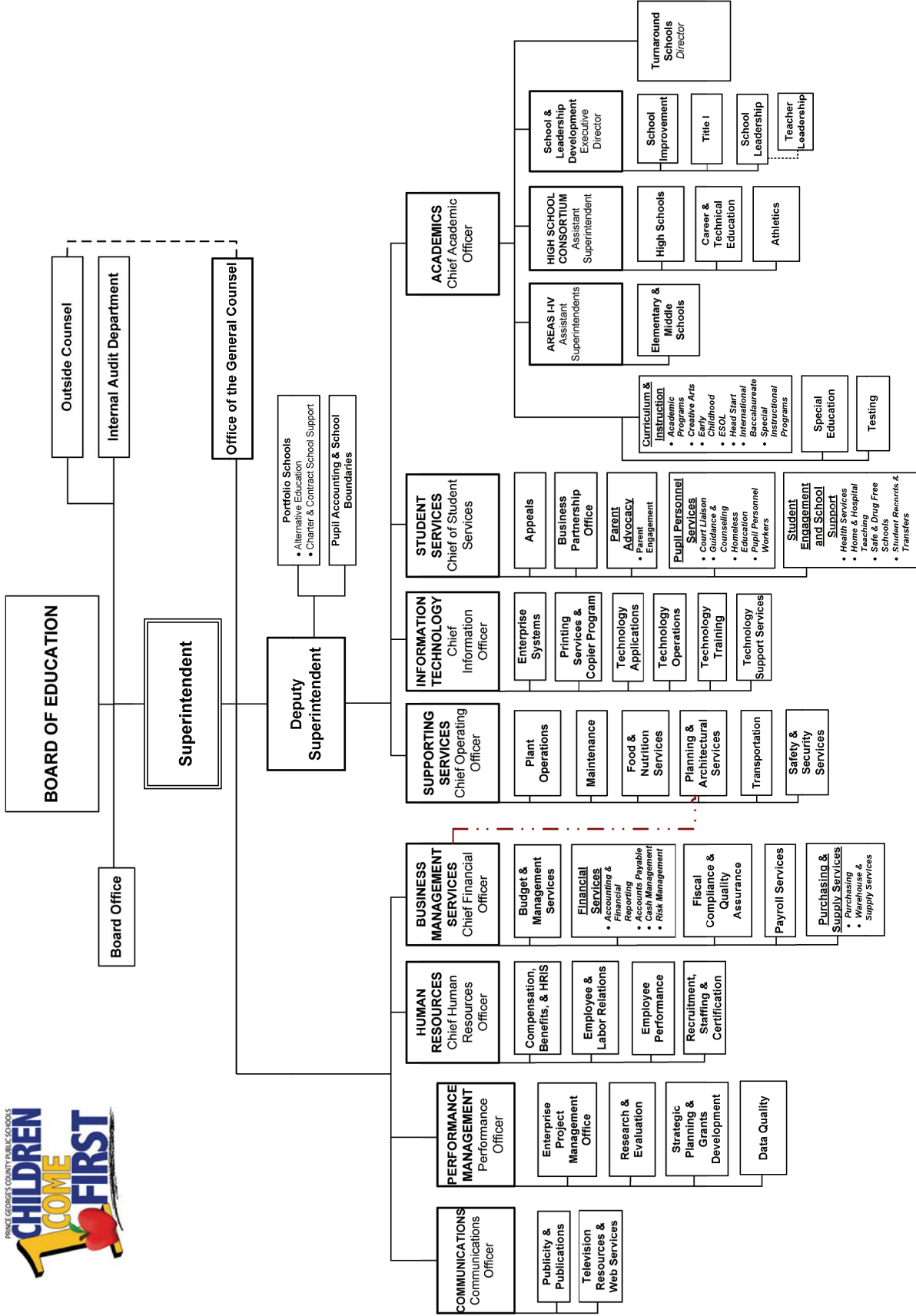
Respectfully submitted,



William R. Hite, Jr., Ed.D.  
*Superintendent of Schools*



Matthew E. Stanski  
*Chief Financial Officer*



Key: - - - - - = Financial Reporting

Revised 09.15.10

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

## Prince George's County Public Schools, Maryland

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

**THIS PAGE NOT USED.**

# FINANCIAL SECTION

**THIS PAGE NOT USED.**

## Independent Auditor's Report

Members of the Board of Education of  
Prince George's County, Maryland  
Upper Marlboro, Maryland

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Prince George's County Public Schools, a component unit of Prince George's County, Maryland, as of and for the year ended June 30, 2010 which collectively comprise Prince George's County Public Schools' basic financial statements as listed in the table of contents. These financial statements are the responsibility of Prince George's County Public Schools' management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from Prince George's County Public Schools' 2009 financial statements and, in our report dated September 28, 2009, we expressed unqualified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Prince George's County Public Schools as of June 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2010 on our consideration of Prince George's County Public Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.



The Management's Discussion and Analysis and budgetary comparison for the general fund, as referenced in the table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Prince George's County Public Schools' basic financial statements. The introductory section, other supplementary information to the financial statements and the statistical section listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The other supplementary information to the financial statements has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The introductory section and statistical tables listed in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Clifton Gundersen LLP*

Calverton, Maryland  
September 29, 2010

# MANAGEMENT'S DISCUSSION AND ANALYSIS

**THIS PAGE NOT USED.**

## MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) AS OF JUNE 30, 2010

### INTRODUCTION

This section of the Prince George's County Public Schools (the "School System") Comprehensive Annual Financial Report (CAFR) represents our discussion and analysis of the School System's operations during the year ended June 30, 2010. The objective of this Management's Discussion and Analysis (MD&A) is to serve as an overview of the School System's financial performance as a whole. Please read it in conjunction with the transmittal letter, the School System's financial statements, and notes to the basic financial statements to enhance the understanding of the School System's financial performance.

This is the ninth year Prince George's County Public Schools has prepared its annual financial report using the Government Accounting Standards Board (GASB) financial reporting model. The reporting model is a combination of both government-wide financial statements and fund financial statements.

This report presents financial highlights for FY2010, and contains other supplementary information.

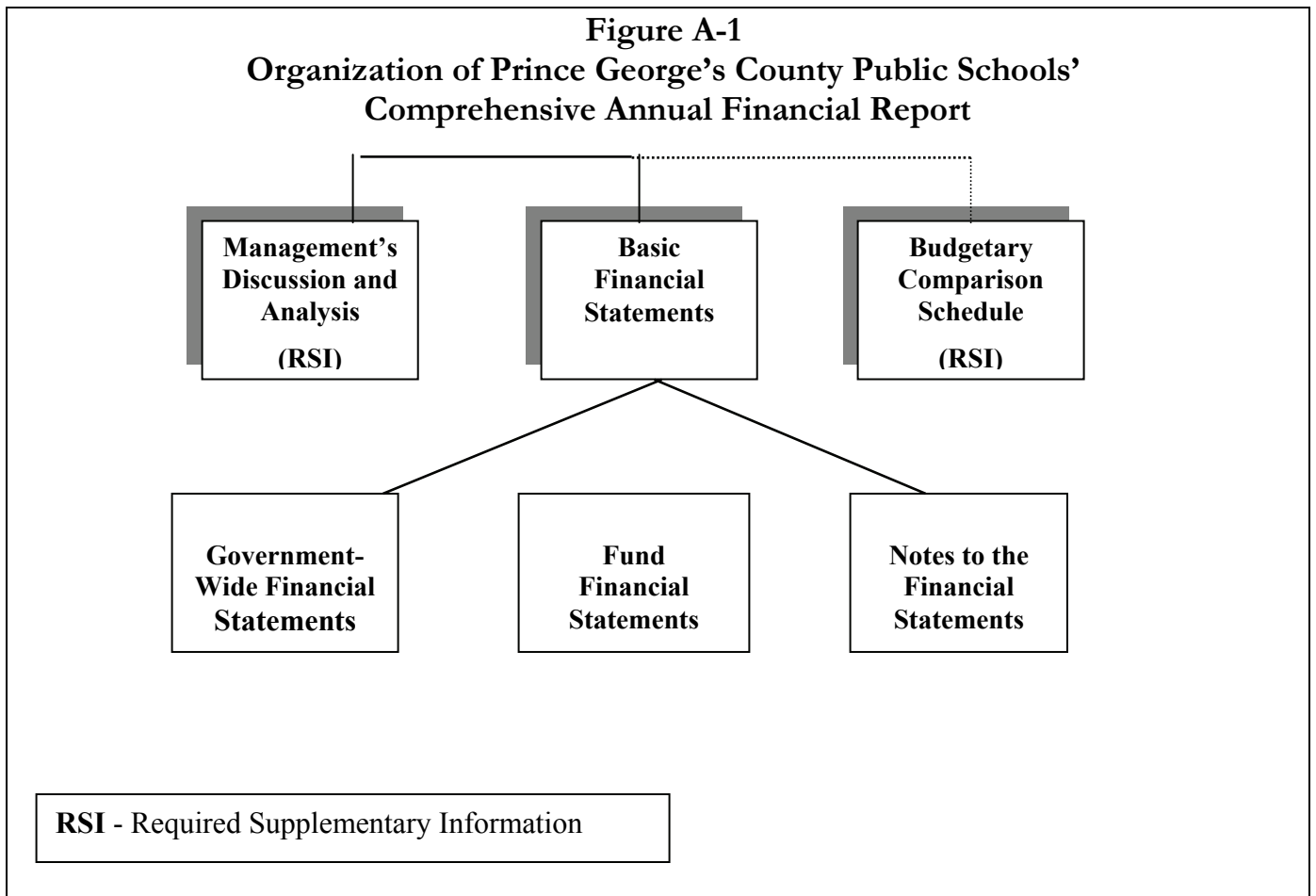
### FINANCIAL HIGHLIGHTS

- On a government-wide basis, the School System closed the fiscal year ending June 30, 2010, with combined net assets of \$656.38 million, a decrease of \$62.02 million or 8.6% in relation to the prior year. The continued reduction in net assets is largely attributed to the GASB requirement to recognize a net Other Post Employment Benefits (OPEB) liability, which increased by \$86.4 million during the year.
- Total government-wide revenues were \$1.863 billion, while total government-wide expenses were \$1.925 billion. Expenses exceeded revenues by \$62.02 million. The net cost to taxpayers was \$1.54 billion, after program revenues and intergovernmental transfers (which do not cost taxpayers, i.e., grants and fees related to specific programs).
- The General Fund, which is the principal operating fund of the School System, experienced a decrease in total fund balance of \$17.9 million, compared to a decrease of \$46.3 million in the prior year. At year end, total fund balance in the General Fund was only \$18.36 million, versus \$36.23 million in FY2009. The decrease in fund balance results from continued stagnant revenues coupled with rising costs.
- Outlays for capital assets in the Capital Projects Fund totaled \$77.7 million, 83% of which was for new construction and remodeling of existing facilities with the remaining 17% for equipment. The bulk of resources were obtained from the State of Maryland and Prince George's County sources, for a total of 99.3% of revenue (\$44.44 million). Capital lease financing provided an additional \$23.91 million, resulting in a decrease in fund balance of \$9.03 million, a reversal from the boost of \$9.89 million at the end of FY2009 as compared to only \$853,081 at June 30, 2010.
- Food and Nutrition Services (FNS), accounted for in the Special Revenue Fund, experienced a decrease in fund balance of \$10.1 million, compared to a decrease of \$9.1 million in FY2009. At year end, the fund balance (deficit) in the Special Revenue Fund was (\$18,936,682). This continued deterioration in fund balance was exacerbated because the Board provided no operating subsidy to FNS during the year.
- At the end of FY2010, \$6.6 million of the unreserved general fund balance has been designated for the subsequent year's operating budget. No additional designations have been made since continued deficits have all but wiped out the healthy fund balance for all governmental funds of over \$168 million that existed only three years ago. At June 30, 2010, total fund balance of governmental funds amounted to only \$274,091.

## OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the School System's basic financial statements as reflected in Figure A-1. The School System's Basic Financial Statements are comprised of three parts:

- 1) **Government-Wide Financial Statements** including the Statement of Net Assets and the Statement of Activities which provide a broad, long-term overview of the School System's overall financial condition;
- 2) **Fund Financial Statements** including the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balances. These statements provide a greater level of detail of revenues and expenditures and focus on individual parts of the School System, while also indicating how well the School System has performed in the short term, in the most significant funds; and,
- 3) **Notes to the Basic Financial Statements** are disclosures to ensure that a complete picture is presented in the financial statements. Figure A-2 summarizes the major features of the School System's financial statements, including the portion of the School System's activities they cover and the types of information contained therein.



**Figure A-2  
Major Features of the Government-Wide and Fund Financial Statements**

	Government-Wide Financial Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
<b>Scope</b>	Entire School System (except fiduciary funds).	The activities of the School System that are not proprietary or fiduciary.	Activities of the School System that operate similar to a commercial enterprise.	Instances in which the School System administers resources on behalf of someone else, such as school activity funds or the OPEB Trust.
<b>Required financial statements</b>	<ul style="list-style-type: none"> <li>• Statement of Net Assets</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures, and Changes in Fund Balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Net Assets</li> <li>• Statement of Revenues, Expenses, and Changes in Net Assets</li> <li>• Statement of Cash Flows</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fiduciary Assets and Liabilities</li> </ul>
<b>Basis of accounting and measurement focus</b>	Full accrual basis of accounting and economic resources measurement focus.	Modified accrual basis of accounting and current financial resources measurement focus.	Full accrual basis of accounting and economic resources measurement focus.	Full accrual basis of accounting.
<b>Type of asset/liability information</b>	All assets and liabilities, both financial and capital, short-term and long-term.	Generally assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included.	All assets and liabilities, both financial and capital, short-term and long-term.	All assets and liabilities, both short-term and long-term; the School System's fiduciary funds do not contain capital assets, although they can.
<b>Type of inflow/outflow information</b>	All revenues and expenses during the year, regardless of when cash is received or paid.	Revenues for which cash is received during or soon after the end of the year; expenditures when goods and services have been received and the related liabilities are due and payable.	All revenues and expenses during the year, regardless of when cash is received or paid.	All additions and deductions during the year, regardless of when cash is received or paid. Agency funds only report assets and liabilities and do not have a measurement focus.

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements report information about the School System as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Assets includes all of the School System's assets and liabilities. All of the current year's revenues and expenses are included in the Statement of Activities regardless of when cash is received or paid.

The government-wide statements report the School System's net assets and how they have changed over the past year. Net assets – the difference between the School System's assets and liabilities – are one way to measure the School System's financial health or position.

- Over time, the increases or decreases in the School System's net assets are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the School System's overall health, additional non-financial factors such as the County's economic condition, changes to the property tax base, and the condition of school buildings and other facilities must be considered.

In the government-wide financial statements, the School System's activities are reported under the single category of governmental activities. All of the School System's basic services are included in the governmental activities, such as regular and special education, transportation, and administration. County appropriations funded by property taxes and other fees, as well as State formula aid, finance most of these activities. Although the School System charges premiums to employees to help defray the costs of the health and dental care benefits programs, the bulk of the cost of these programs is borne by the School System. Therefore, although the School System uses the Self-Insurance Fund, an internal service fund, as the vehicle for reporting the financial activities of these programs, these activities are considered governmental activities and are consolidated with the School System's other governmental activities in the government-wide financial statements.

## FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the funds of the School System, focusing on its most significant or "major" funds – not the School System as a whole.

As reflected in Figure A-2, the School System has three types of funds:

- **Governmental:** Most of the School System's basic services are included in governmental funds which generally focus on (1) cash and other financial assets that can be readily converted to cash flowing in and out; and (2) the balances left at the end of the year that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the School System's programs. The School System's governmental funds are the General Fund, the Capital Projects Fund, and the Special Revenue Fund.
- **Proprietary:** The School System uses an internal service fund (a category of proprietary funds) to report activities relating to health and dental benefit programs and vehicle insurance. The Self-Insurance Fund is the School System's only proprietary fund.
- **Fiduciary:** The School System is the trustee, or *fiduciary*, for assets that belong to students and teachers, accounted for in the School Activity Fund, as well as a Trust to fund future retiree health benefits, accounted for in the OPEB Trust Fund. The School System is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. The School System excludes these activities from the government-wide financial statements because it cannot use these assets to finance its operations.

**FINANCIAL ANALYSIS OF THE SCHOOL SYSTEM AS A WHOLE – The Government-Wide Financial Statements**

The Statement of Net Assets and the Statement of Activities provide the financial status and operating results of the Prince George's County Public School System as a whole.

The financial analysis and figures in this section (Figures A-3 through A-7) provide a summary of the net assets and changes in the net assets of governmental activities for June 30, 2010 and 2009.

**Net Assets.** The School System's combined net assets decreased in relation to FY2009 by 8.6%. This represents a decrease in total net assets of \$62.02 million. Figure A-3 below provides a summarized comparative breakdown of the School System's combined net assets at June 30, 2010 and 2009. The reduction in net assets continues to be due largely to the GASB requirement for recognizing an OPEB liability.

**Changes in net assets.** The School System's total revenues were \$1.863 billion, while total expenses were \$1.925 billion. Expenses exceeded revenue by 3.22 %. (See Figures A-4 through A-6 for the distribution of revenues and expenses.)

The School System's expenses are primarily related to instructing, caring for (pupil and nutrition services), and transporting students. The School System's central administrative activities accounted for 3.8% of total costs (the same proportion as in FY2009) while administration at the school level accounted for 8.4% of total costs. The most significant factors impacting instructional and related costs, which represent 73.9% of costs, were: full-time salaries, part-time wages, transportation, health care costs, and non-public placements for students with disabilities. Schedule A-4, on the following page, shows a breakdown of year-to-year cost changes by function for periods under review.

**Figure A-3  
Condensed Statement of Net Assets  
June 30, 2010 and 2009  
(in millions of dollars)**

	<b>2010</b>	<b>2009</b>	<b>Total Percentage Change 2009-2010</b>
<b>Governmental Activities</b>			
Current and Other Assets	\$ 215.81	\$ 236.91	-8.90%
Capital Assets	1,043.49	1,001.92	4.15%
<b>Total Assets</b>	<b>\$ 1,259.30</b>	<b>\$ 1,238.83</b>	<b>1.65%</b>
Long-Term Outstanding Debt	\$ 407.93	\$ 323.29	26.18%
Other Liabilities	194.99	197.14	-1.09%
<b>Total Liabilities</b>	<b>\$ 602.92</b>	<b>\$ 520.43</b>	<b>15.85%</b>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	\$ 947.93	\$ 901.64	5.13%
Unrestricted	(291.55)	(183.24)	59.11%
<b>Total Net Assets</b>	<b>\$ 656.38</b>	<b>\$ 718.40</b>	<b>-8.63%</b>



**Figure A-4**  
**Changes in Net Assets - Governmental Activities**  
**For the Years Ended June 30, 2010 and 2009**  
**(in millions of dollars)**

	<b>2010</b>	<b>2009</b>	<b>Total Percentage Change 2009-2010</b>
<b>Revenues</b>			
Program Revenues:			
Charges for Services	\$ 23.90	\$ 29.01	-17.61%
Operating Grants & Contributions	316.24	225.31	40.36%
Capital Grants	44.76	78.56	-43.02%
General Revenues:			
Prince George's County	617.50	602.05	2.57%
State of Maryland	860.30	920.14	-6.50%
Interest Earned	0.42	2.07	-79.71%
Other	0.12	0.16	-25.00%
<b>Total Revenues</b>	<b>\$ 1,863.24</b>	<b>\$ 1,857.31</b>	<b>0.32%</b>
<b>Expenses</b>			
Administration	\$ 72.82	\$ 72.35	0.65%
Mid-level Administration	161.64	166.76	-3.07%
Instruction - Salaries	620.56	623.79	-0.52%
- Employee Benefits	225.13	202.41	11.23%
- Textbooks & Supplies	48.30	48.20	0.20%
- Other	44.90	53.80	-16.54%
Special Education	319.65	311.67	2.56%
Student Personnel Services	25.16	31.65	-20.49%
Student Health Services	21.35	20.30	5.16%
Student Transportation	117.02	109.47	6.90%
Operation of Plant	142.23	155.22	-8.37%
Maintenance of Plant	41.50	26.24	58.15%
Community Services	11.63	12.84	-9.43%
Food and Nutrition	70.06	76.48	-8.40%
Interest Expense	3.31	3.80	-12.78%
<b>Total Expenses</b>	<b>\$ 1,925.26</b>	<b>\$ 1,914.98</b>	<b>0.54%</b>
<b>Change in Net Assets</b>	<b>(62.02)</b>	<b>(57.67)</b>	<b>-7.53%</b>
Net Assets, Beginning of Year	718.40	\$ 776.07	-7.43%
Net Assets, End of Year	<b>\$ 656.38</b>	<b>\$ 718.40</b>	<b>-8.63%</b>

Figure A-5: Sources of Revenue for Fiscal Year 2010

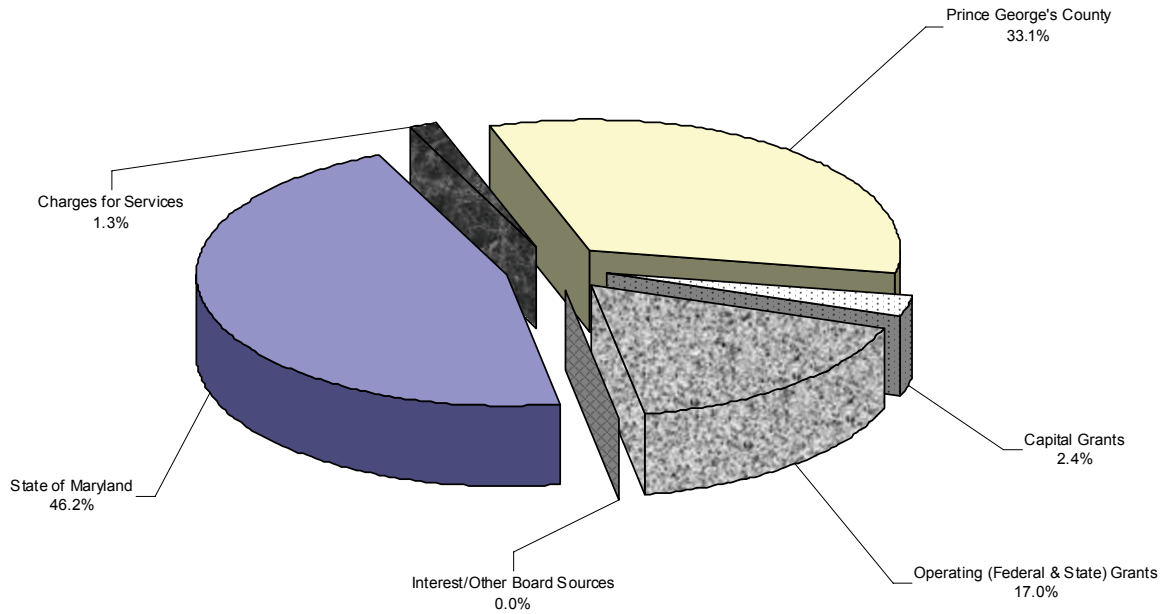
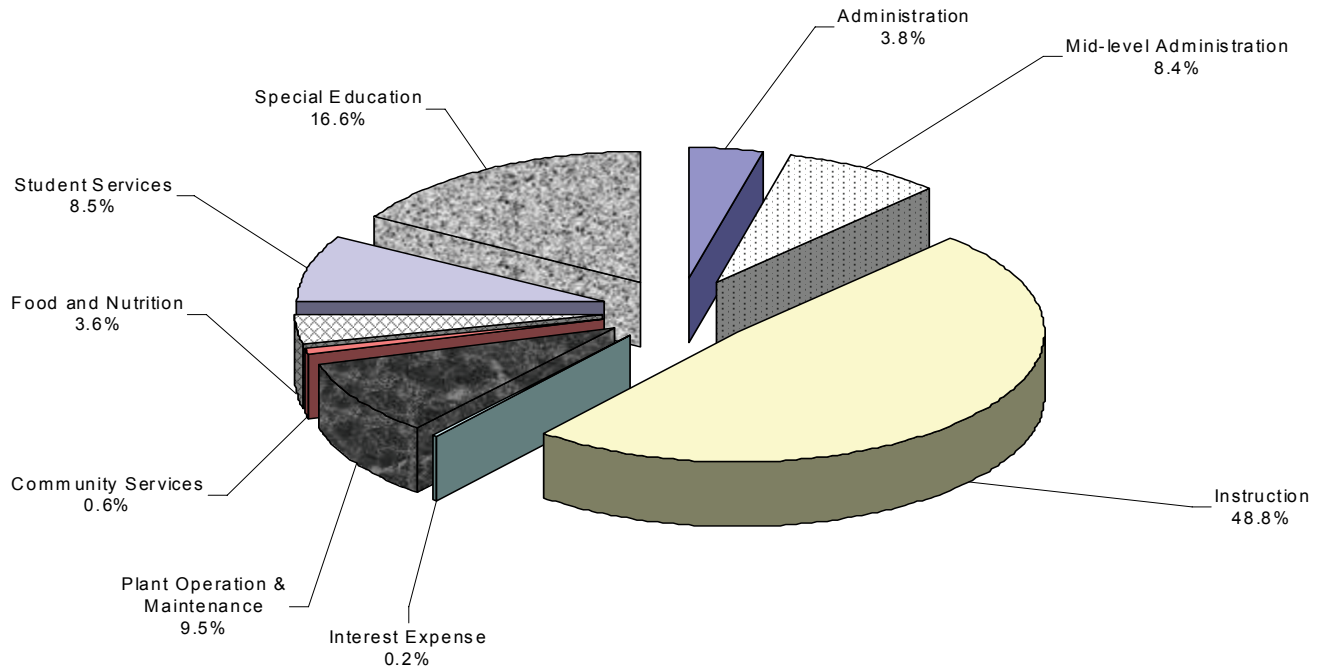


Figure A6: Expenses for Fiscal Year 2010



## Governmental Activities

Revenues for the School System's governmental activities increased by 0.32%, and total expenditures increased by 0.54%. County revenue increased by 2.6% or \$15.45 million, while State revenue decreased by 6.5% or \$59.8 million. The decline in State appropriations is attributed to a combination of falling enrollment, nuances associated with calculation of the County "wealth index" and State formula grants.

The reduction in net assets can be attributed to:

- Reduction in State funding;
- Increases in employee benefits, student transportation, plant maintenance and special education;
- The continued peak in debt servicing of lease/purchase obligations;
- The huge reduction in capital grants and interest revenue; and
- An increase in the OPEB liability

Figure A-7 presents the cost of the School System's major functions and each function's net cost (total cost less fees generated by the functions and intergovernmental aid provided for specific programs). The net cost shows the financial burden placed on the County's taxpayers by each of these functions.

- The cost of all governmental activities in FY2010 was \$1.925 billion.
- The proportion of these costs financed by users of PGCPs programs through charges for services such as tuition/fees and food sales declined to \$23.90 million, compared with \$29.01 million in FY2009, an 18% decrease.
- Operating grants and contributions from Federal and State governments for certain programs totaled \$316.24 million, an increase of 40.4% or \$90.93 million over the previous year. This was largely due to Federal Stimulus (ARRA) Funding.
- Capital grants and contributions from the County, State, and Federal Government fell to \$44.76 million in FY2010, a 43% decrease from the previous year's \$78.56 million; on the heel of a 33% decrease in FY2009. However, the State funding decline of 81% to only \$9.6 million was counterbalanced by the moderate County increase of 25% to \$34.8 million. The State funding decrease was the result of a revenue decline experienced because of the state of the Maryland economy.
- Most of the School System's net costs, \$1.54 billion, were financed by County and State taxpayers. Revenues provided to support these expenditures included \$617.5 million from County appropriations, \$860.3 million from State appropriations, and \$0.4 million from investment earnings.

**Figure A-7  
Net Cost of Governmental Activities  
For the Years Ended June 30, 2010 and 2009  
(in millions of dollars)**

	<b>Total Cost of Services</b>		<b>Percentage</b>	<b>Net Cost of Services</b>		<b>Percentage</b>
	<b>2010</b>	<b>2009</b>	<b>Change 2009-2010</b>	<b>2010</b>	<b>2009</b>	<b>Change 2009-2010</b>
Administration	\$ 72.82	\$ 72.35	0.65%	\$ 63.63	\$ 68.40	-6.98%
Mid-level Administration	161.64	166.76	-3.07%	143.06	154.01	-7.11%
Instruction - Salaries	620.55	623.79	-0.52%	513.26	545.53	-5.91%
- Employee Benefits	225.13	202.41	11.23%	225.13	202.41	11.23%
- Textbooks & Supplies	48.30	48.20	0.20%	20.59	29.30	-29.70%
- Other	44.90	53.80	-16.54%	(11.15)	(0.41)	2636.58%
Special Education	319.65	311.67	2.56%	254.60	267.37	-4.77%
Student Personnel Services	25.16	31.65	-20.49%	22.30	29.61	-24.69%
Student Health Services	21.35	20.30	5.16%	18.42	18.33	0.52%
Student Transportation	117.02	109.47	6.90%	112.64	106.78	5.48%
Operation of Plant	142.23	155.22	-8.37%	136.19	150.44	-9.47%
Maintenance of Plant	41.50	26.24	58.15%	34.67	(13.14)	-363.83%
Community Services	11.63	12.84	-9.43%	(9.58)	(1.64)	483.53%
Food and Nutrition	70.06	76.48	-8.40%	13.28	21.31	-37.70%
Interest Expense	3.31	3.80	-12.78%	3.31	3.80	-12.78%
<b>Total</b>	<b>\$ 1,925.25</b>	<b>\$ 1,914.98</b>	<b>0.54%</b>	<b>\$ 1,540.35</b>	<b>\$ 1,582.10</b>	<b>-2.64%</b>

## FINANCIAL ANALYSIS OF THE SCHOOL SYSTEM'S FUNDS

The School System's financial performance as a whole is also reflected in its governmental funds, particularly the General Fund. At year's end, the combined fund balance for governmental funds was \$274,091 or \$37 million less than the FY2009 combined fund balance of \$37.31 million. The decrease results primarily from increasing operating costs to run the School System, declining enrollment and revenue, especially from the State of Maryland.

Expenditures in the General Fund exceeded revenue, in spite of the fact that no operating subsidy was provided to the Food and Nutrition Program in FY2010. On a GAAP basis, General Fund expenditures of \$1.779 billion exceeded revenues of \$1.761 billion by \$17.87 million, equivalent to 0.1% of revenue. The General Fund balance decreased by \$17.87 million, or 49.33% to \$18.36 million.

Capital Projects expenditures, comprising both school construction and lease purchase outlays, amounted to \$77.7 million in FY2010. State and County revenue, which is based on reimbursable expenses, was \$44.44 million. Since capital projects expenditures exceeded revenues, this resulted in an operating deficiency of \$32.95 million. However, lease purchase financing concluded during the year was \$23.91 million. Coupled with a beginning balance of \$9.89 million, this resulted in a positive fund balance at year's end of \$853,081.

The Special Revenue Fund continued to have an excess of expenditures over revenues, as in previous years. This deficiency amounted to \$10.13 million in FY2010 compared to \$15.75 million in FY2009. The decline in expenditures of \$3.88 million (5.5%) was equivalent to the indirect cost reduction that the Food Service Program contributed to the operating budget in FY2010. Total revenue, on the other hand, increased marginally by \$1.73 million or 3.2%, largely because of increased Federal revenue. Most cost categories remained flat and proportions about the same as in FY2009 (salaries - 33%; food - 42%; supplies - 4%; other costs - 21%). The ending fund balance deficit at June 30, 2010 was \$18,936,682, an increase of 115% over the previous year end deficit of \$8.81 million.

Operating revenues of the School System's Self Insurance Fund increased by \$6.96 million or 4.5%, to \$161.43 million. This was coupled with a \$4.5 million or 3% reduction in expenses. Claims expense grew by only 0.2% to \$128.62 million during the year. The small net assets balance \$317,458 as of July 1, 2009 grew by \$14.97 million or 47 times to \$15.28 million by year's end. Steps implemented to reign in health care costs (i.e., rate increases, closer monitoring, etc.) have been successful; yet the School System needs to continue seeking new ways to reduce retiree health care costs.

### General Fund Budgetary Highlights

The General Fund operates under a legally adopted annual budget. The budget is subdivided into State mandated categories of expenditures through appropriation to one or more of 15 different categories. The legal level of budgetary control is at the category level. The Board of Education may approve changes to the budget recommended by the School System's Administration by transferring funds within categories, but transfers between categories must be requested from and approved by the County Council. Schedule A.1 under the Required Supplementary Information section provides a comparison of budget to actual data. Note 12 of the Financial Statements provide additional information on budgetary comparisons.

The approved FY2010 budget amounted to \$1.699 billion, including use of \$30.23 million of existing fund balance. However, only \$20.88 million of fund balance was actually utilized. Interest revenue (Board sources) was over twice as large as budgeted, due to aggressive moves in Treasury to maximize revenue in a depressed market, despite limitations posed by conservative Board investment policies.

Actual total expenditures were also lower than budget by \$37.92 million. Plant maintenance, student transportation and health services as well as special education were higher than budget. All other functional categories were lower than the budget. The use of prior year fund balance for the second year in a row (\$42 million and \$21 million in FY2009 and FY2010, respectively) was essential in offsetting deficits on a GAAP basis (\$46.3 million and \$17.9 million). However, prior year fund balances are now all but exhausted, having been used to cover revenue shortfalls over the last couple of years.

At the meeting of the Prince George's County Board of Education held on May 28, 2010, a resolution was passed to adopt the FY2010 Annual Operating Budget in the amount of \$1,633,526,541 – a \$66.38 million reduction from the previous year's budget approved by Board of Education.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

By the end of FY2010, the School System owned \$1.04 billion, net of accumulated depreciation, in a broad range of capital assets, including school buildings, computers and other equipment, school buses and other vehicles, and heavy machinery and equipment. (See Figure A-8.) This amount represents a net increase of \$41.57 million, or 4.15%, in relation to the prior year. More detailed information about the School System's capital assets can be found in Note 5 to the financial statements. Total depreciation expense for the year was \$43.6 million. Additions of depreciable assets in FY2010 amounted to only \$18.72 million, compared to \$108.49 million in the previous year, a decline of \$89.77 million or 83%.

**Figure A-8  
Capital Assets  
June 30, 2010 and 2009  
(net of depreciation, in millions of dollars)**

	<b>Governmental Activities</b>		<b>Percentage Change 2009-2010</b>
	<b>2010</b>	<b>2009</b>	
Land	\$ 19.67	\$ 19.67	0.00%
Construction-in-Progress	192.67	125.93	53.00%
Buildings	777.58	798.51	-2.62%
Equipment and Vehicles	53.57	57.81	-7.33%
<b>Total</b>	<b>\$ 1,043.49</b>	<b>\$ 1,001.92</b>	<b>4.15%</b>

The six-year Capital Improvement Program (CIP) Budget covering FY2010 - FY2015 includes funding for school construction and renovation projects in FY2010 as follows:

- \$23 million for renovation of one elementary school, one middle school, a auditorium addition at one high school;
- \$7.8 million for two high school science classroom renovations;
- \$7.7 million for one new elementary school; and
- \$19.1 million for open space pods, other major repairs and systemic replacements.

**Long-Term Debt**

At year-end, the School System had \$407.93 million in long-term obligations outstanding as shown in Figure A-9. Of this, 18% represent obligations for accumulated unpaid leave for the System's staff, 23% represent long-term financing for the acquisition of school buses and other capital equipment, 58% represent the net OPEB obligation (see Note 8) and 1% represent risk management fund and pollution remediation obligations (see Note 13).

The County government carries \$496.17 million in general obligation bond debt (rated AAA by Standard & Poor's and Moody's) for the financing of school construction and renovation projects on behalf of the school system. During the year under review, \$29.635 million general obligation bonds were issued for educational-related capital projects. For more detailed information about the School System's long-term obligations, see Note 6 to the financial statements.

**Figure A-9  
Outstanding Long-Term Obligations  
June 30, 2010 and 2009  
(in millions of dollars)**

	<u>June 30, 2010</u>	<u>June 30, 2009</u>	<u>Percentage Change 2009 - 2010</u>
Accumulated Unpaid Leave	\$ 71.47	\$ 70.06	2.00%
Lease / Purchase Agreements	95.55	100.29	-4.72%
County Risk Management Fund	1.88	-	n/a
Net OPEB Liability	237.34	150.94	57.24%
Pollution Remediation Obligation	1.69	2.00	n/a
<b>Total</b>	<b><u>\$ 407.93</u></b>	<b><u>\$ 323.29</u></b>	<b><u>26.18%</u></b>

During FY2010, the School System entered into a new lease agreement totaling \$23.91 million. Also during the year, \$28.64 million of past obligations were retired.

The School System participates in a self-insured Risk Management Fund (the "Fund") administered by the County to cover workers' compensation, property, general liability, and environmental claims. The School System makes contributions to the Fund based on actual claims experience and actuarially estimated future claims; it also retains the risk for its claims activity. Annually the County engages an actuary to estimate the School System's liability for pending and potential claims at fiscal year end. A current review by the fund's actuary has indicated a shortfall in FY2010 for the School System's portion of the fund in the amount of \$1.88 million. As a result, a liability for pending claims for this amount has been accrued in the financial statements at June 30, 2010 which will be paid in FY2011.

## FACTORS BEARING ON THE SCHOOL SYSTEM'S FUTURE

At the time these financial statements were prepared and audited, the School System was aware of several factors that could affect its financial condition in the future:

- At least half of Board of Education members will be new after the November 2010 general election. Likewise, there will be a new County Executive and five of the nine members of the County Council will be newcomers. How all these new people will work with School System management to meet budgetary challenges remains uncertain.
- Most of Prince George's County revenue comes from residential property taxes. Revenue growth from County sources will most likely remain flat due to the stagnant economy, high unemployment, a depressed real estate market and increased mortgage delinquencies and foreclosures. Higher taxes are unlikely since County residents already pay some of the highest taxes in the region.
- At the State level, budgetary pressures will limit funding to the School System, which depends on the State for more than half of its funding. Maryland is expected to have a \$2.4 billion budget gap for FY2011, which began on July 1, 2010, and faces a gap of \$1.8 billion in FY2012. Complicating this dilemma is how and when the tax base is calculated, which may lead to continued furloughs and increases in class sizes for all but Pre-K and kindergarten.
- An increase in enrollment in FY2011 will increase revenue appropriations from the County and State.
- Another bright ray of hope is the additional Federal funding that is expected due to Maryland winning the "Race to the Top" competition and additional dollars that will come from the Federal Education Jobs Fund, enacted to provide funding to support school-level jobs in local school systems. Both will be especially important since stimulus spending (Federal fiscal stabilization funds), which was essential in closing the budget gap during the year, expires in FY2011.
- Continuing success in managing health care benefit costs is important. Management must continue to watch health care costs closely and devise strategies to deal with large increases, especially for retirees.

## CONTACTING THE SCHOOL SYSTEM'S FINANCIAL MANAGEMENT

This financial report is designed to provide the citizens of Prince George's County, taxpayers, customers, and creditors with a general overview of the finances of the School System, and to demonstrate the School System's accountability for the resources it receives. If you have any questions about this report or need additional financial information, contact the Office of the Chief Financial Officer, Prince George's County Public Schools, 14201 School Lane, Upper Marlboro, Maryland 20772; Telephone 301-952-6000.



**THIS PAGE NOT USED.**

# BASIC FINANCIAL STATEMENTS

**THIS PAGE NOT USED.**

**STATEMENT OF NET ASSETS**  
**June 30, 2010**  
**(With Comparative Totals for 2009)**

	<b>Governmental Activities</b>	
	<b>2010</b>	<b>2009</b>
<b>Assets</b>		
Cash and Investments	\$ 42,286,548	\$ 72,739,496
Due from:		
Prince George's County	47,673,187	51,715,430
State of Maryland	22,261,278	28,621,157
District of Columbia	1,710,453	5,764,796
MNCPPC	85,466	-
Federal Government	42,499,102	21,809,890
Accounts Receivable	5,780,629	3,236,398
Prepaid Expenses	3,677	2,000,869
Amounts Due Under Lease Purchase Agreements	33,558,852	29,067,388
Advance Payments Under Lease Purchase Agreements	13,658,027	15,727,925
Inventory	6,297,184	6,222,653
Depreciable Capital Assets, Net Of Accumulated Depreciation	831,145,395	856,323,172
Non-Depreciable Capital Assets	212,343,365	145,601,351
<b>Total Assets</b>	<b>\$ 1,259,303,163</b>	<b>\$ 1,238,830,525</b>
<b>Liabilities</b>		
Due to:		
State of Maryland	\$ 4,963,614	\$ 3,376,042
Federal Government	8,676	77
Accounts and Contracts Payable	52,885,459	82,124,205
Contracts Payable-Retainage	1,144,338	3,974,878
Payroll Taxes Payable	9,480,609	9,631,319
Accrued Salaries And Wages	71,870,739	62,823,820
Liabilities for Unpaid Claims	15,113,785	16,066,766
Unearned Revenue	39,521,991	19,146,722
Long-Term Liabilities:		
Due Within One Year	30,346,040	30,776,511
OPEB Liability	237,341,000	150,938,000
Other Long-Term Liabilities	140,245,338	141,573,177
<b>Total Liabilities</b>	<b>\$ 602,921,589</b>	<b>\$ 520,431,517</b>
<b>Net Assets</b>		
Invested in Capital Assets, Net Of Related Debt	\$ 947,934,254	\$ 901,636,818
Unrestricted	\$ (291,552,680)	\$ (183,237,810)
<b>Total Net Assets</b>	<b>\$ 656,381,574</b>	<b>\$ 718,399,008</b>

The accompanying notes are an integral part of these financial statements.

**EXHIBIT I**



**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2010  
(With Comparative Totals for 2009)**

	2009			2010		
	Net (Expense) Revenue and Changes in Net Assets			Net (Expense) Revenue and Changes in Net Assets		
	Governmental Activities	Capital Grants	Governmental Activities	Governmental Activities	Capital Grants	Governmental Activities
<b>Program Revenues</b>						
Charges for Services		Operating Grants				
Expenses						
Governmental Activities:						
Administration	\$ 72,823,692	\$ -	\$ 5,648,277	\$ 3,548,651	\$ (63,626,764)	\$ (68,402,635)
Mid-level Administration	161,638,350	-	18,579,880	-	(143,058,470)	(154,012,831)
Instruction - Salaries	620,550,097	4,301,016	102,985,184	-	(513,263,897)	(545,531,875)
-Employee Benefits	225,129,702	-	-	-	(225,129,702)	(202,407,330)
-Textbooks & Supplies	48,299,303	-	27,704,305	-	(20,594,998)	(29,296,312)
- Other	44,901,518	-	21,645,710	34,409,434	11,153,626	407,576
Special Education	319,647,404	-	65,043,572	-	(254,603,832)	(267,370,532)
Student Personnel Services	25,164,632	-	2,862,542	-	(22,302,090)	(29,612,765)
Student Health Services	21,345,679	-	2,925,795	-	(18,419,884)	(18,325,086)
Student Transportation	117,015,822	-	3,896,335	483,478	(112,636,009)	(106,782,444)
Operation of Plant	142,229,791	3,661,449	2,378,228	-	(136,190,114)	(150,436,737)
Maintenance of Plant	41,504,749	-	509,570	6,323,363	(34,671,816)	13,141,822
Community Services	11,629,346	-	21,211,310	-	9,581,964	1,642,058
Food and Nutrition	70,058,042	15,934,195	40,848,381	-	(13,275,466)	(21,310,124)
Interest Expense	3,313,391	-	-	-	(3,313,391)	(3,798,966)
<b>Total Governmental Activities</b>	<b>\$ 1,925,251,518</b>	<b>\$ 23,896,660</b>	<b>\$ 316,239,089</b>	<b>\$ 44,764,926</b>	<b>\$ (1,540,350,843)</b>	<b>\$ (1,582,096,181)</b>

General Revenues:						
Prince George's County	\$ 617,497,608	\$ 602,053,754				
State of Maryland	860,304,615	920,138,225				
Interest Earned	415,688	2,070,940				
Gain on Disposal of Assets	115,498	160,303				
<b>Total General Revenues</b>	<b>\$ 1,478,333,409</b>	<b>\$ 1,524,423,222</b>				
Change in Net Assets	\$ (62,017,434)	\$ (57,672,962)				
Net Assets, Beginning of Year	\$ 718,399,008	\$ 776,071,970				
Net Assets, End of Year	\$ 656,381,574	\$ 718,399,008				

The accompanying notes are an integral part of these financial statements.

**EXHIBIT II**



**BALANCE SHEET - GOVERNMENTAL FUNDS**  
 June 30, 2010  
 (With Comparative Totals for 2009)

	BALANCE SHEET - GOVERNMENTAL FUNDS			Total Governmental Funds	
	General Fund	Capital Projects Fund	Special Revenue Fund	2010	2009
<b>Assets</b>					
Cash and Investments	\$ 42,286,548	\$ -	\$ -	\$ 42,286,548	\$ 72,739,496
Due From:					
Prince George's County	9,139,844	38,533,343	-	47,673,187	51,715,430
State of Maryland	8,935,501	11,322,047	2,003,730	22,261,278	28,621,158
District of Columbia	1,710,453	-	-	1,710,453	5,764,796
MNCPPC	-	85,466	-	85,466	-
Federal Government	42,053,803	-	218,437	42,272,240	21,013,064
Other Funds	60,073,856	27,125,769	349,150	87,548,775	83,225,204
Accounts Receivable	3,036,272	-	1,119,007	4,155,279	3,235,711
Prepaid Expenses	3,677	-	-	3,677	2,000,869
Amounts Due Under Lease Purchase Agreements	-	33,558,852	-	33,558,852	29,067,388
Advance Payments On Lease Purchase Agreements	13,658,027	-	-	13,658,027	15,727,925
Inventory	5,270,148	4,130	1,022,906	6,297,184	6,222,653
<b>Total Assets</b>	<b>\$ 186,168,129</b>	<b>\$ 110,629,607</b>	<b>\$ 4,713,230</b>	<b>\$ 301,510,966</b>	<b>\$ 319,333,694</b>
<b>Liabilities and Fund Balances</b>					
<b>Liabilities</b>					
Due To:					
State of Maryland	\$ 4,963,614	\$ -	\$ -	\$ 4,963,614	\$ 3,376,042
Federal Government	7,639	-	1,037	8,676	77
Other Funds	33,899,648	65,015,940	22,532,834	121,448,422	102,079,236
Accounts and Contracts Payable	37,278,230	17,487,370	81	54,765,681	82,124,205
Contracts Payable -Retainage	-	1,144,338	-	1,144,338	3,974,878
Payroll Taxes Payable	9,480,609	-	-	9,480,609	9,631,319
Accrued Salaries and Wages	71,870,739	-	-	71,870,739	62,823,820
Accrued Unpaid Leave	3,345,784	-	40,899	3,386,683	2,131,715
Deferred Revenue	6,964,174	26,128,878	1,075,061	34,168,113	15,879,402
<b>Total Liabilities</b>	<b>\$ 167,810,437</b>	<b>\$ 109,776,526</b>	<b>\$ 23,649,912</b>	<b>\$ 301,236,875</b>	<b>\$ 282,020,694</b>
<b>Fund Balances:</b>					
Reserved for Encumbrances	\$ 9,989,073	\$ -	\$ -	\$ 9,989,073	\$ 6,990,108
Reserved for Inventory	-	-	242,525	242,525	296,060
Reserved for Special Projects	1,558,701	-	-	1,558,701	893,381
Unreserved:					
Designated for Subsequent Year's Operating Budget	6,600,000	-	-	6,600,000	17,396,462
Designated for Food & Nutrition Services	-	-	-	-	8,600,000
Undesignated Balance (Deficit)	209,918	853,081	(19,179,207)	(18,116,208)	1,136,989
<b>Total Fund Balances</b>	<b>\$ 18,357,692</b>	<b>\$ 853,081</b>	<b>\$ (18,936,682)</b>	<b>\$ 274,091</b>	<b>\$ 37,313,000</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 186,168,129</b>	<b>\$ 110,629,607</b>	<b>\$ 4,713,230</b>	<b>\$ 301,510,966</b>	<b>\$ 319,333,694</b>

The accompanying notes are an integral part of these financial statements.

EXHIBIT III

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
June 30, 2010  
(With Comparative Totals for 2009)**

	<u>2010</u>	<u>2009</u>
Fund balance - total governmental funds	\$ 274,091	\$ 37,313,000
<p>Amounts reported for governmental activities in the statement of net assets are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the governmental funds balance sheet.</p>		
	1,043,488,760	1,001,924,523
<p>Long-term liabilities are generally not due and payable in the current period, and therefore, are not reported in the governmental funds balance sheet. Long-term liabilities at year end consist of:</p>		
Lease purchase agreements	(95,554,506)	(100,287,704)
Accumulated unpaid leave	(68,079,967)	(67,930,269)
Net OPEB Liability	(237,341,000)	(150,938,000)
Pollution Remediation Obligation	(1,690,000)	(2,000,000)
<p>Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The net assets of the internal service fund is reported with governmental activities.</p>		
	<u>15,284,196</u>	<u>317,458</u>
Net assets of governmental activities	<u>\$ 656,381,574</u>	<u>\$ 718,399,008</u>

The accompanying notes are an integral part of these financial statements.

**EXHIBIT IV**



STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2010  
(With Comparative Totals for 2009)

	General Fund	Capital Projects Fund	Special Revenue Fund	Total Governmental Funds	
				2010	2009
<b>Revenues</b>					
Prince George's County	\$ 617,497,608	\$ 34,793,274	\$ -	\$ 652,290,882	\$ 629,932,969
State of Maryland	974,203,343	9,643,229	1,375,695	985,222,267	1,062,108,620
Federal Government	149,005,478		34,490,697	183,496,175	115,186,023
M-NCPPC		328,423		328,423	300,529
Commodities Donated by Federal Government			2,496,094	2,496,094	2,679,324
Sale of Food	246,783		15,934,195	15,934,195	17,681,174
Interest Earned	20,448,967		246,783	246,783	1,624,681
Other Sources			2,485,895	22,934,862	27,179,404
<b>Total Revenues</b>	<b>\$ 1,761,402,179</b>	<b>\$ 44,764,926</b>	<b>\$ 56,782,576</b>	<b>\$ 1,862,949,681</b>	<b>\$ 1,856,692,724</b>
<b>Expenditures</b>					
Current -					
Administration	\$ 51,825,715	-	\$ -	\$ 51,825,715	\$ 53,265,648
Mid-Level Administration	114,758,244	-	-	114,758,244	122,164,294
Instruction - Salaries	594,584,336	-	-	594,584,336	601,356,333
- Textbooks and Supplies	20,450,081	-	-	20,450,081	21,491,795
- Other	42,886,224	-	-	42,886,224	51,355,939
Special Education	239,031,572	-	-	239,031,572	239,059,583
Student Personnel Services	17,675,177	-	-	17,675,177	22,932,754
Student Health Services	15,136,713	-	-	15,136,713	15,037,025
Student Transportation Services	95,582,989	-	-	95,582,989	93,885,977
Operation of Plant	114,554,751	-	-	114,554,751	130,190,648
Maintenance of Plant	35,606,899	-	-	35,606,899	31,952,645
Fixed Charges	392,940,241	-	-	392,940,241	330,196,841
Community Services	10,269,881	-	-	10,269,881	11,387,809
Capital Outlay	2,013,653	-	-	2,013,653	652,133
Food and Nutrition - Salaries and Wages	-	-	22,202,334	22,202,334	22,185,257
- Food, Including Donated Services	-	-	28,196,066	28,196,066	28,775,917
- Contracted Services	-	-	223,676	223,676	169,746
- Supplies and Materials	-	-	2,510,722	2,510,722	2,530,225
- Other Operating Costs	-	-	13,196,382	13,196,382	16,584,942
Capital Outlay:					
Land	-	2,507,181	-	2,507,181	-
Buildings	-	24,750,299	-	24,750,299	32,515,354
Remodeling	-	39,780,798	-	39,780,798	49,862,127
Equipment and Vehicles	-	10,673,016	585,051	11,258,067	20,655,581
Debt Services:					
Principal	28,644,796	-	-	28,644,796	33,914,334
Interest	3,313,391	-	-	3,313,391	3,798,966
Total Expenditures	<b>\$ 1,779,274,663</b>	<b>\$ 77,711,294</b>	<b>\$ 66,914,231</b>	<b>\$ 1,923,900,188</b>	<b>\$ 1,935,943,873</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (17,872,484)</b>	<b>\$ (32,946,368)</b>	<b>\$ (10,131,655)</b>	<b>\$ (60,950,507)</b>	<b>\$ (79,251,149)</b>
<b>Other Financing Sources and Uses</b>					
Capital Lease Financing	\$ -	\$ 23,911,598	\$ -	\$ 23,911,598	\$ 31,979,240
Total Other Financing Sources and Uses	\$ -	\$ 23,911,598	\$ -	\$ 23,911,598	\$ 31,979,240
<b>Net Change in Fund Balances</b>	<b>\$ (17,872,484)</b>	<b>\$ (9,034,770)</b>	<b>\$ (10,131,655)</b>	<b>\$ (37,038,909)</b>	<b>\$ (47,271,909)</b>
<b>Fund Balances (deficit), Beginning of Year</b>	<b>\$ 36,230,176</b>	<b>\$ 9,887,851</b>	<b>\$ (8,805,027)</b>	<b>\$ 37,313,000</b>	<b>\$ 84,584,909</b>
<b>Fund Balances (deficit), End of Year</b>	<b>\$ 18,357,692</b>	<b>\$ 853,081</b>	<b>\$ (18,936,682)</b>	<b>\$ 274,091</b>	<b>\$ 37,313,000</b>

The accompanying notes are an integral part of these financial statements

EXHIBIT V



**RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES**

**For the Year Ended June 30, 2010  
(With Comparative Totals for 2009)**

	<u>2010</u>	<u>2009</u>
Net change in fund balances - total governmental funds	\$ (37,038,909)	\$ (47,271,909)
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over the estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded non-capitalized items.</p>	85,462,192	119,463,560
Total current year depreciation	(43,620,155)	(41,096,368)
<p>Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long term obligations in the statement of net assets.</p>	(23,911,598)	(31,979,240)
<p>Repayment of lease purchase agreement outstanding principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.</p>	28,644,796	33,914,333
Amount of the change in Net OPEB Obligation	(86,403,000)	(85,383,000)
Amount of the change in Pollution Remediation Obligation	310,000	(2,000,000.00)
<p>Governmental funds only report liabilities for accrued unpaid leave related to amounts due and payable to employees who terminated at fiscal year end. However, in the statement of activities, all amounts due to employees for accrued unpaid leave is reported as a liability. This is the amount by which the change in accrued unpaid leave reported in the governmental fund, exceeds the change in accrued unpaid leave reported in the statement of activities.</p>	(542,996)	(7,256,728)
<p>Internal service funds are used by management to charge the cost of certain activities, such as insurance, to individual funds. The internal service fund is reported with governmental activities in the statement of activities; therefore, the net revenue is included in net assets.</p>	14,966,738	3,776,086
Gain on sale of equipment reported in the statement of activities.	<u>115,498</u>	<u>160,303</u>
Change in net assets of governmental activities	\$ <u>(62,017,434)</u>	\$ <u>(57,672,963)</u>

The accompanying notes are an integral part of these financial statements.

**EXHIBIT VI**

**STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUND**  
**June 30, 2010**  
**(With Comparative Totals for 2009)**

	Governmental Activities Self Insurance Fund	
	2010	2009
<b>Assets</b>		
<b>Current Assets:</b>		
Due from Federal Government	\$ 226,862	\$ 796,826
Accounts Receivable	1,625,350	686
Due From:		
General Fund	33,899,648	18,854,032
Total Current Assets	\$ 35,751,860	\$ 19,651,544
<b>Total Assets</b>	<b>\$ 35,751,860</b>	<b>\$ 19,651,544</b>
<b>Liabilities</b>		
<b>Current Liabilities:</b>		
Unearned Revenue	\$ 5,353,879	\$ 3,267,320
Liabilities for Unpaid Claims	15,113,785	16,066,766
Total Current Liabilities	\$ 20,467,664	\$ 19,334,086
<b>Total Liabilities</b>	<b>\$ 20,467,664</b>	<b>\$ 19,334,086</b>
<b>Net Assets</b>		
Unrestricted Net Assets	\$ 15,284,196	\$ 317,458

The accompanying notes are an integral part of these financial statements.

**EXHIBIT VII**



**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUND**  
**FOR THE YEAR ENDED JUNE 30, 2010**  
**(With Comparative Totals for 2009)**

	<b>Governmental Activities</b>	
	<b>Self Insurance Fund</b>	
	<b>2010</b>	<b>2009</b>
<b>Operating Revenues:</b>		
Board Contributions	\$ 124,793,651	\$ 118,803,532
Employee Contributions	36,632,482	35,658,713
<b>Total Operating Revenues</b>	<b>\$ 161,426,133</b>	<b>\$ 154,462,245</b>
<b>Operating Expenses:</b>		
Health and Vehicle Claims Expense	\$ 125,749,572	\$ 125,479,624
Life Insurance Claims Expense	2,868,175	2,904,963
Additional OPEB Contribution	11,482,545	15,758,597
Administrative Expenses:		
Third Party Claims Processing Expense	6,528,009	6,997,589
<b>Total Operating Expenses</b>	<b>\$ 146,628,301</b>	<b>\$ 151,140,773</b>
<b>Operating Income</b>	<b>\$ 14,797,832</b>	<b>\$ 3,321,472</b>
<b>Non-Operating Revenues</b>		
Interest Income	\$ 168,906	\$ 454,614
Change in Net Assets	\$ 14,966,738	\$ 3,776,086
<b>Net Assets (Deficit), Beginning of Year</b>	<b>317,458</b>	<b>(3,458,628)</b>
<b>Net Assets, End of Year</b>	<b>\$ 15,284,196</b>	<b>\$ 317,458</b>

The accompanying notes are an integral part of these financial statements.

**EXHIBIT VIII**

**STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUND  
FOR THE YEAR ENDED JUNE 30, 2010  
(With Comparative Totals for 2009)**

	<b>Governmental Activities Self Insurance Fund</b>	
	<b>2010</b>	<b>2009</b>
<b>Cash Flows From Operating Activities:</b>		
Board Contributions	\$ 109,748,036	112,355,517
Employee Contributions	37,973,930	35,143,559
Retiree Contributions		-
Health and Vehicle Claims Paid	(128,327,216)	(123,656,119)
Life insurance Claims Paid	(2,868,174)	(2,904,963)
Third Party Claims Processing Payments	(5,782,901)	(6,997,659)
Additional OPEB Contribution	(11,482,545)	(15,758,597)
Other Operating Paid	-	38,701
<b>Net Cash Used In Operating Activities</b>	<b>\$ (738,870)</b>	<b>\$ (1,779,561)</b>
<b>Cash Flows From Non-Capital Financing Activities:</b>		
Federal Revenue	\$ 569,964	\$ 1,324,947
<b>Net Cash Provided by Non-Capital Financing Activities</b>	<b>\$ 569,964</b>	<b>\$ 1,324,947</b>
<b>Cash Flows From Investing Activities:</b>		
Interest income	\$ 168,906	\$ 454,614
<b>Net Cash Provided by (Used In) Investing Activities</b>	<b>\$ 168,906</b>	<b>\$ 454,614</b>
<b>Net Increase (Decrease) in Cash</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Cash, Beginning of Year</b>	<b>-</b>	<b>-</b>
<b>Cash, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Used in Operating Activities:</b>		
<b>Operating Income/(Loss)</b>	<b>\$ 14,797,832</b>	<b>\$ 3,321,472</b>
Adjustments to Reconcile Operating Income to Net Cash Used in Operating Activities:		
Accounts Receivable	(1,624,664)	38,702
Amount Due From General Fund	(15,045,616)	(6,448,016)
Unearned Revenue	2,086,559	(515,223)
Liabilities on Unpaid claims	(952,981)	1,823,504
<b>Total Adjustments</b>	<b>\$ (15,536,702)</b>	<b>\$ (5,101,033)</b>
<b>Net Cash Used in Operating Activities</b>	<b>\$ (738,870)</b>	<b>\$ (1,779,561)</b>

The accompanying notes are an integral part of these financial statements.

**EXHIBIT IX**

**STATEMENT OF FIDUCIARY NET ASSETS**  
**June 30, 2010**  
 (with Comparative Totals for 2009)

	<b>AGENCY FUND</b>		<b>OPEB Trust Fund</b>	
	<b>Student Activity Fund</b>			
	<u>June 30, 2010</u>	<u>June 30, 2009</u>	<u>June 30, 2010</u>	<u>June 30, 2009</u>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 10,201,780	\$ 10,060,170	\$ -	\$ -
Investments	<u>-</u>	<u>-</u>	<u>2,243,650</u>	<u>2,099,141</u>
<b>Total Assets</b>	<u>\$ 10,201,780</u>	<u>\$ 10,060,170</u>	<u>\$ 2,243,650</u>	<u>\$ 2,099,141</u>
<b>Liabilities</b>				
Accounts Payable	\$ 99,844	\$ 102,182	\$ -	\$ -
Due to School Organizations	<u>10,101,936</u>	<u>9,957,988</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<u>\$ 10,201,780</u>	<u>\$ 10,060,170</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net Assets Held in Trust for Other Post Employment Benefits</b>			<u>\$ 2,243,650</u>	<u>\$ 2,099,141</u>

**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
OPEB Trust Fund  
FOR THE YEAR ENDED JUNE 30, 2010  
(with Comparative Totals for 2009)**

	<u>2010</u>	<u>2009</u>
<b>ADDITIONS</b>		
Contributions		
Employer	\$ 38,175,572	\$ 34,338,910
Members	8,797,074	7,871,890
Federal Government - Medicare Part D	4,143,181	1,594,204
Additional OPEB Contribution	<u>11,482,545</u>	<u>15,758,597</u>
<b>Total Contributions</b>	<u>62,598,372</u>	<u>59,563,601</u>
Investment Earnings		
Unrealized Appreciation in fair value of investments	152,478	84,176
Interest and Dividends	<u>-</u>	<u>12,451</u>
<b>Total Investment Earnings</b>	<u>152,478</u>	<u>96,627</u>
<b>Total Additions</b>	<u>62,750,850</u>	<u>59,660,228</u>
<b>DEDUCTIONS</b>		
Benefits Paid to Plan Members	57,892,488	54,973,624
Premiums Paid to Insurance Companies	2,796,508	2,795,281
Administrative Expenses	<u>1,917,345</u>	<u>1,792,696</u>
<b>Total Deductions</b>	<u>62,606,341</u>	<u>59,561,601</u>
<b>Change in Net Assets</b>	144,509	98,627
Net Assets - Beginning of Year	<u>2,099,141</u>	<u>2,000,514</u>
<b>Net Assets - End of Year</b>	<u><u>\$ 2,243,650</u></u>	<u><u>\$ 2,099,141</u></u>

The accompanying notes are an integral part of these financial statements.

**EXHIBIT XI**

## NOTES TO THE FINANCIAL STATEMENTS AS OF JUNE 30, 2010

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Prince George's County Public Schools (the School System) system have been prepared in conformity with generally accepted accounting principles (GAAP) applicable to state and local governmental entities as promulgated by the Governmental Accounting Standards Board (GASB).

#### A. REPORTING ENTITY

The Board of Education of Prince George's County, Maryland (the "Board") as of May 31, 2002 was an elected body corporate and politic established under Maryland law to provide public education to children residing within Prince George's County, Maryland (the "County"). The Board was comprised of nine voting members elected by district to serve four-year terms, and a tenth student member, with limited voting privileges, who was elected annually by the Prince George's Regional Association of Student Governments. The Maryland State Legislature dissolved the elected Board and replaced it with an appointed Board on June 1, 2002. This Board, appointed by the Governor and County Executive, remained in office until December 4, 2006, when a new Board was sworn in following the November 2006 general elections. The elected Board has ten members, five who are elected by district, four who are elected at large, and a student member. In the upcoming November 2010 elections, all nine members will be selected by district; there will be no at-large slates.

The primary sources of funding for the School System are from County, State, and Federal sources. The Board determines educational policy and employs a Superintendent to administer the School System.

The School System is considered a component unit of the County for financial reporting purposes based on the following criteria: (1) the County Council of Prince George's County, Maryland (the "County Council"), is responsible for approving the School System's budget and establishing spending limitations; (2) the County Council is responsible for levying and collecting taxes and distributing the funds to the School System; and (3) the School System is not authorized to incur bonded indebtedness; however, the County can and does issue bonds in support of school construction renovations and capital projects.

#### B. GOVERNMENT-WIDE and FUND FINANCIAL STATEMENTS

The government-wide financial statements (GWFS) i.e., the Statement of Net Assets and the Statement of Activities, report information on all of the non-fiduciary activities of the School System. The effect of interfund activity has been removed from these financial statements.

The Statement of Activities demonstrates the degree to which direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Intergovernmental revenues and other items not properly included among program revenues are reported instead as general revenues.

The School System employs "fund accounting" to account for its financial activities. This is a method of accounting whereby resources and expenditures are grouped according to the purpose for which they are to be used. Separate self-balancing accounts are maintained for carrying on specific activities or attaining certain objectives in accordance with regulations, restrictions, or limitations. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the fiduciary funds are excluded from the government-wide financial statements. Activities of the funds established by the School System are described on the following page.

## Governmental Funds

**General Fund** — The General Fund accounts for all financial transactions in support of the educational process, which are not recorded in other funds.

**Capital Projects Fund** — The Capital Projects Fund accounts for all financial transactions relating to the (1) construction or major renovation of buildings and facilities, (2) purchase and installation of related equipment, and (3) other purchases of fixed assets not accounted for in other funds. The Capital Budget is adopted on an annual basis and any carryover requires reauthorization before it is expended.

**Special Revenue Fund** — The Special Revenue Fund accounts for financial transactions relating to the school breakfast, school lunch, and child and adult nutrition care programs. This Fund is dependent upon Federal and State subsidies to supplement and support the breakfast and lunch programs. Federal subsidies are the sole support of the child and adult nutrition care programs.

## Proprietary Fund

**Self Insurance Fund** — The Self Insurance Fund is a proprietary fund, in which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The School System also applies all applicable Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins issued on or before November 30, 1989, except for those that conflict with or contradict GASB pronouncements in accounting and reporting for its proprietary operations. The School System does not engage in activities that would necessitate use of an Enterprise Fund. The Self Insurance Fund is an Internal Service fund and accounts for activities relating to funding the School System's vehicle liability and group life and health insurance programs. This Fund's services are provided exclusively to the School System and are distinguishable from activities provided by other funds.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation. The principal operating revenues for the Internal Service Fund are premium contributions. Operating expenses for the Internal Service Fund include claim payments. All other revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

## Fiduciary Funds

**School Activity Funds** — Each individual school maintains a School Activity Fund to account for cash resources of the various clubs, organizations, and annual School System provided cash allotments. The School Activity Funds are agency funds.

**OPEB Trust Fund** – This Other Post-Employment Benefits (OPEB) Trust, established in June 2009, is used to prefund health and welfare benefits that the Board of Education provides to retirees and their dependents of Prince George's County Public Schools.

### **C. BASIS OF ACCOUNTING and MEASUREMENT FOCUS**

**Government-wide financial statements (GWFS)** - The government-wide financial statements (i.e., Statement of Net Assets and Statement of Activities) are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method of accounting, revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from grants and intergovernmental revenue transactions are recognized in the period in which all applicable eligibility requirements are met. Fiduciary activities are not included in the GWFS; they are reported only in the Statement of Fiduciary Net Assets.



**Fund financial statements: Governmental funds** - The governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method of accounting, revenues and other governmental fund financial resources are recognized in the accounting period in which they become susceptible to accrual – that is, when they become both measurable and available to finance expenditures of the fiscal period. The primary revenue sources susceptible to accrual under the modified accrual basis are intergovernmental payments from the County, State, and Federal Government. Such revenues are recognized in the period in which all applicable eligibility requirements have been met and the resources are available. All governmental fund revenues are considered available if the revenues are collected within ninety days after year-end. Commitments such as purchase orders and contracts are not recorded as expenditures until a liability is incurred for goods received or services rendered. However, these outstanding commitments, if any, are reserved in the fund balances of the respective funds.

**Fund financial statements: Proprietary and Fiduciary funds** - The Self Insurance Fund (proprietary), OPEB Trust and Student Activity Funds (fiduciary) are all maintained on the full accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recorded when incurred.

**D. ASSETS, LIABILITIES, and NET ASSETS or EQUITY**

**Cash, Investments, and Deposits** - The School System’s cash and investment management program includes expediting the receipt of revenue and prudently investing all available cash. The School System uses a “pooled” cash system to manage its cash and investments. This simplifies cash management and helps the School System maximize the return on its investments. Under this system, cash from all of the School System’s funds is combined or “pooled” into a single investment account. The pooled cash is invested and transferred to the bank account as needed to cover payments. Interest earned on the investments is distributed to the respective funds on a pro-rata basis. The amounts shown on the Cash and Investments line of the balance sheet represent the fund’s share of pooled cash net of any outstanding obligations as of June 30, 2010.

**Accounts Receivable** - Revenues accounted for, but not yet collected in FY2010 are identified as accounts receivable, and due from amounts in the governmental activities statement of net assets. This totals \$121,640,881 less an allowance for uncollectible accounts of \$3,255,430 for a net amount of \$118.39 million. The allowance for each receivable type is based on the nature of the account. The District of Columbia allowance is the amount of disputed invoices; State, Federal and wage overpayments are based on percentages of the June 30, 2010 balances; and other miscellaneous receivables allowance is the amount that is 61 days or older.

**Inventory** - Inventory of the General Fund consists of expendable supplies on hand, are recorded as expenditures as consumed, and are priced at the latest invoice cost, which approximates the first-in, first-out cost basis. Inventories of the Special Revenue Fund are recorded as expenditures when acquired with the balance on hand recorded on the basis of cost for purchased items and fair market value for commodities donated by the Federal government. The School System reserves fund balance in the Special Revenue Fund for related inventories.

**Capital Assets** - Land, buildings, site improvements, construction-in-progress, vehicles, and equipment costing more than \$5,000 and with an estimated useful life in excess of one year are classified as capital assets. Capital assets are recorded at historical cost when the value is known and at estimated historical cost when the actual acquisition cost is not known. Donated capital assets are recorded at their estimated fair value at the date of donation. Capital assets (net of their salvage value) are depreciated using the straight-line depreciation method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Buildings	
- Permanent	50
- Temporaries	25
- Site Improvements	20
Vehicles	5-15
Equipment	5-25

**Compensated Absences** - Employees of PGCPSS, excluding teachers who are typically members of the Prince George's County Educator's Association (PGCEA), earn annual leave at various rates depending on the bargaining unit that represents them and their length of service. Unused annual vacation may be accrued up to 40 days, depending on the union. All accrued annual leave is payable upon separation from employment up to the stated maximum. Unused annual leave in excess of that which an individual can carry over may be converted to sick leave up to a maximum of 10 days each year, provided it was accumulated for reasons beyond the employee's control and it was not convenient to grant the employee use of such annual leave. Sick leave earned may be accumulated year to year without limit. Employees with a minimum of 12 years of service receive 30 percent of vested, accumulated sick leave up to a maximum of 102 days or 30 days of accumulated annual leave (depending on bargaining unit), whichever is greater. Earned leave is recognized as expenditure in the governmental funds upon employee termination. The higher of unpaid earned annual leave or qualified sick leave is recorded as a long-term liability in the government-wide financial statements at fiscal year-end.

**Reserve for Encumbrances of Governmental Fund Balances** - Encumbrance accounting is used for budgetary purposes in the governmental and proprietary funds. Encumbrances (purchase orders and contracts awarded for which goods and services have not been received at year-end), and other commitments for the expenditure of funds are recorded in order to preserve that portion of the appropriation. In the governmental funds for GAAP purposes, outstanding encumbrances payable are reported as a reserve of fund balance because they do not constitute expenditures or liabilities. In the proprietary funds, encumbrances are eliminated for GAAP financial statement presentation since neither goods nor services have been provided. For GAAP purposes, all encumbrances are charged to expenditures/expenses in the period in which goods or services are received.

Accordingly, the School System reserved \$9,989,073 of the fund balance of its governmental funds to indicate that a portion of the fund balances are not appropriable for expenditure at the balance sheet date. The reserve for encumbrances indicates that a portion of the fund balance has been segregated for expenditure upon vendor performance. The School System's policy is to only report a reserve for open purchase orders with vendors for those amounts that will not be funded from inter-governmental revenues to be recognized in future periods when the vendor performs. Purchase order commitments reimbursable from restricted program revenues remaining open at year end that are not included in the Reserve for Fund Balance for Encumbrances total \$3,134,824.

**Fund Balance Reservations and Designations** - At year end, there is an overall negative fund balance since reservations for encumbrances, inventory and special projects amount to \$11,790,299. However, \$6.6 million of general fund balance has been designated for the FY2011 operating budget.

**Allocation of Indirect Expenses (GWFS)** - The School System reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation is considered an indirect expense and has been proportionally allocated to the functions based on their relative share of capital assets. Retiree medical cost in the OPEB Statement of Changes in Net Assets is allocated based on proportionate share, which has been consistent, between active employees and retirees over the past five years. Dental and prescription costs for retirees are actual and have not been allocated.

**Interfund Activity/Eliminations and Reclassifications** - Interfund activity is reported as either advances or transfers. Advances or reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide financial statements. In the process of aggregating data for the Statement of Net Assets and the Statement of Activities, amounts reported as interfund activity and balances in the funds were eliminated. However, interfund services provided and used are not eliminated in the process of consolidation.

**On-Behalf Payments** - Retirement benefits paid by the State, on behalf of the School System, are included in the basic financial statements as both revenue and an expenditure/expense. These on-behalf payments were \$113,898,728 in FY2010 (see Note 7 for additional detail). On-behalf payments are included in State of Maryland revenues and fixed charges in the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Statement of Activities.

**Use of Estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management of the School System to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingencies as of the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Budgetary Highlights** - The General Fund and the Capital Fund operate under a legally adopted annual budget as required by section 5101 of the annotated code of State of Maryland. The General Fund budget is subdivided into State mandated categories of expenditures through appropriation to one or more of 15 different categories and the Capital Fund to five categories. The legal level of budgetary control is at the category level. The Board of Education may approve changes to the budget recommended by the School System's Administration by transferring funds within categories, but transfers between categories must be requested from and approved by the County Council. A budget is not adopted by the County Council for the Special Revenue Fund supporting the Food and Nutrition Services program but expense appropriations are made under the Division of Supporting Services by the Board of Education. Additional disclosure is provided in Note 12.

**E. GASB PRONOUNCEMENTS ADOPTED**

In June of 2007, GASB issued Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*. This statement requires that all intangible assets be classified as capital assets unless excluded by specific provisions. It provides guidance on the nature of such assets, recognition and amortization. It is intended to provide state and local governments with guidance on how to resolve practice inconsistencies in the accounting and financial reporting of such assets, which are defined as: 1) lacking physical substance; 2) nonfinancial in nature; and 3) with a useful life extending beyond one fiscal year. Examples of intangible assets include internally generated computer software, land use rights and other capital intangible assets such as patents, trademarks and copyrights. The requirements of this statement are effective for financial statements for periods beginning after June 15, 2009. The Board of Education of Prince George's County has adopted this pronouncement effective FY2010, which began on July 1, 2009. Additional disclosure is provided in Note 5.

**NOTE 2 - CASH DEPOSITS AND INVESTMENTS**

Cash and Investments at June 30, 2010, are summarized as follows:

Equity in pooled cash and investments	\$ 49,394,821
Net Cash in ZBAs (outstanding checks)	<u>(7,108,273)</u>
	42,286,548
Student Activity Fund (agency funds)	10,201,780
Investment in MABE OPEB Trust (see Note 8)	<u>2,243,650</u>
<b>TOTAL</b>	<u><b>\$ 54,731,978</b></u>

**a) Deposits**

*Custodial credit risk.* This is the risk that in the event of a bank failure, School System deposits may not be returned to it. The Annotated Code of Maryland requires that funds on deposit with a financial institution be fully secured by deposit insurance, surety bonds, obligations of the United States or its agencies, obligations of the State of Maryland or any of its agencies, or obligations of a county, other governmental authority, or municipal corporation in the State of Maryland.

At June 30, 2010, the deposits of the School System's Student Activity Funds held in local school accounts in checking and savings accounts with commercial banks totaled \$10,201,778. Of this balance, \$4,250,000 was insured by federal depository insurance. Of the remaining balance \$7,554,455 was collateralized with securities held by the pledging financial institution's trust department or agent in the Board's name. The market value of all additional collateral posted in the name of PGCPs at June 30, 2010 amounted to \$145.3 million.

**b) Investments**

The School System's investment balances at June 30, 2010, were as follows:

	<u>Carrying Value</u>
Money Market Mutual Funds	\$ 12,441,550
Maryland Local Government Investment Pool	<u>36,953,271</u>
TOTAL	<u>\$ 49,394,821</u>

*Interest rate risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The School System manages its exposure to fair value losses arising from increasing interest rates by limiting the duration of its investment portfolio. The School System's investment policy limits its investment portfolio to maturities of less than one year and prohibits investments in derivative products. At year end, the School System's investment holdings are in money market pool investments in the Maryland Local Government Investment Pool (MLGIP) with a fair value of \$36,953,271 along with money market mutual funds with a fair value of \$12,441,550 – both with average maturities of less than one year. The State of Maryland Treasurer's Office provides regulatory oversight of the investment pool, and the fair value of the Board's position in the pool is the same as the fair value of pool shares.

*Custodial credit risk.* This is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. It is policy that School System securities are insured and held in the School System's name.

*Credit risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Annotated code of Maryland authorizes the School System to invest in obligations for which the United States has pledged its faith and credit for the payment of principal and interest, and in obligations issued by a federal agency in accordance with an act of Congress, in repurchase agreements collateralized at not less than 102 percent of the principal amount by obligations of the United States and its agencies, in money market mutual funds operated in accordance with SEC Rule 2A-7, or in any investment portfolio created under the MLGIP. The School System's investment policy contains no further restrictions. As of June 30, 2010, 88% of the School System's investment holdings are in money market pool investments in the MLGIP with a Standard & Poor's rating of AAAM (its highest rating) and the remaining 12% of the School System's investment holdings are in money market mutual funds with Standard & Poor's rating of AAAM.

*Concentration of credit risk.* Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The School System's investment policy limits the holdings in U.S. banks and savings and loan associations and broker/dealers to 30 percent of the total investment portfolio. Foreign banks for banker's acceptances and commercial paper issuers are limited to five percent of the total investment portfolio.

*Foreign currency risk.* Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. Neither the School System's deposits nor investments are subject to foreign currency risk.

**NOTE 3 - FUNDS HELD IN ESCROW**

At year-end, \$33,558,852 was held with an escrow agent, all of which is due under lease purchase agreements. These amounts are maintained to fund planned lease purchase financed expenditures or lease purchase financed expenditures that have not yet been submitted for reimbursement from an existing lease purchase financing agreement. These escrowed funds are not included in amounts reported for cash and investments.

**NOTE 4 - INTERFUND TRANSACTIONS**

Activity between funds that are representative of lending or borrowing arrangements, and are outstanding at the end of the fiscal year, are referred to as “due to/from” other funds. The Board does not have any long-term advances or inter-fund loans, and all inter-fund activity is considered current activity. Inter-fund activity consists primarily of advances from the General Fund to other funds to cover temporary cash needs. These situations arise because many grants and capital projects are reimbursed to the Board by the granting government after the Board has incurred the expenditure. The General Fund processes all activities of the Internal Service Fund. Consequently, the General Fund holds all cash and the Internal Service Fund has a corresponding receivable from the General Fund at fiscal year end. The composition of interfund balances as of June 30, 2010, is as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 60,073,855	\$ 33,899,648
Special Revenue Fund	349,150	22,532,834
Capital Projects Fund	27,125,769	65,015,940
Internal Service Fund	<u>33,899,648</u>	<u>-</u>
TOTAL	<u>\$121,448,422</u>	<u>\$ 121,448,422</u>

**NOTE 5 - CAPITAL ASSETS**

The School System’s capitalization policy establishes the capitalization threshold at \$5,000. Capital assets balances and activity for the year ended June 30, 2010 are noted below.

	Balance June 30, 2009	Additions and Transfers	Deletions and Transfers	Balance June 30, 2010
<b>Non-Depreciable Assets</b>				
Land	\$ 19,669,912	\$ -	\$ -	\$ 19,669,912
Construction in Progress	<u>125,931,439</u>	<u>74,871,189</u>	<u>8,129,175</u>	<u>192,673,453</u>
Total Non-Depreciable Assets	<u>\$ 145,601,351</u>	<u>\$ 74,871,189</u>	<u>\$ 8,129,175</u>	<u>\$ 212,343,365</u>
<b>Depreciable Assets</b>				
Buildings	\$ 1,234,416,852	\$ 12,290,281	\$ 194,724	\$ 1,246,512,409
Vehicles	103,228,679	5,136,221	3,616,730	104,748,170
Equipment	<u>50,263,631</u>	<u>1,293,676</u>	<u>892,618</u>	<u>50,664,689</u>
Total Depreciable Assets	<u>\$ 1,387,909,162</u>	<u>\$ 18,720,178</u>	<u>\$ 4,704,072</u>	<u>\$ 1,401,925,268</u>
<b>Less accumulated depreciation:</b>				
Buildings	\$ 435,903,181	\$ 33,061,483	\$ 27,388	\$ 468,937,276
Vehicles	54,618,392	8,304,743	3,518,649	59,404,486
Equipment	<u>41,064,417</u>	<u>2,253,929</u>	<u>880,235</u>	<u>42,438,111</u>
Total Accumulated Depreciation	<u>\$ 531,585,990</u>	<u>\$ 43,620,155</u>	<u>\$ 4,426,272</u>	<u>\$ 570,779,873</u>
Depreciable Assets, Net	<u>856,323,172</u>	<u>(24,899,977)</u>	<u>277,800</u>	<u>831,145,395</u>
Capital Assets, Net	<u>\$ 1,001,924,523</u>	<u>\$ 49,971,212</u>	<u>\$ 8,406,975</u>	<u>\$ 1,043,488,760</u>

Depreciation expense was allocated as follows in the Government-Wide Financial Statements:

Administration	\$ 1,589,219
Mid-level Administration	819,507
Instruction	29,126,350
Special Education	800,795
Transportation	9,553,938
Plant Operations	349,746
Maintenance	1,377,584
Food and Nutrition	<u>3,016</u>
Grand Total	<u>\$ 43,620,155</u>

**Intangible Assets** — Although PGCPs adopted GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, in FY2010, none of the expenditures met criteria to capitalize.

**School Construction Commitments** — As of June 30, 2010, the School System has expended \$192,673,453 on uncompleted school capital projects for which the State and the County have obligated approximately \$139,939,106 in funding. There are outstanding open purchase-order commitments related to school construction projects that will be funded by the State and/or County totaling \$1,536,203 at June 30, 2010. Amounts due from the State and County at June 30, 2010, were \$12,437,414 and \$37,895,277, respectively. Reimbursement for the remaining future costs of these projects will be made as construction progresses.

The School System is required by the U.S. Environmental Protection Agency to perform asbestos control, which will enable the School System to meet the requirement of Federal regulations concerning asbestos in public buildings. The School System accounts for this activity by reporting all costs of dedicated abatement activity in the Capital Projects Fund. During FY2010, actual abatement costs incurred were \$883,925, all of which was capitalized in the government-wide financial statements. Costs of building modification and upgrades incurred during the abatement project have been capitalized in the Statement of Net Assets.

**NOTE 6 - LONG-TERM LIABILITIES**

**Lease/Purchase Agreements** - Each year, the School System enters into lease/purchase agreements to fund expenditures for items such as buses, equipment, textbooks, and energy performance contracts. Due to the length of time required for production between ordering and receiving these items, a portion of the expenditures related to these items may occur in the fiscal year preceding the agreement. All items purchased under lease/purchase agreements are pledged as collateral under the agreements. Principal and interest payments for lease/purchase agreements are recorded as expenditures of the General Fund. Principal payments are reported as reductions of long-term obligations in the government-wide financial statements.

PGCPs acquires school buses, vehicles, technology and other equipment under non-cancellable capital leases that expire at various times through FY2020. Lease payments, including interest, in FY2010 were \$31,958,187 for the General Fund. Assets acquired through capital leases at June 30, 2010 are as follows:

		Governmental Activities
Vehicles and equipment	\$	5,136,220
Less: accumulated depreciation		<u>(383,385)</u>
	\$	<u>4,752,835</u>

The future minimum lease payments and the net present value of these minimum lease payments follow:

<u>Fiscal Year</u>	<u>Total</u>
2011	28,017,080
2012	25,170,430
2013	15,420,706
2014	13,212,808
2015	8,401,819
2016-2020	<u>16,673,915</u>
Total minimum lease payments	\$106,896,758
Less amount representing interest	<u>11,342,352</u>
PV of minimum lease payments	<u>\$ 95,554,506</u>

Details of the School System's lease/purchase agreements in place at June 30, 2010, follow:

<u>Agreement Date</u>	<u>Interest Rate</u>	<u>Original Maturity Date</u>	<u>Principal Amount</u>	<u>Outstanding at June 30, 2010</u>
June 2006	3.79%	Nov 2010	13,000,000	2,740,708
June 2007	5.86%	Oct 2011	44,935,807	18,465,597
June 2007	3.99%	July 2019	34,623,272	27,061,547
Oct 2008	4.10%	Oct 2013	10,200,000	6,115,508
June 2009	4.50%	Oct 2013	21,779,240	17,259,548
June 2010	2.89%	July 2014	<u>23,911,598</u>	<u>23,911,598</u>
<b>TOTAL</b>			<u>\$148,449,917</u>	<u>\$ 95,554,506</u>

**County's Risk Management Fund** - The School System participates in a self-insured Risk Management Fund (the "Fund") administered by the County to cover workers' compensation, property, general liability, and environmental claims. The School System retains the risk for its claims activity. The School System makes contributions to the Fund based on actual claims experience and actuarially estimated future claims. At fiscal year end 2009, the School System reported an excess contribution of \$1.972 million. Annually the County engages an actuary to estimate the School System's liability for pending and potential claims at fiscal year end. A current review by the fund's actuary has indicated a shortfall in FY2010 for the School System's portion of the fund of \$1.88 million. As a result, this liability for pending claims of \$1.88 million has been accrued in the governmental funds statements as of June 30, 2010 and will be paid in FY2011.

**Changes in Long Term Liabilities** - The following table provides a summary of changes in the Long-Term Liabilities during the year ended June 30, 2010:

<b>Governmental Activities</b>	<b>June 30, 2009 Ending Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>June 30, 2010 Ending Balance</b>	<b>Due Within One Year</b>
Accumulated Unpaid Leave	\$ 70,061,984	\$ 6,747,410	\$ (5,342,745)	\$ 71,466,649	\$ 3,386,683
Lease / Purchase Agreements	100,287,704	23,911,598	(28,644,796)	\$ 95,554,506	25,079,134
County Risk Management Fund	-	20,075,235	(18,195,012)	\$ 1,880,223	1,880,223
Net OPEB Liability	150,938,000	86,403,000	-	\$ 237,341,000	-
Pollution Remediation Obligation	2,000,000	-	(310,000)	\$ 1,690,000	-
<b>Total Long Term Liabilities</b>	<u>\$ 323,287,688</u>	<u>\$ 137,137,243</u>	<u>\$ (52,492,553)</u>	<u>\$ 407,932,378</u>	<u>\$ 30,346,040</u>

Unpaid leave is typically paid from the General and Special Revenue Funds, which are the funds that support payment of salaries and wages of affected employees. Contributions to the County's Risk Management Fund are paid from the General Fund, as are payments against lease purchase agreements.

**NOTE 7 - FRINGE BENEFITS**

**Retirement Plans** — The employees of the School System are covered under one of four Statewide plans - the Teachers' Retirement System, the Employees' Retirement System, the Teachers' Pension System, or the Employees' Pension System, all of which are administered by the Maryland State Retirement and Pension System ("MSRPS"), in accordance with Article 73B of the Annotated Code of Maryland.

All full-time employees must be enrolled in one of the four MSRPS plans. MSRPS is a cost sharing, multiple employer public employee retirement/pension system with approximately 120 participating employers. Benefits and contributions differ based on participation in either the Retirement System or the Pension System. All employees hired on or after January 1, 1980, must join the Pension System. Employees who were members of the Retirement System on December 31, 1979, could elect to join the Pension System or remain in the Retirement System. The MSRPS issues a separate, stand-alone Comprehensive Annual Financial Report. It is available by contacting the following address of the MSRPS:

State Retirement and Pension System of Maryland  
 120 East Baltimore Street  
 Baltimore, Maryland 21202

**Teachers' Retirement and Employees' Retirement Systems (Pre January 1, 1980)** - Participants may retire with full benefits after attaining the age of 60, or after completing 30 years of service regardless of age. A participant's annual retirement benefit is equal to 1/55th of the average of the participant's three highest years of annual compensation multiplied by the number of years of creditable service. Participants begin vesting benefits after 5 years of creditable service and have provisions for early retirement, and death and disability benefits. Participants are required to contribute 5% of their annual compensation; however, their retirement benefits are subject to a 5% limit on their annual cost of living adjustment. Participants could have elected to contribute an additional 2% of their annual compensation in order to receive an unlimited cost of living adjustment to future retirement benefits. Enrollment in the Teacher's Retirement and Employees' Retirement systems was closed to new employees as of January 1, 1980. Participants enrolled in this plan prior to January 1, 1980, were permitted to either remain in this plan or transfer to the Teachers' Pension or Employees' Pension system.

**Teachers' Pension and Employees' Pension Systems (Post January 1, 1980)** - All employees hired on or after January 1, 1980, are required to enroll in this pension system. Participants may retire with full benefits after completing 30 years of service regardless of age, or at age 62 or older with specified years of service. Retirement benefits are based on the participant's highest average annual compensation during any three consecutive years and their years of creditable service, with provisions for early retirement, and death and disability benefits. As of July 1, 1998, participants in the Teachers' and Employees' Pension Systems are required to contribute 2% of their annual compensation. Annual cost of living adjustments applied to retirement benefits are limited to 3%.

**Contribution Rate and Related Data** — The State is required to contribute the employer (School System) contribution for teachers and certain administrative employees except where such costs are related to fiscal years 1992 through 1995 salary improvements or are covered under Federally funded programs. Following is the summarized data for Fiscal Years 2008 – 2010. Contributions by the State and School System were 100% of the annual required contribution.

Contribution By	FY2010		FY2009		FY 2008	
	Teacher's Retirement/Pension	Employee's Retirement/Pension	Teacher's Retirement/Pension	Employee's Retirement/Pension	Teacher's Retirement/Pension	Employee's Retirement/Pension
State	\$ 113,898,728	-	\$ 90,143,031	-	\$ 79,744,401	-
School System	-	\$15,385,912	-	\$14,580,157	-	\$15,488,239

The on-behalf payments made by the State are reported as both a revenue and expense/expenditure in both the government-wide and fund operating statements.

The employer and employee contribution percentages for the four MSRPS plans are calculated actuarially on an annual basis and are summarized for FY2010 on the following page:



	<b>Teachers' Retirement/Pension Systems</b>	<b>Employees' Retirement/Pension Systems</b>
Contributions as Percent of Covered Payroll		
State	9.93%	- %
School System	- %	9.05% ,11.47 %
Participants	<u>5% or 7 %*</u>	<u>5% or 7%*</u>
<b>TOTAL</b>	<b><u>14.93%</u></b>	<b><u>14.05%</u></b>

*\* Participants in the Pre- January 1, 1980, plan contributed 5% to receive a cost of living adjustment (COLA) up to a maximum of 5%. They had an option to contribute an additional 2% (7% total) to receive an unlimited COLA to future retirement benefits. Participants joining after that date currently contribute 5% of their wages and annual COLA is capped at either 3% or 5%, depending on selection.*

**Tax Sheltered Annuity (TSA)/403(b) Plan** - The School System offers its eligible employees the opportunity to establish personal retirement accounts and defer a portion of their income into these accounts in accordance with Section 403(b) of the Internal Revenue Code. All employees who regularly work are eligible to participate in this program. Participation is voluntary and the School System makes no contributions to these plans.

**Post-Retirement Benefits** — In addition to providing pension benefits, the School System presently provides certain health care and life insurance benefits for retired employees. Employees eligible for pension/retirement benefits under the MSRPS plans are eligible for certain health benefits upon retirement if 1) enrolled at their retirement date; and 2) they have been employed with the School System for 12 continuous years immediately before retirement. Employees who are eligible for pension/retirement benefits and retire while employed by the School System may also be eligible for life insurance benefits if they were hired after September 1979, and have twelve years of continuous service with the School System immediately prior to retirement. The life insurance benefit for retirees is 100% employer paid; participant contributions for health benefits are based on the rates established for active employees. Life insurance coverage for eligible retirees reduces upon retirement on a scheduled basis. MSRPS establishes the benefit provisions and contribution requirements. The cost of retiree health care and life insurance benefits is recognized as an expense as premium costs are incurred and claims paid on a pay-as-you-go basis, rather than when employee services are provided. Additional information on post-retirement benefits is provided below in Note 8.

**NOTE 8 - POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

**Plan Description.** The Prince George’s County Public Schools (PGCPS) Board of Education (the “Board”) administers a single-employer defined benefit health care plan. The School System provides health care coverage for employees and retirees. In June 2008 the PGCPS Board created the Retiree Benefit Trust of the Board of Education of Prince George’s County (the “Trust Fund”) in order to arrange for the establishment of a reserve to pay health benefits for future retirees, their spouses and dependents, and surviving spouses and dependents. Initially a single employer Trust Fund, the Board decided to share its investment risks with other school systems in Maryland by participating in an agent multiple-employer defined benefit health care plan.

In October 2008 PGCPS joined the Maryland Association of Board of Educations (MABE) Pooled OPEB Trust (the “Trust”), becoming its sixth member. Currently, there are nine members to this wholly-owned instrumentality of its members. The sole contributors to the Trust are the boards of education of the following counties in addition to Prince George’s: Allegany, Caroline, Cecil, Charles, Hartford, Kent, St. Mary’s and Washington.

The assets of the MABE Trust are managed by Wells Fargo Advisors and consist of money market funds, U.S. government securities, fixed income securities, mortgage-backed securities, equity securities, mutual funds and certificates of deposits. At June 30, 2010, the pooled assets of the MABE Trust were valued at \$47.24 million.

Contributions to the Trust Fund qualify as “contributions in relation to the actuarial required contribution” within the meaning of GASB Statement no. 45 and the Trust Fund qualifies as a “trust or equivalent arrangement” under the meaning of GASB Statement no. 43.

**Funding Policy.** The contribution requirements of plan members and the Board are established and may be amended by the Board of Education. The required contribution is based on projected pay-as-you-go (PAYGO) financing requirements, with an additional amount to prefund benefits as determined annually by the Board. For fiscal year 2010, the Board contributed \$53.801 million to the plan. This is net of \$8.8 million contributed by approximately 6,470 retirees. The additional \$10 million that was expected to be contributed to the plan in FY 2010 did not occur due to budgetary constraints.

**Annual OPEB Cost and Net OPEB Obligation.** The Board's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period of thirty years. The following figures show components of the Board's annual OPEB cost for FY 2010, the amount contributed to the plan, and changes in the Board's net OPEB obligation:

Annual required contribution	\$ 138,393,000
Interest on net OPEB obligation	10,113,000
Adjustment to annual required contribution	(8,302,000)
Annual OPEB cost (expense)	<u>140,204,000</u>
Contributions made	53,801,000
Increase in net OPEB obligation	<u>86,403,000</u>
Net OPEB obligation—beginning of year	150,938,000
Net OPEB obligation—end of year	<u>\$ 237,341,000</u>

The Board's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, the net OPEB obligation for fiscal years 2010 and 2008 as well as schedule of funding progress are as follows:

**NET OPEB OBLIGATION**  
FY 2008 – FY 2010

Fiscal Year Ended	Annual OPEB Cost (AOC)	Percentage of Annual OPEB Cost Contributed	Medicare Part D Contribution	Net OPEB Obligation (NOO)
06/30/2010	\$140,204,000	38.37%	\$3,711,601	\$237,341,000
06/30/2009	\$137,082,000	37.71%	\$1,594,204	\$85,383,000
06/30/2008	\$131,148,000	49.99%	\$2,121,773	\$65,555,000

**SCHEDULE OF FUNDING PROGRESS**

Discount Rate of 6.5% in 2008-2009; and 6.7% in 2010

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
06/30/2010	\$2,243,650	\$1,670,394,000	\$1,668,150,350	0.134%	\$1,049,000,000	159.02%
06/30/2009	\$2,099,141	\$1,664,480,000	\$1,662,380,859	0.126%	\$961,991,829	172.81%
06/30/2008	\$2,000,514	\$1,651,364,126	\$1,649,363,612	0.121%	\$940,639,411	175.34%

**Funded Status and Funding Progress.** The plan is 0.134 percent funded, up from 0.126 in the previous year. The actuarial accrued liability for benefits was \$1.67 billion at June 30, 2010 (an increase of only \$5.91 million over the previous year), and the actuarial value of assets was \$2.2 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$1.668 billion. The covered payroll (annual payroll of active employees covered by the plan) was \$1.49 billion, and the ratio of the UAAL to the covered payroll was 159 percent as shown in the Schedule of Funding Progress above.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

**Actuarial Methods and Assumptions.** Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the original December 2005 (and updated May 2007) actuarial valuation, the projected unit cost method was used. The original actuarial assumptions included a 6.0 percent investment rate of return (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual healthcare cost trend rate of 12.5% (for medical and prescription drugs) and 7.3% (for dental) initially, reduced by decrements to an ultimate rate of 5.5 and 4.0 percent, respectively, after ten years. Both rates assume that 90 percent of current employees will have coverage by retirement age under the medical, prescription drug, dental and life insurance plans. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The UAAL is being amortized as a level percentage of projected payrolls on an open basis. The remaining amortization period at June 30, 2010, was twenty-seven years.

#### **NOTE 9 - SPECIAL REVENUE FUND**

The total assigned value of commodities donated by the U.S. Department of Agriculture was \$2,496,094 for FY2010. The donated commodities are reflected in the accompanying Statements of Revenues, Expenditures, and Changes in Fund Balances. The value of items not yet consumed is separately included in both inventory and deferred revenue and amounted to \$780,381 at June 30, 2010.

#### **NOTE 10 - RISK MANAGEMENT**

The School System is self-insured for point-of-service group health insurance, as well as vehicle claim liabilities.

**Group Health** - School System employees may participate in the School System's Self Insured point-of-service program or one of two "frozen" health maintenance organization programs offered by the School System.

PGCPS has an agreement with a commercial insurance carrier to provide third party administration services for the self-insured group health, vision, and prescription programs for School System employees. Employees may also participate with another commercial insurance carrier to obtain dental insurance. Premiums are charged to the self-insurance fund and employees for their respective share of the cost in amounts, which are planned to match estimated claims and administrative costs of providing this program. The third party administrator for a fee based on claims and participation, performs processing of claims and other administrative matters. Administrative costs, such as printing, legal services, and clerical support are borne by the Fund.

**Vehicles** – The auto component of the Self-Insurance Fund covers the School System’s liability for bodily injury to others and damage to the property of others resulting from the operation of School System owned, leased, and rented vehicles.

The School System has a fee-based agreement with a third party administrator to process and resolve auto liability claims. The third party administrator bills the School System on a monthly basis for their services and the fees are paid directly out of the auto component of the Self-Insurance Fund.

**Unpaid Claims** — The liability for unpaid claims represents claims, that are reported but not paid; and claims incurred but not reported (IBNR) based on the actuarial valuation supplied by the third party administrator.

The Table below shows the changes in the aggregate liabilities for claims from 2008 through 2010:

	<u>Life</u>	<u>Vehicle</u>	<u>Health</u>	<u>Total</u>
Reserves for Unpaid Claims, 6/30/08	-	464,233	13,779,029	14,243,262
Incurred Claims - FY-09	5,700,044	666,586	182,320,476	188,687,106
Less Claim Payments - FY-09	<u>(5,700,044)</u>	<u>(234,815)</u>	<u>(166,685,481)</u>	<u>(172,620,340)</u>
Reserves for Unpaid Claims, 6/30/09	-	431,771	15,634,995	16,066,766
Incurred Claims – FY-10	5,664,683	959,997	195,217,895	201,842,575
Less Claim Payments - FY-10	<u>(5,664,683)</u>	<u>(566,794)</u>	<u>(180,497,313)</u>	<u>(186,728,790)</u>
Reserves For Unpaid Claims, 6/30/10	<u>\$ -</u>	<u>\$ 393,203</u>	<u>\$ 14,720,582</u>	<u>\$ 15,113,785</u>

Unpaid Claims, due within one year, at June 30, 2010 amount to \$15,113,785. There were no settlements that exceeded the self-insured limits for both the Vehicle and Group Life and Health Programs for each of the past three fiscal years. The School System does not carry stop-loss insurance for either health or life.

Net assets of the School System Self Insurance Internal Service Fund at June 30, 2010, were \$15,284,196, which is an increase of \$14.97 million compared to net assets of \$317,458 at June 30, 2009. This continued dramatic change in net assets is partly due to moving activities related to retirees from the internal service fund to the OPEB Trust Fund (see the Statement of Changes in Fiduciary Net Assets on page 33). Additionally, claim expenses remain relatively stable and processing expenses have declined by 7%, while revenues have increased by 5% due in large part to higher premiums.

**County Risk Management Fund-** The County maintains a Risk Management Fund (the "Fund") for workers' compensation, property damage, general liability, and environmental claims in which the School System, the County, the Prince George's Community College, and the Prince George's County Library System are all members. The Fund handles the administrative tasks of various claims but does not take on the related risks of each claim. The ultimate risk of payment remains with the applicable member.

Property coverage for catastrophic loss, boiler coverage, faithful performance bonds for the Chief Executive Officer and the Assistant Treasurer and the honesty blanket bond for all employees is provided by commercial insurance carriers. In FY2010, there were no significant changes in policy coverage limits or in the self-insurance cap by major categories of risk from FY2009 to FY2010. As discussed in Note 6, as of June 30, 2010, the School System’s share of the fund had a deficit of \$1.88 million, which is reflected as a liability in the government-wide financial statements.

**NOTE 11 – OPERATING LEASES**

The School System has long-term commitments as lessee under various non-cancelable operating leases for office and printing equipment. Rent expenditures incurred in FY2010 under these leases amounted to \$4,372,760. The five-year agreement that ends in September 2013 has the following minimum rent payments:

<u>Fiscal Year</u>	<u>Minimum Payment</u>
2011	4,291,450
2012	4,291,450
2013	4,291,450

**NOTE 12 - BUDGETARY COMPARISON**

The **General Fund** operates under a legally adopted, annual budget. The legal level of budgetary control is at the function level. State law requires that transfers between functions be approved by the County Council and does not allow expenditure overages by function. The School System may reassign funds within each function without County Council approval. All unexpended or unencumbered appropriations terminate at year-end and are not available for use in subsequent periods. For the year ended June 30, 2010, the General Fund had an overall favorable budget to actual variance in expenditures and encumbrances of \$37.92 million as noted below.

(Dollars in Millions)

<u>Function</u>	<u>County Approved Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget Variance</u>
Administration	\$55.88	\$52.29	\$3.59
Mid-level Administration	119.57	114.94	4.63
Instructional Salaries	596.97	594.58	2.39
Instructional Textbooks & Supplies	23.99	20.74	3.25
Instructional Other	50.35	44.67	5.68
Special Education	242.03	242.55	(0.52)
Student Personnel Services	18.18	17.73	0.45
Student Health Services	15.27	15.34	(0.07)
Student Transportation	92.84	96.54	(3.70)
Operation of Plant	124.66	114.55	10.11
Maintenance of Plant	31.06	34.29	(3.23)
Fixed Charges	316.56	309.33	7.23
Food Services	7.19	0	7.19
Community Services	2.48	2.22	0.26
Capital Outlay	<u>2.87</u>	<u>2.21</u>	<u>0.66</u>
Totals	<u>\$1,699.90</u>	<u>\$1,661.98</u>	<u>\$37.92</u>

The School System’s legal budget for the General Fund is prepared using the encumbrance method of accounting. Under this method, commitments such as purchase orders and the portions of contracts that are to be funded with current year appropriations are recorded as expenditures, in addition to expenditures made or accrued. When the actual expenditure takes place, the accounts are adjusted for any difference between the actual expenditure and the commitment previously recorded. As a result, there is a reconciling difference between the total actual expenditures reported in Schedule A.1 under budgetary (encumbrance) accounting and those reported in Exhibit V under generally accepted accounting principles. Under the encumbrance method, expenditures of the General Fund for budget purposes indicated in Schedule A.1 were \$2,998,965 more than those reported under generally accepted accounting principles. Included in the FY2010 legal budget for the General Fund is an appropriation of prior year fund balance in the amount of \$30,228,055.

Expenditures in Exhibit V are reported by object, which refers to the item purchased or the service obtained. Also, on-behalf payments and the non-current portions of the School System's lease obligations are not budgeted and are, therefore, reconciling items between Exhibit V and Schedule A.1.

The School System's **Capital Project Fund** utilizes multi-year budgeting by means of a six-year Capital Improvement Program (CIP) to enhance long-range planning and improve program evaluation. This strategic approach to resource allocation requires that a current year's budget is legally approved while the five outlying years are in a proposed status. The annual CIP budget is approved and established with budgetary control at the project level and is categorized by descriptive program levels. Unexpended or unencumbered appropriations are carried forward to subsequent periods and made available for use through the completion of the project. The primary sources of funding for the capital projects budget are the State of Maryland and Prince George's County. State budgeted amounts may initially be reflected as preliminary, being subject to contractor award and determination of contract value, at which time final budget award is made and records are adjusted accordingly. All funding sources for the capital budget operate on a reimbursable basis. Additionally, revenue and expenses are equal as shown in Schedule A.2 of this report. Negative variances in that schedule exist in some categories over the five years presented because funding for FY2004 is not reflected in the budgetary figures.

A budget is not adopted by the County Council for the **Special Revenue Fund** supporting the Food and Nutrition Services program. As a result, budgetary comparison information is not required for the Special Revenue Fund. However, we have included a comparison of expenditures against budget (see Schedule A.3) in the Required Supplementary Information (RSI) section which follows these footnotes.

#### **NOTE 13 – POLLUTION REMEDIATION**

A \$2 million liability was accrued in the FY2009 government-wide financial statements for pollution remediation work at the Facilities Service Base located on Brown Station Road (BSR) in Upper Marlboro, Maryland as well as for work at bus lots as a result of underground pipe leaks. During the year under review, groundwater treatment and cleanup continued at BSR as well as at the Friendly bus lot and Thomas Pullen Middle School. It is estimated that approximately \$1.69 million remains of the original liability. About half of this amount is expected to be used for leaking hydraulic lift replacement at the Facilities Service Base.

#### **NOTE 14 - CONTINGENCIES**

In the normal course of operations, the School System is party to certain claims and litigation. The School System, through its participation in the County's Risk Management Fund and its own Self-Insurance Fund for vehicular actions, is statutorily responsible for satisfying awards of damages against its members, officials, employees, student teachers or volunteers when such awards are based upon acts or omissions taken within the scope of their duties/employment subject to the statutory limitation of liability of \$100,000 per occurrence.

PGCPS also engages in various school construction projects, and in the normal course of these projects is party to certain claims and litigation. Litigation and claims related to these construction contracts is not covered by the Risk Management Fund and is not subject to the \$100,000 statutory limitation of liability. School System management, in consultation with legal counsel, has reviewed all pending litigation and has determined that as of June 30, 2010, no additional accrual is required in the government-wide and fund financial statements other than those amounts recorded for claims liability (see Note 10).

No contingency has been recorded or liability included in the pollution remediation obligation for asbestos or lead abatement related to capital projects. This activity is accounted for in multi-year budgets, typically under system replacements, lead remediation, asbestos ceiling tile or major repairs - AHERA (Asbestos Hazard Emergency Response Act) Projects. As a result of work being performed in schools where asbestos may be present, containment, removal and cleanup of any material that presents an imminent threat to health and safety of students, staff and visitors may be necessary. During FY2011, \$1,989,130 is budgeted for such activity of which work amounting to \$1.184 million has been identified.

# REQUIRED SUPPLEMENTARY INFORMATION

**THIS PAGE NOT USED.**





**PRINCE GEORGES COUNTY PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND  
FOR YEAR ENDED JUNE 30, 2010**

	Current Expense (General)			Variance with Final Budget Positive/(Negative)
	Original Budget	Final Budget	Actual - Budgetary Basis	
<b>Budgeted Revenues</b>				
Prince George's County	\$ 615,503,900	\$ 615,503,900	\$ 616,312,275	\$ 808,375
State of Maryland	865,976,906	865,976,906	860,304,615	(5,672,291)
Federal Government	172,663,292	172,663,292	149,303,938	(23,359,354)
Tuition	7,303,306	7,303,306	4,301,016	(3,002,290)
Interest Earned	109,323	109,323	238,794	129,471
Use of School Property	4,356,644	4,356,644	3,661,449	(695,195)
Special Programs	3,762,838	3,762,838	3,636,879	(125,959)
Prior Year Fund Balance	30,228,055	30,228,055	20,875,912	(9,352,143)
<b>Total Budgeted Revenues</b>	<b>\$ 1,699,904,264</b>	<b>\$ 1,699,904,264</b>	<b>\$ 1,658,634,878</b>	<b>\$ (41,269,386)</b>
<b>Expenditures and Encumbrances</b>				
Current -				
Administration	\$ 55,875,253	\$ 55,875,253	\$ 52,286,305	\$ 3,588,948
Mid-Level Administration	119,569,999	119,569,999	114,936,248	4,633,751
Instruction - Salaries	596,964,766	596,964,766	594,584,336	2,380,430
- Textbooks and Supplies	23,987,558	23,987,558	20,738,795	3,248,763
- Other	50,354,963	50,354,963	44,672,142	5,682,821
Special Education	242,034,584	242,034,584	242,549,753	(515,169)
Student Personnel Services	18,177,384	18,177,384	17,727,360	450,024
Student Health Services	15,267,038	15,267,038	15,345,143	(78,105)
Student Transportation	92,838,811	92,838,811	96,537,959	(3,699,148)
Operation of Plant	124,664,001	124,664,001	114,550,728	10,113,273
Maintenance of Plant	31,061,070	31,061,070	34,292,941	(3,231,871)
Fixed Charges	316,564,595	316,564,595	309,326,759	7,237,836
Food Services	7,188,927	7,188,927	-	7,188,927
Community Services	2,484,779	2,484,779	2,225,690	259,089
Capital Outlay	2,870,536	2,870,536	2,211,675	658,861
<b>Subtotal Expenditures and Encumbrances</b>	<b>\$ 1,699,904,264</b>	<b>\$ 1,699,904,264</b>	<b>\$ 1,661,985,834</b>	<b>\$ 37,918,430</b>
<b>Cancellation and Over/(Under) Liquidation of Prior Year Encumbrances</b>	-	-	(3,350,956)	3,350,956
<b>Total Expenditures and Encumbrances</b>	<b>\$ 1,699,904,264</b>	<b>\$ 1,699,904,264</b>	<b>\$ 1,658,634,878</b>	<b>\$ 41,269,386</b>
<b>Revenues Over/(Under) Expenditures and Encumbrances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (82,538,772)</b>
Net (Increase)/Decrease in encumbrances reported as expenditures for budget purposes and not for financial reporting purposes				
			2,998,965	
Revenues not budgeted - on-behalf payments				
			113,898,728	
Expenditures not budgeted - on-behalf payments				
			(113,898,728)	
Use of Prior Year Fund Balance				
			(20,875,912)	
Change in Net Assets for Special Programs				
			4,463	
<b>Revenues Over/(Under) Expenditures - GAAP Basis</b>				
			\$ (17,872,484)	
<b>Fund Balance, Beginning of Year</b>				
			36,230,176	
<b>Fund Balance, End of Year</b>				
			\$ 18,357,692	

SCHEDULE A.1

**THIS PAGE NOT USED.**

# **OTHER SUPPLEMENTARY INFORMATION**



**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE-CAPITAL PROJECTS FUND  
For the Year Ended June 30, 2010**

Description	Total Appropriation	Prior Year Expenditures	Current Year Expenditures	Encumbered	Unexpended Appropriation
<b><u>Administration</u></b>					
0005 State Planning Approval	3,600,000	-	991,446	-	2,608,554
<i>Total Administration</i>	3,600,000	-	991,446	-	2,608,554
<b><u>Buildings &amp; Additions</u></b>					
0218 Planning Subregion VI	25,583,000	10,380,565	11,771,348	259,617	3,171,469
0227 Laurel Beltsville ES	30,978,000	26,810,370	926,843	-	3,240,787
0229 Laurel HS Auditorium	28,000,000	497,057	8,947,799	182,482	18,372,663
0232 Central Area MS	50,000	-	-	-	50,000
0233 Northern Area MS	50,000	-	-	-	50,000
0613 High School Classroom/DuVal	17,783,000	17,444,399	10	-	338,591
0613 High School Classroom/Potomac	24,900,000	23,864,192	195,115	-	840,693
1201 Relocatable Classroom Repl (FY09)	800,000	799,454	3,660	-	-3,114
<i>Total Buildings &amp; Additions</i>	128,144,000	79,796,037	21,844,775	442,099	26,061,089
<b><u>Remodeling</u></b>					
2032 Systemic Replacements FY09	6,881,000	-	2,281,830	-	4,599,170
2033 Systemic Replacements FY10	10,545,000	-	-	-	10,545,000
2603 Doswell Brooks ES Renovation	4,442,000	359,728	80,694	-	4,001,578
2606 Greenbelt MS Renovation	24,884,000	2,507,039	384,964	-	21,991,997
2613 Major Renovation Projects FY09	19,840,000	-	476,261	-	19,363,739
2921 Major Repairs FY09	800,000	138,174	385,903	-	275,923
2922 Major Repairs FY10	3,000,000	-	-	-	3,000,000
3601 Asbestos Ceiling Tile	2,800,000	2,278,453	593,922	-	-72,375
3602 Buried Fuel Tanks FY09	1,000,000	960,535	43,895	-	-4,430
3604 Code Corrections FY09	300,000	-	57,992	-	242,008
3610 Lead Remediation	1,200,000	324,866	70,074	-	805,060
3613 Open Space Pod Conversions FY09	6,930,000	54	3,431,920	27,397	3,470,629
3614 Open Space Pod Conversions FY10	5,670,000	-	-	-	5,670,000
4714 Science Classroom Renovations FY09	2,771,000	-	1,373	-	2,769,627
4715 Science Classroom Renovations FY10	7,804,000	-	-	-	7,804,000
<i>Total Remodeling</i>	98,867,000	6,568,849	7,808,828	27,397	84,461,926
<b>TOTALS</b>	<b>230,611,000</b>	<b>86,364,886</b>	<b>30,645,049</b>	<b>469,496</b>	<b>113,131,569</b>

SCHEDULE A.2

**PRINCE GEORGES COUNTY PUBLIC SCHOOLS  
BUDGETARY COMPARISON SCHEDULE - SPECIAL REVENUE FUND  
FOR YEAR ENDED JUNE 30, 2010**

**Special Revenue (Food & Nutrition Services)**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual - Budgetary Basis</u>	<u>Variance with Final Budget Positive/(Negative)</u>
<b>Expenditures</b>				
<i>Food and Nutrition Services</i>				
Salaries and Wages	\$ 23,534,873	\$ 23,534,873	\$ 22,202,334	\$ 1,332,539
Employee Benefits	10,404,968	10,404,968	8,857,052	1,547,916
Contracted Services	2,169,280	2,169,280	1,994,972	174,308
Supplies and Materials	25,989,305	25,989,305	28,935,493	(2,946,188)
Other Operating Expenses	198,010	198,010	159,109	38,901
Capital Outlay	982,000	982,000	585,051	396,949
Other	4,451,905	4,451,905	4,180,220	271,685
<b>Total Expenditures</b>	<u>\$ 67,730,341</u>	<u>\$ 67,730,341</u>	<u>\$ 66,914,231</u>	<u>\$ 816,110</u>

**SCHEDULE A.3**

**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
STUDENT ACTIVITY FUND  
For the Year Ended June 30, 2010**

	<u>Balance July 1, 2009</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance July 1, 2010</u>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 10,060,170	\$ 15,606,178	\$ 15,464,568	\$ 10,201,780
<b>Total Assets</b>	<u>\$ 10,060,170</u>	<u>\$ 15,606,178</u>	<u>\$ 15,464,568</u>	<u>\$ 10,201,780</u>
<b>Liabilities</b>				
Accounts Payable	\$ 102,182	\$ 99,844	\$ 102,182	\$ 99,844
Due to School Organizations	9,957,988	15,506,334	\$ 15,362,386	10,101,936
<b>Total Liabilities</b>	<u>\$ 10,060,170</u>	<u>\$ 15,606,178</u>	<u>\$ 15,464,568</u>	<u>\$ 10,201,780</u>

SCHEDULE A.4

**THIS PAGE NOT USED.**

# STATISTICAL SECTION



## STATISTICAL SECTION NARRATIVE AND TABLE OF CONTENTS

### OVERVIEW

This section of the School System’s Comprehensive Annual Financial Report (CAFR) presents detailed data as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information say about the School System’s overall financial health. Now expanded, it is a result of GASB Statement No. 44 which was implemented by the School System in FY2006. As the content below shows, this section adds new information; however, it does not change what the Statistical Section is – supplementary information that is not subject to audit. Unless otherwise noted, the financial information in this section is derived from the School System’s annual financial reports for the relevant years.

### CONTENT

Data contained in the Statistical Section of a CAFR typically covers five areas: financial trends, revenue capacity, debt capacity, demographic information, and operating information.

#### *Financial Trends*

These schedules contain trend information to help the reader understand how the School System’s financial performance and well-being has changed over time. All of these schedules are presented for Nine years only, extending back to when GASB 34 was implemented.

	<u>PAGE</u>
Schedule 1 Net Assets by Component, Last Nine Fiscal Years	61
Schedule 2 Expenses, Program Revenue, and Net (Expenses)/Revenue, Last Nine Fiscal Years	62
Schedule 3 General Revenues and Total Change in Net Assets, Last Nine Fiscal Years	63
Schedule 4 Fund Balances - Governmental Funds, Last Nine Fiscal Years	64
Schedule 5 Changes in Fund Balance - Governmental Funds, Last Nine Fiscal Years	65

#### *Revenue Capacity*

This schedule contains information on the School System’s largest own-source revenue: from its Food Service Program.

Schedule 6 Largest Own-Source Revenue – Food & Nutrition Services, Last Nine Fiscal Years	66
---	----

#### *Debt Capacity*

This schedule, presents information to help the reader assess the affordability of the School System’s outstanding debt and ability to absorb additional debt in the future:

Schedule 7 Outstanding Long-Term Debt Instruments: Last Nine Fiscal Years	67
---	----

#### *Demographic Information*

These schedules offer demographic and economic indicators to help readers understand the environment of Prince George’s County, in which the School System’s financial activities take place. Schedules included are:

Schedule 8 Assessed Value and Estimated Actual Value of Taxable Property, Last Ten Fiscal Years	68
Schedule 9 Principal Employers, 2008 and Nine Years Prior	69
Schedule 10 Demographic and Economic Statistics, Last Ten Calendar Years	70

#### *Operating Data*

These schedules offer operating data to help understand how the information in the School System’s financial report relates to the services it provides and the activities it performs. Schedules included are:

Schedule 11 Full-Time Equivalent School System Employees by Function, Last Nine Fiscal Years	71
Schedule 12 Operating Statistics, Last Nine Fiscal Years	72
Schedule 13 Teacher Base Salaries, Last Nine Fiscal Years	73
Schedule 14 School Building Information, Last Ten School Years	74



Prince George's County Public Schools  
 Net Assets  
 Last Nine Fiscal Years  
 (Full Accrual Basis of Accounting)

	Fiscal Year								
	FY2010	FY2009	FY2008	FY2007	FY2006	FY2005	FY2004	FY2003	FY2002
Governmental Activities:									
Invested in Capital Assets, Net Of Related Debt Unrestricted	\$ 947,934,254	\$ 901,636,818	\$ 822,811,051	\$ 737,106,847	\$ 765,656,171	\$ 735,319,010	\$ 678,240,093	\$ 620,257,529	\$ 552,537,500
	(291,552,680)	(183,237,810)	(46,739,081)	102,761,435	84,659,991	15,710,955	(54,348,044)	(85,151,991)	(56,018,916)
<b>Total Net Assets</b>	<b>\$ 656,381,574</b>	<b>\$ 718,399,008</b>	<b>\$ 776,071,970</b>	<b>\$ 839,868,282</b>	<b>\$ 850,316,162</b>	<b>\$ 751,029,965</b>	<b>\$ 623,892,049</b>	<b>\$ 535,105,538</b>	<b>\$ 496,518,584</b>

Note:

(1) Due to implementation of GASB 34 in FY02, information prior to FY02 is unavailable.



PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS

FY 2010

Schedule 2

Prince George's County Public Schools  
Expenses, Program Revenues, and Net (Expenses) / Revenue  
Last Nine Fiscal Years  
(Modified Accrual Basis of Accounting)

	Fiscal Year								
	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>Expenses</b>									
<b>Governmental Activities:</b>									
Administration	\$ 72,823,692	\$ 72,350,611	\$ 77,791,267	\$ 54,269,129	\$ 47,591,036	\$ 47,423,566	\$ 36,303,794	\$ 20,126,710	\$ 35,135,910
Mid-level Administration	161,638,350	166,756,293	166,773,248	136,028,413	122,863,457	113,038,977	109,622,049	99,058,667	87,965,375
Instruction - Salaries	620,550,097	623,790,392	610,670,190	515,656,256	472,003,162	443,961,849	435,752,062	439,563,105	421,617,375
- Employee Benefits	225,129,702	202,407,330	186,695,431	165,710,571	130,986,236	148,630,510	133,305,565	116,897,076	99,623,258
- Textbooks & Supplies	48,299,303	48,203,327	50,476,014	31,487,787	36,782,080	24,532,461	38,784,822	45,938,716	35,910,736
- Other	44,901,518	53,797,016	58,842,144	36,352,836	29,505,542	21,080,483	12,289,002	12,985,972	23,417,120
Capital Outlays	-	-	22,040,776	10,653,154	10,199,284	7,109,853	-	-	-
Special Education	319,647,404	311,670,713	295,240,034	254,756,705	219,351,934	201,342,106	180,294,358	199,176,560	181,792,400
Student Personnel Services	25,164,632	31,650,385	29,100,609	8,718,610	7,556,513	8,004,430	9,953,367	7,983,737	8,259,635
Student Health Services	21,345,679	20,297,728	19,286,147	14,270,854	11,461,609	11,246,741	10,489,006	10,529,406	9,269,893
Student Transportation	117,015,822	109,466,757	109,749,795	100,994,572	100,708,183	100,708,183	87,260,904	82,707,632	72,442,427
Operation of Plant	142,229,791	155,224,867	144,157,721	122,943,147	127,019,433	98,591,491	92,720,864	88,480,701	80,758,822
Maintenance of Plant	41,504,749	26,243,667	11,585,250	103,947,067	75,878,657	70,697,706	50,809,905	30,236,913	25,390,261
Community Services	11,629,346	12,840,017	12,608,205	11,713,588	8,847,034	7,250,913	7,091,008	1,939,405	900,448
Food and Nutrition	70,058,042	76,482,531	69,808,182	59,804,014	61,225,093	60,027,860	53,884,730	60,630,471	51,971,259
Interest Expense	3,313,391	3,798,966	2,413,879	2,334,472	1,537,035	654,620	715,149	1,353,648	-
<b>Total Primary Governmental Expenses</b>	<b>\$ 1,925,251,518</b>	<b>\$ 1,914,980,600</b>	<b>\$ 1,945,198,116</b>	<b>\$ 1,641,028,797</b>	<b>\$ 1,455,086,288</b>	<b>\$ 1,367,391,180</b>	<b>\$ 1,266,386,438</b>	<b>\$ 1,217,598,719</b>	<b>\$ 1,134,454,919</b>
<b>Program Revenues:</b>									
<b>Governmental Activities:</b>									
Charges for Services:									
Instruction	\$ 4,301,016	\$ 8,117,268	\$ 7,303,307	\$ 11,298,553	\$ 5,087,528	\$ 5,507,030	\$ 7,769,358	\$ 6,922,164	\$ 6,478,431
Operation of Plant	3,661,449	3,214,930	3,113,488	2,957,436	2,854,829	2,715,992	2,678,436	4,237,048	3,971,702
Food Services	15,934,195	17,681,174	17,247,757	17,057,545	16,362,961	15,092,467	15,013,889	13,877,723	13,360,595
Operating Grants and Contributions									
Administration	5,648,277	3,897,687	3,684,537	3,098,397	2,991,720	1,773,335	1,791,487	1,792,592	1,499,697
Mid-level Administration	18,579,880	12,743,462	12,097,960	10,307,891	9,772,321	6,052,018	6,202,125	7,643,269	6,656,360
Instruction - Salaries	102,985,184	70,141,249	66,350,085	56,758,532	53,002,455	33,506,814	34,255,889	71,690,946	64,726,188
- Textbooks & Supplies	27,704,305	18,907,015	17,887,088	15,244,064	14,628,700	8,986,312	9,180,193	9,325,605	9,118,040
- Other	21,645,710	14,772,280	13,975,399	11,910,372	11,429,581	7,021,114	7,175,649	6,007,151	13,283,544
Special Education	65,043,572	44,300,181	41,799,076	35,583,879	34,559,636	20,813,189	21,254,472	20,314,363	17,368,858
Student Personnel Services	2,862,542	2,037,620	1,908,183	1,429,193	1,356,063	841,513	886,811	849,769	631,144
Student Health Services	2,925,795	1,972,642	1,870,721	1,552,724	1,476,811	905,923	930,444	1,945,065	1,720,454
Student Transportation	3,896,335	2,645,842	2,488,069	2,204,126	2,394,297	1,357,081	1,359,203	2,994,745	2,199,887
Operation of Plant	2,378,228	1,573,200	1,510,992	1,337,255	1,895,718	818,512	830,689	2,144,536	1,395,480
Maintenance of Plant	509,570	344,900	342,599	300,361	456,376	179,844	190,096	530,166	393,621
Community Services	21,211,310	14,482,075	13,696,277	11,674,628	6,860,358	7,014,033	7,014,033	166,807	194,246
Food and Nutrition	40,848,381	37,491,233	36,140,758	33,051,348	32,331,016	32,317,120	29,886,289	30,380,636	28,652,440
Capital Grants and Contributions	-	-	-	20,025,843	67,242,907	112,562,010	83,593,725	64,160,879	105,982,606
Administration	3,548,651	50,289	638,793	-	-	-	-	-	-
Instruction - Textbooks & Supplies	34,409,434	39,432,312	17,288,441	17,288,441	-	-	-	-	-
- Other	483,478	38,471	45,324,639	-	-	-	-	-	-
Student Transportation	6,323,363	39,040,589	54,740,465	-	-	-	-	-	-
Maintenance of Plant	\$ 384,900,675	\$ 332,884,419	\$ 359,408,634	\$ 235,792,177	\$ 269,010,755	\$ 257,310,599	\$ 230,012,788	\$ 244,983,464	\$ 277,633,293
<b>Total Primary Governmental Revenues</b>	<b>\$ (1,540,350,843)</b>	<b>\$ (1,582,096,181)</b>	<b>\$ (1,585,789,482)</b>	<b>\$ (1,405,236,620)</b>	<b>\$ (1,186,075,533)</b>	<b>\$ (1,110,080,581)</b>	<b>\$ (1,036,373,650)</b>	<b>\$ (972,615,255)</b>	<b>\$ (856,821,626)</b>
<b>Net (Expense)/Revenue</b>									

Note: (1) Due to implementation of GASB 34 in FY02, information prior to FY02 is unavailable.



PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS

FY 2010

Schedule 3

Prince George's County Public Schools  
 General Revenues and Total Change in Net Assets  
 Last Nine Fiscal Years  
 (Modified Accrual Basis of Accounting)

	Fiscal Year								
	FY2010	FY2009	FY2008	FY2007	FY2006	FY2005	FY2004	FY2003	FY2002
<b>Net (Expense)/Revenue</b>	<b>\$ (1,540,350,843)</b>	<b>\$ (1,582,096,181)</b>	<b>\$ (1,585,789,482)</b>	<b>\$ (1,405,236,620)</b>	<b>\$ (1,186,075,533)</b>	<b>\$ (1,110,080,581)</b>	<b>\$ (1,036,373,650)</b>	<b>\$ (972,615,255)</b>	<b>\$ (856,821,626)</b>
<b>General Revenues and Other Changes in Net Assets</b>									
<b>Governmental Activities:</b>									
Prince George's County	\$ 617,497,608	\$ 602,053,754	\$ 603,181,548	\$ 604,031,772	\$ 565,338,065	\$ 545,515,538	\$ 525,019,986	\$ 494,693,694	\$ 461,563,855
State of Maryland	860,304,615	920,138,225	906,740,815	777,844,765	714,681,825	688,751,688	598,931,954	515,648,692	464,493,193
Federal Government	-	-	2,678,528	2,445,214	-	772,482	152,335	272,564	4,121,710
Interest Earned	415,688	2,070,940	9,074,876	10,325,652	5,307,820	1,880,979	874,042	789,510	1,156,073
Grants/Contributions not restricted to specific progs.	-	-	-	-	-	-	180,844	153,308	142,268
Gain on Disposal of Assets	115,498	160,303	317,401	141,337	34,020	297,810	1,000	(355,560)	(39,983)
<b>Total General Revenues</b>	<b>\$ 1,478,333,409</b>	<b>\$ 1,524,423,222</b>	<b>\$ 1,521,993,168</b>	<b>\$ 1,394,788,740</b>	<b>\$ 1,285,361,730</b>	<b>\$ 1,237,218,497</b>	<b>\$ 1,125,160,161</b>	<b>\$ 1,011,202,208</b>	<b>\$ 931,437,116</b>
<b>Change in Net Assets</b>	<b>\$ (62,017,436)</b>	<b>\$ (57,672,959)</b>	<b>\$ (63,796,314)</b>	<b>\$ (10,447,880)</b>	<b>\$ 99,286,197</b>	<b>\$ 127,137,916</b>	<b>\$ 88,786,511</b>	<b>\$ 38,586,953</b>	<b>\$ 74,615,490</b>

Note:

(1) Due to implementation of GASB 34 in FY02, information prior to FY02 is unavailable.



Prince George's County Public Schools  
Fund Balances, Governmental Funds  
Last Nine Fiscal Years  
(Modified Accrual Basis of Accounting)

	Fiscal Year								
	2010	2009	2008	2007	2006	2005	2004	2003	2002
<b>General Fund</b>									
Reserved	\$ 11,547,774	\$ 7,883,489	\$ 26,525,843	\$ 34,255,897	\$ 34,897,701	\$ 30,794,136	\$ 17,410,785	\$ 11,540,224	\$ 12,411,828
Unreserved	6,809,918	28,346,687	56,002,114	118,417,033	90,129,733	62,425,462	11,585,950	(23,671,818)	(15,398,776)
Total General Fund	\$ 18,357,692	\$ 36,230,176	\$ 82,527,957	\$ 152,672,930	\$ 125,027,434	\$ 93,219,598	\$ 28,996,735	\$ (12,131,594)	\$ (2,986,948)
<b>All Other Governmental Funds</b>									
Reserved	\$ 242,525	\$ 296,060	\$ 342,489	\$ 939,949	\$ 17,368,726	\$ 28,455,062	\$ 10,298,005	\$ 1,469,510	\$ 1,360,564
Unreserved, reported in:									
Capital Project Funds	853,081	9,887,851	1,849,469	15,427,557	12,597,364	(16,065,910)	(15,300,732)	1,651,965	(954,730)
Special Revenue Funds	(19,179,207)	(9,101,087)	(135,006)	(902,542)	(499,817)	(11,497,997)	(6,661,828)	(1,381,182)	2,595,219
Total All Other Governmental Funds	\$ (18,083,601)	\$ 1,082,824	\$ 2,056,952	\$ 15,464,964	\$ 29,466,273	\$ 891,155	\$ (11,664,555)	\$ 1,740,293	\$ 3,001,053

Note:

(1) Due to implementation of GASB 34 in FY02, information prior to FY02 is unavailable.



PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS

FY 2010

Schedule 5

Prince George's County Public Schools
Changes in Fund Balances, Governmental Funds
Last Nine Fiscal Years
(Modified Accrual Basis of Accounting)

Table with columns: Revenues, Expenditures, Total Revenues, and Total Expenditures. Rows include various fund categories like Prince George's County, State of Maryland, Federal Government, etc. Columns represent fiscal years from 2010 to 2003, with a total column on the right.

Table with columns: Expenditures, Total Expenditures, and Debt Service. Rows include Administration, Mid-Level Administration, Instruction - Salaries, Textbooks and Supplies, Special Education, Student Personnel Services, Student Health Services, Student Transportation Services, Operation of Plant, Maintenance of Plant, Fixed Charges, Community Services, Food Services, Capital Outlay - CIP, Land, Buildings, Remodeling, and Equipment and Vehicles.

Table with columns: Debt Service, Total Expenditures, Excess of Revenues Over (Under) Expenditures, Other Financing Sources (Uses), Total Other Financing Sources (Uses), Net Change in Fund Balances, Debt Service as a percentage of Noncapital Expenditures, and a percentage column on the far right.

Note: (1) Due to implementation of GASB 34 in FY02, information prior to FY02 is unavailable.
ANNUAL FINANCIAL REPORT



Schedule 6

**Prince George's County Public Schools**  
**Data on Largest Own-Source Revenue: Food & Nutrition Services (FNS)**  
**Last Nine Fiscal Years**  
 (Full Accrual Basis of Accounting)

Fiscal Year	Food Sales	Other Board Sources	Federal Government	MD State Government	TOTAL FNS REVENUE	Food Sales as % of	
						Revenue	Food Sales
2010	\$ 15,934,195	\$ 2,485,895	\$ 36,986,791	\$ 1,375,695	\$ 56,782,576	28.06%	\$ 123.55
2009	\$ 17,681,174	\$ 2,123,450	\$ 33,789,635	\$ 1,453,804	\$ 55,048,063	32.12%	\$ 136.51
2008	\$ 17,247,757	\$ 2,441,717	\$ 31,994,036	\$ 1,511,937	\$ 53,195,447	32.42%	\$ 132.93
2007	\$ 17,057,545	\$ 1,626,263	\$ 29,816,431	\$ 1,478,651	\$ 49,978,890	34.13%	\$ 130.20
2006	\$ 16,362,961	\$ 1,730,880	\$ 29,035,521	\$ 1,281,613	\$ 48,410,975	33.80%	\$ 122.73
2005	\$ 15,092,468	\$ 1,576,742	\$ 29,240,120	\$ 1,289,084	\$ 47,198,414	31.98%	\$ 110.90
2004	\$ 15,013,889	\$ 1,338,202	\$ 27,037,503	\$ 1,297,544	\$ 44,687,138	33.60%	\$ 109.36
2003	\$ 13,877,723	\$ 1,285,690	\$ 27,931,771	\$ 1,390,128	\$ 44,485,312	31.20%	\$ 102.46
2002	\$ 13,360,595	\$ 1,131,294	\$ 26,435,313	\$ 1,444,802	\$ 42,372,004	31.53%	\$ 98.94

Note:

(1) Due to the implementation of GASB 34 in FY02, information prior to FY02 is unavailable.



Schedule 7

Prince George's County Public Schools  
 Outstanding Debt  
 Last Nine Fiscal Years  
 (Full Accrual Basis of Accounting)

Fiscal Year	Lease / Purchase Agreement	Note Due to SunTrust	Total Primary Government	Debt per Capita*	Debt to Income Ratio**
2010	\$ 95,554,506		\$ 95,554,506	114.50	2.92
2009	\$ 100,287,704		\$ 100,287,704	120.17	3.06
2008	\$ 102,222,798		\$ 102,222,798	123.08	3.12
2007	\$ 136,967,334		\$ 136,967,334	164.49	4.33
2006	\$ 80,772,197	\$ 18,575,000	\$ 99,347,197	118.74	3.27
2005	\$ 49,371,050		\$ 49,371,050	58.74	1.67
2004	\$ 18,201,850		\$ 18,201,850	21.77	0.65
2003	\$ 28,920,426		\$ 28,920,426	34.81	1.10
2002	\$ 36,664,378		\$ 36,664,378	44.48	1.44

\* Based on population (See Schedule 10). County population in 2009 used to estimate per capita amount in 2010.

\*\* Debt ratio uses total personal income (See Schedule 10). County income in 2008 used as a proxy to calculate ratio in 2009 and 2010.

Note:

- (1) Due to the implementation of GASB 34 in FY02, information prior to FY02 is unavailable.
- (2) This table's presentation has been changed to exclude the OPEB and pollution remediation liability per GFOA advice that the debt schedule should only include long-term debt instruments, not all long-term liabilities.





Prince George's County, Maryland  
Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Fiscal Years

Fiscal Year Ended June 30	Real Property <sup>1</sup>				Personal Property <sup>2</sup>				Total Direct Tax Rate	Total Assessed Value	Estimated Actual Taxable Value <sup>3</sup>	Assessed Value as a Percentage of Actual Value
	Assessed Value	Estimated Value	Total Direct Tax Rate	Unincorporated Personal Property	Public Utilities	Incorporated Ordinary Business	Total Assessed Value					
2001	\$ 15,173,826,029	\$ 38,267,540,867	2.4580	\$ 71,460,230	\$ 1,547,401,380	\$ 1,390,216,270	\$ 3,009,077,880	\$ 41,276,618,747	2.4580	\$ 41,276,618,747	44.05%	
2002	\$ 39,091,455,597	\$ 39,326,337,600	0.9806	\$ 76,808,260	\$ 1,254,433,430	\$ 1,768,081,350	\$ 3,099,323,040	\$ 42,425,660,640	2.4527	\$ 42,425,660,640	99.45%	
2003	\$ 40,794,370,145	\$ 42,546,271,090	0.9801	\$ 75,653,720	\$ 1,265,665,260	\$ 1,696,444,219	\$ 3,037,763,199	\$ 45,584,034,289	2.4503	\$ 45,584,034,289	96.16%	
2004	\$ 43,066,687,540	\$ 45,195,232,850	0.9804	\$ 85,226,880	\$ 1,215,476,410	\$ 1,655,407,832	\$ 2,956,111,122	\$ 48,151,343,972	2.4521	\$ 48,151,343,972	95.58%	
2005	\$ 46,612,628,987	\$ 49,379,361,080	0.9777	\$ 48,164,540	\$ 1,175,337,090	\$ 1,604,883,723	\$ 2,828,385,353	\$ 52,207,746,433	2.4440	\$ 52,207,746,433	94.70%	
2006	\$ 52,277,304,579	\$ 58,874,923,900	0.9801	\$ 37,066,180	\$ 1,177,751,940	\$ 1,608,550,492	\$ 2,823,368,612	\$ 61,698,292,512	2.4487	\$ 61,698,292,512	89.31%	
2007	\$ 60,716,650,060	\$ 69,500,205,330	0.9245	\$ 34,671,840	\$ 1,172,858,450	\$ 1,620,014,257	\$ 2,827,544,547	\$ 72,327,749,877	2.3116	\$ 72,327,749,877	87.86%	
2008	\$ 72,900,955,419	\$ 82,244,049,810	0.9149	\$ 32,590,380	\$ 1,175,976,540	\$ 1,609,855,442	\$ 2,818,422,362	\$ 85,062,472,172	2.3269	\$ 85,062,472,172	89.02%	
2009	\$ 85,155,247,625	\$ 99,986,180,539	0.9066	\$ 29,129,440	\$ 1,232,270,320	\$ 1,392,949,067	\$ 2,654,348,827	\$ 102,640,529,366	2.2940	\$ 102,640,529,366	85.55%	
2010	\$ 96,049,221,265	n.a.	0.8996	\$ 32,392,590	\$ 1,291,979,150	\$ 1,458,374,079	\$ 2,782,745,819	\$ 2,782,745,819	2.2724	\$ 2,782,745,819	n.a.	

Notes:

<sup>1</sup> Real property figures are based on a "triennial assessment" process. Under this method, only one-third of the properties in the county are reassessed each year. Any increase in value is phased-in over a three-year period in equal increments. Therefore, assessed values only reflect the phased-in amounts, while the estimated actual values indicate the full amount of the reassessment based on the latest physical inspection.

<sup>2</sup> Assessed Value and Estimated Actual Values are equal.

<sup>3</sup> Prior to fiscal year 2002, real property had been assessed at 40% of phased-in market value. Effective FY2002, real property is assessed at 100% of phased-in market value. Personal Property had already been assessed at 100% of market value. The County tax rate is a weighted average of the unincorporated area and incorporated area rates.

Source: State Department of Assessment and Taxation.



**PRINCE GEORGE'S COUNTY, MARYLAND**  
Principal Employers  
2009 and Ten Years Prior

Employer	2009			2000		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
<b>Private Sector Employers</b>						
Giant Food Inc.	4,220	2	0.95%	4,375	1	0.97%
United Parcel Service	3,600	1	0.81%	2,280	5	0.50%
Verizon	2,738	3	0.62%			
Dimensions Health Corp.	2,500	4	0.56%	2,510	2	0.56%
Gaylord National Harbor Resort & Conference Center	2,000	5	0.45%			
Safeway Stores, Inc.			0.00%	2,400	3	0.53%
Shoppers Food Warehouse	1,975	6	0.45%	1,975	6	0.44%
Chevy Chase Bank	1,456	7	0.33%			
Target	1,400	8	0.32%			
Doctor's Community Hospital	1,300	9	0.29%			
Southern MD Hospital Center	1,300	10	0.29%	1,300	7	0.29%
Computer Sciences Corp.			0.00%	1,209	8	0.27%
Bell Atlantic Corp./Verizon				898	9	0.20%
District Photo				2,328	4	0.51%
Allied Signal Technical Services				897	10	0.20%
<b>Public Sector Employers</b>						
Prince George's County Public Schools	18,432	1	4.16%			
University System of Maryland*	16,014	2	3.62%			
Andrews Air Force Base	8,473	3	1.91%			
Prince George's County Government	7,105	4	1.60%			
Internal Revenue Service	5,539	5	1.25%			
United States Bureau of the Census	4,287	6	0.97%			
NASA/Goddard Space Flight Center	3,171	7	0.72%			
Prince George's Community College	1,700	8	0.38%			
USDA - Beltsville Agricultural Research Center	1,700	9	0.38%			
USDT - Financial Management Service	1,200	10	0.27%			

Notes: Excludes post offices, state governments; includes public higher education institutions. Employee counts for federal/military facilities exclude contractors.  
\* University of Maryland System includes UM - College Park, UN - University College and Bowie State University.

SOURCE: Prince George's County Government - derived from economic development agencies statewide and MDDept. of Business and Economic Development (revised 2009)



**Schedule 10**

**PRINCE GEORGE'S COUNTY, MARYLAND**  
**Demographic and Economic Statistics**  
**Last Ten Calendar Years**

<b>Calendar Year</b>	<b>Population (1)</b>	<b>Personal Income (thousands of dollars) (2)</b>	<b>Per Capita Personal Income (2)</b>	<b>Civilian Labor Force (3)</b>	<b>Unemployment Rate (3)</b>	<b>Registered pupils (4)</b>
2001	815,028	24,414,098	29,909	485,077	4.0	133,723
2002	824,290	25,445,330	30,783	471,602	5.1	135,039
2003	830,923	26,248,500	31,429	475,007	5.2	135,439
2004	836,103	28,162,399	33,461	440,424	4.5	137,285
2005	840,513	29,518,546	35,120	445,124	4.5	136,095
2006	836,644	30,412,449	36,351	446,366	4.1	133,325
2007	832,699	31,658,181	38,019	448,144	3.7	131,014
2008	830,514	32,761,012	39,447	454,201	4.5	129,752
2009	834,560	n.a.	n.a.	450,657	6.9	127,977
2010	n.a.	n.a.	n.a.	445,119	7.4	127,039

Notes:

- (1) Population estimates are from the U.S. Bureau of the Census, updated March 2010.
- (2) Bureau of Economic Analysis, U.S. Department of Commerce. Calendar year per capita income figures are shown in the above table, updated August 2010.
- (3) Maryland Department of Labor, Career and Workforce Information, updated July 23, 2010.
- (4) www.mdreportcard.org, updated August 24, 2010.



PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS

FY 2010

Schedule 11

Princes George's County Public Schools  
Full-time-Equivalent School System Employees by Function  
Last Nine Years

	Full-time-Equivalent Employees as of June 30									Percentage Change 2002 - 2010
	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Estimate	
<b>OPERATING</b>										
<b>A. General Programs</b>										
Administration	290.94	362.00	362.00	387.00	466.32	504.00	524.50	509.50	504.50	73.40%
Instruction	7,498.36	7,841.78	7,527.38	8,001.38	8,324.82	8,638.90	8,916.89	8,523.39	8,265.52	10.23%
Student Personnel Services	69.30	104.00	104.00	78.50	74.00	370.68	383.24	380.24	227.90	228.86%
Health Services	208.10	204.30	217.30	225.50	237.30	219.00	218.50	243.50	248.00	19.17%
Student Transportation	1,500.70	1,405.38	1,481.58	1,538.08	1,534.08	1,384.15	1,378.52	1,401.52	1,331.74	-11.26%
School Plant Services	1,153.90	1,305.16	1,302.66	1,349.66	1,381.57	1,442.50	1,487.35	1,505.35	1,533.63	32.91%
Maintenance of Plant	278.75	300.00	300.00	299.00	305.00	290.00	294.00	304.00	306.00	9.78%
Fixed Charges	6.00	1.50	1.50	-	-	-	-	-	-	n/a
Community Services	-	2.00	2.00	2.00	5.67	-	-	-	-	n/a
Capital Outlay	-	-	-	-	-	4.00	4.00	4.00	3.00	n/a
Mid Level Administration	966.23	1,229.98	1,249.16	1,142.16	1,429.08	1,436.14	1,446.07	1,427.57	1,294.00	33.92%
Special Education	1,864.45	1,779.21	1,781.11	1,800.11	1,900.00	2,562.95	2,542.18	2,543.67	2,499.54	34.06%
Total General Programs	13,836.73	14,535.31	14,328.69	14,823.19	15,657.84	16,852.32	17,195.25	16,842.74	16,213.83	17.18%
<b>B. Restricted Projects:</b>										
Administration	-	3.00	3.00	3.00	-	6.00	4.50	4.50	4.00	n/a
Instruction	1,091.57	701.16	703.16	713.66	501.79	395.82	398.72	398.72	487.09	-55.38%
Student Personnel Services	6.00	8.50	8.50	8.50	6.00	0.10	0.10	0.10	11.10	85.00%
Health Services	-	9.00	9.00	9.00	8.00	6.00	7.00	7.00	6.00	n/a
Student Transportation	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00%
School Plant Services	2.00	1.63	1.63	1.63	1.00	-	-	-	1.00	n/a
Community Services	1.00	0.63	0.63	0.63	-	-	-	-	4.00	300.00%
Mid Level Administration	106.75	110.38	110.38	103.88	49.31	44.00	49.00	49.00	55.00	-48.48%
Special Education	196.50	283.00	322.94	322.94	319.44	297.66	334.34	334.34	337.36	71.68%
Total Restricted Projects	1,404.82	1,118.30	1,160.24	1,164.24	886.54	754.58	798.66	798.66	906.55	-35.47%
<b>SUBTOTAL OPERATING</b>	<b>15,241.55</b>	<b>15,653.61</b>	<b>15,488.93</b>	<b>15,987.43</b>	<b>16,544.38</b>	<b>17,606.90</b>	<b>17,993.91</b>	<b>17,641.40</b>	<b>17,120.38</b>	<b>12.33%</b>
<b>NON-OPERATING</b>										
<b>C. Other</b>										
Printing Services	18.00	18.00	18.00	18.00	16.00	17.00	17.00	17.00	17.00	-5.56%
Before and After School Care	234.20	209.53	209.53	209.53	209.79	193.97	214.68	214.68	215.08	-8.16%
Central Garage	160.00	156.00	168.00	168.00	169.00	146.00	147.00	147.00	148.00	-7.50%
Food Services	855.90	988.71	992.71	1,004.71	1,007.30	921.40	945.15	959.15	925.89	8.18%
Self Insurance	-	-	-	-	1.00	-	-	4.00	-	n/a
CIP	5.00	6.00	6.00	6.00	4.00	-	-	-	3.00	n/a
Workers' Comp Admin	-	-	-	-	5.00	-	-	5.00	3.00	n/a
<b>SUBTOTAL NON-OPERATING</b>	<b>1,273.10</b>	<b>1,378.24</b>	<b>1,394.24</b>	<b>1,406.24</b>	<b>1,412.09</b>	<b>1,281.37</b>	<b>1,328.83</b>	<b>1,346.83</b>	<b>1,311.97</b>	<b>3.05%</b>
<b>TOTAL FULL-TIME POSITIONS</b>	<b>16,514.65</b>	<b>17,031.85</b>	<b>16,883.17</b>	<b>17,393.67</b>	<b>17,956.47</b>	<b>18,888.27</b>	<b>19,322.74</b>	<b>18,988.23</b>	<b>18,432.35</b>	<b>11.61%</b>

Note: (1) Due to the implementation of GASB 34 in FY02, information prior to FY02 is unavailable.



Schedule 12

Prince George's County Public Schools  
Operating Statistics  
Last Nine Fiscal Years

Fiscal Year	Enrollment *	Operating Expenditures	Per Pupil Cost	Percentage Change	Expenses	Cost per Pupil	Percentage Change	Teaching Staff *	Pupil Teacher Ratio	Percentage of students receiving Free or Reduced-Price Meals *
2002	131,737	1,031,377,743	7,829	6.67%	1,246,634,308	9,463.05	9.89%	10,234	12.89 to 1	43%
2003	132,899	1,109,077,432	8,345	6.59%	1,275,924,263	9,600.71	1.45%	8,511	15.68 to 1	45%
2004	132,840	1,125,597,892	8,473	1.53%	1,327,350,491	9,992.10	4.08%	8,267	16.16 to 1	45%
2005	131,490	1,221,166,870	9,287	9.60%	1,466,977,267	11,156.57	11.65%	8,229	16.25 to 1	46%
2006	134,916	1,369,252,076	10,149	9.28%	1,548,398,137	11,476.76	2.87%	8,682	15.54 to 1	44%
2007	132,273	1,522,586,441	11,511	13.42%	1,693,651,562	12,804.21	11.57%	8,950	14.78 to 1	46%
2008	130,919	1,765,506,442	13,485	17.15%	1,961,097,278	14,979.47	16.99%	9,498	13.78 to 1	46%
2009	129,595	1,762,644,724	13,601	0.86%	1,935,943,873	14,938.41	-0.27%	9,585	13.52 to 1	47%
2010	128,972	1,779,274,663	13,796	2.30%	1,923,900,188	14,917.19	-0.42%	8,889	14.51 to 1	53%

Note:

(1) Due to the implementation of GASB 34 in FY02, information prior to FY02 is unavailable.

SOURCE: \* PGCPS Budget & Management Department



**Schedule 13**

**Prince George's County Public Schools  
Teacher Base Salaries<sup>1</sup>  
Last Nine Years**

Fiscal Year	Minimum Salary	Maximum Salary	County Average Salary	Statewide Average Salary
2002	\$ 33,548	\$ 70,739	\$ 49,948	\$ 49,679
2003	\$ 35,393	\$ 74,630	\$ 51,411	\$ 50,410
2004	\$ 35,393	\$ 74,630	\$ 51,888	\$ 51,047
2005	\$ 36,823	\$ 77,645	\$ 52,450	\$ 53,150
2006	\$ 39,438	\$ 80,774	\$ 54,914	\$ 55,192
2007	\$ 41,410	\$ 84,813	\$ 57,624	\$ 57,847
2008	\$ 43,484	\$ 106,864	\$ 72,186	\$ 60,258
2009	\$ 44,799	\$ 110,102	\$ 63,368	\$ 64,462
2010	\$ 44,799	\$ 110,102	\$ 64,626	N.A.

<sup>1</sup> County and Statewide average salaries are from MSDE Fact Book to 2008-2009 Edition. County average salary for 2010 is based on calculation of all full-time salaries at 05.28.10. Maximum Salary includes PGCEA Pay tables A, B & C



**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS**      **FY 2010**

Schedule 14

Prince George's County Public Schools  
School Building Information  
Last Ten School Years

SCHOOL NAME	SCH#	YEAR BUILT	Data	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09	SY2009-10
				Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)
ACCOKEEK ACADEMY	05131	1963	Square Feet Enrollment	479 38872	479 38872	479 38872	479 38872	479 38872	456 38872	456 38872	456 38872	456 38872	1400 174217
ADELPHI ELEMENTARY	17114	1954	Capacity (SRC) Square Feet Enrollment	479 38872	479 38872	479 38872	479 38872	479 38872	456 38872	456 38872	456 38872	456 38872	456 38872
ALLENWOOD ELEMENTARY	06132	1967	Capacity (SRC) Square Feet Enrollment	507 48686	507 48686	507 48686	507 48686	507 48686	456 48686	456 48686	456 48686	456 48686	449 48686
ALTERNATIVE HIGH SCHOOL Housed at Bladensburg Instructional Center	02316	N/A	Capacity (SRC) Square Feet Enrollment	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	50 55577	100 55577	100 55577	100 55577
ALTERNATIVE MIDDLE SCHOOL Housed at Bladensburg Instructional Center	02515	N/A	Capacity (SRC) Square Feet Enrollment	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	0
ANAPOLIS ROAD MIDDLE Housed at Bladensburg Instructional Center	02507	N/A	Capacity (SRC) Square Feet Enrollment	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A	N/A N/A
ANDREW JACKSON MIDDLE SCHOOL	06444	1971	Capacity (SRC) Square Feet Enrollment	864 151613	816 151613	816 151613	816 151613	816 151613	816 151613	816 151613	816 151613	816 151613	816 151613
APPLE GROVE ELEMENTARY ADDITION	12129	1967	Capacity (SRC) Square Feet Enrollment	616 51842	616 51842	616 51842	616 51842	616 51842	552 51842	552 51842	552 51842	552 51842	552 51842
ARDMORE ELEMENTARY ADDITION	20108	1960	Capacity (SRC) Square Feet Enrollment	467 54047	467 54047	467 54047	467 54047	467 54047	503 54047	503 54047	503 54047	503 54047	535 54047
ARROWHEAD ELEMENTARY	06140	1966	Capacity (SRC) Square Feet Enrollment	474 59923	474 59923	474 59923	474 59923	474 59923	424 59923	424 59923	426 59923	426 59923	508 59923
AVALON ELEMENTARY	12121	1964	Capacity (SRC) Square Feet Enrollment	439 45027	439 45027	439 45027	439 45027	439 45027	384 45027	384 45027	386 45027	386 45027	419 45027
BADEN ELEMENTARY	06102	1969	Capacity (SRC) Square Feet Enrollment	394 56625	394 56625	394 56625	394 56625	394 56625	341 56625	341 56625	341 56625	341 56625	357 56625
BARNABY MANOR ELEMENTARY ADDITION	12119	1964	Capacity (SRC) Square Feet Enrollment	644 56431	644 56431	644 56431	644 56431	644 56431	687 56431	687 56431	687 56431	687 56431	673 56431
BEACON HEIGHTS ELEMENTARY	19107	1965	Capacity (SRC) Square Feet Enrollment	394 26742	394 26742	394 26742	394 26742	394 26742	360 26742	360 26742	364 26742	364 26742	360 26742
BELTSVILLE ELEMENTARY	01104	1961	Capacity (SRC) Square Feet Enrollment	849 110597	849 110597	849 110597	849 110597	849 110597	847 110597	847 110597	847 110597	847 110597	874 110597
BENJAMIN D FOULDS ELEMENTARY	06137	1968	Capacity (SRC) Square Feet Enrollment	674 114715	674 114715	674 114715	674 114715	674 114715	607 114715	607 114715	605 114715	605 114715	674 114715
BENJAMIN STODDERT MIDDLE	06515	1957	Capacity (SRC) Square Feet Enrollment	711 101862	711 101862	711 101862	711 101862	711 101862	711 101862	711 101862	711 101862	711 101862	711 101862
BENJAMIN TASKER MIDDLE SCHOOL Previously School No 07414	07515	1970	Capacity (SRC) Square Feet Enrollment	635 161678	692 161678	759 161678	752 161678	808 161678	1029 161678	1029 161678	1029 161678	1029 161678	1029 161678



PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS

FY 2010

Schedule 14

Prince George's County Public Schools  
School Building Information  
Last Ten School Years

SCHOOL NAME	SCH#	YEAR BUILT	Data	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09	SY2009-10
<b>BENJAMIN TASKER MIDDLE SCHOOL</b> Changed School No to 07514	07414	1970	Capacity (SRC) Square Feet Enrollment	1089 161678 1319	1029 161678 1289	1029 161678 1375	1029 161678 1508	1029 161678 1489	1029 161678 1489	1029 161678 1489	1029 161678 1489	1029 161678 1489	1029 161678 1489
<b>BERKSHIRE ELEMENTARY</b>	06124	1964	Capacity (SRC) Square Feet Enrollment	480 44315 463	480 44315 467	480 44315 464	480 44315 488	480 44315 439	550 44315 377	550 44315 271	548 44315 275	548 44315 275	548 44315 0
<b>BERWYN HEIGHTS ELEMENTARY</b>	21109	1958	Capacity (SRC) Square Feet Enrollment	480 45387 406	480 45387 406	480 45387 406	460 45387 468	480 45387 431	435 45387 429	435 45387 431	435 45387 491	435 45387 488	450 45387 488
<b>BLADENSBURG ELEMENTARY</b>	02105	1990	Capacity (SRC) Square Feet Enrollment	649 62050 818	649 62050 808	649 62050 767	649 62050 739	649 62050 634	648 62050 597	648 62050 587	648 62050 596	648 62050 636	649 62050 636
<b>BLADENSBURG EVENING HIGH@NWEST</b> Housed at Northwestern HS	22311	1951	Capacity (SRC) Square Feet Enrollment	355000 355000 90	355000 355000 90	355000 355000 90	355000 355000 57	355000 355000 219	355000 355000 142	355000 355000 263	355000 355000 253	355000 355000 303	355000 355000 0
<b>BLADENSBURG HIGH SCHOOL</b> RENOVATION	02308	1950	Capacity (SRC) Square Feet Enrollment	1818 286847 1305	1818 286847 1305	1818 286847 1305	1818 286847 1305	1818 286847 1305	1818 286847 1305	1818 286847 1305	1818 286847 1305	1818 286847 1305	1818 286847 1305
<b>BOND MILL ELEMENTARY</b>	10111	1968	Capacity (SRC) Square Feet Enrollment	519 58325 504	519 58325 505	519 58325 489	519 58325 480	519 58325 550	519 58325 578	519 58325 592	519 58325 638	519 58325 535	519 58325 451
<b>BOWIE HIGH SCHOOL</b> ADDED ANNEX	14323	1965	Capacity (SRC) Square Feet Enrollment	2048 280306 2650	1934 280306 2483	1934 280306 2544	1934 280306 2758	1934 280306 2769	1934 280306 2842	1934 280306 2910	1934 280306 2933	1934 280306 2957	1934 280306 3007
<b>BRADBURY HEIGHTS ELEMENTARY</b>	06106	1929	Capacity (SRC) Square Feet Enrollment	580 79457 732	580 79457 706	580 79457 676	580 79457 574	580 79457 550	580 79457 484	580 79457 429	580 79457 370	580 79457 319	580 79457 562
<b>BRANDYWINE ELEMENTARY</b>	11101	1951	Capacity (SRC) Square Feet Enrollment	569 58155 497	569 58155 470	569 58155 473	569 58155 506	569 58155 473	475 58155 465	475 58155 470	475 58155 502	475 58155 498	475 58155 517
<b>BUCK LODGE MIDDLE SCHOOL</b>	21408	1958	Capacity (SRC) Square Feet Enrollment	727 122497 868	757 122497 897	757 122497 874	757 122497 874	757 122497 874	757 122497 776	757 122497 689	757 122497 730	757 122497 622	757 122497 589
<b>C ELIZABETH RIEG</b>	07723	1978	Capacity (SRC) Square Feet Enrollment	120 45132 79	120 45132 86	120 45132 86	120 45132 90	120 45132 94	120 45132 101	120 45132 100	120 45132 105	120 45132 117	120 45132 115
<b>CALVERTON ELEMENTARY</b> ADDITION	01105	1964	Capacity (SRC) Square Feet Enrollment	663 58322 729	663 58322 724	663 58322 734	663 58322 751	663 58322 808	663 58322 716	663 58322 712	663 58322 781	663 58322 775	663 58322 775
<b>CAPITOL HEIGHTS ELEMENTARY</b>	18112	1959	Capacity (SRC) Square Feet Enrollment	319 44764 429	319 44764 407	319 44764 403	319 44764 368	319 44764 381	318 44764 243	318 44764 230	318 44764 290	318 44764 242	318 44764 219
<b>CARMODY HILLS ELEMENTARY</b> RENOVATION	18111	1958	Capacity (SRC) Square Feet Enrollment	480 52366 480	480 52366 433	480 52366 465	480 52366 357	480 52366 310	480 52366 420	480 52366 463	480 52366 309	480 52366 309	480 52366 377
<b>CAROLE HIGHLANDS ELEMENTARY</b> ADDITION	17111	1953	Capacity (SRC) Square Feet Enrollment	614 54125 545	614 54125 530	614 54125 584	614 54125 596	614 54125 583	618 54125 585	618 54125 589	618 54125 567	618 54125 627	618 54125 673
<b>CARROLLTON ELEMENTARY</b> ADDITION	20105	1960	Capacity (SRC) Square Feet Enrollment	654 45842 635	654 45842 568	654 45842 673	654 45842 638	654 45842 642	589 45842 651	589 45842 625	587 45842 698	587 45842 729	587 45842 764





**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS**      **FY 2010**

Schedule 14

Prince George's County Public Schools  
School Building Information  
Last Ten School Years

SCHOOL NAME	SCH#	YEAR BUILT	Data	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09	SY2009-10
CATHERINE T REED ELEMENTARY	14114	1966	Capacity (SRC)	499	499	499	499	499	447	447	449	449	457
			Square Feet	113778	113778	113778	113778	113778	113778	113778	113778	113778	113778
CENTRAL HIGH SCHOOL	18310	1961	Enrollment	587	534	385	369	377	455	435	441	453	422
			Capacity (SRC)	1184	1118	1118	1118	1118	1118	1118	1118	1118	1118
CESAR CHAVEZ ELEMENTARY	17113	1954	Square Feet	168366	168366	168366	168366	168366	168366	168366	168366	168366	168366
			Enrollment	1174	1238	1258	1258	1115	1028	1248	1233	1168	1078
CHAPEL FORGE E C C	14733	1969	Capacity (SRC)	388	388	388	388	388	343	343	341	341	363
			Square Feet	30066	30066	30066	30066	30066	30066	30066	30066	30066	30066
CHARLES CARROLL MIDDLE SCHOOL	20411	1961	Enrollment	436	443	430	407	418	370	258	253	238	233
			Capacity (SRC)	180	180	180	180	180	180	180	180	180	180
CHARLES HERBERT FLOWERS HIGH	13327	2000	Square Feet	50373	50373	50373	50373	50373	50373	50373	50373	50373	50373
			Enrollment	421	410	378	401	433	378	378	314	311	311
CHEROKEE LANE ELEMENTARY	21121	1962	Capacity (SRC)	909	859	859	859	859	859	859	859	859	859
			Square Feet	114778	114778	114778	114778	114778	114778	114778	114778	114778	114778
CHILLUM ELEMENTARY	17109	1952	Enrollment	847	844	802	939	948	954	989	979	924	742
			Capacity (SRC)	2200	2200	2200	2200	2200	2200	2200	2200	2200	2200
CLINTON GROVE ELEMENTARY	09106	1955	Square Feet	332500	332500	332500	332500	332500	332500	332500	332500	332500	332500
			Enrollment	1074	1689	2368	2532	2602	2561	2789	2771	2682	2614
COLUMBIA PARK ELEMENTARY	13102	1928	Capacity (SRC)	444	444	444	444	444	410	410	410	410	406
			Square Feet	44319	44319	44319	44319	44319	44319	44319	44319	44319	44319
CONCORD ELEMENTARY	06147	1968	Enrollment	695	752	411	426	423	429	457	461	418	434
			Capacity (SRC)	280	280	280	280	280	280	280	280	280	280
COOL SPRING ELEMENTARY	17125	1955	Square Feet	44946	44946	44946	44946	44946	44946	44946	44946	44946	44946
			Enrollment	288	249	242	242	256	258	250	275	288	308
COOPER LANE ELEMENTARY	02113	1962	Capacity (SRC)	459	459	469	469	484	390	390	390	390	407
			Square Feet	44379	44379	44379	44379	44379	46203	46203	44379	44379	44379
CROSSLAND HIGH SCHOOL	12317	1963	Enrollment	582	581	578	545	545	558	495	540	465	383
			Capacity (SRC)	500	500	500	500	500	525	525	525	525	500
DEERFIELD RUN ELEMENTARY	14135	1975	Square Feet	57372	57372	57372	57372	57372	57372	57372	57372	57372	57372
			Enrollment	522	508	490	438	376	352	298	311	311	454
GROOM VOCATIONAL HIGH	03303	1950	Capacity (SRC)	469	469	469	469	469	458	458	458	458	4984
			Square Feet	43984	43984	43984	43984	43984	43984	43984	43984	43984	43984
HERBERT FLOWERS HIGH	17125	1955	Enrollment	576	568	543	508	456	391	352	320	352	367
			Capacity (SRC)	632	632	632	632	632	593	593	593	593	593
HIGHTS ELEMENTARY	02113	1962	Square Feet	139211	139211	139211	139211	139211	139211	139211	139211	139211	139211
			Enrollment	808	801	569	554	509	471	458	422	422	499
KINGSTON ELEMENTARY	13147	2002	Capacity (SRC)	569	569	569	569	569	498	498	502	495	495
			Square Feet	47370	47370	47370	47370	47370	47370	47370	47370	47370	47370
MIDDLEBURY HIGH SCHOOL	13147	2002	Enrollment	588	586	530	545	572	518	486	453	479	485
			Capacity (SRC)	790	790	790	790	790	790	790	790	790	790
NATIONAL HIGH SCHOOL	03303	1950	Square Feet	83482	83482	83482	83482	83482	83482	83482	83482	83482	83482
			Enrollment	674	674	674	673	595	560	534	513	478	656
PACIFIC HILLS ELEMENTARY	12317	1963	Capacity (SRC)	100	100	100	100	100	100	100	100	100	100
			Square Feet	33695	33695	33695	33695	33695	33695	33695	33695	33695	33695
RICE ELEMENTARY	13147	2002	Enrollment	107	114	90	73	77	80	103	104	101	101
			Capacity (SRC)	2061	1947	1947	1947	1947	1947	1947	1947	1947	1947
ROOSEVELT HIGH SCHOOL	14135	1975	Square Feet	313276	313276	313276	313276	313276	313276	313276	313276	313276	313276
			Enrollment	1669	1590	1582	1695	1770	2018	1650	1488	1486	1602
SOUTH MOUNTAIN ELEMENTARY	14135	1975	Capacity (SRC)	539	539	539	539	539	483	483	481	481	470
			Square Feet	72390	72390	72390	72390	72390	72390	72390	72390	72390	72390
TOWSON ELEMENTARY	06147	1968	Enrollment	695	723	653	687	609	566	561	581	521	549
			Capacity (SRC)	2200	2200	2200	2200	2200	2200	2200	2200	2200	2200



PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS FY 2010

Schedule 14

Prince George's County Public Schools  
School Building Information  
Last Ten School Years

SCHOOL NAME	SCH#	YEAR BUILT	Data	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09	SY2009-10	
DISTRICT HEIGHTS ELEMENTARY	06113	1955	Capacity (SRC)	460	460	460	460	460	504	504	504	504	517	
			Square Feet	54415	54415	54415	54415	54415	54415	54415	54415	54415	54415	54415
			Enrollment	656	579	462	517	435	428	496	469	469	469	469
DODGE PARK ELEMENTARY RENOVATION	13110	1965	Capacity (SRC)		520	504	520	520	565	565	567	567	560	
			Square Feet		50499	50499	50499	50499	50499	100998	100998	100998	100998	100998
			Enrollment		417	314	371	320	373	370	370	365	365	493
DOSWELL E BROOKS ELEMENTARY	18108	1953	Capacity (SRC)	46508	46508	46508	46508	46508	46508	46508	46508	46508	46508	
			Square Feet	570	588	449	324	311	376	358	358	358	307	307
			Enrollment	1112	1050	1050	1050	1050	1050	1050	1050	1050	1050	1050
DREW-FREEMAN MIDDLE	06460	1960	Capacity (SRC)	142413	142413	142413	142413	142413	142413	142413	142413	142413	142413	
			Square Feet	906	978	1028	1057	864	845	751	702	702	841	841
			Enrollment											
DR. HENRY A. WISE, JR. HIGH	15319	2006	Capacity (SRC)							2606	2606	2606	2606	
			Square Feet							432579	432579	432579	432579	432579
			Enrollment							1846	2492	2771	2771	2748
DUVAL HIGH SCHOOL 600 SEAT ADDITION	14309	1960	Capacity (SRC)	1751	1654	1654	1654	1654	1654	1654	2254	2254	2254	
			Square Feet	214360	214360	214360	214360	214360	214360	214360	214360	214360	218281	218281
			Enrollment	1151	1288	1270	1269	1446	1558	1670	1714	1764	1764	1613
DWIGHT D EISENHOWER MIDDLE	10410	1969	Capacity (SRC)	1022	965	965	965	965	965	965	965	965	965	
			Square Feet	139951	139951	139951	139951	139951	139951	139951	139951	139951	139951	139951
			Enrollment	872	854	818	861	867	850	819	787	720	720	737
EDGAR ALLEN POE ELEMENTARY ADDITION	06124	1967	Capacity (SRC)	272	456	456	456	456	410	410	406	406	456	
			Square Feet	32888	44315	44315	44315	44315	44315	44315	44315	44315	44315	44315
			Enrollment	463	298	467	488	439	377	271	36	19	19	21
ELEANOR ROOSEVELT HIGH SCHOOL	21314	1974	Capacity (SRC)	2291	2164	2164	2164	2164	2164	2164	2164	2164	2164	
			Square Feet	327458	327458	327458	327458	327458	327458	327458	327458	327458	327458	327458
			Enrollment	3217	2931	2759	2777	2833	2856	2779	2719	2696	2696	2696
ERNEST EVERETT JUST MIDDLE	13448	2002	Capacity (SRC)		990	990	990	990	990	990	990	990	990	
			Square Feet		138901	138901	138901	138901	138901	138901	138901	138901	138901	138901
			Enrollment		986	1047	1047	1126	1107	1025	1015	943	962	962
EUGENE BURROUGHS MIDDLE	05505	1963	Capacity (SRC)	999	944	944	944	944	944	944	944	944	944	
			Square Feet	126286	126286	126286	126286	126286	126286	126286	126286	126286	126286	126286
			Enrollment	753	804	770	794	802	736	725	682	682	0	0
FAIRMONT HEIGHTS HIGH SCHOOL	18306	1951	Capacity (SRC)	1206	1139	1139	1139	1139	1139	1139	1139	1139	1139	
			Square Feet	174128	174128	174128	174128	174128	174128	174128	174128	174128	174128	174128
			Enrollment	1074	1212	1127	1079	1254	1076	1016	986	939	939	939
FLINTSTONE ELEMENTARY	12108	1956	Capacity (SRC)	506	506	506	506	481	481	479	479	479	506	
			Square Feet	47010	47010	47010	47010	47010	47010	47010	47010	47010	47010	47010
			Enrollment	641	645	401	367	437	382	239	233	379	379	379
FOREST HEIGHTS ELEMENTARY	12104	1953	Capacity (SRC)	260	260	260	260	260	299	299	297	297	255	
			Square Feet	35971	35971	35971	35971	35971	35971	35971	35971	35971	35971	35971
			Enrollment	350	347	335	311	285	238	219	195	224	224	224
FORESTVILLE HIGH SCHOOL	06331	1965	Capacity (SRC)	1015	1015	1015	1015	1015	1015	1015	1015	1015	1015	
			Square Feet	193222	193222	193222	193222	193222	193222	193222	193222	193222	193222	193222
			Enrollment	802	872	967	949	1109	1011	995	911	854	854	854
FORT FOOTE ELEMENTARY	12113	1960	Capacity (SRC)	477	477	477	477	477	419	419	419	419	413	
			Square Feet	46559	46559	46559	46559	46559	46559	46559	46559	46559	46559	46559
			Enrollment	513	532	581	519	585	487	463	480	387	387	387
FORT WASHINGTON FOREST ELEM	05104	1961	Capacity (SRC)	469	469	469	469	469	429	429	429	429	411	
			Square Feet	45648	45648	45648	45648	45648	45648	45648	45648	45648	45648	45648
			Enrollment	522	466	439	403	242	220	217	191	350	350	350
FRANCES R FUCHS E C C	01707	1965	Capacity (SRC)	128	128	128	128	128	128	128	128	128	128	
			Square Feet	46633	46633	46633	46633	46633	46633	46633	46633	46633	46633	46633
			Enrollment	438	378	470	465	462	478	447	428	428	320	320



PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS FY 2010

Schedule 14

Prince George's County Public Schools  
School Building Information  
Last Ten School Years

SCHOOL NAME	SCH#	YEAR BUILT	Data	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09	SY2009-10
FRANCIS SCOTT KEY ELEMENTARY	06117	1998	Capacity (SRC) Square Feet Enrollment	765 86814 884	765 86814 852	765 86814 820	765 86814 805	765 86814 691	745 86814 504	745 86814 504	751 86814 503	751 86814 503	764 86814 636
FRANCIS T EVANS ELEMENTARY	09116	1970	Capacity (SRC) Square Feet Enrollment	519 57742 655	519 57742 629	519 57742 583	519 57742 500	519 57742 446	462 57742 526	462 57742 514	452 57742 501	452 57742 532	457 57742 540
FREDERICK DOUGLASS HIGH SCHOOL ADDITION	15302	1960	Capacity (SRC) Square Feet Enrollment	1200 170275 1601	1133 170275 1624	1283 184417 1650	1283 184417 1728	1283 184417 1833	1283 184417 1806	1283 184417 1338	1283 184417 1137	1283 184417 1080	1283 184417 1080
FRIENDLY HIGH SCHOOL	05311	1970	Capacity (SRC) Square Feet Enrollment	1593 236861 1474	1505 236861 1432	1505 236861 1505	1505 236861 1601	1505 236861 1669	1505 236861 1719	1505 236861 1676	1505 236861 1570	1505 236861 1639	1505 236861 1517
G GARDNER SHUGART MIDDLE	06525	1965	Capacity (SRC) Square Feet Enrollment	707 100018 630	668 100018 689	668 100018 779	668 100018 765	668 100018 677	668 100018 625	668 100018 622	668 100018 553	668 100018 434	668 100018 0
G JAMES GHOLSON MIDDLE	13420	2002	Capacity (SRC) Square Feet Enrollment	990 115868 1051	990 115868 1051	990 115868 1051	990 115868 933	990 115868 1005	990 115868 1027	990 115868 914	990 115868 759	990 115868 745	990 115868 817
GAYWOOD ELEMENTARY	14111	1958	Capacity (SRC) Square Feet Enrollment	389 42416 558	389 42416 535	389 42416 280	389 42416 281	389 42416 360	366 42416 413	366 42416 494	368 42416 524	368 42416 512	389 42416 491
GLADYS NOON SPELLMAN ELEM	02111	1955	Capacity (SRC) Square Feet Enrollment	580 59500 723	580 59500 678	580 59500 750	580 59500 549	580 59500 452	540 59500 394	540 59500 394	544 59500 385	544 59500 381	580 59500 406
GLASSMANOR ELEMENTARY	12114	1960	Capacity (SRC) Square Feet Enrollment	320 35928 471	320 35928 423	320 35928 378	320 35928 355	320 35928 304	364 35928 262	364 35928 282	362 35928 304	362 35928 273	358 35928 325
GLENARDEN WOODS ELEMENTARY	20110	1960	Capacity (SRC) Square Feet Enrollment	472 52061 571	472 52061 511	472 52061 511	472 52061 540	472 52061 515	460 52061 523	460 52061 515	458 52061 517	458 52061 506	472 52061 460
GLENN DALE ELEMENTARY ADDITION	14108	1928	Capacity (SRC) Square Feet Enrollment	563 44644 473	563 44644 546	563 44644 554	563 44644 561	563 44644 559	506 44644 584	506 44644 584	506 44644 594	506 44644 542	474 44644 567
GLENRIDGE ELEMENTARY	20106	1954	Capacity (SRC) Square Feet Enrollment	716 109197 777	716 109197 778	716 109197 713	716 109197 730	716 109197 642	748 109197 635	748 109197 637	750 109197 647	750 109197 677	799 109197 685
GREEN VALLEY INSTRUCTIONAL CTR Previously School No 06108 (Green Valley Elem.) New Program for Alternative MS	06508	1956	Capacity (SRC) Square Feet Enrollment	420 42995 378	420 42995 415	420 42995 368	420 42995 312	420 42995 895	429 42995 90	429 42995 125	429 42995 154	429 42995 117	429 42995 90
GREEN VALLEY ELEMENTARY Went from Elem to MS	06108	1956	Capacity (SRC) Square Feet Enrollment	420 42995 378	420 42995 415	420 42995 368	420 42995 312	420 42995 895	429 42995 90	429 42995 125	429 42995 154	429 42995 117	429 42995 90
GREENBELT ELEMENTARY	21106	1993	Capacity (SRC) Square Feet Enrollment	569 67500 618	569 67500 459	569 67500 457	569 67500 477	569 67500 511	572 67500 541	572 67500 555	572 67500 611	572 67500 621	569 67500 597
GREENBELT MIDDLE Previously School No 21441	21541	1937	Capacity (SRC) Square Feet Enrollment	757 141125 970	757 141125 1055	757 141125 697	757 141125 777	757 141125 895	757 141125 946	757 141125 830	757 141125 811	757 141125 827	757 141125 770
GREENBELT MIDDLE Previously School No 21505 Changed School No to 21541	21441	1937	Capacity (SRC) Square Feet Enrollment	802 141125 970	757 141125 1055	757 141125 697	757 141125 777	757 141125 895	757 141125 946	757 141125 830	757 141125 811	757 141125 827	770
GREENBELT MIDDLE SCHOOL Changed School No to 21441	21505	1937	Capacity (SRC) Square Feet Enrollment	802 141125 970	757 141125 1055	757 141125 697	757 141125 777	757 141125 895	757 141125 946	757 141125 830	757 141125 811	757 141125 827	770



**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS**      **FY 2010**

Schedule 14

Prince George's County Public Schools  
School Building Information  
Last Ten School Years

SCHOOL NAME	SCH#	YEAR BUILT	Data	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2005-07	SY2007-08	SY2008-09	SY2009-10
<b>GWYNN PARK HIGH SCHOOL</b>	11303	1956	Capacity (SRC) Square Feet Enrollment	1274 194845 1369	1203 194845 1389	1203 194845 1453	1203 194845 1483	1203 194845 1518	1203 194845 1523	1203 194845 1263	1203 203825 1237	1203 203825 1166	1203 203825 1138
<b>GWYNN PARK MIDDLE SCHOOL</b> Previously School No 11404	11504	1968	Capacity (SRC) Square Feet Enrollment	864 129348 617	816 129348 754	816 129348 754	816 129348 754	816 129348 691	816 129348 691	816 129348 655	816 129348 664	816 129348 644	816 129348 680
<b>GWYNN PARK MIDDLE SCHOOL</b> Changed School No to 11504	11404	1968	Capacity (SRC) Square Feet Enrollment	864 129348 617	816 129348 754	816 129348 742	816 129348 754	816 129348 631	816 129348 631	816 129348 655	816 129348 664	816 129348 644	816 129348 680
<b>H WINSHIP WHEATLEY E C C</b>	18722	1970	Capacity (SRC) Square Feet Enrollment	85882 529	85882 513	85882 557	85882 542	85882 441	85882 441	85882 483	85882 455	85882 501	85882 501
<b>HEATHER HILLS ELEMENTARY</b>	07112	1967	Capacity (SRC) Square Feet Enrollment	347 36825 472	347 36825 478	347 36825 483	347 36825 457	347 36825 415	347 36825 367	347 36825 376	347 36825 375	347 36825 347	347 36825 336
<b>HENRY G FERGUSON ELEMENTARY</b>	05106	1963	Capacity (SRC) Square Feet Enrollment	444 47931 533	444 47931 514	444 47931 521	444 47931 513	444 47931 585	444 47931 575	444 47931 521	444 47931 546	444 47931 532	444 47931 0
<b>HIGH BRIDGE ELEMENTARY</b>	14112	1962	Capacity (SRC) Square Feet Enrollment	472 54643 460	472 54643 435	472 54643 421	472 54643 402	472 54643 427	472 54643 393	472 54643 335	472 54643 405	472 54643 448	472 54643 425
<b>HIGH POINT HIGH SCHOOL</b>	01302	1954	Capacity (SRC) Square Feet Enrollment	2385 318376 2206	2253 318376 2171	2253 318376 2171	2253 318376 2267	2253 318376 2375	2253 318376 2282	2253 318376 2307	2253 318376 2283	2253 318376 2176	2253 318376 2176
<b>HIGHLAND PARK ELEM</b>	13107	1928	Capacity (SRC) Square Feet Enrollment	518 61555 609	518 61555 613	518 61555 635	518 61555 551	518 61555 483	518 61555 400	518 61555 415	518 61555 395	518 61555 357	518 61555 190
<b>HILLCREST HEIGHTS ELEMENTARY</b> ADDITION	06107	1952	Capacity (SRC) Square Feet Enrollment	520 70800 538	520 70800 569	520 70800 506	520 70800 461	520 70800 497	520 70800 495	520 70800 398	520 70800 398	520 70800 419	520 70800 444
<b>HOLLYWOOD ELEMENTARY</b>	21107	1952	Capacity (SRC) Square Feet Enrollment	354 40500 447	354 40500 331	354 40500 362	354 40500 394	354 40500 344	354 40500 344	354 40500 356	354 40500 356	354 40500 419	357 40500 444
<b>HYATTSVILLE ELEMENTARY</b>	16101	1935	Capacity (SRC) Square Feet Enrollment	479 50345 533	479 50345 505	479 50345 544	479 50345 535	479 50345 561	479 50345 531	479 50345 471	479 50345 526	479 50345 511	479 50345 504
<b>HYATTSVILLE MIDDLE SCHOOL</b>	16402	1938	Capacity (SRC) Square Feet Enrollment	648 119597 691	612 119597 719	612 119597 731	612 119597 838	612 119597 831	612 119597 802	612 119597 802	612 119597 788	612 119597 745	612 119597 736
<b>INDIAN QUEEN ELEMENTARY</b>	12133	1974	Capacity (SRC) Square Feet Enrollment	594 60507 389	594 60507 568	594 60507 594	594 60507 600	594 60507 544	594 60507 503	594 60507 485	594 60507 525	594 60507 497	594 60507 358
<b>ISAAC J GOURDINE MIDDLE SCHOOL</b> Previously known as Lord Baltimore MS	09512	1969	Capacity (SRC) Square Feet Enrollment	837 136707 660	791 136707 669	791 136707 628	791 136707 640	791 136707 621	791 136707 668	791 136707 678	791 136707 639	791 136707 587	791 136707 651
<b>LORD BALTIMORE MIDDLE SCHOOL</b> Name changed to Isaac Gourdine MS	09512	1969	Capacity (SRC) Square Feet Enrollment	837 136707 660	791 136707 669	791 136707 628	791 136707 640	791 136707 621	791 136707 668	791 136707 678	791 136707 639	791 136707 587	791 136707 651
<b>J FRANK DENT ELEMENTARY</b>	12131	1970	Capacity (SRC) Square Feet Enrollment	391 39236 455	391 39236 438	391 39236 431	391 39236 398	391 39236 293	391 39236 263	391 39236 285	391 39236 264	391 39236 234	391 39236 224



PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS

FY 2010

Schedule 14

Prince George's County Public Schools  
School Building Information  
Last Ten School Years

SCHOOL NAME	SCH#	YEAR BUILT	Data	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09	SY2009-10
JAMES E DUCKWORTH	01708	1978	Capacity (SRC) Square Feet Enrollment	120 41480 92	120 41480 91	120 41480 95	120 41480 103	120 41480 103	120 41480 98	120 41480 95	120 41480 89	120 41480 81	120 41480 80
JAMES H HARRISON ELEMENTARY	01109	1969	Capacity (SRC) Square Feet Enrollment	384 56925 457	384 56925 483	384 56925 412	384 56925 429	384 56925 404	318 56925 399	318 56925 372	322 56925 372	322 56925 261	341 56925 291
JAMES MADISON MIDDLE SCHOOL	15410	1972	Capacity (SRC) Square Feet Enrollment	864 129348 994	816 129348 995	816 129348 897	816 129348 896	816 129348 857	816 129348 894	816 129348 953	816 129348 996	816 129348 962	816 129348 971
JAMES MC HENRY ELEMENTARY	20113	1964	Capacity (SRC) Square Feet Enrollment	633 53162 572	633 53162 566	633 53162 600	633 53162 565	633 53162 608	595 53162 686	595 53162 619	595 53162 670	595 53162 654	584 53162 673
JAMES RYDER RANDALL ELEMENTARY	09109	1964	Capacity (SRC) Square Feet Enrollment	584 70891 875	584 70891 797	584 70891 875	584 70891 870	584 70891 801	540 70891 694	540 70891 672	540 70891 651	540 70891 473	506 70891 441
JESSIE B MASON SCHOOL	06727	1963	Capacity (SRC) Square Feet Enrollment	96 32174 85	96 32174 84	96 32174 84	96 32174 73	96 32174 32	96 32174 33	96 32174 31	96 32174 31	96 32174 23	96 32174 16
JOHN CARROLL ELEMENTARY	13119	1971	Capacity (SRC) Square Feet Enrollment	469 56505 600	469 56505 547	469 56505 391	469 56505 372	469 56505 278	456 56505 298	456 56505 263	456 56505 227	456 56505 189	456 56505 0
JOHN EAGER HOWARD ELEMENTARY	06143	1968	Capacity (SRC) Square Feet Enrollment	497 59997 482	497 59997 462	497 59997 431	497 59997 404	497 59997 363	433 59997 322	433 59997 310	433 59997 275	433 59997 258	433 59997 0
JOHN H BAYNE ELEMENTARY	18116	1963	Capacity (SRC) Square Feet Enrollment	480 49779 515	480 49779 530	480 49779 502	480 49779 475	480 49779 286	480 49779 504	480 49779 517	480 49779 545	480 49779 511	480 49779 488
JOHN HANSON FRENCH IMMERSION Previously at ShadySide Elem (06129) & Andrew Jackson MS (06444)	06539	1965	Capacity (SRC) Square Feet Enrollment	500 35801 207	500 35801 316	500 35801 266	500 35801 257	500 35801 156	500 35801 172	500 35801 116	500 35801 38	500 35801 92	500 35801 123
JOHN HANSON MONTESSORI Previously at Doswell Brooks Elem (18108), Flintstone Elem (12108) & Oxon Hill MS (12434)	12506	1956	Capacity (SRC) Square Feet Enrollment	500 35801 207	500 35801 316	500 35801 266	500 35801 257	500 35801 156	500 35801 172	500 35801 116	500 35801 38	500 35801 92	500 35801 123
JUDGE SYLVANIA W WOODS SR ELEM	13133	1999	Capacity (SRC) Square Feet Enrollment	790 84660 727	790 84660 681	790 84660 675	790 84660 671	790 84660 672	750 84660 653	750 84660 593	748 84660 558	748 84660 586	852 84660 351
JUDITH P HOYER EARLY CHILDHOOD	02103	1922	Capacity (SRC) Square Feet Enrollment	500 35801 207	500 35801 316	500 35801 266	500 35801 257	500 35801 156	500 35801 172	500 35801 116	500 35801 38	500 35801 92	500 35801 123
KENILWORTH ELEMENTARY	07108	1963	Capacity (SRC) Square Feet Enrollment	619 58323 663	619 58323 684	619 58323 660	619 58323 581	619 58323 623	544 58323 576	544 58323 499	544 58323 410	544 58323 395	569 58323 394
KENMOOR ELEMENTARY	13112	1966	Capacity (SRC) Square Feet Enrollment	447 43997 464	447 43997 446	447 43997 447	447 43997 400	447 43997 362	435 43997 327	435 43997 339	433 43997 342	433 43997 311	447 43997 367
KENMOOR MIDDLE SCHOOL	13430	1973	Capacity (SRC) Square Feet Enrollment	795 128381 734	795 128381 753	795 128381 901	795 128381 797	795 128381 700	795 128381 685	795 128381 663	795 128381 689	795 128381 679	795 128381 801
KETTERING ELEMENTARY ADDITION	13124	1969	Capacity (SRC) Square Feet Enrollment	669 57651 806	669 57651 770	669 57651 697	669 57651 625	669 57651 626	589 57651 448	589 57651 430	589 57651 449	589 57651 456	589 57651 411



**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS**      **FY 2010**

Schedule 14

Prince George's County Public Schools  
School Building Information  
Last Ten School Years

SCHOOL NAME	SCH#	YEAR BUILT	Data	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09	SY2009-10
				Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)
KETTERING MIDDLE SCHOOL Previously School No 13426	13526	1977	Capacity (SRC)	120800	120800	120800	120800	120800	963	963	963	963	963
			Square Feet	120800	120800	120800	120800	120800	120800	120800	120800	120800	120800
KETTERING MIDDLE SCHOOL Changed School No to 13526	13426	1977	Enrollment	977	977	977	977	977	963	963	963	963	963
			Square Feet	120800	120800	120800	120800	120800	120800	120800	120800	120800	120800
KINGSFORD ELEMENTARY	07129	1994	Capacity (SRC)	764	764	764	764	764	755	755	755	755	764
			Square Feet	86814	86814	86814	86814	86814	86814	86814	86814	86814	86814
LAKE ARBOR ELEMENTARY	13146	2002	Capacity (SRC)	983	972	579	741	778	701	778	778	778	778
			Square Feet	983	972	579	741	778	701	778	778	778	778
LAIMONT ELEMENTARY	20114	1964	Capacity (SRC)	604	604	604	604	604	514	514	520	520	509
			Square Feet	53247	53247	53247	53247	53247	53247	53247	53247	53247	53247
LANGLEY PK-MCCORMICK ELEMENTARY	17119	1958	Capacity (SRC)	727	778	632	636	492	579	569	599	621	654
			Square Feet	727	778	632	636	492	579	569	599	621	654
LARGO HIGH SCHOOL	13314	1970	Capacity (SRC)	545	545	545	545	545	489	489	489	489	541
			Square Feet	64194	64194	64194	64194	64194	64194	64194	64194	64194	64194
LAUREL ELEMENTARY	10101	1974	Capacity (SRC)	763	771	603	560	504	514	488	435	441	464
			Square Feet	763	771	603	560	504	514	488	435	441	464
LAUREL HIGH SCHOOL	10308	1961	Capacity (SRC)	1958	1849	1849	1849	1849	1849	1849	1849	1849	1849
			Square Feet	243581	243581	243581	243581	243581	243581	243581	243581	243581	243581
LEWISDALE ELEMENTARY	17112	1953	Capacity (SRC)	2110	1896	1828	1811	1933	2034	1688	1468	1451	1504
			Square Feet	2110	1896	1828	1811	1933	2034	1688	1468	1451	1504
LONGFIELDS ELEMENTARY	06118	1969	Capacity (SRC)	519	519	519	519	519	460	460	458	458	470
			Square Feet	59444	59444	59444	59444	59444	59444	59444	59444	59444	59444
MAGNOLIA ELEMENTARY	21122	1971	Capacity (SRC)	470	440	507	551	537	529	508	479	514	551
			Square Feet	470	440	507	551	537	529	508	479	514	551
MARGARET BRENT	20712	1962	Capacity (SRC)	1980	1870	1870	1870	1870	1870	1870	1870	1870	1870
			Square Feet	299764	299764	299764	299764	299764	299764	299764	299764	299764	299764
MARLTON ELEMENTARY POD CONVERSION	15111	1974	Capacity (SRC)	2041	2067	2053	2204	2143	1990	1929	1762	1861	1855
			Square Feet	2041	2067	2053	2204	2143	1990	1929	1762	1861	1855
MARTIN LUTHER KING JR MIDDLE	01410	1972	Capacity (SRC)	594	594	594	594	594	475	475	475	475	540
			Square Feet	54103	54103	54103	54103	54103	54103	54103	54103	54103	54103
MARY HARRIS "MOTHER" JONES ELEM	17130	2002	Capacity (SRC)	789	875	811	825	747	649	574	559	565	565
			Square Feet	789	875	811	825	747	649	574	559	565	565
MATTAPONI ELEMENTARY	11102	1962	Capacity (SRC)	469	469	469	469	469	408	406	406	406	469
			Square Feet	52565	52565	52565	52565	52565	52565	52565	52565	52565	52565
MATTAPONI ELEMENTARY	11102	1962	Capacity (SRC)	644	644	667	573	588	423	370	349	359	380
			Square Feet	644	644	667	573	588	423	370	349	359	380
MATTAPONI ELEMENTARY	11102	1962	Capacity (SRC)	494	494	494	494	494	458	458	458	458	448
			Square Feet	54506	54506	54506	54506	54506	54506	54506	54506	54506	54506
MATTAPONI ELEMENTARY	11102	1962	Capacity (SRC)	683	708	550	547	460	457	412	417	451	448
			Square Feet	683	708	550	547	460	457	412	417	451	448
MATTAPONI ELEMENTARY	11102	1962	Capacity (SRC)	152	152	152	152	152	152	152	152	152	152
			Square Feet	48236	48236	48236	48236	48236	48236	48236	48236	48236	48236
MATTAPONI ELEMENTARY	11102	1962	Capacity (SRC)	79	77	85	89	83	98	106	116	119	109
			Square Feet	79	77	85	89	83	98	106	116	119	109
MATTAPONI ELEMENTARY	11102	1962	Capacity (SRC)	554	554	554	554	554	455	455	455	455	469
			Square Feet	60270	60270	60270	60270	60270	60270	60270	60270	60270	60270
MATTAPONI ELEMENTARY	11102	1962	Capacity (SRC)	595	563	540	486	522	507	500	512	518	550
			Square Feet	595	563	540	486	522	507	500	512	518	550
MATTAPONI ELEMENTARY	11102	1962	Capacity (SRC)	842	794	794	794	794	794	794	794	794	794
			Square Feet	127516	127516	127516	127516	127516	127516	127516	127516	127516	127516
MATTAPONI ELEMENTARY	11102	1962	Capacity (SRC)	926	961	922	943	964	733	735	757	856	874
			Square Feet	926	961	922	943	964	733	735	757	856	874
MATTAPONI ELEMENTARY	11102	1962	Capacity (SRC)	790	790	790	790	790	774	774	774	774	802
			Square Feet	790	790	790	790	790	774	774	774	774	802
MATTAPONI ELEMENTARY	11102	1962	Capacity (SRC)	76842	76842	76842	76842	76842	76842	76842	76842	76842	76842
			Square Feet	76842	76842	76842	76842	76842	76842	76842	76842	76842	76842
MATTAPONI ELEMENTARY	11102	1962	Capacity (SRC)	736	736	736	736	736	756	714	734	736	475
			Square Feet	736	736	736	736	736	756	714	734	736	475
MATTAPONI ELEMENTARY	11102	1962	Capacity (SRC)	48912	48912	48912	48912	48912	48912	48912	48912	48912	48912
			Square Feet	48912	48912	48912	48912	48912	48912	48912	48912	48912	48912
MATTAPONI ELEMENTARY	11102	1962	Capacity (SRC)	766	423	451	440	438	442	450	468	447	465
			Square Feet	766	423	451	440	438	442	450	468	447	465



PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS FY 2010

Schedule 14

Prince George's County Public Schools  
School Building Information  
Last Ten School Years

SCHOOL NAME	SCH#	YEAR BUILT	Data	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09	SY2009-10
<b>MATTHEW HENSON ELEMENTARY</b>	13117	1969	Capacity (SRC)	443	443	443	443	443	456	456	456	456	456
			Square Feet	57857	57857	57857	57857	57857	57857	57857	57857	57857	57857
			Enrollment	581	618	440	396	348	311	249	296	331	0
<b>MELWOOD ELEMENTARY</b>	15104	1967	Capacity (SRC)	713	713	713	713	713	643	643	643	643	671
ADDITION			Square Feet	68142	68142	68142	68142	68142	68142	68142	68142	68142	68142
			Enrollment	847	564	643	639	666	640	656	725	756	774
<b>MIDDLETON VALLEY ELEMENTARY</b>	06123	1961	Capacity (SRC)	519	519	519	519	519	458	458	458	458	458
			Square Feet	45123	45123	45123	45123	45123	45123	45123	45123	45123	45123
			Enrollment	501	470	453	455	469	439	377	298	274	0
<b>MONTPELLIER ELEMENTARY</b>	14124	1968	Capacity (SRC)	713	713	713	713	713	643	643	643	643	626
ADDITION			Square Feet	51026	62209	62209	62209	62209	62209	62209	62209	62209	62209
			Enrollment	580	624	750	714	701	686	695	670	627	611
<b>MORNINGSIDE ELEMENTARY</b>	06109	1954	Capacity (SRC)	340	340	340	340	340	364	364	362	362	362
			Square Feet	40308	40308	40308	40308	40308	40308	40308	40308	40308	40308
			Enrollment	509	500	448	347	310	206	220	241	239	0
<b>MT RAINIER ELEMENTARY</b>	17103	1977	Capacity (SRC)	369	369	369	369	369	341	341	341	341	357
			Square Feet	41242	41242	41242	41242	41242	41242	41242	41242	41242	41242
			Enrollment	405	423	402	361	402	386	375	367	373	336
<b>NICHOLAS OREM MIDDLE SCHOOL</b>	17518	1962	Capacity (SRC)	825	825	825	825	825	825	825	825	825	825
Previously School No. 17418			Square Feet	105697	105697	105697	105697	105697	105697	105697	105697	105697	105697
			Enrollment	843	895	880	975	739	763	796	779	743	678
<b>NICHOLAS OREM MIDDLE SCHOOL</b>	17418	1962	Capacity (SRC)	873	825	825	825	825	2053	2053	2053	2053	2053
Changed School No to 17518			Square Feet	105697	105697	105697	105697	105697	355000	355000	355000	355000	355000
			Enrollment	843	895	880	975	739	2529	2499	2367	2484	2705
<b>NORTH FORESTVILLE ELEMENTARY</b>	06110	1954	Capacity (SRC)	481	481	481	481	481	443	443	443	443	412
			Square Feet	57949	57949	57949	57949	57949	57949	57949	57949	57949	57949
			Enrollment	420	418	408	434	445	389	330	274	274	351
<b>NORTHVIEW ELEMENTARY</b>	07116	2007	Capacity (SRC)										
			Square Feet										
			Enrollment										
<b>NORTHWESTERN HIGH SCHOOL</b>	17308	1951	Capacity (SRC)	2350	2053	2053	2053	2053	2053	2053	2053	2053	2053
RENOVATION			Square Feet	355000	355000	355000	355000	355000	355000	355000	355000	355000	355000
			Enrollment	2222	2325	2532	2680	2671	2529	2499	2367	2484	2705
<b>OAKCREST ELEMENTARY</b>	13105	1966	Capacity (SRC)	494	494	494	494	494	458	458	458	458	451
POD CONVERSION			Square Feet	46152	46152	46152	46152	46152	46152	46152	46152	46152	46152
			Enrollment	616	633	456	466	464	432	350	434	400	350
<b>OAKLANDS ELEMENTARY</b>	10109	1964	Capacity (SRC)	444	444	444	444	444	412	412	412	412	406
			Square Feet	41427	41427	41427	41427	41427	41427	41427	41427	41427	41427
			Enrollment	527	515	507	520	540	541	548	528	384	397
<b>OVERLOOK ELEMENTARY</b>	06133	1969	Capacity (SRC)	500	500	500	500	500	544	544	544	544	542
			Square Feet	47649	47649	47649	47649	47649	47649	47649	47649	47649	47649
			Enrollment	457	365	315	317	402	352	323	312	344	326
<b>OWENS ROAD ELEMENTARY</b>	12123	1965	Capacity (SRC)	372	372	372	372	372	364	364	364	364	364
			Square Feet	36493	36493	36493	36493	36493	36493	36493	36493	36493	36493
			Enrollment	389	339	335	333	257	237	214	182	156	0
<b>OXON HILL ELEMENTARY</b>	12101	1975	Capacity (SRC)	397	397	397	397	397	353	353	353	353	353
			Square Feet	63729	63729	63729	63729	63729	63729	63729	63729	63729	63729
			Enrollment	506	494	447	432	425	416	433	451	435	321
<b>OXON HILL HIGH SCHOOL</b>	12309	1959	Capacity (SRC)	2014	1902	1902	1902	1902	1902	1902	1902	1902	1902
NEW GYM			Square Feet	232618	243048	243048	243048	243048	243048	243048	243048	243048	243048
			Enrollment	2547	2617	2511	2516	2477	2423	2226	1961	1938	1887
<b>OXON HILL MIDDLE SCHOOL</b>	12434	1972	Capacity (SRC)	864	816	816	816	816	816	816	816	816	816
			Square Feet	106801	106801	106801	106801	106801	106801	106801	106801	106801	106801
			Enrollment	716	732	794	786	808	753	742	911	679	648



**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS**      **FY 2010**

Schedule 14

Prince George's County Public Schools  
School Building Information  
Last Ten School Years

SCHOOL NAME	SCH#	YEAR BUILT	Data	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09	SY2009-10
PAINT BRANCH ELEMENTARY	21123	1972	Capacity (SRC)	469	469	469	469	469	435	435	433	433	426
			Square Feet	59021	59021	59021	59021	59021	59021	59021	59021	59021	59021
PANORAMA ELEMENTARY	06156	1966	Enrollment	537	478	446	445	387	321	321	349	350	341
			Capacity (SRC)	220	220	220	220	2271	2149	2149	2149	2100	2100
PARKDALE HIGH SCHOOL	19309	1968	Square Feet	32666	32666	251	228	635	707	676	658	651	425
			Enrollment	278	266	1896	1896	1896	1896	1896	1896	2296	2296
PATUXENT ELEMENTARY	03105	1971	Capacity (SRC)	254965	254965	254965	254965	254965	254965	254965	254965	254965	254965
			Enrollment	1996	2205	2355	2355	2271	2126	2126	2126	2149	2100
NEW GYM	03104	2001	Square Feet	516	516	516	516	516	460	460	460	460	445
			Enrollment	47117	47117	58579	58579	58579	58579	58579	58579	58579	58579
PERRYWOOD ELEMENTARY SCHOOL	03104	2001	Capacity (SRC)	750	750	750	750	750	750	750	750	750	791
			Enrollment	76137	76137	76137	76137	76137	76137	76137	76137	76137	76137
PHYLLIS E WILLIAMS ELEMENTARY	13122	1976	Capacity (SRC)	664	664	644	644	644	574	574	574	574	625
			Enrollment	64451	64451	64451	64451	64451	64451	64451	64451	64451	64451
POINTER RIDGE ELEMENTARY	07118	1971	Square Feet	738	755	709	664	621	565	518	518	424	416
			Enrollment	716	716	716	716	716	566	566	566	566	566
PORT TOWNS ELEMENTARY	02117	2004	Capacity (SRC)	61978	61978	61978	61978	61978	61978	61978	61978	61978	61978
			Enrollment	845	836	870	784	784	581	581	581	452	452
POTOMAC HIGH SCHOOL	12320	1965	Capacity (SRC)	1346	1271	1271	1271	1271	1271	1271	1271	1271	1871
			Enrollment	210130	210130	210130	210130	210130	210130	210130	210130	210130	210130
POTOMAC LANDING ELEMENTARY	05110	1977	Square Feet	1002	995	1033	1062	1270	1363	1417	1294	1306	1306
			Enrollment	494	494	494	494	494	429	429	429	429	429
PRINCETON ELEMENTARY	06119	1960	Capacity (SRC)	60596	60596	60596	60596	60596	60596	60596	60596	60596	60596
			Enrollment	478	478	478	478	478	429	429	429	429	429
RICA - SOUTHERN MARYLAND	11711	1960	Capacity (SRC)	41337	41337	41337	41337	41337	41337	41337	41337	41337	41337
			Enrollment	500	500	455	406	434	330	345	345	345	345
RIDGECREST ELEMENTARY	17110	1954	Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
			Enrollment	81	89	84	87	85	71	75	75	0	0
RIVERDALE ELEMENTARY	19101	1978	Capacity (SRC)	485	485	769	769	769	729	729	729	729	718
			Enrollment	50669	50669	68546	68546	68546	68546	68546	68546	68546	68546
ROBERT FROST ELEMENTARY	20116	1968	Square Feet	650	644	801	790	651	706	642	563	588	575
			Enrollment	545	545	545	545	545	500	500	500	500	500
ROBERT GODDARD FRENCH IMMERSION	14516	1964	Capacity (SRC)	64800	64800	64800	64800	64800	64800	64800	64800	64800	64800
			Enrollment	729	629	578	573	520	530	530	579	630	658
ROBERT GODDARD MONTESSORI	14517	1964	Capacity (SRC)	372	372	372	372	372	256	260	285	285	341
			Enrollment	48852	48852	48852	48852	48852	48852	48852	48852	48852	48852
ROBERT GODDARD MONTROSS	14517	1964	Capacity (SRC)	409	380	288	307	271	287	287	285	285	496
			Enrollment	133631	133631	133631	133631	133631	133631	133631	133631	133631	133631
ROBERT GODDARD MONTROSS	14517	1964	Square Feet	409	380	288	307	271	287	287	285	285	496
			Enrollment	133631	133631	133631	133631	133631	133631	133631	133631	133631	133631
ROBERT GODDARD MONTROSS	14517	1964	Capacity (SRC)	495	495	495	495	495	495	495	495	495	495
			Enrollment	133631	133631	133631	133631	133631	133631	133631	133631	133631	133631
ROBERT GODDARD MONTROSS	14517	1964	Square Feet	540	540	540	540	540	540	540	540	540	540
			Enrollment	540	540	540	540	540	540	540	540	540	540





PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS

FY 2010

Schedule 14

Prince George's County Public Schools  
School Building Information  
Last Ten School Years

SCHOOL NAME	SCH#	YEAR BUILT	Data	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09	SY2009-10
<b>ROBERT GODDARD MIDDLE SCHOOL</b> Previously School No. 14515	14415	1964	Capacity (SRC) Square Feet Enrollment	1049 133631 493	991 133631 501								
<b>ROBERT GODDARD MIDDLE SCHOOL</b> Changed schno to 14415	14515	1964	Capacity (SRC) Square Feet Enrollment										
<b>ROBERT R GRAY ELEMENTARY</b>	18128	2001	Capacity (SRC) Square Feet Enrollment	790 74520 632	790 74520 682	790 74520 682	790 74520 682	790 74520 682	748 74520 561	748 74520 524	748 74520 450	748 74520 404	790 74520 387
<b>ROCKLEDGE ELEMENTARY</b>	14132	1968	Capacity (SRC) Square Feet Enrollment	519 56252 620	519 56252 605	519 56252 623	519 56252 639	519 56252 581	429 56252 531	429 56252 475	429 56252 503	429 56252 506	429 56252 525
<b>ROGERS HEIGHTS ELEMENTARY</b>	02110	1959	Capacity (SRC) Square Feet Enrollment	635 56588 769	635 56588 750	635 56588 494	635 56588 655	635 56588 577	572 56588 592	572 56588 631	579 56588 619	579 56588 638	604 56588 635
<b>ROSA L. PARKS</b>	01731	2006	Capacity (SRC) Square Feet Enrollment										
<b>ROSA L. PARKS</b>			Capacity (SRC) Square Feet Enrollment										
<b>ROSARYVILLE ELEMENTARY</b>	11105	2002	Capacity (SRC) Square Feet Enrollment	790 76200 665	790 76200 711	790 76200 711	790 76200 762	790 76200 770	752 76200 711	752 76200 681	750 76200 692	750 76200 626	790 76200 591
<b>ROSE VALLEY ELEMENTARY</b>	05107	1968	Capacity (SRC) Square Feet Enrollment	436 56252 579	436 56252 427	436 56252 421	436 56252 394	436 56252 371	422 56252 349	422 56252 306	420 56252 346	420 56252 365	436 56252 390
<b>SAMUEL CHASE ELEMENTARY</b>	12116	1962	Capacity (SRC) Square Feet Enrollment	389 42624 513	389 42624 581	389 42624 487	389 42624 505	389 42624 358	347 42624 359	347 42624 359	347 42624 346	347 42624 336	392 42624 330
<b>SAMUEL OGLE MIDDLE SCHOOL</b> Previously School No. 14128 (Samuel Ogle Elem.) Went from Elem. To MS	14528	1967	Capacity (SRC) Square Feet Enrollment										
<b>SAMUEL P MASSIE ELEMENTARY</b>	06148	2003	Capacity (SRC) Square Feet Enrollment										
<b>SAMUEL P MASSIE ELEMENTARY</b>			Capacity (SRC) Square Feet Enrollment										
<b>SCOTCHTOWN HILLS ELEMENTARY</b>	10114	1995	Capacity (SRC) Square Feet Enrollment	669 79757 652	669 79757 632	669 79757 652	669 79757 644	669 79757 637	640 79757 630	640 79757 648	640 79757 647	640 79757 672	669 79757 680
<b>SEABROOK ELEMENTARY</b>	20103	1953	Capacity (SRC) Square Feet Enrollment	272 39704 429	272 39704 400	272 39704 251	272 39704 313	272 39704 307	272 39704 359	272 39704 365	272 39704 385	272 39704 394	272 39704 378
<b>SEAT PLEASANT ELEMENTARY</b>	18102	1971	Capacity (SRC) Square Feet Enrollment	379 42888 581	379 42888 412	379 42888 472	379 42888 435	379 42888 371	366 42888 326	366 42888 195	362 42888 251	362 42888 298	360 42888 301
<b>SKYLINE ELEMENTARY</b>	06120	1966	Capacity (SRC) Square Feet Enrollment	307 37225 496	307 37225 478	307 37225 486	307 37225 245	307 37225 237	250 37225 187	250 37225 174	248 37225 179	248 37225 192	358 37225 221
<b>SPRINGHILL LAKE ELEMENTARY ADDITION</b>	21113	1966	Capacity (SRC) Square Feet Enrollment	709 70993 872	709 70993 960	709 70993 725	709 70993 755	709 70993 704	633 70993 674	633 70993 604	633 70993 578	633 70993 620	638 70993 743
<b>STEPHEN DECATUR MIDDLE SCHOOL</b> Previously School No. 09415	09515	1971	Capacity (SRC) Square Feet Enrollment	788 120070 1028	782 120070 1062	782 120070 977	782 120070 1002	782 120070 997	782 120070 898	782 120070 846	782 120070 735	782 120070 709	782 120070 655
<b>STEPHEN DECATUR MIDDLE SCHOOL</b> Changed School No to 09515	09415	1971	Capacity (SRC) Square Feet Enrollment										



**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS**      **FY 2010**

Schedule 14

Prince George's County Public Schools  
School Building Information  
Last Ten School Years

SCHOOL NAME	SCH#	YEAR BUILT	Data	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09	SY2009-10
				Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)	Capacity (SRC)
SUITLAND ELEMENTARY SCHOOL	06161	1995	Square Feet Enrollment	2790 2635	344875 2827	2635 2812	2635 2802	2635 2635	750 673	750 623	748 615	748 561	790 538
SUITLAND HIGH SCHOOL	06303	1951	Capacity (SRC) Square Feet Enrollment	2790 344875 2827	2635 344875 2812	2635 344875 2802	2635 344875 2604	2635 344875 2534	2635 344875 2457	2635 344875 2545	2635 354375 2545	2635 354375 2546	2635 354375 2534
SURRATTSVILLE HIGH SCHOOL ADDITION	09308	1960	Capacity (SRC) Square Feet Enrollment	1265 157138 1281	1195 157138 1340	1195 157138 1359	1195 157138 1431	1235 167322 1083	1235 167322 1083	1235 167322 1083	1235 167322 1022	1235 167322 1022	1235 167322 940
TALL OAKS VOCATIONAL	07305	1956	Capacity (SRC) Square Feet Enrollment	100 39361 165	100 39361 152	100 39361 175	100 39361 155	100 39361 159	100 39361 139	100 39361 171	100 39361 166	100 39361 156	100 39361 147
TANGLEWOOD	09707	1957	Capacity (SRC) Square Feet Enrollment	120 42148 85	120 42148 95	120 42148 89	120 42148 79	120 42148 52	120 42148 53	120 42148 51	120 42148 53	120 42148 56	120 42148 47
TAYAC ELEMENTARY ADDITION	09105	1955	Capacity (SRC) Square Feet Enrollment	590 47858 457	590 47858 449	590 47858 460	590 47858 421	590 47858 400	563 47858 369	563 47858 342	563 47858 334	563 47858 324	586 47858 427
TEMPLETON ELEMENTARY ADDITION	02114	1968	Capacity (SRC) Square Feet Enrollment	594 63432 793	594 63432 833	594 63432 736	594 63432 775	594 63432 685	521 63432 592	521 63432 615	521 63432 570	521 63432 535	521 63432 545
THOMAS CLAGGETT ELEMENTARY	06151	1971	Capacity (SRC) Square Feet Enrollment	509 61175 362	509 61175 371	509 61175 403	509 61175 392	509 61175 325	480 61175 235	480 61175 221	478 61175 198	478 61175 183	475 61175 255
THOMAS G PULLEN	18514	1967	Capacity (SRC) Square Feet Enrollment	791 110422 816	791 110422 819	791 110422 790	791 110422 810	791 110422 803	705 110422 809	705 110422 792	800 110422 767	800 110422 746	800 110422 669
THOMAS JOHNSON MIDDLE SCHOOL	20409	1968	Capacity (SRC) Square Feet Enrollment	932 133631 708	930 133631 865	930 133631 827	930 133631 862	930 133631 1095	930 133631 1042	930 133631 1042	930 133631 911	930 133631 910	930 133631 629
THOMAS S STONE ELEMENTARY	17106	1950	Capacity (SRC) Square Feet Enrollment	574 64324 807	574 64324 865	574 64324 935	574 64324 887	574 64324 891	540 64324 914	540 64324 887	542 64324 694	542 64324 649	574 64324 611
THURGOOD MARSHALL MIDDLE SCHOOL Previously School No 06422	06522	1962	Capacity (SRC) Square Feet Enrollment	1022 120192 897	956 120192 918	956 120192 653	965 120192 713	965 120192 851	965 120192 888	965 120192 844	965 120192 720	965 120192 737	965 120192 837
THURGOOD MARSHALL MIDDLE SCHOOL Changed School No to 06522	06422	1962	Capacity (SRC) Square Feet Enrollment	1022 120192 897	956 120192 918	956 120192 653	965 120192 713	965 120192 851	965 120192 888	965 120192 844	965 120192 720	965 120192 737	965 120192 837
TULIP GROVE ELEMENTARY	07111	1964	Capacity (SRC) Square Feet Enrollment	444 42275 529	444 42275 571	444 42275 576	444 42275 560	444 42275 547	383 42275 446	383 42275 436	383 42275 245	383 42275 260	411 42275 289
UNIVERSITY PARK ELEMENTARY ADDITION	19102	1978	Capacity (SRC) Square Feet Enrollment	546 56264 689	546 56264 655	546 56264 624	546 56264 610	546 56264 589	491 56264 583	491 56264 581	491 56264 575	491 56264 548	580 56264 557
VALLEY VIEW ELEMENTARY	12118	1968	Capacity (SRC) Square Feet Enrollment	581 52431 570	581 52431 536	581 52431 564	581 52431 558	581 52431 501	552 52431 519	552 52431 487	550 52431 504	550 52431 506	538 52431 491
VANSVILLE ELEMENTARY	01111	2008	Capacity (SRC) Square Feet Enrollment	570 94795 762	570 94795 762	570 94795 762	570 94795 762	570 94795 762	570 94795 762	570 94795 762	570 94795 762	570 94795 762	570 94795 762



**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS**

**FY 2010**

Schedule 14

Prince George's County Public Schools  
School Building Information  
Last Ten School Years

SCHOOL NAME	SCH#	YEAR BUILT	DATA	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09	SY2009-10
<b>WALDON WOODS ELEMENTARY</b>	09114	1968	Capacity (SRC)	419	663	663	663	663	599	599	597	597	628
ADDITION			Square Feet	43776	58829	58829	58829	58829	58829	58829	58829	58829	58829
			Enrollment	617	661	634	653	596	608	628	601	606	642
<b>WALKER MILL MIDDLE SCHOOL</b>	18419	1970	Capacity (SRC)	864	816	816	816	816	816	816	816	816	816
			Square Feet	129348	129348	129348	129348	129348	129348	129348	129348	129348	129348
			Enrollment	670	715	694	677	766	666	596	607	603	707
<b>WHITEHALL ELEMENTARY SCHOOL</b>	14138	1967	Capacity (SRC)						365	365	365	365	365
			Square Feet						38583	38583	38583	38583	38583
			Enrollment						356	384	420	450	429
<b>WILLIAM BEANES ELEMENTARY</b>	06136	1972	Capacity (SRC)	540	540	540	540	540	593	593	595	595	584
			Square Feet	56175	56175	56175	56175	56175	56175	56175	56175	56175	56175
			Enrollment	472	497	521	444	471	471	513	487	477	476
<b>WILLIAM PACA ELEMENTARY</b>	13109	1963	Capacity (SRC)	738	738	738	738	738	689	689	687	687	676
ADDITION			Square Feet	54868	54868	54868	54868	54868	54868	54868	54868	54868	54868
			Enrollment	787	802	642	666	627	565	429	362	359	461
<b>WILLIAM W HALL ELEMENTARY</b>	18130	2005	Capacity (SRC)						750	750	750	750	735
			Square Feet						100000	100000	100000	100000	100000
			Enrollment						695	691	595	535	503
<b>WILLIAM WIRT MIDDLE</b>	19508	1964	Capacity (SRC)	864	816	816	816	816	816	816	816	816	816
			Square Feet	106318	106318	106318	106318	106318	106318	106318	106318	106318	106318
			Enrollment	867	964	843	825	716	769	845	814	751	720
<b>WOODMORE ELEMENTARY</b>	07106	1964	Capacity (SRC)	629	629	629	629	629	584	584	584	584	576
			Square Feet	56101	56101	56101	56101	56101	56101	56101	56101	56101	56101
			Enrollment	794	811	605	618	557	578	563	567	514	477
<b>WOODRIDGE ELEMENTARY</b>	20107	1954	Capacity (SRC)	397	397	397	397	397	328	328	330	330	342
			Square Feet	31687	31687	31687	31687	31687	31687	31687	31687	31687	31687
			Enrollment	441	417	396	380	436	464	449	421	400	421
<b>YORKTOWN ELEMENTARY</b>	14127	1967	Capacity (SRC)	519	519	519	519	519	452	452	452	452	457
			Square Feet	47855	47855	47855	47855	47855	47855	47855	47855	47855	47855
			Enrollment	625	589	604	591	581	416	462	279	273	304

1) Capacity and Square footage were referenced from Educational Facilities Master plans for each year and the enrollments were referenced from the Maryland Report Card.

2) SY1996 Northwestern High students were housed at Belair while Northwestern HS was demolished and rebuilt. They returned to Northwestern in SY2000.

3) SY1999 thru 2001 the following schools had additions added: Allenwood Elem., Apple Grove Elem., Ardmore Elem., Bamaby Manor Elem., Calverton Elem., Carrollton Elem., Carole Highlands

4) SY2001 Bladensburg High students were housed at Belair while Bladensburg HS was demolished and rebuilt. They returned to Bladensburg SY2006.

5) SY 2000 thru 2002 Montpelier Elem had an addition added which caused it's capacity and square footage to increase. Also, Cairnody Hills Elem began renovation placing the students at John Hanson as a holding tank. Dodge Park Elementary also began a major

6) SY1996-1997 Perrywood Elem. began construction while the school was housed at Belair Annex until it's completion SY2000-01.

7) In the time span 2001-2003 Panorama Elem began renovation, Ridgcrest Elem. and Frederick Douglass HS received additions causing their capacity and square footage to go up. Patuxent Elem received a new gym causing the square footage to go up.

8) SY2003 Oxon Hill HS Gym was demolished and replaced in SY2004. Surrattsville received an addition for special education students, adding capacity.