



Prince George's County Public Schools

A Component Unit of Prince George's County, Maryland



Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2009

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 • Linda Thornton Thomas • Amber P. Waller • Edward Burroughs, III, 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, 2009

BOARD OF EDUCATION

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Edward Burroughs III, *Student Member*

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

Matthew E. Stanski, *Chief Financial Officer*

Prepared by the Department of Financial Services

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PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS

JUNE 30, 2009

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INTRODUCTORY SECTION

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September 28, 2009

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, 2009, 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 2009 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

Economic growth deteriorated dramatically in 2008, with real gross domestic product (GDP) falling by 6.2% in the fourth quarter. The slide continued in the first quarter of 2009 when real GDP dipped an additional 6.4%. This was the steepest drop since the depths of the 1982 recession. Although the decline was only -1% in the second quarter of 2009, the end seems nowhere in sight. By the end of July 2009, the unemployment rate had risen to 9.7%, with almost 15 million persons unemployed.

Maryland's 7.3% unemployment rate is much lower than the national average, which is not surprising since the State typically outperforms the country as a whole. Information technology, telecommunications, aerospace and defense remain the leading forces behind Maryland's economic growth but even those industries have been affected by the recession. Because of this, the State is projecting a budget shortfall of \$683 million in FY2010 and as much as \$2 billion in FY2011.

Although Prince George's County remains a vibrant and growing municipality, falling home prices, rising fuel costs and the sharp increase in property foreclosures threaten economic advances made in recent years. And while both the County and State governments have triple-A ratings, these bond ratings are threatened by the precipitous economic environment.

The economic outlook for FY2011 and beyond remains uncertain and will require the School System to cut back even more, tighten its belt and get accustomed to leaner times. The County will continue to reduce its support and the State may have to follow suit. These developments will likely impact programs and services and therefore making it imperative that economic resources are utilized in a prudent manner that results in improving student performance and truly putting children first.

SCHOOL SYSTEM BUDGET, RISK, AND CASH MANAGEMENT

The School System's Final General Fund Approved Operating Budget for FY2009 contained appropriations for revenues and General Fund expenditures totaling \$1.68 billion. This was a decrease of \$7.05 million or 0.42% under the FY2008 final budget appropriation. Local and State revenues provide the majority of the funds supporting the Operating Budget for the School System, comprising 35.8% and 54.9%, respectively, of the total budget. Federal and Other sources make up the remainder (5.6% Federal and 3.6% 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.

Risk Management – 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.

Cash Management

Investment of temporarily idle funds is made in accordance with Section 22 of Article 95 of the Annotated Code of Maryland, related Board of Education policy, and School System procedures and is limited to securities issued or guaranteed by the Federal government. Investments are made principally in the Maryland Local Government Investment Pool (MLGIP), which is under control of the Maryland State Treasurer and is designed to provide all local government units of the State an investment vehicle for the short-term investment of funds. The MLGIP has a coveted “AAA” rating by Standard and Poors (S&P), “which signifies the excellent safety of invested principal and a superior capacity to maintain a \$1.00 per unit value.” Additionally, the MLGIP’s yield averaged 13 basis points above its peer group as measured by the S&P Rated LGIP Index (see MLGIP Annual Report, year ended June 30, 2008).

In FY2009, such investments provided income for all funds in the amount of \$1.8 million. Interest rates for School System investments in FY2009 averaged 1.1%. Comparable figures for FY2008 were \$8.2 million and 3.79%. The interest recorded and the average rate of return is considered reasonable for a passive investment strategy, given current economic and investment market conditions. The average rate of return on the portfolio was 1.32% which is 2.96 times less than the return achieved in FY2008 and .20 basis points or 18% higher than the average return of the *Public Investor* 10-bill Index, a benchmark established by the Government Finance Officers Association (GFOA), for evaluating cash management portfolios with biweekly payment and payroll requirements.

In FY2009, the School System continued to use a third-party custodian to take physical delivery of the underlying collateral for the majority of its investment transactions. Required underlying collateral approximates 102% of market value to protect against market risk of loss for the investment period. At the end of FY2009, like the previous year, the cash and investment position of PGCPSS remains strong and solvent.

LONG-TERM PLANNING, PERFORMANCE BUDGETING AND MANAGEMENT

The vision for Prince George’s County Public Schools is for *all students to graduate college-ready*. There are four cornerstones supporting this vision: 1) every child has a fundamental right to achieve at high levels, i.e., all children achieve at high levels and there are no gaps; 2) the School System is branded with the notion of extraordinary customer service, i.e., we are known for the service we provide to our customers; 3) we are known for the creation of new knowledge; and 4) leadership occurs at all levels of the organization.

The mission of the Prince George’s County Board of Education is to advance the achievement of its diverse student body through community engagement, sound policy governance, accountability, and fiscal responsibility. Two leading principles guide the programs and services necessary to realize our vision: 1) distribute resources equitably; and 2) close the achievement gap. Similarly, our work is focused around five core operating beliefs: 1) Children are our business – and they come first; 2) Parents are our partners; 3) Victory is in the classroom; 4) Continuous improvement in teaching, leadership, and accountability is the key to our success; and 5) Every member of this community shares the responsibility for successful schools.

The *Bridge to Excellence Master Plan* continues to guide the programs and services necessary to realize the School System’s vision. It set the direction for the FY2009 Approved Operating Budget, which was constructed and implemented consistent with the *Master Plan*. However, beginning July 1, 2009 and effective FY2011, PGCPSS replaced the traditional line-item budget system that allocated resources based on organizational units and line item expenses with Performance Based Budgeting (PBB). The School System has also embarked on a performance management initiative with the assistance of private funders. The objective is to move the School System from a ‘compliance culture’ to a ‘performance culture’ that focuses on accountability and continuous improvement in teaching and learning. PBB will formally establish spending targets (i.e., appropriations) and performance targets. It will also allow decision makers to clearly see the performance trade-offs between alternative spending plans, and thus make more informed resource allocation decisions.

The *Bridge to Excellence Master Plan* and its seven goals will continue to guide the programs and services of the School System, even with the shift in emphasis to performance budgeting and performance management:

Goal 1: By 2013-2014, all students will reach high standards in core curricular areas, at a minimum attaining proficiency or better for each ESEA subgroup in reading/language arts and mathematics.

Goal 2: All English Language Learners will become proficient in English and reach high academic standards, at a minimum attaining proficiency or better in reading/language arts and mathematics.

Goal 3: All employees will be highly qualified, highly skilled and effective.

Goal 4: All students will be educated in environments that are safe, drug free, and conducive to learning.

Goal 5: All students will graduate from high school.

Goal 6: The quality of school system service delivery will be enhanced by improving management effectiveness, efficiency, and accountability.

Goal 7: Family, school, business, and community relationships will be strengthened to support improved student achievement.

Financial Reporting Award

The Government Finance Officers Association (GFOA) of the United States and Canada 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, 2008 (see page xii). This is the third 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 Financial Accounting and Reporting Office. The high standard to which the Report conforms reflects the professional competence of all individuals responsible for its preparation. We wish to express our appreciation for their exemplary service.

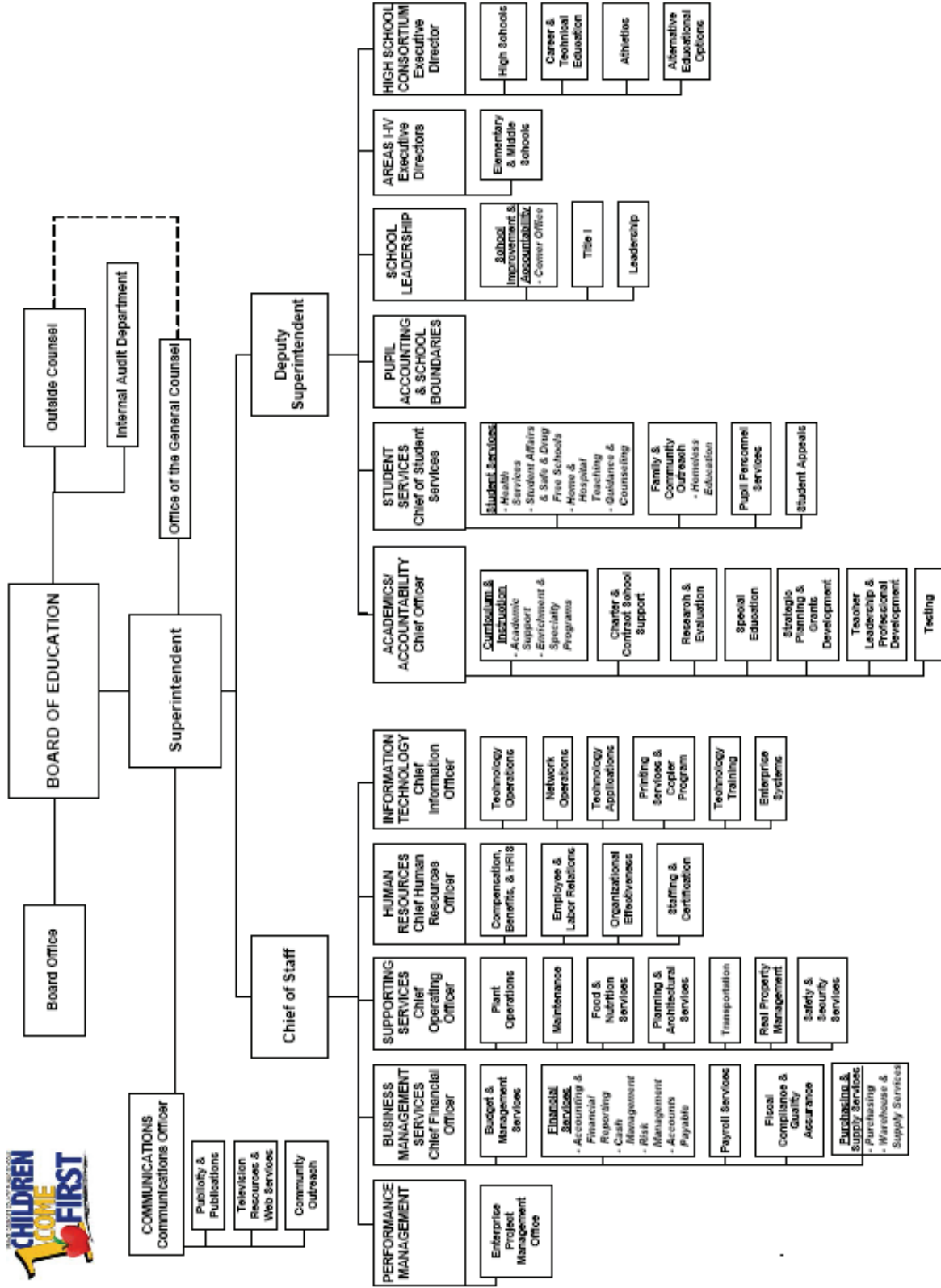
Respectfully submitted,



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



Matthew E. Stanski
Chief Financial Officer



Revised 9.03.09

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, 2008

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

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FINANCIAL SECTION

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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, 2009 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' 2008 financial statements and, in our report dated September 25, 2008, 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, 2009, 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 28, 2009 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 information, 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 Gunderson LLP

Calverton, Maryland
September 28, 2009



MANAGEMENT'S DISCUSSION AND ANALYSIS



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MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A) AS OF JUNE 30, 2009

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, 2009. 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 eighth year Prince George's County Public Schools has prepared its annual financial report using the new 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 FY2009, and contains other supplementary information.

FINANCIAL HIGHLIGHTS

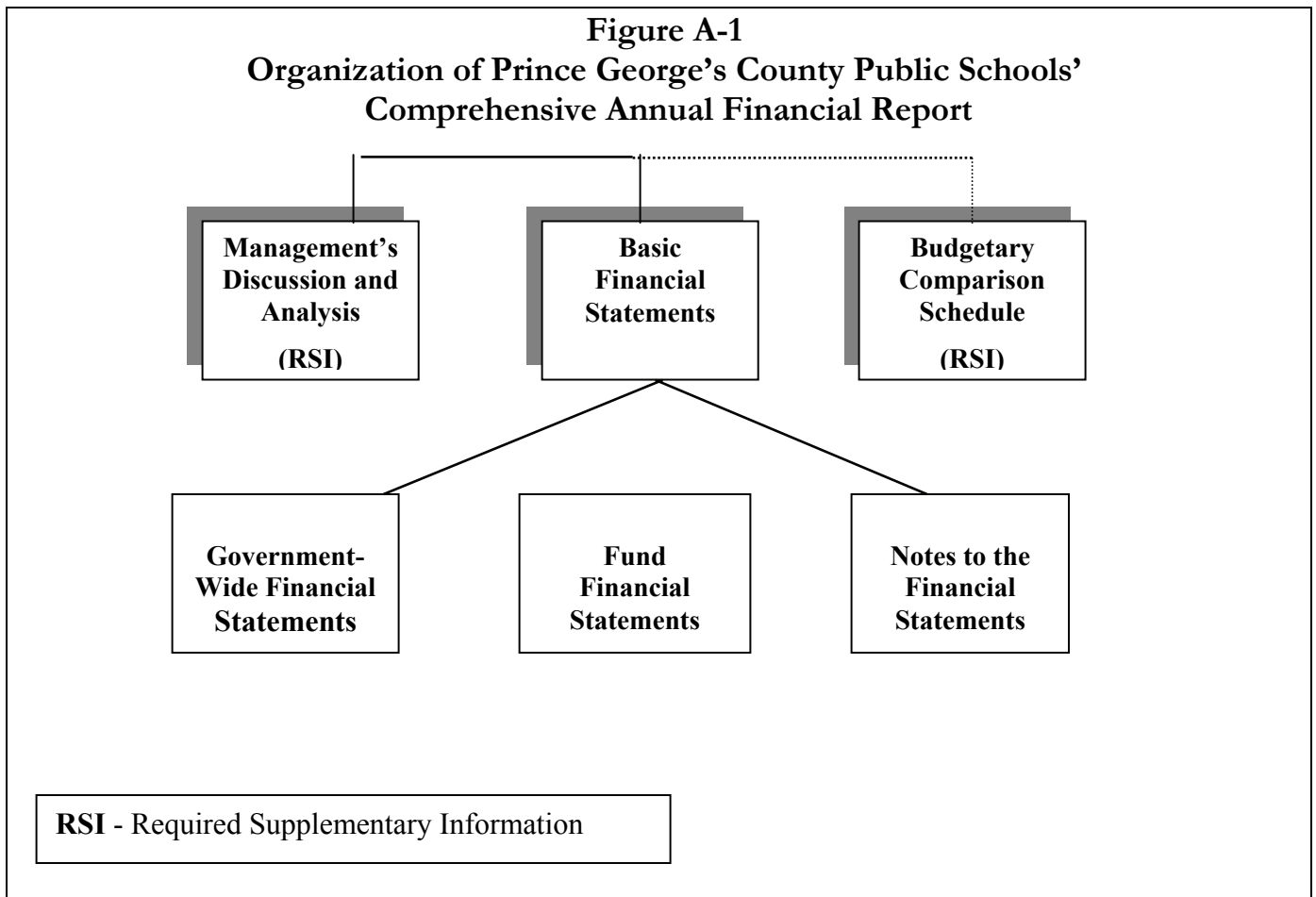
- On a government-wide basis, the School System closed the fiscal year ending June 30, 2009, with combined net assets of \$718.40 million, for a decrease of \$57.67 million or 7.4% in relation to the prior year. The continued reduction in net assets is largely attributed to the GASB requirements to recognize a net Other Post Employment Benefits (OPEB) liability of \$150.94 million and future pollution remediation obligations of \$2 million in the Statement of Net Assets.
- Total government-wide revenues were \$1.857 billion, while total government-wide expenses were \$1.915 billion. Expenses exceeded revenues by \$57.67 million. The net cost to taxpayers was \$1.57 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 \$46.3 million, compared to a decrease of \$70.14 million the prior year. At year end, total fund balance in the General Fund was only \$36.23 million, versus \$82.53 million in FY2008. The decrease in fund balance results from revenues realized that is lower than expenditures incurred.
- Outlays for capital assets in the Capital Projects Fund totaled \$102.5 million, 80.4% of which was for new construction and remodeling of existing facilities with the remaining 19.6% for equipment. The bulk of resources were obtained from the State of Maryland and Prince George's County sources, for a total 99.6% of revenue (\$78.25 million). Capital lease financing provided an additional \$31.98 million, resulting in an increase in fund balance of \$8.04 million, a boost from the low of \$1.85 million at the end of FY2008 to \$9.89 million at June 30, 2009.
- Food and Nutrition Services (FNS), accounted for in the Special Revenue Fund, experienced a decrease in fund balance of \$9.1 million, compared to an increase of \$170,076 in FY2008. At year end, the fund balance (deficit) in the Special Revenue Fund was (\$8,805,027). This deterioration occurred because FNS was charged \$8 million in indirect cost by the Board. This effectively eliminated the \$6.74 million subsidy provided in FY 2009.
- In FY2009, approximately \$28 million of the unreserved general fund balance has been designated for: Food & Nutrition Services programs (\$8.6 million); operating contingencies (\$2 million) and subsequent year's operating budgets (\$17.4 million) associated with expected continued reductions in County and State aid. Unreserved undesignated amounts remaining total \$350,225 as of June 30, 2009.



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
Scope	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.
Required financial statements	<ul style="list-style-type: none"> • Statement of Net Assets • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures, and Changes in Fund Balances 	<ul style="list-style-type: none"> • Statement of Net Assets • Statement of Revenues, Expenses, and Changes in Net Assets • Statement of Cash Flows 	<ul style="list-style-type: none"> • Statement of Fiduciary Assets and Liabilities
Basis of accounting and measurement focus	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.
Type of asset/liability information	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.
Type of inflow/outflow information	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, 2009 and 2008.

Net Assets. The School System's combined net assets decreased in relation to FY2008 by 7.4%. This represents a decrease in total net assets of \$57.67 million. Figure A-3 below provides a summarized comparative breakdown of the School System's combined net assets at the end of FY2009 and FY2008. The reduction in net assets is due in large part to GASB requirements to recognize an OPEB liability and pollution remediation obligations.

Changes in net assets. The School System's total revenues were \$1.857 billion, while total expenses were \$1.915 billion. Expenses exceeded revenue by 3.01 %. (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, while administration at the school level accounted for 8.7% of total costs. The most significant factors impacting instructional and related costs, which represent 73.1% 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
(in millions of dollars)

Governmental Activities

	2009	2008	Total Percentage Change 2008-2009
Current and Other Assets	\$ 236.91	\$ 289.52	-18.17%
Capital Assets	1,001.92	923.98	8.44%
Total Assets	\$ 1,238.83	\$ 1,213.49	2.09%
Long-Term Outstanding Debt	\$ 323.29	\$ 233.93	38.20%
Other Liabilities	197.14	203.49	-3.12%
Total Liabilities	\$ 520.43	\$ 437.42	18.98%
Net Assets			
Invested in Capital Assets, Net of Related Debt	\$ 901.64	\$ 822.81	9.58%
Unrestricted	(183.24)	(46.74)	292.04%
Total Net Assets	\$ 718.40	\$ 776.07	-7.43%



Figure A-4
Changes in Net Assets - Governmental Activities
For the Years Ended June 30, 2009 and 2008
(in millions of dollars)

	<u>2009</u>	<u>2008</u>	<u>Total Percentage Change 2008-2009</u>
Revenues			
Program Revenues:			
Charges for Services	\$ 29.01	\$ 27.66	4.89%
Operating Grants & Contributions	225.31	213.75	5.41%
Capital Grants	78.56	117.99	-33.42%
General Revenues:			
Prince George's County	602.05	603.18	-0.19%
State of Maryland	920.14	906.74	1.48%
Federal Government	-	2.68	n/a
Interest Earned	2.07	9.08	-77.19%
Other	0.16	0.32	-49.91%
Total Revenues	\$ 1,857.31	\$ 1,881.41	-1.28%
Expenses			
Administration	\$ 72.35	\$ 77.79	-6.99%
Mid-level Administration	166.76	166.77	-0.01%
Instruction - Salaries	623.79	610.67	2.15%
- Employee Benefits	202.41	186.70	8.41%
- Textbooks & Supplies	48.20	50.48	-4.51%
- Other	53.80	58.84	-8.57%
Special Education	311.67	295.24	5.57%
Student Personnel Services	31.65	29.10	8.76%
Student Health Services	20.30	19.29	5.22%
Student Transportation	109.47	109.75	-0.26%
Operation of Plant	155.22	144.16	7.68%
Maintenance of Plant	26.24	111.59	-76.48%
Community Services	12.84	12.61	1.82%
Food and Nutrition	76.48	69.81	9.56%
Interest Expense	3.80	2.41	57.63%
Total Expenses	\$ 1,914.98	\$ 1,945.20	-1.55%
Change in Net Assets	(57.67)	(63.79)	9.59%
Net Assets, Beginning of Year	776.07	\$ 839.86	-7.59%
Net Assets, End of Year	\$ 718.40	\$ 776.07	-7.43%



Figure A-5: Sources of Revenue for Fiscal Year 2009

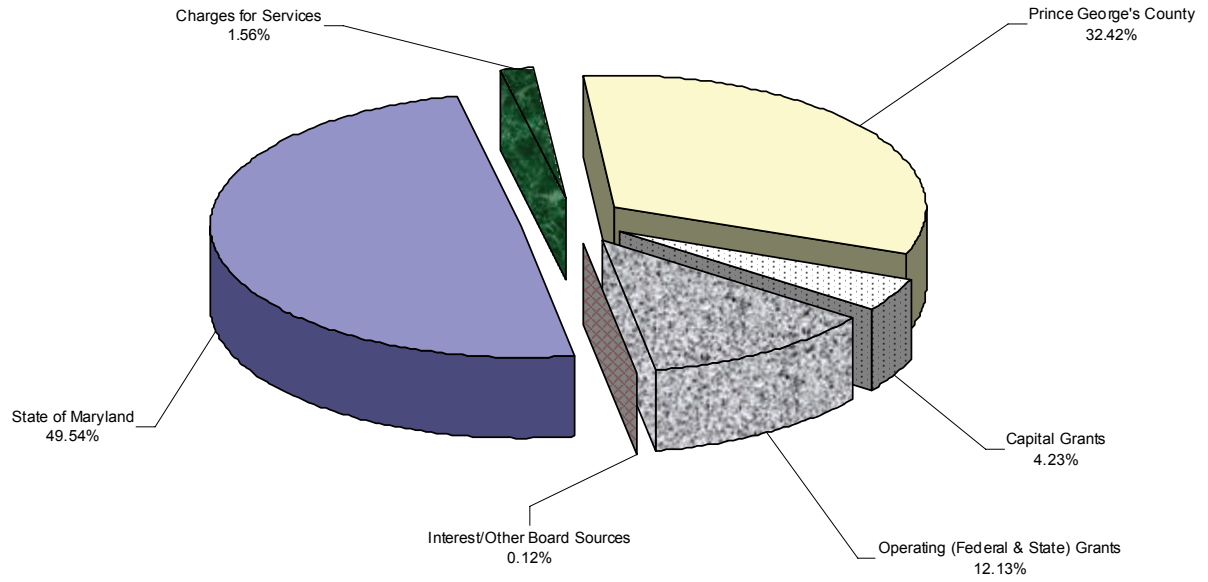
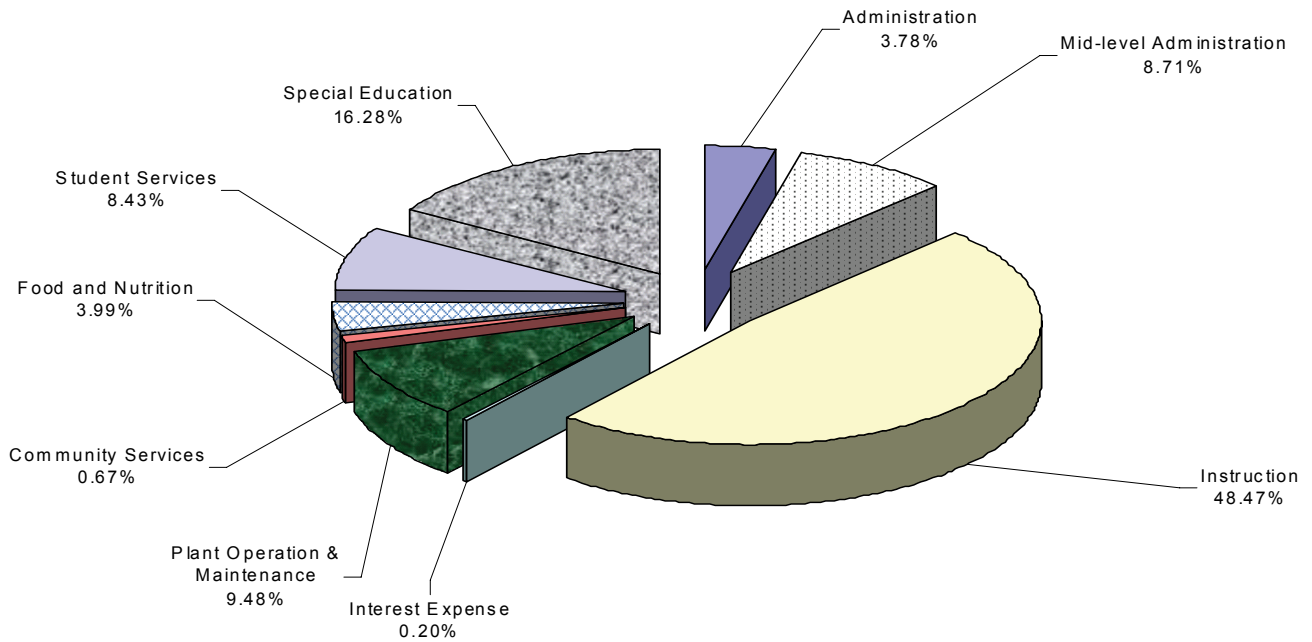


Figure A6: Expenses for Fiscal Year 2009





Governmental Activities

Revenues for the School System's governmental activities decreased by 1.28%, and total expenses decreased by 1.56%. County revenue decreased by 0.19% or \$1.13 million, while State revenue increased by 1.48% or \$13.4 million. The growth in State appropriations is primarily attributed to an increase in State funding for the seventh year of Senate Bill 856, *Bridge to Excellence in Public Schools Act*.

The reduction in net assets can be attributed to:

- Reduction in County funding;
- Persistent increases in student services, plant operations, food service and special education;
- The continued peak in debt servicing of lease/purchase obligations; and
- The rise in instructional and non-instructional salaries.

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 FY2009 was \$1.915 billion.
- Some of the cost was financed by users of PGCPs programs through charges for services such as tuition/fees and food sales of \$29.01 million, compared with \$27.66 million in FY2008, a 5% increase.
- Operating grants and contributions from Federal and State governments for certain programs totaled \$225.31 million, an increase of 5.4% or \$11.56 million over the previous year.
- Capital grants and contributions from the County, State, and Federal Government were \$78.56 million in FY2009, a 33% decrease from the previous year's \$117.99 million. Although both County and State funding declined, the County drop of 55% was more dramatic than the State's 4.4% reduction.
- Most of the School System's net costs, \$1.58 billion, were financed by County and State taxpayers. Revenues provided to support these expenditures included \$602.1 million from County appropriations, \$920.1 million from State appropriations, and \$2.1 million from investment earnings.



Figure A-7
Net Cost of Governmental Activities
For the Years Ended June 30, 2009 and 2008
(in millions of dollars)

	Total Cost of Services		Percentage	Net Cost of Services		Percentage
	2009	2008	Change 2008-2009	2009	2008	Change 2008-2009
Administration	\$ 72.35	\$ 77.79	-6.99%	\$ 68.40	\$ 73.47	-6.89%
Mid-level Administration	166.76	166.77	-0.01%	154.01	154.68	-0.43%
Instruction - Salaries	623.79	610.67	2.15%	545.53	537.02	1.59%
- Employee Benefits	202.41	186.70	8.41%	202.41	186.70	8.42%
- Textbooks & Supplies	48.20	50.48	-4.51%	29.30	15.30	91.47%
- Other	53.80	58.84	-8.57%	(0.41)	(0.46)	-10.99%
Capital Outlays	-	-	-	-	-	-
Special Education	311.67	295.24	5.57%	267.37	253.44	5.50%
Student Personnel Services	31.65	29.10	8.76%	29.61	27.19	8.90%
Student Health Services	20.30	19.29	5.22%	18.33	17.42	5.22%
Student Transportation	109.47	109.75	-0.26%	106.78	107.26	-0.45%
Operation of Plant	155.22	144.16	7.68%	150.44	139.53	7.81%
Maintenance of Plant	26.24	111.59	-76.48%	(13.14)	56.50	-123.26%
Community Services	12.84	12.61	1.82%	(1.64)	(1.09)	50.91%
Food and Nutrition	76.48	69.81	9.56%	21.31	16.42	29.78%
Interest Expense	3.80	2.41	57.63%	3.80	2.41	57.38%
Total	\$ 1,914.98	\$ 1,945.20	-1.55%	\$ 1,582.10	\$ 1,585.79	-0.23%



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 \$37.3 million or \$47.3 million less than the FY2008 combined fund balance of \$84.58 million. The decrease results primarily from increasing operating costs to run the School System, including those to move the Central Office to a new location and consolidate other offices, which was reversed under pressure from the State Senate.

Expenses in the General Fund exceeded revenue, thereby generating a decrease in the fund balance. On a GAAP basis, General Fund expenses of \$1.763 billion exceeded revenues of \$1.723 billion by \$39.56 million, equivalent to 2.3% of revenue. After accounting for a \$6.74 million transfer to the Special Revenue Fund, the General Fund balance decreased by \$46.3 million, or 56.1% to \$36.23 million.

Capital Projects expenditures, comprising both school construction and lease purchase outlays, amounted to \$102.5 million in FY2009. State and County revenue, which is based on reimbursable expenses, was \$78.56 million. Since capital projects expenditures exceeded revenues, this resulted in an operating deficiency of \$23.94 million. However, lease purchase financing concluded during the year was \$31.98 million. Coupled with a beginning balance of \$1.85 million, this resulted in a positive fund balance at year's end of \$9.89 million.

The Special Revenue Fund continued to have an excess of expenditures over revenues, as in previous years. This deficiency amounted to \$15.75 million in FY2009 compared to \$10.82 million in FY2008. The growth in expenditures of \$6.78 million (10.6%) was three times the revenue growth (\$1.85 million or 3.5%). The cost of food increased but less dramatically than in the past (3.8% vs. 17.1% in FY2008). Salaries decreased by \$473,000 or 2.1%, compared with an 11.3% increase in FY2008. Contracted services, supplies, materials, and other operating costs (net of indirect cost recovery) also declined in FY2009. However, the \$8 million indirect cost charged to Food & Nutrition Services in FY2009 was the major factor contributing to the \$9.01 million reduction in fund balance, to an \$8.81 million deficit.

Operating revenues of the School System's Self Insurance Fund decreased by \$15.7 million or nine percent, down to \$154.5 million. However, this reduction was caused by moving activity related to retirees from an internal service to fiduciary fund (the OPEB Trust Fund). Without this change, revenue would have increased by \$28.1 million or 6.5%. Similarly, the reduction in expenses of \$38 million or 21% is due to this realignment. Had it not occurred, expenses would have increased by \$21.6 million or 12.4%. Thus, operating income of the self insurance fund rose to over \$19 million, most of which (\$15.76 million) was transferred to the OPEB Trust Fund, resulting in a change in net assets during the year of \$3,776,086. Taking into account this operating transfer and the beginning deficit in the fund, net assets at year's end was \$317,458. Steps implemented to reign in health care costs (i.e., rate increases, closer monitoring, etc.) have been partially successful, but the School System will need to continue exploring ways to reduce retiree health care cost.

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. Statement A.1 under the Required Supplementary Information section provides a comparison of budget to actual data. Note 11 of the Financial Statements provide additional information on budgetary comparisons.

The requested FY2009 budget of \$1.669 billion was reduced by \$10.75 million and approved at \$1.679 billion. The actual sum of external revenue (\$1.606 billion) was \$12.5 million or 0.77% less than budgeted. Internal revenue (Board sources) was only \$3,001 more than budgeted.



Actual total expenses were also lower than budget by \$13.05 million. Plant maintenance, student personnel services and special education were higher than budget. All other functional categories were lower than the budget. The \$42 million use of prior year fund balance therefore was essential in offsetting a \$46.3 million deficit on a GAAP basis.

At the meeting of the Prince George's County Board of Education held on June 15, 2009, a resolution was passed to adopt the FY2010 Annual Operating Budget in the amount of \$1,639,913,212 – a \$39.59 million reduction from the previous year's budget approved by Board of Education.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

By the end of FY2009, the School System owned just over \$1 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 \$77.94 million, or 8.44%, in relation to the prior year. More detailed information about the School System's capital assets can be found in Note 4 to the financial statements. Total depreciation expense for the year was \$41.1 million, while building improvements, additions to equipment and furniture subject to capitalization, net of depreciation, amounted to \$67.4 million as compared to \$4.26 million in FY2008.

**Figure A-8
Capital Assets
June 30, 2009 and 2008
(net of depreciation, in millions of dollars)**

	Governmental Activities		Percentage Change 2008-2009
	2009	2008	
Land	\$ 19.67	\$ 19.67	0.00%
Buildings	798.51	733.18	8.91%
Construction-in-Progress	125.93	114.96	9.55%
Equipment and Vehicles	57.81	56.17	2.92%
Total	\$ 1,001.92	\$ 923.98	8.44%

The six-year Capital Improvement Program (CIP) Budget covering FY2009 - FY2013 includes funding for school construction and renovation projects in FY2009 as follows:

- \$13 million for renovation of one elementary school, an auditorium addition at one high school, and completion of two high school classroom additions;
- \$2.7 million for two high school science classroom renovations;
- \$24.7 million for four new schools (two new middle schools and two new elementary schools); and
- \$40.1 million for major renovations, lead remediation, facility planning, fuel tanks, code corrections, open space pods, asbestos ceiling tile, relocatable classrooms, and other major repairs and systemic replacements.

**Long-Term Debt**

At year-end, the School System had \$323.29 million in long-term obligations outstanding as shown in Figure A-9. Of this, 22% represent obligations for accumulated unpaid leave for the System's staff, 31% represent long-term financing for the acquisition of school buses and other capital equipment, 46% represent the net OPEB obligation (see Note 7) and 1% represents pollution remediation obligations (see Note 12).

The County government did not issue any general obligation bonds in FY2009 but anticipates a bond issuance in early FY2010. None of this issuance is expected to be for educational-related capital projects. For more detailed information about the School System's long-term obligations, see Note 5 to the financial statements.

Figure A-9
Outstanding Long-Term Obligations
June 30, 2009 and 2008
(in millions of dollars)

	June 30, 2009	June 30, 2008	Percentage Change 2008 - 2009
Accumulated Unpaid Leave	\$ 70.06	\$ 63.24	10.79%
Lease / Purchase Agreements	100.29	102.22	-1.89%
County Risk Management Fund	-	2.91	n/a
Net OPEB Liability	150.94	65.56	130.25%
Pollution Remediation Obligation	2.00	-	n/a
Total	\$ 323.29	\$ 233.93	38.20%

During FY2009, the School System entered into two new lease agreements totaling \$31.98 million. During the year, \$33.9 million of past obligations were also 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 surplus in FY2009 for the School System's portion of the fund in the amount of \$1.972 million. As a result, a prepayment is included in the financial statements as of June 30, 2009 which will be applied against FY2010 claims.



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:

- Continued decreases in student enrollments, continuing a trend since 2006, which reduces revenue appropriations required from County sources needed to receive annual State aid increases, i.e., “maintenance of effort” for State aid.
- Like many local governments, most of Prince George’s County revenues are dependent on real property taxes. Revenue growth from County sources will continue to decline due to the recession, high unemployment, a depressed real estate market and mortgage delinquencies and foreclosures that continue unabated. Higher taxes will not be an option considering that FY2010 is an election year.
- Although Maryland has reduced spending by \$4.3 million over the past three years, it has not managed to get ahead of a curve whose downward trajectory has consistently confounded forecasters. Although the Governor recently reduced spending by \$735 million for example, this is only equivalent to five percent of the budget. And by the most optimistic estimates, only about \$200 million will extend into FY2011, when an additional shortfall of \$2 billion is projected. With the State being the largest funding source for the School System, and over 40% of the State budget devoted to education, the revenue outlook is bleak.
- Stimulus spending (Federal fiscal stabilization funds), important in closing the budget gap in FY2010 will expire in FY2011. Like the State and County, PGCPSS will be faced with difficult decisions to cut its budget, including reducing personnel, to avoid a deficit.
- The continuing trend of escalating health care benefit costs that have been experienced market-wide will require larger increases in shared contributions paid by the School System and employees. Management will continue to watch these costs closely and devise strategies to deal with increases, both for active employees and 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.



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BASIC FINANCIAL STATEMENTS



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STATEMENT OF NET ASSETS
June 30, 2009
(With Comparative Totals for 2008)

	Governmental Activities	
	2009	2008
Assets		
Cash and Investments	\$ 72,739,496	\$ 152,462,444
Due from:		
Prince George's County	51,715,430	37,861,400
State of Maryland	28,621,157	19,080,304
District of Columbia	5,764,796	4,288,425
MNCPPC	-	2,688,532
Federal Government	21,809,890	15,420,671
Accounts Receivable	3,236,398	7,789,145
Prepaid Expenses	2,000,869	-
Amounts Due Under Lease Purchase Agreements	29,067,388	28,918,253
Advance Payments Under Lease Purchase Agreements	15,727,925	15,165,812
Inventory	6,222,653	5,841,715
Depreciable Capital Assets, Net Of Accumulated Depreciation	856,323,172	789,347,553
Non-Depreciable Capital Assets	145,601,351	134,627,906
Total Assets	\$ 1,238,830,525	\$ 1,213,492,160
Liabilities		
Due to:		
State of Maryland	\$ 3,376,042	\$ 2,229,171
Federal Government	77	39,394
Accounts and Contracts Payable	82,124,205	97,515,184
Contracts Payable-Retainage	3,974,878	2,953,456
Payroll Taxes Payable	9,631,319	10,338,843
Accrued Salaries And Wages	62,823,820	62,704,065
Liabilities for Unpaid Claims	16,066,766	14,243,262
Unearned Revenue	19,146,722	13,468,309
Long-Term Liabilities:		
Due Within One Year	30,776,511	36,608,657
OPEB Liability	150,938,000	65,555,000
Other Long-Term Liabilities	141,573,177	131,764,849
Total Liabilities	\$ 520,431,517	\$ 437,420,190
Net Assets		
Invested in Capital Assets, Net Of Related Debt	\$ 901,636,818	\$ 822,811,051
Unrestricted	\$ (183,237,810)	\$ (46,739,081)
Total Net Assets	\$ 718,399,008	\$ 776,071,970

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

EXHIBIT I



**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2009
(With Comparative Totals for 2008)**

	Program Revenues			2009		2008	
	Expenses	Charges for Services	Operating Grants	Capital Grants	Net (Expense) Revenue and Changes in Net Assets	Net (Expense) Revenue and Changes in Net Assets	Governmental Activities
Governmental Activities:							
Administration	\$ 72,350,611	\$ -	\$ 3,897,687	\$ 50,289	\$ (68,402,635)	\$ (73,467,937)	
Mid-level Administration	166,756,293	-	12,743,462	-	(154,012,831)	(154,675,288)	
Instruction - Salaries	623,790,392	8,117,268	70,141,249	-	(545,531,875)	(537,016,798)	
- Employee Benefits	202,407,330	-	-	-	(202,407,330)	(186,695,431)	
- Textbooks & Supplies	48,203,327	-	18,907,015	-	(29,296,312)	(15,300,485)	
- Other	53,797,016	-	14,772,280	39,432,312	407,576	457,894	
Capital Outlays	-	-	-	-	-	-	
Special Education	311,670,713	-	44,300,181	-	(267,370,532)	(253,440,958)	
Student Personnel Services	31,650,385	-	2,037,620	-	(29,612,765)	(27,192,426)	
Student Health Services	20,297,728	-	1,972,642	-	(18,325,086)	(17,415,426)	
Student Transportation	109,466,757	-	2,645,842	38,471	(106,782,444)	(107,261,726)	
Operation of Plant	155,224,867	3,214,930	1,573,200	-	(150,436,737)	(139,533,241)	
Maintenance of Plant	26,243,667	-	344,900	39,040,589	13,141,822	(56,502,186)	
Community Services	12,840,017	-	14,482,075	-	1,642,058	1,088,072	
Food and Nutrition	76,482,531	17,681,174	37,491,233	-	(21,310,124)	(16,419,667)	
Interest Expense	3,798,966	-	-	-	(3,798,966)	(2,413,879)	
Total Governmental Activities	\$ 1,914,980,600	\$ 29,013,372	\$ 225,309,386	\$ 78,561,661	\$ (1,582,096,181)	\$ (1,585,789,482)	
General Revenues:							
Prince George's County					\$ 602,053,754	\$ 603,181,548	
State of Maryland					920,138,225	906,740,815	
Federal Government					-	2,678,528	
Interest Earned					2,070,940	9,074,876	
Gain on Disposal of Assets					160,303	317,401	
Total General Revenues					\$ 1,524,423,222	\$ 1,521,993,168	
Change in Net Assets					\$ (57,672,962)	\$ (63,796,312)	
Net Assets, Beginning of Year					\$ 776,071,970	\$ 839,868,282	
Net Assets, End of Year					\$ 718,399,008	\$ 776,071,970	

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

EXHIBIT II



BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2009
 (With Comparative Totals for 2008)

	Total Governmental Funds		
	2009	2008	
Assets			
Cash and Investments	\$ 72,729,138	\$ -	\$ 152,462,444
Due From:			
Prince George's County	2,092,458	49,622,972	37,861,400
State of Maryland	13,262,356	13,263,204	19,080,304
District of Columbia	5,764,796	-	4,288,425
MNCPPC	-	-	2,688,532
Federal Government	20,830,315	-	13,298,898
Other Funds	54,739,134	28,261,980	78,119,148
Accounts Receivable	1,794,239	672,288	7,749,757
Prepaid Expenses	2,000,869	-	-
Amounts Due Under Lease Purchase Agreements	-	29,067,388	28,918,253
Advance Payments On Lease Purchase Agreements	15,727,925	-	15,165,812
Inventory	4,447,034	1,083,900	5,841,714
Total Assets	\$ 193,388,264	\$ 121,971,732	\$ 365,474,687
Liabilities and Fund Balances			
Liabilities			
Due To:			
State of Maryland	\$ 3,376,042	-	\$ 2,229,171
Federal Government	77	-	39,394
Other Funds	18,854,032	71,156,623	90,525,164
Accounts and Contracts Payable	52,878,088	29,245,907	100,428,313
Contracts Payable - Retainage	-	3,974,878	2,953,456
Payroll Taxes Payable	9,631,319	-	10,338,843
Accrued Salaries and Wages	62,823,820	-	62,823,820
Accrued Unpaid Leave	2,093,666	-	2,131,715
Deferred Revenue	7,501,044	7,706,473	1,985,607
Total Liabilities	\$ 157,158,088	\$ 112,083,881	\$ 280,889,778
Fund Balances:			
Reserved for Encumbrances	\$ 6,990,108	-	\$ 25,743,578
Reserved for Inventory	-	-	342,489
Reserved for Special Projects	893,381	-	782,265
Unreserved:			
Designated for Instructional/Support Programs	-	-	9,931,891
Designated for Operating Contingencies	2,000,000	-	16,867,242
Designated for Subsequent Year's Operating Budget	17,396,462	-	28,900,000
Designated for Food & Nutrition Services	8,600,000	-	-
Undesignated Balance (Deficit)	350,225	9,887,851	2,017,444
Total Fund Balances	\$ 36,230,176	\$ 9,887,851	\$ 84,584,909
Total Liabilities and Fund Balance	\$ 193,388,264	\$ 121,971,732	\$ 365,474,687

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, 2009
(With Comparative Totals for 2008)**

	<u>2009</u>	<u>2008</u>
Fund balance - total governmental funds	\$ 37,313,000	\$ 84,584,909
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the governmental funds balance sheet.		
	1,001,924,523	923,975,459
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:		
Lease purchase agreements	(100,287,704)	(102,222,798)
Accumulated unpaid leave	(67,930,269)	(61,251,972)
Net OPEB Liability	(150,938,000)	(65,555,000)
Pollution Remediation Obligation	(2,000,000)	-
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.		
	317,458	(3,458,628)
Net assets of governmental activities	<u>\$ 718,399,008</u>	<u>\$ 776,071,970</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, 2009
 (With Comparative Totals for 2008)

	General Fund	Capital Projects Fund	Special Revenue Fund	Total Governmental Funds	
	2009	2008	2009	2008	
Revenues					
Prince George's County	\$ 602,053,754	\$ 27,879,215	\$ -	\$ 629,932,969	\$ 665,073,851
State of Maryland	1,010,281,256	50,373,560	1,453,804	1,062,108,620	1,040,675,723
Federal Government	84,075,712	-	31,110,311	115,186,023	117,861,481
M-NCPPC	-	300,529	-	300,529	2,688,532
Commodities Donated by Federal Government	-	-	2,679,324	2,679,324	2,752,551
Sale of Food	1,616,326	-	17,681,174	17,681,174	17,247,757
Interest Earned	25,055,954	8,355	-	1,624,681	8,877,228
Other Sources	-	-	2,123,450	27,179,404	22,367,170
Total Revenues	\$ 1,723,083,002	\$ 78,561,659	\$ 55,048,063	\$ 1,856,692,724	\$ 1,877,544,293
Expenditures					
Current -					
Administration	\$ 53,265,648	-	-	\$ 53,265,648	\$ 61,060,909
Mid-Level Administration	122,164,294	-	-	122,164,294	126,367,296
Instruction - Salaries	601,356,333	-	-	601,356,333	597,799,567
- Textbooks and Supplies	21,491,795	-	-	21,491,795	37,909,215
- Other	51,355,939	-	-	51,355,939	56,856,644
Special Education	239,059,583	-	-	239,059,583	234,183,443
Student Personnel Services	22,932,754	-	-	22,932,754	21,835,347
Student Health Services	15,037,025	-	-	15,037,025	14,659,798
Student Transportation Services	93,885,977	-	-	93,885,977	97,435,207
Operation of Plant	130,190,648	-	-	130,190,648	122,492,159
Maintenance of Plant	31,952,645	-	-	31,952,645	41,009,597
Fixed Charges	330,198,841	-	-	330,198,841	304,505,062
Community Services	11,387,809	-	-	11,387,809	11,485,620
Capital Outlay	652,133	-	-	652,133	748,162
Food and Nutrition - Salaries and Wages	-	-	22,185,257	22,185,257	22,658,259
- Food, Including Donated Services	-	-	28,775,917	28,775,917	27,729,668
- Contracted Services	-	-	169,746	169,746	265,798
- Supplies and Materials	-	-	2,530,225	2,530,225	2,596,800
- Other Operating Costs	-	-	16,584,942	16,584,942	10,214,153
Capital Outlay:					
Buildings	-	-	-	-	38,824,826
Remodeling	-	32,515,354	-	32,515,354	37,632,181
Equipment and Vehicles	-	49,882,127	-	49,882,127	55,669,151
Debt Services:					
Principal	33,914,334	-	-	33,914,334	34,744,537
Interest	3,798,966	-	-	3,798,966	2,413,879
Total Expenditures	\$ 1,762,644,724	\$ 102,502,517	\$ 70,796,632	\$ 1,935,943,873	\$ 1,961,097,278
Excess (Deficiency) of Revenues Over Expenditures	\$ (39,561,722)	\$ (23,940,858)	\$ (15,748,569)	\$ (79,251,149)	\$ (83,552,985)
Other Financing Sources and Uses					
Capital Lease Financing	\$ -	\$ 31,979,240	\$ -	\$ 31,979,240	\$ -
Transfer to Food and Nutrition	(6,736,059)	-	6,736,059	-	-
Total Other Financing Sources and Uses	\$ (6,736,059)	\$ 31,979,240	\$ 6,736,059	\$ 31,979,240	\$ -
Net Change in Fund Balances	\$ (46,297,781)	\$ 8,038,382	\$ (9,012,510)	\$ (47,271,909)	\$ (83,552,985)
Fund Balances (deficit), Beginning of Year	82,527,957	1,849,469	207,483	84,584,909	168,137,894
Fund Balances (deficit), End of Year	\$ 36,230,176	\$ 9,887,851	\$ (8,805,027)	\$ 37,313,000	\$ 84,584,909

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, 2009
(With Comparative Totals for 2008)**

	<u>2009</u>	<u>2008</u>
Net change in fund balances - total governmental funds	\$ (47,271,909)	\$ (83,552,985)
Amounts reported for governmental activities in the statement of activities are different because:		
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.	119,463,560	88,963,284
Total current year depreciation	(41,096,368)	(38,878,164)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long term obligations in the statement of net assets.	(31,979,240)	-
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.	33,914,334	34,744,536
Amount of the change in Net OPEB Obligation	(85,383,000)	(65,555,000)
Amount of the change in Pollution Remediation Obligation	(2,000,000)	-
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.	(7,256,728)	2,507,604
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.	3,776,086	(2,342,988)
Gain on sale of equipment reported in the statement of activities.	<u>160,303</u>	<u>317,401</u>
Change in net assets of governmental activities	\$ <u>(57,672,962)</u>	\$ <u>(63,796,312)</u>

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

EXHIBIT VI



STATEMENT OF NET ASSETS
INTERNAL SERVICE FUND
June 30, 2009
(With Comparative Totals for 2008)

	Governmental Activities	
	Self Insurance Fund	
Assets	2009	2008
Current Assets:		
Due from Federal Government	\$ 796,826	\$ 2,121,773
Accounts Receivable	686	39,388
Due From:		
General Fund	<u>18,854,032</u>	<u>12,406,016</u>
Total Current Assets	<u>\$19,651,544</u>	<u>\$ 14,567,177</u>
Total Assets	<u>\$19,651,544</u>	<u>\$ 14,567,177</u>
Liabilities		
Current Liabilities:		
Unearned Revenue	\$ 3,267,320	\$ 3,782,543
Liabilities for Unpaid Claims	<u>16,066,766</u>	<u>14,243,262</u>
Total Current Liabilities	<u>\$19,334,086</u>	<u>\$ 18,025,805</u>
Total Liabilities	<u>\$19,334,086</u>	<u>\$ 18,025,805</u>
Net Assets		
Unrestricted Net Assets(Deficit)	<u>\$ 317,458</u>	<u>\$ (3,458,628)</u>

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, 2009
(With Comparative Totals for 2008)

	Governmental Activities Self Insurance Fund	
	2009	2008
Operating Revenues:		
Board Contributions	\$ 118,803,532	\$ 130,998,284
Employee Contributions	35,658,713	29,139,672
Retiree Contributions	-	7,349,597
Federal Revenue	-	2,678,528
	<hr/>	<hr/>
Total Operating Revenues	\$ 154,462,245	\$ 170,166,081
Operating Expenses:		
Health and Vehicle Claims Expense	\$ 125,479,624	\$ 162,605,652
Life Insurance Claims Expense	2,904,963	2,149,620
Additional OPEB Contribution	15,758,597	
Administrative Expenses:		
Third Party Claims Processing Expense	6,997,589	8,615,379
Other Operating Expenses	-	-
	<hr/>	<hr/>
Total Operating Expenses	\$ 151,140,773	\$ 173,370,651
Operating Income/(Loss)	\$ 3,321,472	\$ (3,204,570)
Non-Operating Revenues		
Interest Income	\$ 454,614	\$ 861,582
Change in Net Assets	\$ 3,776,086	\$ (2,342,988)
Net Assets (Deficit), Beginning of Year	(3,458,628)	(1,115,640)
Net Assets (Deficit), End of Year	\$ 317,458	\$ (3,458,628)

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, 2009
(With Comparative Totals for 2008)

	Governmental Activities	
	Self Insurance Fund	
Cash Flows From Operating Activities:	2009	2008
Board Contributions	\$ 112,355,517	135,138,799
Employee Contributions	35,143,559	29,770,180
Retiree Contributions	-	7,349,597
Health and Vehicle Claims Paid	(123,656,119)	(161,527,968)
Life insurance Claims Paid	(2,904,963)	(2,149,620)
Third Party Claims Processing Payments	(6,997,659)	(10,842,900)
Additional OPEB Contribution	(15,758,597)	
Other Operating Paid	38,701	(34,876)
Net Cash Used In Operating Activities	\$ (1,779,561)	\$ (2,296,788)
Cash Flows From Non-Capital Financing Activities:		
Federal Revenue	\$ 1,324,947	\$ 1,435,206
Net Cash Provided by Non-Capital Financing Activities	\$ 1,324,947	\$ 1,435,206
Cash Flows From Investing Activities:		
Interest income	\$ 454,614	\$ 861,582
Net Cash Provided by (Used In) Investing Activities	\$ 454,614	\$ 861,582
Net Increase (Decrease) in Cash	\$ -	\$ -
Cash, Beginning of Year	-	-
Cash, End of Year	\$ -	\$ -
Reconciliation of Operating Income (Loss) to		
Net Cash Used in Operating Activities:		
Operating Income/(Loss)	\$ 3,321,472	\$ (3,204,570)
Adjustments to Reconcile Operating Income		
(Loss) to Net Cash Used in Operating Activities:		
Due from Federal Government	-	(1,243,322)
Accounts Receivable	38,702	(34,876)
Amount Due From General Fund	(6,448,016)	4,140,516
Unearned Revenue	(515,223)	(1,597,013)
Liabilities on Unpaid claims	1,823,504	1,077,683
Total Adjustments	\$ (5,101,033)	\$ 2,342,988
Net Cash Used in Operating Activities	\$ (1,779,561)	\$ (861,582)

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

EXHIBIT IX



STATEMENT OF FIDUCIARY NET ASSETS
June 30, 2009
(with Comparative Totals for 2008)

	<u>School Activity Fund</u>		<u>OPEB Trust Fund</u>	
	<u>June 30, 2009</u>	<u>June 30, 2008</u>	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Assets				
Cash and Cash Equivalents	\$ 10,060,170	\$ 9,892,765	\$ -	\$ 2,000,514
Investments	-	-	2,099,141	-
Total Assets	<u>\$ 10,060,170</u>	<u>\$ 9,892,765</u>	<u>\$ 2,099,141</u>	<u>\$ 2,000,514</u>
Liabilities				
Accounts Payable	\$ 102,182	\$ 101,834	\$ -	\$ -
Due to School Organizations	<u>9,957,988</u>	<u>9,790,931</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$ 10,060,170</u>	<u>\$ 9,892,765</u>	<u>\$ -</u>	<u>\$ -</u>
Net Assets Held in Trust for Other Post Employment Benefits			<u>\$ 2,099,141</u>	<u>\$ 2,000,514</u>

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

EXHIBIT X



STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
OPEB Trust Fund
FOR THE YEAR ENDED JUNE 30, 2009
(with Comparative Totals for 2008)

	<u>2009</u>	<u>2008</u>
ADDITIONS		
Contributions		
Employer	\$ 34,338,910	\$ 2,000,000
Members	7,871,890	-
Federal Government - Medicare Part D	1,594,204	-
Additional OPEB Contribution	15,758,597	-
Total Contributions	<u>59,563,601</u>	<u>2,000,000</u>
Investment Earnings		
Unrealized Appreciation in fair value of investments	84,176	-
Interest and Dividends	12,451	514
Total Investment Earnings	<u>96,627</u>	<u>514</u>
Total Additions	<u>59,660,228</u>	<u>2,000,514</u>
DEDUCTIONS		
Benefits Paid to Plan Members	54,973,624	-
Premiums Paid to Insurance Companies	2,795,281	-
Administrative Expenses	1,792,696	-
Total Deductions	<u>59,561,601</u>	<u>-</u>
Change in Net Assets	98,627	2,000,514
Net Assets - Beginning of Year	<u>2,000,514</u>	<u>-</u>
Net Assets - End of Year	<u>\$ 2,099,141</u>	<u>\$ 2,000,514</u>

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

EXHIBIT XI



NOTES TO THE FINANCIAL STATEMENTS AS OF JUNE 30, 2009

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") has ten members, five who are elected by district, four who are elected at large, and a student member. In the upcoming 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 is 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.

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. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to the same limitations. PGCPSS has elected not to follow private-sector guidance.

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

OPEB Trust Fund – The 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.

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.

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 funds - The Self Insurance Fund is maintained on the full accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recorded when incurred. The measurement focus is on economic resources.

Other financial statements: Fiduciary funds – The fiduciary fund financial statements are reported using the economic resources measurement focus and accrual basis of accounting. Such funds are used to report assets held in a trustee or agency capacity that cannot be used to support the school system’s own programs. The Student Activity Fund is an agency fund while the OPEB Fund is a private purpose trust fund. The distinction between these two types of fiduciary funds is that a trust fund normally is subject to a formal agreement that affects the degree of management involvement and the length of time resources are held.

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, 2009.

Accounts Receivable - Revenues accounted for, but not yet collected in FY2009 are identified as accounts receivable, and due from amounts in the governmental activities statement of net assets. This totals \$115,156,991 less an allowance for uncollectible accounts of \$4,009,319 for a net amount of \$111.15 million.

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 (GWFS) - 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. Land is not depreciated as it is considered to have an indefinite useful life. Construction in progress is not depreciated until the project is completed and placed in service. All other 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 designation 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 \$6,990,108 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 \$2,836,634.

Fund Balance Reservations and Designations - In FY2009, \$28.0 million of unreserved fund balance has been designated by management for: Food & Nutrition Service programs (\$8.6 million); subsequent years' operating budgets (\$17.4 million); and to cover operating contingencies (\$2.0 million). The unreserved undesignated amount is \$350,225 as of June 30, 2009.

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.

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 \$90,143,031 in FY2009 (see Note 6 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 5 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.

E. GASB PRONOUNCEMENTS ADOPTED

In November of 2006, GASB issued Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*. This statement addresses standards related to costs of cleaning up pollution (including contamination). It requires disclosure of the nature and source of pollution remediation obligations, as well as an estimate of expected outlays and a determination as to whether outlays should be accrued as liabilities or capitalized when goods or services are acquired. The requirements of this statement are effective for financial statements for periods beginning after December 15, 2007. The Board of Education of Prince George's County has adopted this pronouncement effective FY2009, which began on July 1, 2008. Additional disclosure is provided in Note 12.

NOTE 2 - CASH DEPOSITS AND INVESTMENTS

Cash and Investments at June 30, 2009, are summarized as follows:

Equity in pooled cash and investments	\$ 80,247,504
Net Cash in ZBAs (outstanding checks)	<u>(7,508,008)</u>
	72,739,496
Investment in MABE OPEB Trust (see Note 7)	<u>2,099,141</u>
TOTAL	<u>\$ 74,838,637</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, 2009, the deposits of the School System's Student Activity Funds held in local school accounts in checking and savings accounts with commercial banks totaled \$10,060,170. Of this balance, \$2,500,000 was insured by federal depository insurance. The remaining balance of \$7,560,170 was collateralized with securities held by the pledging financial institution's trust department or agent in the Board's name. The market value of additional collateral posted in the name of PGCPS at June 30, 2009 amounted to \$12.1 million.

**b) Investments**

The School System's investment balances at June 30, 2009, were as follows:

	<u>Carrying Value</u>
Money Market Mutual Funds	\$ 9,342,662
Maryland Local Government Investment Pool	<u>70,904,842</u>
TOTAL	<u>\$ 80,247,504</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 market value of \$70,904,842 along with money market mutual funds with a fair market value of \$9,331,522 – both with average maturities of less than one year.

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, 2009, 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 and 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.

c) Funds Held in Escrow

At year-end, \$29,739,677 was held with an escrow agent. The amount comprises \$29,067,388 that is due under lease/purchase agreements and \$672,288 of other receivable. 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 3 - INTERFUND TRANSACTIONS**

Activity between funds that are representative of lending or borrowing arrangements, and which 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, 2009 is as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 54,739,134	\$ 18,854,032
Special Revenue Fund	224,090	12,068,581
Capital Projects Fund	28,261,980	71,156,623
Internal Service Fund	<u>18,854,032</u>	-
TOTAL	<u>\$102,079,236</u>	<u>\$ 102,079,236</u>

Other Financing Uses totaling \$6,736,059 is reported for the General Fund in Exhibit V of the Basic Financial Statements pursuant to GAAP. This same amount is reported as expenditure for the General Fund in Schedule A.1 of the Required Supplementary Information. These funds were transferred from the General Fund to the Special Revenue Fund to support operations of the Food and Nutrition Services Program. A second subsidy transfer from the General Fund of \$1,500,000 was made for vehicle claims in the Self Insurance Fund. This is included in the Board’s contribution to the internal service fund and is part of fixed charges in the general fund.

NOTE 4 - 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, 2009 are noted below.

	Balance June 30, 2008	Additions	Deletions	Balance June 30, 2009
Non-Depreciable Assets				
Land	\$ 19,669,912	\$ -	\$ -	\$ 19,669,912
Construction in Progress	114,957,994	105,173,223	94,199,778	125,931,439
Total Non-Depreciable Assets	<u>\$ 134,627,906</u>	<u>\$ 105,173,223</u>	<u>\$ 94,199,778</u>	<u>\$ 145,601,351</u>
Depreciable Assets				
Buildings	\$ 1,138,664,422	\$ 96,270,984	\$ 518,554	\$ 1,234,416,852
Vehicles	97,998,794	9,816,083	4,586,198	103,228,679
Equipment	48,826,804	2,403,048	966,221	50,263,631
Total Depreciable Assets	<u>\$ 1,285,490,020</u>	<u>\$ 108,490,115</u>	<u>\$ 6,070,973</u>	<u>\$ 1,387,909,162</u>
Less accumulated depreciation:				
Buildings	\$ 405,488,748	\$ 30,743,650	\$ 329,217	\$ 435,903,181
Vehicles	51,112,446	7,885,132	4,379,186	54,618,392
Equipment	39,541,273	2,467,586	944,442	41,064,417
Total Accumulated Depreciation	<u>\$ 496,142,467</u>	<u>\$ 41,096,368</u>	<u>\$ 5,652,845</u>	<u>\$ 531,585,990</u>
Depreciable Assets, Net	<u>789,347,553</u>	<u>67,393,747</u>	<u>418,128</u>	<u>856,323,172</u>
Capital Assets, Net	<u>\$ 923,975,459</u>	<u>\$ 172,566,970</u>	<u>\$ 94,617,906</u>	<u>\$ 1,001,924,523</u>



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

Administration	\$ 1,497,270
Mid-level Administration	772,091
Instruction	27,441,149
Special Education	754,463
Transportation	9,001,163
Plant Operations	329,511
Maintenance	1,297,880
Food and Nutrition	<u>2,841</u>
Grand Total	<u>\$ 41,096,368</u>

School Construction Commitments — As of June 30, 2009, the School System has expended \$125,931,439 on uncompleted school capital projects for which the State and the County have obligated approximately \$160,273,297 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 \$7,543,980 at June 30, 2009. Amounts due from the State and County at June 30, 2009, were \$13,263,204 and \$49,622,972, 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 FY2009, actual abatement costs incurred were \$334,275 – 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 5 - 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.

The School System 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 FY2009 were \$37,713,300 for the General Fund. Assets acquired through capital leases at June 30, 2009 are as follows:

		Governmental
		<u>Activities</u>
Vehicles and equipment	\$	9,860,093
Less: accumulated depreciation		<u>(149,420)</u>
	\$	<u>9,710,673</u>



Future principal and interest requirements follow:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	28,644,795	3,313,391	31,958,186
2011	20,051,857	2,898,187	22,950,044
2012	17,999,211	2,104,183	20,103,394
2013	8,965,075	1,388,595	10,353,670
2014	7,139,685	1,006,087	8,145,772
2015-2019	14,280,251	2,393,664	16,673,915
2020	<u>3,206,830</u>	<u>127,953</u>	<u>3,334,783</u>
	<u>\$ 100,287,704</u>	<u>\$13,232,060</u>	<u>\$113,519,763</u>

Details of the School System's lease/purchase agreements in place at June 30, 2009 follow:

<u>Agreement Date</u>	<u>Interest Rate</u>	<u>Original Maturity Date</u>	<u>Principal Amount</u>	<u>Outstanding at June 30, 2009</u>
June 2006	3.56%	2010	41,928,397	8,697,430
June 2006	3.79%	2010	13,000,000	5,379,923
June 2007	5.86%	2011	44,935,807	35,633,693
June 2007	3.99%	2019	34,623,272	31,315,351
Oct 2008	4.10%	2013	10,200,000	1,720,731
June 2009	4.50%	2013	<u>21,779,240</u>	<u>21,779,240</u>
TOTAL			<u>\$166,466,716</u>	<u>\$100,287,704</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 2008, the deficit of the previous year was erased and a contribution of \$16.725 million was made by the Board of Education during FY2009. 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 no shortfall in FY2009 for the School System's portion of the fund. In fact, an excess contribution of \$1.972 million was made by the Board, which is reflected as a prepayment in the government-wide financial statements.

Changes in Long Term Liabilities - The following table provides a summary of changes in the Long-Term Liabilities during the year ended June 30, 2009:

<u>Governmental Activities</u>	<u>June 30, 2008 Ending Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2009 Ending Balance</u>	<u>Due Within One Year</u>
Accumulated Unpaid Leave	\$ 63,237,579	\$ 11,394,813	\$ (4,570,408)	\$ 70,061,984	\$ 2,131,715
Lease / Purchase Agreements	102,222,798	31,979,240	(33,914,334)	\$ 100,287,704	28,644,796
County Risk Management Fund	2,913,129	16,850,341	(19,763,470)	\$ -	-
Net OPEB Liability	65,555,000	85,383,000	-	\$ 150,938,000	-
Pollution Remediation Obligation	-	2,000,000		\$ 2,000,000	
Total Long Term Liabilities	<u>\$ 233,928,506</u>	<u>\$ 147,607,394</u>	<u>\$ (58,248,212)</u>	<u>\$ 323,287,688</u>	<u>\$ 30,776,511</u>

Unpaid leave is typically paid from the General Fund and the Special Revenue Fund, 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 6 - 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 provide 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 2006 – 2009. Contributions by the State and School System were 100% of the annual required contribution.

Contribution By	FY2009		FY2008		FY 2006	
	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	\$ 90,143,031	-	\$ 79,744,401	-	\$ 63,552,764	-
School System	-	\$14,580,157	-	\$15,488,239	-	\$13,170,972



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 FY2009 below:

	Teachers' Retirement/Pension Systems	Employees' Retirement/Pension Systems
Contributions as Percent of Covered Payroll		
State	8.73%	- %
School System	- %	8.84% ,11.26 %
Participants	<u>5% or 7 %*</u>	<u>5% or 7%*</u>
TOTAL	<u>13.73%</u>	<u>13.84%</u>

** 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 his/her retirement date; and 2) he/she 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 7.

NOTE 7 - 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.

Thus, in October 2008 PGCPS joined the Maryland Association of Board of Educations (MABE) Pooled other postemployment benefit (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, Harford, Kent, St. Mary’s and Washington.



In FY2009, PGCPSS earned a return of 4.18% in the Trust, in addition to interest earnings of \$12,451 prior to joining the Trust. Other members of the Trust earned returns ranging from a high of 8.08% to a low of -16.71%. At June 30, 2009 the pooled assets of the Trust, managed by Wells Fargo Advisors for a quarterly consulting fee of 0.0625%, were valued at \$32.49 million and consisted of money market funds, U.S. government securities, fixed income securities, mortgage backed securities, mutual funds and certificates of deposit.

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 2009, the Board contributed \$51.701 million to the plan, including a membership fee to the MABE Trust. This is net of \$7.9 million contributed by approximately 6,300 retirees. The \$8 million that was expected to be contributed to the plan in FY2009 did not occur due to reduced funding from County and State sources.

Annual OPEB Cost and Net OPEB Obligation. The Board's annual 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 costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period of thirty years. The following tables show components of the Board's annual OPEB cost for FY2009, the amount contributed to the plan, and changes in the Board's net OPEB obligation:

Annual required contribution	\$ 136,317,000
Interest on net OPEB obligation	4,327,000
Adjustment to annual required contribution	<u>(3,562,000)</u>
Annual OPEB cost (expense)	137,082,000
Contributions made	<u>51,699,000</u>
Increase in net OPEB obligation	85,383,000
Net OPEB obligation—beginning of year	<u>65,555,000</u>
Net OPEB obligation—end of year	<u><u>\$ 150,938,000</u></u>

The Board's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, the net OPEB obligation for fiscal years 2009 and 2008 as well as schedule of funding progress are as follows:

NET OPEB OBLIGATION

FY 2008 – FY 2009

Fiscal Year Ended	Annual OPEB Cost (AOC)	Percentage of Annual OPEB Cost Contributed	Medicare Part D Contribution	Net OPEB Obligation (NOO)
06/30/2009	\$137,082,000	37.71%	\$1,594,204	\$ 150,938,000
06/30/2008	\$131,148,000	49.99%	\$2,121,773	65,555,000

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
06/30/2009	\$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 0.126 percent funded, up from 0.121 in the previous year. The actuarial accrued liability for benefits was \$1.664 billion at June 30, 2009 (an increase of only \$11 million over the previous year), and the actuarial value of assets was \$2.1 million, resulting in an unfunded actuarial accrued liability (UAAL) of \$1.662 billion. The covered payroll (annual payroll of active employees covered by the plan) was \$962 million, and the ratio of the UAAL to the covered payroll was 172.8 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, 2009, was twenty-eight years.

NOTE 8 - SPECIAL REVENUE FUND

The total assigned value of commodities donated by the U.S. Department of Agriculture was \$2,679,324 for FY2009. 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 included in both inventory and deferred revenue and amounted to \$395,659 at June 30, 2009.

NOTE 9 - 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 2007 through 2009:

	<u>Life</u>	<u>Vehicle</u>	<u>Health</u>	<u>Total</u>
Reserves for Unpaid Claims, 6/30/07	\$ -	\$ 524,875	\$ 12,640,704	\$ 13,165,579
Incurred Claims - FY-08	5,884,016	779,795	158,595,472	165,259,283
Less Claim Payments - FY-08	<u>(5,884,016)</u>	<u>(315,562)</u>	<u>(144,816,443)</u>	<u>(151,016,021)</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	<u>\$ -</u>	<u>\$ 431,771</u>	<u>\$ 15,634,995</u>	<u>\$ 16,066,766</u>

Unpaid Claims, due within one year, at June 30, 2009 amount to \$16,066,766. 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, 2009, were \$317,458, which is an increase of \$3.78 million compared to a net asset (deficit) of \$(3,458,628) at June 30, 2008. This change in net assets is largely due to increased premiums and slower rate of growth in claims.

Results for the self insurance internal service fund as reported in Exhibits VII - IX beginning on page 29 includes results only for active employees. Had both retirees and active employees been aggregated in the internal service funds as was the case in FY2008, net assets would have increased by only \$3.776 million, erasing the deficit at the beginning of the year and resulting in net assets of only \$317,458.

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 FY2009, there were no significant changes in policy coverage limits or in the self-insurance cap by major categories of risk from FY2008 to FY2009. As discussed in Note 5, as of June 30, 2009, the School System had paid \$1.972 million in excess of its required contribution to the Risk Management Fund. This amount is reflected as a prepayment in the government-wide financial statements.

NOTE 10 – 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 FY2009 under these leases amounted to \$5,118,724 compared to \$5,368,628 in FY2008. A new five-year agreement was concluded in October 2008 with the following minimum rent payments:



<u>Fiscal Year</u>	<u>Minimum Payment</u>
2010	\$ 4,386,677
2011	4,291,450
2012	4,291,450
2013	4,291,450

NOTE 11 - 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.

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 \$18,753,470 less than those reported under generally accepted accounting principles. 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.

For the year ended June 30, 2009, the General Fund had a favorable budget to actual variance in expenditures and encumbrances of \$13.05 million as noted below.

<u>Function</u>	(Dollars in Millions)		
	<u>County Approved Budget</u>	<u>Actual Budgetary Basis</u>	<u>Budget Variance</u>
Administration	\$ 63.50	\$ 53.20	\$ 10.30
Mid-level Administration	130.26	122.11	8.15
Instructional Salaries	580.21	601.36	(21.15)
Instructional Textbooks & Supplies	30.62	20.46	\$10.16
Instructional Other	52.72	49.48	\$3.24
Special Education	230.69	238.64	(7.95)
Student Personnel Services	22.29	22.96	(0.67)
Student Health Services	15.21	15.07	\$0.14
Student Transportation	94.79	94.65	\$0.14
Operation of Plant	129.67	128.19	\$1.48
Maintenance of Plant	33.01	33.50	(0.49)
Fixed Charges	284.05	276.03	\$8.02
Food Services	8.02	6.74	\$1.28
Community Services	2.87	2.86	(0.04)
Capital Outlay	<u>1.04</u>	<u>0.65</u>	<u>0.39</u>
Totals	<u>\$1,678.95</u>	<u>\$1,665.90</u>	<u>\$13.05</u>



A budget is not adopted by the County Council for Food and Nutrition Services program as the **Special Revenue Fund**. Instead, expenditures are budgeted in the Supporting Services Division and under School Operating Resources. As a result, budgetary comparison information is not required for the Special Revenue Fund. However, we have included a comparison of expenditures against budget in Other Supplementary Information which follows the Required Supplementary Information section of this report.

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. Data on projects active during FY09 is included in the Other Supplementary Information section of this report.

NOTE 12 – POLLUTION REMEDIATION

A \$2 million liability is accrued in the government-wide financial statements for pollution remediation work at the Facilities Service Base located on Brown Station Road in Upper Marlboro, Maryland. Work at the base began in FY2009 on an underground hydraulic oil leak discovered during geotechnical investigations in FY2008. During the year under review, site investigation, reporting, groundwater treatment, and continued consultation with the Maryland Department of the Environment began at a cost of approximately \$88,300. In the first two months of FY2010 an additional \$124,100 was expended at this site and it is estimated that another \$1.6 to \$2.0 million will be spent up to FY2011 for hydraulic oil environmental remediation and leaking lift replacement. The high end of the estimate was accrued in the financial statements to take into account general compliance testing and other small remediation work that may be necessary at bus lots as a result of underground pipe leaks which have occurred in the past and been remedied at two bus lots.

NOTE 13 - 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, 2009, no additional accrual is required in the government-wide and fund financial statements other than those amounts recorded for claims liability (see Note 9).

The School System receives grant funds, principally from the United States Government and the State of Maryland, for various restricted programs. Certain expenditures of these funds are subject to audit by the grantors, with the School System being contingently liable for amounts received in excess of allowable expenditures.



We noted in last year's report that PGCPs is required to return \$160,018 to cover the school system's allocation of a disallowance outlined in an April 2008 communication from the State Superintendent of Schools. Recovery of this overpayment of funds began in September 2008 and will continue until June 2011, at a rate of \$13,335 per quarter. During the year under review, as a result of an audit of State Aid Programs for fiscal years 2007 and 2006, the School System was assessed \$195,393 that was either paid or adjusted from FY2009 funding.

No contingency has been booked 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. During FY2010 for example, \$2,121,750 is budgeted for such activity of which work amounting to \$1.683 million has been identified.



REQUIRED SUPPLEMENTARY INFORMATION



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**PRINCE GEORGES COUNTY PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR YEAR ENDED JUNE 30, 2009**

	Current Expense (General)			Variance with Final Budget Positive/(Negative)
	Original Budget	Final Budget	Actual - Budgetary Basis	
Budgeted Revenues				
Prince George's County	\$ 600,502,036	\$ 600,502,036	\$ 601,228,873	\$ 726,837
State of Maryland	922,708,275	922,708,275	920,138,225	\$ (2,570,050)
Federal Government	94,802,032	94,802,032	84,135,461	\$ (10,666,571)
Tuition	9,625,000	9,625,000	8,117,268	\$ (1,507,732)
Interest Earned	3,593,082	3,593,082	1,563,825	\$ (2,029,257)
Use of School Property	3,500,000	3,500,000	3,214,930	\$ (285,070)
Special Programs	1,319,275	1,319,275	5,144,335	\$ 3,825,060
Prior Year Fund Balance	42,900,000	42,900,000	-	\$ (42,900,000)
Total Budgeted Revenues	\$ 1,678,949,700	\$ 1,678,949,700	\$ 1,623,542,917	\$ (55,406,783)
Expenditures and Encumbrances				
Current -				
Administration	\$ 63,495,000	\$ 63,495,000	\$ 53,199,155	\$ 10,295,845
Mid-Level Administration	130,260,800	130,260,800	122,112,094	8,148,706
Instruction - Salaries	580,209,700	580,209,700	601,358,432	(21,148,732)
- Textbooks and Supplies	30,616,900	30,616,900	20,468,399	10,148,501
- Other	52,721,000	52,721,000	49,476,303	3,244,697
Special Education	230,691,800	230,691,800	238,639,608	(7,947,808)
Student Personnel Services	22,296,900	22,296,900	22,959,343	(662,443)
Student Health Services	15,206,600	15,206,600	15,071,420	135,180
Student Transportation	94,792,000	94,792,000	94,647,632	144,368
Operation of Plant	129,670,400	129,670,400	128,192,292	1,478,108
Maintenance of Plant	33,007,000	33,007,000	33,498,179	(491,179)
Fixed Charges	284,050,700	284,050,700	276,029,820	8,020,880
Food Services	8,019,500	8,019,500	6,736,059	1,283,441
Community Services	2,869,500	2,869,500	2,862,392	7,108
Capital Outlay	1,041,900	1,041,900	646,776	395,124
Subtotal Expenditures and Encumbrances	\$ 1,678,949,700	\$ 1,678,949,700	\$ 1,665,897,904	\$ 13,051,796
Cancellation and Over/(Under) Liquidation of Prior Year Encumbrances	-	-	(15,771,662)	15,771,662
Total Expenditures and Encumbrances	\$ 1,678,949,700	\$ 1,678,949,700	\$ 1,650,126,242	\$ 28,823,458
Revenues Over/(Under) Expenditures and Encumbrances	\$ -	\$ -	\$ (26,583,325)	\$ (84,230,241)
Net (Increase)/Decrease in encumbrances reported as expenditures for budget purposes and not for financial reporting purposes			(18,753,470)	
Revenues not budgeted - on-behalf payments			90,143,031	
Expenditures not budgeted - on-behalf payments			(90,143,031)	
Change in Net Assets for Special Programs			(960,986)	
Revenues Over/(Under) Expenditures - GAAP Basis			\$ (46,297,781)	
Fund Balance, Beginning of Year			82,527,957	
Fund Balance, End of Year			\$ 36,230,176	

SCHEDULE A.1



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OTHER SUPPLEMENTARY INFORMATION



**PRINCE GEORGES COUNTY PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE - SPECIAL REVENUE FUND
FOR YEAR ENDED JUNE 30, 2009**

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>
Expenditures				
Food and Nutrition Services				
Salaries and Wages	\$ 23,486,873	\$ 23,486,873	\$ 22,185,257	\$ 1,301,616
Employee Benefits	10,394,435	10,394,435	8,408,612	1,985,823
Contracted Services	2,123,280	2,123,280	1,873,099	250,181
Supplies and Materials	28,039,305	28,039,305	29,602,789	(1,563,484)
Other Operating Expenses	198,010	198,010	176,330	21,680
Capital Outlay	982,000	982,000	550,545	431,455
Other	2,476,905	2,476,905	8,000,000	(5,523,095)
Total Expenditures	<u>\$ 67,700,808</u>	<u>\$ 67,700,808</u>	<u>\$ 70,796,632</u>	<u>\$ (3,095,824)</u>



**PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS
BUDGETARY COMPARISON SCHEDULE-CAPITAL PROJECTS FUND
For the Year Ended June 30, 2009**

Proj #	Description	Capital Projects (School Construction)				
		Total Appropriation	Prior Year Expenditures	Current Year Expenditures	Encumbered	Unexpended Appropriation
<u>Administration</u>						
0005	State Planning Approval	\$ 2,700,000	\$ -	\$ -	\$ -	\$ 2,700,000
	<i>Total Administration</i>	\$ 2,700,000	\$ -	\$ -	\$ -	\$ 2,700,000
<u>Buildings & Additions</u>						
0218	Planning Subregion VI	\$ 17,376,387	\$ 859,720	\$ 9,520,846	\$ -	\$ 6,995,822
0227	Laurel Beltsville ES	32,346,281	21,936,423	4,802,398	118,233	5,489,226
0229	Laurel HS Auditorium	16,751,354	1,348,581	13,006,786	632,925	1,763,062
0232	Central Area MS	50,000	-	-	-	50,000
0233	Northern Area MS	50,000	-	-	-	50,000
0613	High School Classroom/DuVal	17,783,000	17,152,233	304,073	-	326,694
0613	High School Classroom/Potomac	24,900,000	22,795,518	1,047,274	22,215	1,034,992
1201	Relocatable Classroom Replacements	2,293,000	1,488,404	799,454	-	5,142
	<i>Total Buildings & Additions</i>	\$ 111,550,022	\$ 65,580,879	\$ 29,480,831	\$ 773,374	\$ 15,714,938
<u>Remodeling</u>						
2032	Systemic Replacements #2	\$ 6,881,000	\$ -	\$ -	\$ -	\$ 6,881,000
2603	Doswell Brooks ES	7,975,000	-	359,728	-	7,615,272
2613	Major Renovation Projects FY09	19,840,000	-	-	-	19,840,000
2921	Major Repairs FY09	800,000	-	138,174	-	661,826
3601	Asbestos Ceiling Tile	2,800,000	1,767,061	511,392	-	521,547
3602	Buried Fuel Tanks FY09	1,000,000	-	960,535	-	39,465
3604	Code Corrections FY09	300,000	-	-	-	300,000
3610	Lead Remediation	1,200,000	238,402	86,464	-	875,134
3613	Open Space Pod Conversions	6,930,000	-	54	-	6,929,946
4714	Science Classroom Renovations	2,771,000	-	-	-	2,771,000
	<i>Total Remodeling</i>	\$ 50,497,000	\$ 2,005,463	\$ 2,056,346	\$ -	\$ 46,435,190
TOTALS		\$ 164,747,022	\$ 67,586,342	\$ 31,537,178	\$ 773,374	\$ 64,850,128



STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
STUDENT ACTIVITY FUND
For the Year Ended June 30, 2009

	<u>Balance</u> <u>July 1, 2008</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>July 1, 2009</u>
Assets				
Cash and Cash Equivalents	\$ 9,892,765	\$ 16,359,322	\$ 16,191,917	\$ 10,060,170
Total Assets	<u>\$ 9,892,765</u>	<u>\$ 16,359,322</u>	<u>\$ 16,191,917</u>	<u>\$ 10,060,170</u>
Liabilities				
Accounts Payable	\$ 101,834	\$ 102,182	\$ 101,834	\$ 102,182
Due to School Organizations	9,790,931	16,257,141	\$ 16,090,083	9,957,988
Total Liabilities	<u>\$ 9,892,765</u>	<u>\$ 16,359,322</u>	<u>\$ 16,191,917</u>	<u>\$ 10,060,170</u>



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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 Eight years only, extending back to when GASB 34 was implemented.

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Schedule 1	Net Assets by Component, Last Eight Fiscal Years	62
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Schedule 5	Changes in Fund Balance - Governmental Funds, Last Eight Fiscal Years	66

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 Eight Fiscal Years	67
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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 Eight Fiscal Years	68
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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:

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Schedule 9	Principal Employers, 2008 and Nine Years Prior	70
Schedule 10	Demographic and Economic Statistics, Last Ten Calendar Years	71

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:

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Schedule 12	Operating Statistics, Last Eight Fiscal Years	73
Schedule 13	Teacher Base Salaries, Last Eight Fiscal Years	74
Schedule 14	School Building Information, Last Ten School Years	75



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

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

Note:

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



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

	Fiscal Year							
	2009	2008	2007	2006	2005	2004	2003	2002
Expenses								
Governmental Activities:								
Administration	\$ 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	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	623,790,392	610,670,190	515,656,256	472,003,162	443,961,849	435,752,062	439,553,105	421,617,375
- Employee Benefits	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	48,203,327	50,476,014	31,487,787	36,782,060	24,532,461	38,784,822	45,938,716	35,910,736
- Other	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	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	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	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	109,466,757	109,749,795	100,994,572	91,824,333	100,708,183	87,260,904	82,707,632	72,442,427
Operation of Plant	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	26,243,667	111,585,250	103,947,067	75,878,657	70,697,706	50,809,905	30,236,913	25,390,261
Community Services	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	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	3,798,966	2,413,879	2,334,472	1,537,035	654,620	715,149	1,353,648	-
Total Primary Governmental Expenses	\$ 1,914,980,600	\$ 1,945,198,116	\$ 1,641,028,797	\$ 1,455,086,288	\$ 1,367,391,180	\$ 1,266,386,438	\$ 1,217,598,719	\$ 1,134,454,919
Program Revenues:								
Governmental Activities:								
Charges for Services	\$ 8,117,268	\$ 7,303,307	\$ 11,298,553	\$ 5,087,528	\$ 5,507,030	\$ 7,769,358	\$ 6,922,164	\$ 6,478,431
Instruction	3,214,930	3,113,488	2,957,436	2,854,829	2,715,992	2,678,436	4,237,048	3,971,702
Operation of Plant	17,681,174	17,247,757	17,057,545	16,362,961	15,092,467	15,013,889	13,877,723	13,360,595
Food Services								
Operating Grants and Contributions								
Administration	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	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	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	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	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	44,300,181	41,799,076	35,683,879	34,559,636	20,813,189	21,254,472	20,314,363	17,368,858
Student Personnel Services	2,037,620	1,908,183	1,429,193	1,356,063	841,513	886,811	849,769	631,144
Student Health Services	1,972,642	1,870,721	1,552,724	1,476,811	905,923	930,444	1,945,065	1,720,454
Student Transportation	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	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	344,900	342,599	300,361	456,376	179,844	190,096	530,166	393,621
Community Services	14,482,075	13,696,277	11,674,658	11,167,836	6,860,325	7,014,033	166,807	194,246
Food and Nutrition	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	105,982,806
Administration	50,289	638,793	-	-	-	-	-	-
Instruction - Textbooks & Supplies	39,432,312	17,288,441	-	-	-	-	-	-
- Other	-	45,324,639	-	-	-	-	-	-
Student Transportation	38,471	-	-	-	-	-	-	-
Maintenance of Plant	39,040,589	54,740,465	-	-	-	-	-	-
Total Primary Governmental Revenues	\$ 332,884,419	\$ 359,408,634	\$ 235,792,177	\$ 269,010,755	\$ 257,310,599	\$ 230,012,788	\$ 244,983,464	\$ 277,633,293
Net (Expense)/Revenue	\$(1,582,096,181)	\$(1,585,789,482)	\$(1,405,236,620)	\$(1,186,075,533)	\$(1,110,080,581)	\$(1,036,373,650)	\$(972,615,255)	\$(856,821,626)

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



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

	Fiscal Year							
	FY2009	FY2008	FY2007	FY2006	FY2005	FY2004	FY2003	FY2002
Net (Expense)/Revenue	\$ (1,582,096,181)	\$ (1,585,789,482)	\$ (1,405,236,620)	\$ (1,186,075,633)	\$ (1,110,080,581)	\$ (1,036,373,650)	\$ (972,615,255)	\$ (856,821,626)
General Revenues and Other Changes in Net Assets								
Governmental Activities:								
Prince George's County	\$ 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	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	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	160,303	317,401	141,337	34,020	297,810	1,000	(355,560)	(39,983)
Total General Revenues	\$ 1,524,423,222	\$ 1,521,993,168	\$ 1,394,788,740	\$ 1,285,361,730	\$ 1,237,218,497	\$ 1,125,160,161	\$ 1,011,202,208	\$ 931,437,116
Change in Net Assets	\$ (57,672,959)	\$ (63,796,314)	\$ (10,447,880)	\$ 99,286,197	\$ 127,137,916	\$ 88,786,511	\$ 38,586,953	\$ 74,615,490

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 Eight Fiscal Years**
(Modified Accrual Basis of Accounting)

	Fiscal Year							
	2009	2008	2007	2006	2005	2004	2003	2002
General Fund								
Reserved	\$ 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	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	\$ 36,230,176	\$ 82,527,957	\$ 152,672,930	\$ 125,027,434	\$ 93,219,598	\$ 28,996,735	\$ (12,131,594)	\$ (2,986,948)
All Other Governmental Funds								
Reserved	\$ 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	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	(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	\$ 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
Changes in Fund Balances, Governmental Funds
Last Eight Fiscal Years
(Modified Accrual Basis of Accounting)

	Fiscal Year							
	2009	2008	2007	2006	2005	2004	2003	2002
Revenues								
Prince George's County	\$ 629,932,969	\$ 665,073,851	\$ 610,917,802	\$ 610,273,927	\$ 637,725,049	\$ 583,796,904	\$ 544,801,031	\$ 529,712,260
State of Maryland	1,062,108,620	1,040,675,723	856,015,993	795,063,638	713,774,407	642,085,277	592,805,664	565,587,853
Federal Government	115,186,023	117,861,481	105,594,404	106,335,159	103,451,905	91,554,263	86,399,551	82,612,909
MINGPPC	300,529	2,688,532	-	-	2,179,937	-	2,100,164	4,549,383
Commodities Donated by Federal Government	2,679,324	2,752,551	2,655,359	2,340,894	2,525,328	2,836,396	2,673,183	2,348,286
Sale of Food	17,681,174	17,247,757	17,057,545	16,362,961	15,092,468	15,013,889	13,877,723	13,360,595
Interest Earned	1,624,681	8,877,228	10,068,290	4,822,048	1,619,626	776,062	575,058	1,156,073
Other Sources	27,179,404	22,367,170	25,427,277	18,654,067	17,601,212	19,000,907	13,039,315	12,677,696
Donated Items	-	-	-	-	-	10,274	55,090	(2,184,997)
Total Revenues	\$ 1,856,692,724	\$ 1,877,544,293	\$ 1,627,736,670	\$ 1,553,852,694	\$ 1,493,969,932	\$ 1,355,073,972	\$ 1,256,326,779	\$ 1,209,820,058
Expenditures								
Administration	\$ 53,265,648	\$ 61,060,909	\$ 48,207,549	\$ 39,148,321	\$ 41,378,535	\$ 32,164,485	\$ 26,206,010	\$ 29,140,199
Mid-Level Administration	122,164,294	126,367,296	107,202,843	97,261,031	87,626,414	85,483,057	80,864,279	71,369,526
Instruction - Salaries	601,356,333	597,799,567	525,388,961	481,469,347	451,240,172	440,037,272	446,386,636	420,790,713
- Textbooks and Supplies	21,491,795	37,909,215	33,107,121	28,473,125	19,638,686	29,613,584	30,119,432	26,672,593
- Other	51,355,939	56,856,644	36,352,836	29,505,542	21,080,483	12,289,002	12,985,972	23,417,120
Special Education	239,059,583	234,183,443	212,366,321	172,747,533	167,197,455	149,402,602	157,308,433	146,833,875
Student Personnel Services	22,932,754	21,835,347	6,738,602	5,945,819	6,286,385	7,762,772	6,312,618	6,680,994
Student Health Services	15,037,025	14,659,798	11,885,483	9,074,740	8,985,793	8,405,036	8,326,314	7,498,164
Student Transportation Services	93,885,977	97,435,207	88,517,656	76,204,067	86,915,026	72,563,734	68,215,385	62,997,480
Operation of Plant	130,190,648	122,492,159	108,321,716	101,692,481	83,693,291	79,641,013	70,599,077	65,887,639
Maintenance of Plant	31,952,645	41,009,597	32,768,927	27,358,702	26,448,831	23,072,319	23,587,871	23,324,185
Fixed Charges	330,198,841	304,505,062	274,404,288	266,343,675	240,973,330	226,704,768	205,727,581	178,490,635
Community Services	11,387,809	11,485,620	11,043,652	8,847,034	7,250,913	7,091,009	1,939,405	900,450
Food Services	70,796,632	64,020,409	56,746,125	56,166,337	54,267,902	49,349,681	48,431,041	43,604,066
Capital Outlay	652,133	748,162	582,072	116,375	-	-	-	-
Capital Outlay - CIP	-	-	-	-	-	-	-	-
Land	-	-	300,000	-	-	-	-	-
Buildings	32,515,354	38,824,826	37,881,743	68,615,547	81,317,502	65,868,981	49,457,450	90,989,610
Remodelling	49,882,127	37,632,181	32,139,941	15,356,134	30,293,952	17,445,587	9,239,052	15,859,455
Equipment and Vehicles	20,105,036	55,113,420	43,997,312	39,008,043	33,111,268	9,021,863	11,971,486	12,291,206
Debt Service:								
Principal	33,914,334	34,744,537	23,363,942	23,527,249	18,616,709	10,718,577	16,963,030	18,023,368
Interest	3,798,966	2,413,879	2,334,472	1,537,035	654,620	715,149	1,283,191	1,863,030
Total Expenditures	\$ 1,935,943,873	\$ 1,961,097,278	\$ 1,693,651,562	\$ 1,548,398,137	\$ 1,466,977,267	\$ 1,327,350,491	\$ 1,275,924,263	\$ 1,246,634,308
Excess of Revenues Over/(Under) Expenditures	\$ (79,251,149)	\$ (83,552,985)	\$ (65,914,892)	\$ 5,454,557	\$ 26,992,665	\$ 27,723,481	\$ (19,597,484)	\$ (36,814,250)
Other Financing Sources (Uses)								
Transfer Out - Food Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lease/Purchase Agreements	31,979,240	-	79,559,079	54,928,397	49,785,908	-	9,192,078	7,767,522
Total Other Financing Sources (Uses)	\$ 31,979,240	\$ -	\$ 79,559,079	\$ 54,928,397	\$ 49,785,908	\$ -	\$ 9,192,078	\$ 7,767,522
Net Change in Fund Balances	\$ (47,271,909)	\$ (83,552,985)	\$ 13,644,187	\$ 60,382,954	\$ 76,778,573	\$ 27,723,481	\$ (10,405,406)	\$ (29,046,728)
Debt Service as a percentage of Noncapital Expenditures	2.06%	2.03%	1.63%	1.76%	1.46%	0.93%	1.51%	1.76%

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



Schedule 6

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

Fiscal Year	Lease / Purchase Agreement	Note Due to SunTrust	Net OPEB Obligation	Pollution Remediation Obligation		Total Primary Government	Debt per Capita*	Debt to Income Ratio**
2009	\$ 100,287,704		\$ 150,938,000	\$ 2,000,000	\$ 251,225,704	\$ 303.13	8.11	
2008	\$ 102,222,798		\$ 65,555,000		\$ 167,777,798	\$ 202.44	5.41	
2007	\$ 136,967,334				\$ 136,967,334	\$ 165.27	4.42	
2006	\$ 80,772,197	\$ 18,575,000			\$ 99,347,197	\$ 118.09	3.33	
2005	\$ 49,371,050				\$ 49,371,050	\$ 58.58	1.68	
2004	\$ 18,201,850				\$ 18,201,850	\$ 21.72	0.65	
2003	\$ 28,920,426				\$ 28,920,426	\$ 34.73	1.10	
2002	\$ 36,664,378				\$ 36,664,378	\$ 44.40	1.44	

* Based on population (See Schedule 10). County population in 2008 used to estimate per capita amount in both 2008 and 2009.

** Debt ratio uses total personal income (See Schedule 10). County income in 2007 used as a proxy to calculate ratio in 2008 and 2009.

Note:

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



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 ¹			Personal Property ²			Total Direct Tax Rate	Total Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value ³	Assessed Value as a Percentage of Actual Value
	Assessed Value	Estimated Value	Unincorporated Personal Property	Public Utilities	Incorporated Ordinary Business						
2000	\$ 14,869,425,530	\$ 37,244,022,894	\$ 70,650,760	\$ 1,667,774,380	\$ 1,283,917,460	\$ 3,022,342,600	2.4590	\$ 40,266,365,494	2.4590	\$ 41,276,618,747	44.43%
2001	\$ 15,173,826,029	\$ 38,267,540,867	\$ 71,460,230	\$ 1,547,401,380	\$ 1,390,216,270	\$ 3,009,077,880	2.4580	\$ 41,276,618,747	2.4580	\$ 41,276,618,747	44.05%
2002	\$ 39,091,455,597	\$ 39,326,337,600	\$ 76,808,260	\$ 1,254,433,430	\$ 1,768,081,350	\$ 3,099,323,040	0.9806	\$ 42,425,660,640	2.4527	\$ 42,425,660,640	99.45%
2003	\$ 40,794,370,145	\$ 42,546,271,090	\$ 75,653,720	\$ 1,265,665,260	\$ 1,696,444,219	\$ 3,037,763,199	0.9801	\$ 45,584,034,289	2.4503	\$ 45,584,034,289	96.16%
2004	\$ 43,066,687,540	\$ 45,195,232,850	\$ 85,226,860	\$ 1,215,476,410	\$ 1,655,407,832	\$ 2,956,111,122	0.9804	\$ 48,151,343,972	2.4521	\$ 48,151,343,972	95.58%
2005	\$ 46,612,628,987	\$ 49,379,361,080	\$ 48,164,540	\$ 1,175,337,090	\$ 1,604,883,723	\$ 2,828,385,353	0.9777	\$ 52,207,746,433	2.4440	\$ 52,207,746,433	94.70%
2006	\$ 52,277,304,579	\$ 58,874,923,900	\$ 37,066,180	\$ 1,177,751,940	\$ 1,608,550,492	\$ 2,823,368,612	0.9801	\$ 61,698,292,512	2.4487	\$ 61,698,292,512	89.31%
2007	\$ 60,716,650,060	\$ 69,500,205,330	\$ 34,671,840	\$ 1,172,858,450	\$ 1,620,014,257	\$ 2,827,544,547	0.9245	\$ 72,327,749,877	2.3116	\$ 72,327,749,877	87.86%
2008	\$ 72,900,955,419	\$ 82,244,049,810	\$ 32,590,380	\$ 1,175,976,540	\$ 1,609,855,442	\$ 2,818,422,362	0.9149	\$ 85,062,472,172	2.3269	\$ 85,062,472,172	89.02%
2009	\$ 85,155,247,625	\$ 99,986,180,539	\$ 29,129,440	\$ 1,232,270,320	\$ 1,392,949,067	\$ 2,654,348,827	0.9066	\$ 102,640,529,366	2.2940	\$ 102,640,529,366	85.55%

Notes:

¹ 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.

² Assessed Value and Estimated Actual Values are equal.

³ 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

Source: State Department of Assessment and Taxation.



Schedule 9

PRINCE GEORGE'S COUNTY, MARYLAND
Principal Employers
2008 and Nine Years Prior

Employer	2008			2000		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Private Sector Employers						
Giant Food Inc.	3,609	2	0.80%	4,375	1	0.97%
United Parcel Service	4,220	1	0.94%	2,280	5	0.50%
Verizon	2,738	3	0.61%			
Dimensions Health Corp.	2,500	4	0.55%	2,510	2	0.56%
Safeway Stores, Inc.	2,400	5	0.53%	2,400	3	0.53%
Shoppers Food Warehouse	1,975	6	0.44%	1,975	6	0.44%
Chevy Chase Bank	1,456	7	0.32%			
Target	1,400	8	0.31%			
Southern MD Hospital Center	1,300	9	0.29%	1,300	7	0.29%
Computer Sciences Corp.	1,150	10	0.26%	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%
Public Sector Employers						
Prince George's County Public Schools	18,988	1	4.21%			
University System of Maryland*	15,768	2	3.50%			
Andrews Air Force Base	15,000	3	3.33%			
Prince George's County Government	6,889	4	1.53%			
Internal Revenue Service	5,539	5	1.23%			
United States Bureau of the Census	4,158	6	0.92%			
NASA/Goddard Space Flight Center	3,083	7	0.68%			
Prince George's Community College	1,700	8	0.38%			
USDA - Beltsville Agricultural Research Center	1,700	8	0.38%			
Adelphi Laboratory Center	911	9	0.20%			
U.S. National Archives & Records Administration	779	10	0.17%			

Notes: Excludes post offices, state governments; includes public higher education institutions. Employee counts for federal and 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 MD Dept. of Business and Economic Development (rev. 01/2008)



Schedule 10

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

<u>Calendar Year</u>	<u>Population (1)</u>	<u>Personal Income (thousands of dollars) (2)</u>	<u>Per Capita Personal Income (2)</u>	<u>Civilian Labor Force (3)</u>	<u>Unemployment Rate (3)</u>	<u>Registered pupils (4)</u>
1999	789,037	21,492,265	27,033	447,650	3.8	130,259
2000	802,712	23,195,413	28,894	452,067	4.3	131,059
2001	815,927	24,414,098	29,909	485,077	4.0	133,723
2002	825,815	25,445,330	30,783	471,602	5.1	135,039
2003	832,761	26,248,500	31,429	475,007	5.2	135,439
2004	837,837	28,162,399	33,461	440,424	4.5	137,285
2005	842,764	29,422,711	34,912	445,124	4.5	136,095
2006	841,315	29,849,874	36,108	454,601	4.1	133,325
2007	828,770	30,994,985	37,555	448,144	3.7	131,014
2008	820,852	n.a.	n.a.	450,970	4.5	129,752

Notes:

- (1) Population estimates are from the U.S. Bureau of the Census, updated March 19, 2009.
- (2) Bureau of Economic Analysis, U.S. Department of Commerce. (Income data for 2008 and 2009 is not currently available.) Calendar year per capita income figures are shown in the above updated August 6, 2009.
- (3) Maryland Department of Labor, Career and Workforce Information, updated July 24, 2009.
- (4) www.mdreportcard.org, updated 2008.



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

	Full-time-Equivalent Employees as of June 30								Percentage Change 2002 - 2009
	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Estimate	
OPERATING									
A. General Programs									
Administration	290.94	362.00	362.00	387.00	466.32	504.00	524.50	509.50	75.12%
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	13.67%
Student Personnel Services	69.30	104.00	104.00	78.50	74.00	370.68	383.24	380.24	448.69%
Health Services	208.10	204.30	217.30	225.30	237.30	219.00	218.50	243.50	17.01%
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	-6.61%
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	30.46%
Maintenance of Plant	278.75	300.00	300.00	299.00	305.00	290.00	294.00	304.00	9.06%
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	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	47.75%
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	36.43%
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	21.72%
B. Restricted Projects:									
Administration	-	3.00	3.00	3.00	-	6.00	4.50	4.50	n/a
Instruction	1,091.57	701.16	703.16	713.66	501.79	395.82	398.72	398.72	-63.47%
Student Personnel Services	6.00	8.50	8.50	8.50	6.00	0.10	0.10	0.10	-98.33%
Health Services	-	9.00	9.00	9.00	8.00	6.00	7.00	7.00	n/a
Student Transportation	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	-	-	-	n/a
Community Services	1.00	0.63	0.63	0.63	-	-	-	-	300.00%
Mid Level Administration	106.75	110.38	110.38	103.88	49.31	44.00	49.00	49.00	-54.10%
Special Education	196.50	283.00	322.94	322.94	319.44	297.66	334.34	334.34	70.15%
Total Restricted Projects	1,404.82	1,118.30	1,160.24	1,164.24	886.54	754.58	798.66	798.66	-43.15%
SUBTOTAL OPERATING	15,241.55	15,653.61	15,488.93	15,987.43	16,544.38	17,606.90	17,993.91	17,641.40	15.75%
NON-OPERATING									
C. Other									
Printing Services	18.00	18.00	18.00	18.00	16.00	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	-8.33%
Central Garage	160.00	156.00	168.00	168.00	169.00	146.00	147.00	147.00	-8.13%
Food Services	855.90	988.71	992.71	1,004.71	1,007.30	921.40	945.15	959.15	12.06%
Self Insurance	-	-	-	-	1.00	-	-	4.00	n/a
CIP	5.00	6.00	6.00	6.00	4.00	-	-	-	n/a
Workers' Comp Admin	-	-	-	-	5.00	3.00	5.00	5.00	n/a
SUBTOTAL NON-OPERATING	1,273.10	1,378.24	1,394.24	1,406.24	1,412.09	1,281.37	1,328.83	1,346.83	5.79%
TOTAL FULL-TIME POSITIONS	16,514.65	17,031.85	16,883.17	17,393.67	17,956.47	18,888.27	19,322.74	18,988.23	14.98%

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 Eight 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%

Note:

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



Schedule 13

Prince George's County Public Schools

**Teacher Base Salaries¹
Last Eight Years**

Fiscal Year	Teacher Base Salaries ¹			County Average Salary	Statewide Average Salary
	Minimum Salary	Maximum Salary	County 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	Unavailable	

¹ County and Statewide average salaries are from MSDE Fact Book to 2007-2008 Edition. County average salary for 2009 is based on calculation of all full-time salaries at 05.28.09.

Note:

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



Prince George's County Public Schools School Building Information Last Ten School Years												Schedule '14		
SCHOOL NAME	SCH#	YEAR BUILT	Year	Data	SY1999-00	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09
ADELPHI ELEMENTARY	17114	1954		Capacity (SRC) Square Feet Enrollment	479 38872 634	479 38872 650	479 38872 670	479 38872 478	479 38872 454	479 38872 426	456 38872 424	456 38872 364	456 38872 364	456 38872 362
ALLENWOOD ELEMENTARY ADDITION	06132	1967		Capacity (SRC) Square Feet Enrollment	313 39179 434	507 48686 453	507 48686 507	507 48686 545	507 48686 488	507 48686 485	456 48686 494	456 48686 469	456 48686 438	456 48686 420
ALTERNATIVE HIGH SCHOOL Housed at Bladensburg Instructional Center	02316			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 172	50 55577 145	100 55577 162	100 55577 96
ALTERNATIVE MIDDLE SCHOOL Housed at Bladensburg Instructional Center Program lasted 1 SY (2002-03)	02515			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 N/A	N/A N/A N/A	N/A N/A N/A
ANNAPOLIS ROAD MIDDLE Housed at Bladensburg Instructional Center	02507			Capacity (SRC) Square Feet Enrollment	N/A N/A N/A	N/A N/A 59	N/A N/A 51	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 N/A
ANDREW JACKSON MIDDLE SCHOOL	06444	1971		Capacity (SRC) Square Feet Enrollment	775 151613 671	864 151613 762	816 151613 810	816 151613 911	816 151613 962	816 151613 964	816 151613 812	816 151613 742	816 151613 641	816 151613 517
APPLE GROVE ELEMENTARY ADDITION	12129	1967		Capacity (SRC) Square Feet Enrollment	466 44467 620	616 51842 610	616 51842 686	616 51842 620	616 51842 588	616 51842 561	552 51842 538	552 51842 576	552 51842 572	552 51842 570
ARDMORE ELEMENTARY ADDITION	20108	1960		Capacity (SRC) Square Feet Enrollment	370 48923 537	467 54047 512	467 54047 485	467 54047 487	467 54047 497	467 54047 523	503 54047 486	503 54047 542	503 54047 540	503 54047 513
ARROWHEAD ELEMENTARY	06140	1966		Capacity (SRC) Square Feet Enrollment	474 59923 574	474 59923 594	474 59923 610	474 59923 597	474 59923 565	474 59923 486	424 59923 439	424 59923 473	424 59923 489	424 59923 507
AVALON ELEMENTARY	12121	1964		Capacity (SRC) Square Feet Enrollment	439 45027 358	439 45027 383	439 45027 367	439 45027 441	439 45027 449	439 45027 376	384 45027 406	384 45027 433	386 45027 340	386 45027 352
BADEN ELEMENTARY	08102	1969		Capacity (SRC) Square Feet Enrollment	394 56625 397	394 56625 379	394 56625 374	394 56625 346	394 56625 319	394 56625 297	341 56625 285	341 56625 274	341 56625 257	341 56625 239
BARNABY MANOR ELEMENTARY ADDITION	12119	1964		Capacity (SRC) Square Feet Enrollment	500 48494 744	644 56431 754	644 56431 700	644 56550 698	644 56550 677	644 56550 566	689 56550 553	689 56550 509	687 56550 477	687 56550 454
BEACON HEIGHTS ELEMENTARY	19107	1965		Capacity (SRC) Square Feet Enrollment	394 26742 312	394 26742 305	394 26742 317	394 26742 338	394 26742 368	394 26742 439	360 26742 449	360 26742 425	364 26742 434	364 26742 455
BELTSVILLE ELEMENTARY	01104	1961		Capacity (SRC) Square Feet Enrollment	849 110597 1064	849 110597 1078	849 110597 1067	849 110597 994	849 110597 964	849 110597 859	847 110597 779	847 110597 804	847 110597 698	847 110597 687
BENJAMIN D FOULOS ELEMENTARY	06137	1968		Capacity (SRC) Square Feet Enrollment	674 114715 738	674 114715 709	674 114715 682	674 114715 722	674 114715 725	674 114715 645	607 114715 317	607 114715 292	605 114715 249	605 114715 223
BENJAMIN STODDERT MIDDLE	06515	1957		Capacity (SRC) Square Feet Enrollment	711 101862 654	711 101862 635	711 101862 692	711 101862 759	711 101862 752	711 101862 808	711 101862 874	711 101862 782	711 101862 775	711 101862 576
BENJAMIN TASKER MIDDLE SCHOOL Previously School No 07414	07515	1970		Capacity (SRC) Square Feet Enrollment										



Prince George's County Public Schools School Building Information Last Ten School Years													
SCHOOL NAME	SCH#	YEAR BUILT	DATA	SY1999-00	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09
BENJAMIN TASKER MIDDLE SCHOOL Changed School No to 07514	07414	1970	Capacity (SRC) Square Feet Enrollment	1050 161678 1204	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
BERKSHIRE ELEMENTARY	06124	1964	Capacity (SRC) Square Feet Enrollment	480 44315 486	480 44315 463	480 44315 467	480 44315 464	480 44315 488	480 44315 437	480 44315 377	480 44315 271	480 44315 278	480 44315 275
BERWYN HEIGHTS ELEMENTARY	21109	1958	Capacity (SRC) Square Feet Enrollment	460 45387 406	460 45387 406	460 45387 406	460 45387 406	460 45387 431	460 45387 431	460 45387 431	460 45387 431	460 45387 431	460 45387 431
BLADENSBURG ELEMENTARY	02105	1990	Capacity (SRC) Square Feet Enrollment	649 62050 765	649 62050 818	649 62050 808	649 62050 767	649 62050 634	649 62050 634	649 62050 634	649 62050 634	649 62050 634	649 62050 634
BLADENSBURG EVENING HIGH@NWEST Housed at Northwestern HS	22311	1951	Capacity (SRC) Square Feet Enrollment	355000 355000 90	355000 355000 90	355000 355000 90	355000 355000 90	355000 355000 90	355000 355000 90	355000 355000 90	355000 355000 90	355000 355000 90	355000 355000 90
BLADENSBURG HIGH SCHOOL RENOVATION	02308	1950	Capacity (SRC) Square Feet Enrollment	1775 286847 1388	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
BOND MILL ELEMENTARY	10111	1968	Capacity (SRC) Square Feet Enrollment	58325 58325 557	58325 58325 504	58325 58325 505	58325 58325 505	58325 58325 480	58325 58325 550	58325 58325 578	58325 58325 592	58325 58325 638	58325 58325 555
BOWIE HIGH SCHOOL ADDED ANNEX	14323	1965	Capacity (SRC) Square Feet Enrollment	2240 280306 2634	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
BRADBURY HEIGHTS ELEMENTARY	06106	1929	Capacity (SRC) Square Feet Enrollment	580 79457 710	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
BRANDYWINE ELEMENTARY	11101	1951	Capacity (SRC) Square Feet Enrollment	569 58155 490	569 58155 497	569 58155 470	569 58155 473	569 58155 506	569 58155 465	569 58155 475	569 58155 502	569 58155 498	569 58155 475
BUCK LODGE MIDDLE SCHOOL	21408	1958	Capacity (SRC) Square Feet Enrollment	875 122497 844	727 122497 868	757 122497 897	757 122497 874	757 122497 773	757 122497 776	757 122497 730	757 122497 689	757 122497 622	757 122497 622
C ELIZABETH RIEG	07723	1978	Capacity (SRC) Square Feet Enrollment	120 45132 75	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
CALVERTON ELEMENTARY ADDITION	01105	1964	Capacity (SRC) Square Feet Enrollment	569 51211 726	663 58322 729	663 58322 724	663 58322 734	663 58322 808	663 58322 716	663 58322 716	663 58322 712	663 58322 781	663 58322 58322
CAPITOL HEIGHTS ELEMENTARY	18112	1959	Capacity (SRC) Square Feet Enrollment	319 44764 429	319 44764 429	319 44764 407	319 44764 403	319 44764 368	319 44764 331	319 44764 243	319 44764 230	319 44764 290	319 44764 242
CARMODY HILLS ELEMENTARY RENOVATION	18111	1958	Capacity (SRC) Square Feet Enrollment	564 51900 545	480 54125 545	433 54125 530	465 54125 584	465 54125 596	465 54125 585	465 54125 585	465 54125 589	465 54125 567	465 54125 627
CAROLE HIGHLANDS ELEMENTARY ADDITION	17111	1953	Capacity (SRC) Square Feet Enrollment	419 51900 545	614 54125 545	614 54125 530	614 54125 584	614 54125 596	614 54125 585	614 54125 585	614 54125 589	614 54125 567	614 54125 627
CARROLLTON ELEMENTARY ADDITION	20105	1960	Capacity (SRC) Square Feet Enrollment	469 36229 650	654 45842 635	654 45842 568	654 45842 673	654 45842 638	654 45842 642	654 45842 651	654 45842 625	654 45842 698	654 45842 729



PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS

FY 2009

Schedule 14

Prince George's County Public Schools School Building Information Last Ten School Years													
SCHOOL NAME	SCH#	YEAR BUILT	DATA	SY1999-00	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09
CATHERINE T REED ELEMENTARY	14114	1966	Capacity (SRC)	499	499	499	499	499	499	447	447	449	449
			Square Feet	113778	113778	113778	113778	113778	113778	113778	113778	113778	113778
CENTRAL HIGH SCHOOL	18310	1961	Capacity (SRC)	1184	1118	1118	1118	1118	1118	1118	1118	1118	1118
			Square Feet	168366	168366	168366	168366	168366	168366	168366	168366	168366	168366
CESAR CHAVEZ ELEMENTARY	17113	1954	Capacity (SRC)	388	388	388	388	388	388	343	343	341	341
			Square Feet	30066	30066	30066	30066	30066	30066	30066	30066	30066	30066
CHAPEL FORGE E C C	14733	1969	Capacity (SRC)	180	180	180	180	180	180	180	180	180	180
			Square Feet	50373	50373	50373	50373	50373	50373	50373	50373	50373	50373
CHARLES CARROLL MIDDLE SCHOOL	20411	1961	Capacity (SRC)	850	909	859	859	859	859	859	859	859	859
			Square Feet	114778	114778	114778	114778	114778	114778	114778	114778	114778	114778
CHARLES HERBERT FLOWERS HIGH	13327	2000	Capacity (SRC)	2200	2200	2200	2200	2200	2200	2200	2200	2200	2200
			Square Feet	332500	332500	332500	332500	332500	332500	332500	332500	332500	332500
CHEROKEE LANE ELEMENTARY	21121	1962	Capacity (SRC)	444	444	444	444	444	444	444	444	444	444
			Square Feet	44319	44319	44319	44319	44319	44319	44319	44319	44319	44319
CHILLUM ELEMENTARY	17109	1952	Capacity (SRC)	280	280	280	280	280	280	318	318	318	318
			Square Feet	44946	44946	44946	44946	44946	44946	44946	44946	44946	44946
CLINTON GROVE ELEMENTARY	09106	1955	Capacity (SRC)	459	459	459	459	484	484	390	390	390	390
			Square Feet	44379	44379	44379	44379	44379	44379	46203	46203	46203	44379
COLUMBIA PARK ELEMENTARY	13102	1928	Capacity (SRC)	500	500	500	500	500	500	525	525	525	525
			Square Feet	57372	57372	57372	57372	57372	57372	57372	57372	57372	57372
CONCORD ELEMENTARY	06147	1968	Capacity (SRC)	469	469	469	469	469	469	458	458	458	458
			Square Feet	43984	43984	43984	43984	43984	43984	43984	43984	43984	43984
COOL SPRING ELEMENTARY	17125	1955	Capacity (SRC)	632	632	632	632	632	632	593	593	593	593
			Square Feet	139211	139211	139211	139211	139211	139211	139211	139211	139211	139211
COOPER LANE ELEMENTARY	02113	1962	Capacity (SRC)	569	569	569	569	569	569	498	498	502	502
			Square Feet	47177	47370	47370	47370	47370	47370	47370	47370	47370	47370
CORA L RICE ELEMENTARY	13147	2002	Capacity (SRC)	644	588	586	530	545	572	518	486	453	479
			Square Feet	83482	83482	83482	83482	83482	83482	83482	83482	83482	83482
CROOM VOCATIONAL HIGH	03303	1950	Capacity (SRC)	100	100	100	100	100	100	100	100	100	100
			Square Feet	33695	33695	33695	33695	33695	33695	33695	33695	33695	33695
CROSSLAND HIGH SCHOOL	12317	1963	Capacity (SRC)	1971	2061	1947	1947	1947	1947	1947	1947	1947	1947
			Square Feet	313276	313276	313276	313276	313276	313276	313276	313276	313276	313276
DEERFIELD RUN ELEMENTARY	14135	1975	Capacity (SRC)	539	539	539	539	539	539	483	483	481	481
			Square Feet	72390	72390	72390	72390	72390	72390	72390	72390	72390	72390



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

SCHOOL NAME	SCH#	YEAR BUILT	SY1999-00	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09
DISTRICT HEIGHTS ELEMENTARY	06113	1955	Capacity (SRC) 460	460	460	460	460	460	504	504	504	504
			Square Feet 54415	54415	54415	54415	54415	54415	54415	54415	54415	54415
			Enrollment 575	579	579	570	517	435	462	449	449	496
DODGE PARK ELEMENTARY	13110	1965	Capacity (SRC) 520	50499	50499	520	520	520	565	565	567	567
			Square Feet 50499	50499	50499	50499	50499	50499	100998	100998	100998	100998
			Enrollment 507	507	507	417	371	314	320	370	370	365
DOSWELL E BROOKS ELEMENTARY	18108	1953	Capacity (SRC) 575	575	575	575	575	575	434	434	432	432
			Square Feet 46508	46508	46508	46508	46508	46508	46508	46508	46508	46508
			Enrollment 603	588	449	324	365	324	376	376	356	356
DREW-FREEMAN MIDDLE	06460	1960	Capacity (SRC) 1025	1112	1050	1050	1050	1050	1050	1050	1050	1050
			Square Feet 142413	142413	142413	142413	142413	142413	142413	142413	142413	142413
			Enrollment 845	906	978	1028	1057	962	864	845	751	702
DR. HENRY A. WISE, JR. HIGH	15319	2006	Capacity (SRC) 1796	1751	1654	1654	1654	1654	2606	2606	2606	2606
			Square Feet 214360	214360	214360	214360	214360	214360	432579	432579	432579	432579
			Enrollment 1441	1151	1288	1270	1289	1446	1846	1846	2492	2771
DUVAL HIGH SCHOOL	14309	1960	Capacity (SRC) 1796	1751	1654	1654	1654	1654	2606	2606	2606	2606
			Square Feet 214360	214360	214360	214360	214360	214360	432579	432579	432579	432579
			Enrollment 1441	1151	1288	1270	1289	1446	1846	1846	2492	2771
DWIGHT D EISENHOWER MIDDLE	10410	1969	Capacity (SRC) 139951	139951	139951	139951	139951	139951	139951	139951	139951	139951
			Square Feet 139951	139951	139951	139951	139951	139951	139951	139951	139951	139951
			Enrollment 880	872	854	818	861	867	850	819	787	720
EDGAR ALLEN POE ELEMENTARY	06124	1967	Capacity (SRC) 272	272	456	456	456	456	410	410	406	406
			Square Feet 32888	32888	44315	44315	44315	44315	44315	44315	44315	44315
			Enrollment 247	463	467	298	488	439	377	271	36	19
ELEANOR ROOSEVELT HIGH SCHOOL	21314	1974	Capacity (SRC) 2413	2291	2164	2164	2164	2164	2164	2164	2164	2164
			Square Feet 327458	327458	327458	327458	327458	327458	327458	327458	327458	327458
			Enrollment 3158	3217	2931	2759	2777	2856	2902	2833	2767	2719
ERNEST EVERETT JUST MIDDLE	13448	2002	Capacity (SRC) 138901	138901	138901	138901	138901	138901	138901	138901	138901	138901
			Square Feet 986	986	1126	1025	1025	1025	1025	1025	1015	943
			Enrollment 944	944	944	944	944	944	944	944	944	944
EUGENE BURROUGHS MIDDLE	05505	1963	Capacity (SRC) 126286	126286	126286	126286	126286	126286	126286	126286	126286	126286
			Square Feet 746	753	770	804	794	802	802	736	725	682
			Enrollment 1230	1206	1139	1139	1139	1139	1139	1139	1139	1139
FAIRMONT HEIGHTS HIGH SCHOOL	18306	1951	Capacity (SRC) 174128	174128	174128	174128	174128	174128	174128	174128	174128	174128
			Square Feet 1131	1074	1212	1079	1254	1219	1076	1076	1016	996
			Enrollment 506	506	506	506	506	506	481	481	479	479
FLINTSTONE ELEMENTARY	12108	1956	Capacity (SRC) 47010	47010	47010	47010	47010	47010	47010	47010	47010	47010
			Square Feet 667	641	645	401	367	498	437	392	239	233
			Enrollment 260	260	260	260	260	260	299	299	297	297
FOREST HEIGHTS ELEMENTARY	12104	1953	Capacity (SRC) 35971	35971	35971	35971	35971	35971	35971	35971	35971	35971
			Square Feet 387	350	347	335	311	285	285	238	219	195
			Enrollment 193222	193222	193222	193222	193222	193222	193222	193222	193222	193222
FORESTVILLE HIGH SCHOOL	06331	1965	Capacity (SRC) 817	802	872	967	949	1109	1034	1011	995	911
			Square Feet 477	477	477	477	477	477	419	419	419	419
			Enrollment 46559	46559	46559	46559	46559	46559	46559	46559	46559	46559
FORT FOOT ELEMNTARY	12113	1960	Capacity (SRC) 491	513	532	581	519	585	515	487	463	480
			Square Feet 469	469	469	469	469	469	429	429	429	429
			Enrollment 45648	45648	45648	45648	45648	45648	45648	45648	45648	45648
FORT WASHINGTON FOREST ELEM	05104	1961	Capacity (SRC) 543	522	466	439	403	289	242	220	217	191
			Square Feet 128	128	128	128	128	128	128	128	128	128
			Enrollment 46633	46633	46633	46633	46633	46633	46633	46633	46633	46633
FRANCES R FUCHS E C C	01707	1965	Capacity (SRC) 470	438	378	470	465	474	462	478	447	428
			Square Feet 470	438	378	470	465	474	462	478	447	428
			Enrollment									



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FRANCIS SCOTT KEY ELEMENTARY	06117	1998	Capacity (SRC) 86814	765 86814	765 86814	765 86814	765 86814	765 86814	745 86814	745 86814	751 86814	751 86814
			Square Feet 898	884	852	820	805	805	458	504	497	503
			Enrollment									
FRANCIS T EVANS ELEMENTARY	09116	1970	Capacity (SRC) 519	519	519	519	519	519	462	462	452	452
			Square Feet 726	5742	5742	5742	5742	5742	5742	5742	5742	5742
			Enrollment	629	446	446	500	500	526	514	501	532
FREDERICK DOUGLASS HIGH SCHOOL ADDITION	15302	1960	Capacity (SRC) 1349	1200	1133	1283	1283	1283	1283	1283	1283	1283
			Square Feet 170275	170275	170275	184417	184417	184417	184417	184417	184417	184417
			Enrollment	1613	1624	1650	1728	1838	1806	1338	1137	1080
FRIENDLY HIGH SCHOOL	05311	1970	Capacity (SRC) 1640	1593	1505	1505	1505	1505	1505	1505	1505	1505
			Square Feet 236861	236861	236861	236861	236861	236861	236861	236861	236861	236861
			Enrollment	1551	1474	1505	1601	1669	1719	1676	1570	1639
G GARDNER SHUGART MIDDLE	06525	1965	Capacity (SRC) 600	707	668	668	668	668	668	668	668	668
			Square Feet 100018	100018	100018	100018	100018	100018	100018	100018	100018	100018
			Enrollment	631	630	689	779	677	625	622	553	434
G JAMES GHOLSON MIDDLE	13420	2002	Capacity (SRC) 86814	990	990	990	990	990	990	990	990	990
			Square Feet 115868	115868	115868	115868	115868	115868	115868	115868	115868	115868
			Enrollment	1051	933	1005	1005	914	1027	914	759	745
GAYWOOD ELEMENTARY	14111	1958	Capacity (SRC) 389	389	389	389	389	389	366	366	368	368
			Square Feet 42416	42416	42416	42416	42416	42416	42416	42416	42416	42416
			Enrollment	497	558	280	281	360	413	494	524	512
GLADYS NOON SPELLMAN ELEM	02111	1955	Capacity (SRC) 580	580	580	580	580	580	540	540	544	544
			Square Feet 59500	59500	59500	59500	59500	59500	59500	59500	59500	59500
			Enrollment	718	723	750	549	452	438	394	385	381
GLASSMANOR ELEMENTARY	12114	1960	Capacity (SRC) 320	320	320	320	320	320	364	364	362	362
			Square Feet 35928	35928	35928	35928	35928	35928	35928	35928	35928	35928
			Enrollment	414	471	423	355	351	305	262	304	273
GLENARDEN WOODS ELEMENTARY	20110	1960	Capacity (SRC) 472	472	472	472	472	472	460	460	458	458
			Square Feet 52061	52061	52061	52061	52061	52061	52061	52061	52061	52061
			Enrollment	603	571	511	540	515	472	523	517	506
GLENN DALE ELEMENTARY ADDITION	14108	1928	Capacity (SRC) 369	563	563	563	563	563	506	506	506	506
			Square Feet 34388	44644	44644	44644	44644	44644	44644	44644	44644	44644
			Enrollment	476	546	554	561	559	554	554	554	542
GLENRIDGE ELEMENTARY	20106	1954	Capacity (SRC) 716	716	716	716	716	716	748	748	750	750
			Square Feet 109197	109197	109197	109197	109197	109197	109197	109197	109197	109197
			Enrollment	758	777	778	730	642	635	637	647	677
GREEN VALLEY INSTRUCTIONAL CTR Previously School No 06108 (Green Valley Elem.) New Program for Alternative MS	06508	1956	Capacity (SRC) 420	420	420	420	420	420	429	429	429	429
			Square Feet 42995	42995	42995	42995	42995	42995	42995	42995	42995	42995
			Enrollment	384	378	415	312	227	90	125	154	117
GREEN VALLEY ELEMENTARY Changed School No to 06508 Went from Elem to MS	06108	1956	Capacity (SRC) 420	420	420	420	420	420	429	429	429	429
			Square Feet 42995	42995	42995	42995	42995	42995	42995	42995	42995	42995
			Enrollment	384	378	415	312	227	90	125	154	117
GREENBELT ELEMENTARY	21106	1993	Capacity (SRC) 569	569	569	569	569	569	572	572	572	572
			Square Feet 67500	67500	67500	67500	67500	67500	67500	67500	67500	67500
			Enrollment	608	618	459	477	511	541	555	611	621
GREENBELT MIDDLE Previously School No 21441	21541	1937	Capacity (SRC) 757	757	757	757	757	757	757	757	757	757
			Square Feet 141125	141125	141125	141125	141125	141125	141125	141125	141125	141125
			Enrollment	946	830	811	827	827	827	827	827	827
GREENBELT MIDDLE Previously School No 21505 Changed School No to 21541	21441	1937	Capacity (SRC) 757	757	757	757	757	757	757	757	757	757
			Square Feet 141125	141125	141125	141125	141125	141125	141125	141125	141125	141125
			Enrollment	895	895	895	895	895	895	895	895	895
GREENBELT MIDDLE SCHOOL Changed School No to 21441	21505	1937	Capacity (SRC) 750	802	757	757	757	757	757	757	757	757
			Square Feet 141125	141125	141125	141125	141125	141125	141125	141125	141125	141125
			Enrollment	972	970	1055	697	697	697	697	697	697



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GWYNN PARK HIGH SCHOOL	11303	1956	Capacity (SRC) Square Feet Enrollment	1240 194845 1302	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
GWYNN PARK MIDDLE SCHOOL Previously School No. 11404	11504	1968	Capacity (SRC) Square Feet Enrollment						816 129348 691	816 129348 691	816 129348 655	816 129348 664	816 129348 644
GWYNN PARK MIDDLE SCHOOL Changed School No to 11504	11404	1968	Capacity (SRC) Square Feet Enrollment	775 129348 568	864 129348 617	816 129348 731	816 129348 742	816 129348 754	816 129348 754	816 129348 754	816 129348 754	816 129348 754	816 129348 754
H WINSHIP WHEATLEY E C C	18722	1970	Capacity (SRC) Square Feet Enrollment	180 85882 493	160 85882 529	160 85882 513	160 85882 557	160 85882 542	160 85882 519	160 85882 441	160 85882 483	160 85882 455	160 85882 501
HEATHER HILLS ELEMENTARY	07112	1967	Capacity (SRC) Square Feet Enrollment	347 36826 472	347 36825 472	347 36825 478	347 36825 483	347 36825 457	347 36825 415	320 36825 367	320 36825 376	320 36825 375	320 36825 347
HENRY G FERGUSON ELEMENTARY	05106	1963	Capacity (SRC) Square Feet Enrollment	444 47931 552	444 47931 533	444 47931 514	444 47931 521	444 47931 513	444 47931 565	444 47931 575	444 47931 521	444 47931 546	444 47931 532
HIGH BRIDGE ELEMENTARY	14112	1962	Capacity (SRC) Square Feet Enrollment	472 54643 468	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
HIGH POINT HIGH SCHOOL	01302	1954	Capacity (SRC) Square Feet Enrollment	2480 318376 2229	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
HIGHLAND PARK ELEM	13107	1928	Capacity (SRC) Square Feet Enrollment	518 61555 609	518 61555 609	518 61555 613	518 61555 635	518 61555 551	518 61555 483	435 61555 400	435 61555 415	433 61555 395	433 61555 357
HILLCREST HEIGHTS ELEMENTARY ADDITION	06107	1952	Capacity (SRC) Square Feet Enrollment	520 57182 535	520 70800 538	520 70800 569	520 70800 461	520 70800 497	520 70800 497	520 70800 495	520 70800 451	520 70800 439	520 70800 415
HOLLYWOOD ELEMENTARY	21107	1952	Capacity (SRC) Square Feet Enrollment	354 40500 435	354 40500 447	354 40500 331	354 40500 362	354 40500 394	354 40500 349	318 40500 344	318 40500 356	318 40500 398	318 40500 419
HYATTSVILLE ELEMENTARY	16101	1935	Capacity (SRC) Square Feet Enrollment	479 50345 453	479 50345 533	479 50345 505	479 50345 544	479 50345 535	479 50345 561	409 50345 531	409 50345 471	407 50345 526	407 50345 511
HYATTSVILLE MIDDLE SCHOOL	16402	1938	Capacity (SRC) Square Feet Enrollment	650 119597 611	648 119597 691	612 119597 719	612 119597 731	612 119597 780	612 119597 838	612 119597 831	612 119597 802	612 119597 768	612 119597 745
INDIAN QUEEN ELEMENTARY	12133	1974	Capacity (SRC) Square Feet Enrollment	594 60507 390	594 60507 389	594 60507 568	594 60507 594	594 60507 600	594 60507 544	504 60507 503	504 60507 485	504 60507 525	504 60507 497
ISAAC J GOURDINE MIDDLE SCHOOL Previously known as Lord Baltimore MS	09512	1969	Capacity (SRC) Square Feet Enrollment						791 136707 640	791 136707 668	791 136707 678	791 136707 639	791 136707 587
LORD BALTIMORE MIDDLE SCHOOL Name changed to Isaac Gourdine MS	09512	1969	Capacity (SRC) Square Feet Enrollment	749 136707 671	837 136707 660	791 136707 669	791 136707 628	791 136707 628	791 136707 621	791 136707 668	791 136707 678	791 136707 639	791 136707 587
J FRANK DENT ELEMENTARY	12131	1970	Capacity (SRC) Square Feet Enrollment	391 39236 457	391 39236 455	391 39236 438	391 39236 431	391 39236 398	391 39236 293	364 39236 263	364 39236 285	362 39236 264	362 39236 234



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JAMES E DUCKWORTH	01708	1978	Capacity (SRC) Square Feet Enrollment	120 41480 96	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
JAMES H HARRISON ELEMENTARY	01109	1969	Capacity (SRC) Square Feet Enrollment	384 56925 471	384 56925 457	384 56925 483	384 56925 412	384 56925 429	384 56925 404	318 56925 399	318 56925 372	322 56925 344	322 56925 261
JAMES MADISON MIDDLE SCHOOL	15410	1972	Capacity (SRC) Square Feet Enrollment	800 129348 938	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
JAMES MC HENRY ELEMENTARY	20113	1964	Capacity (SRC) Square Feet Enrollment	633 53162 599	633 53162 572	633 53162 566	633 53162 600	633 53162 608	633 53162 608	595 53162 619	595 53162 619	595 53162 670	595 53162 654
JAMES RYDER RANDALL ELEMENTARY	09109	1964	Capacity (SRC) Square Feet Enrollment	584 70891 783	584 70891 875	584 70891 797	584 70891 801	584 70891 801	584 70891 801	540 70891 694	540 70891 672	540 70891 651	540 70891 672
JESSIE B MASON SCHOOL	06727	1963	Capacity (SRC) Square Feet Enrollment	96 32174 94	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
JOHN CARROLL ELEMENTARY	13119	1971	Capacity (SRC) Square Feet Enrollment	469 56505 581	469 56505 600	469 56505 547	469 56505 391	469 56505 372	469 56505 278	456 56505 298	456 56505 283	456 56505 227	456 56505 189
JOHN EAGER HOWARD ELEMENTARY	06143	1968	Capacity (SRC) Square Feet Enrollment	497 59997 435	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
JOHN H BAYNE ELEMENTARY	18116	1963	Capacity (SRC) Square Feet Enrollment	480 49779 528	480 49779 515	480 49779 530	480 49779 502	480 49779 475	480 49779 450	480 49779 504	480 49779 517	480 49779 545	480 49779 511
JOHN HANSON FRENCH IMMERSION Previously at ShadySide Elem (08129) & Andrew Jackson MS (06444)	06539	1965	Capacity (SRC) Square Feet Enrollment	500 35801 244	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 544
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 244	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 544
JUDGE SYLVANIA W WOODS SR ELEM	13133	1999	Capacity (SRC) Square Feet Enrollment	790 84660 727	790 84660 727	790 84660 681	790 84660 675	790 84660 672	790 84660 480	790 84660 476	790 84660 456	790 84660 456	790 84660 455
JUDITH P HOYER EARLY CHILDHOOD	02103	1922	Capacity (SRC) Square Feet Enrollment	500 35801 244	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 544
KENILWORTH ELEMENTARY	07108	1963	Capacity (SRC) Square Feet Enrollment	619 58323 663	619 58323 663	619 58323 684	619 58323 660	619 58323 581	619 58323 623	619 58323 576	619 58323 499	619 58323 410	619 58323 395
KENMOOR ELEMENTARY	13112	1966	Capacity (SRC) Square Feet Enrollment	447 43997 460	447 43997 464	447 43997 446	447 43997 447	447 43997 400	447 43997 362	447 43997 327	447 43997 339	447 43997 342	447 43997 311
KENMOOR MIDDLE SCHOOL	13430	1973	Capacity (SRC) Square Feet Enrollment	750 128381 717	750 128381 734	750 128381 753	750 128381 901	750 128381 797	750 128381 700	750 128381 685	750 128381 663	750 128381 689	750 128381 679
KETTERING ELEMENTARY ADDITION	13124	1969	Capacity (SRC) Square Feet Enrollment	519 50376 787	519 50376 806	519 50376 770	519 50376 697	519 50376 625	519 50376 626	519 50376 448	519 50376 430	519 50376 449	519 50376 456



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KETERING MIDDLE SCHOOL Previously School No. 13426		1977	13526	Capacity (SRC) Square Feet Enrollment	900 120800 1363	977 120800 1395	977 120800 811	977 120800 811	977 120800 818	963 120800 879	963 120800 933	963 120800 916	963 120800 899	963 120800 841
KETERING MIDDLE SCHOOL Changed School No to 13526		1977	13426	Capacity (SRC) Square Feet Enrollment	900 120800 1363	977 120800 1395	977 120800 811	977 120800 811	977 120800 818	963 120800 879	963 120800 933	963 120800 916	963 120800 899	963 120800 841
KINGSFORD ELEMENTARY		1994	07129	Capacity (SRC) Square Feet Enrollment	764 86814 952	764 86814 983	764 86814 972	764 86814 978	764 86814 971	764 86814 879	755 86814 701	755 86814 782	755 86814 782	755 86814 782
LAKE ARBOR ELEMENTARY		2002	13146	Capacity (SRC) Square Feet Enrollment	604 53247 700	604 53247 727	604 53247 778	604 53247 832	604 53247 832	604 53247 832	604 53247 833	604 53247 833	604 53247 833	604 53247 833
LAMONT ELEMENTARY		1964	20114	Capacity (SRC) Square Feet Enrollment	604 53247 700	604 53247 727	604 53247 778	604 53247 832	604 53247 832	604 53247 832	604 53247 833	604 53247 833	604 53247 833	604 53247 833
LANGLEY PK-MCCORMICK ELEMENTARY		1958	17119	Capacity (SRC) Square Feet Enrollment	545 64194 718	545 64194 763	545 64194 771	545 64194 803	545 64194 803	545 64194 803	545 64194 803	545 64194 803	545 64194 803	545 64194 803
LARGO HIGH SCHOOL		1970	13314	Capacity (SRC) Square Feet Enrollment	243581 2431	243581 2110	243581 1896	243581 1828	243581 1811	243581 1933	243581 2034	243581 1688	243581 1488	243581 1451
LAUREL ELEMENTARY		1974	10101	Capacity (SRC) Square Feet Enrollment	519 59444 464	519 59444 470	519 59444 440	519 59444 507	519 59444 551	519 59444 537	519 59444 529	519 59444 508	519 59444 479	519 59444 514
LAUREL HIGH SCHOOL		1961	10308	Capacity (SRC) Square Feet Enrollment	1990 299764 2004	1980 299764 2041	1870 299764 2067	1870 299764 2053	1870 299764 2204	1870 299764 2143	1870 299764 1990	1870 299764 1929	1870 299764 1762	1870 299764 1861
LEWISDALE ELEMENTARY		1953	17112	Capacity (SRC) Square Feet Enrollment	594 54103 785	594 54103 789	594 54103 875	594 54103 811	594 54103 825	594 54103 747	475 54103 649	475 54103 574	475 54103 559	475 54103 565
LONGFIELDS ELEMENTARY		1969	06118	Capacity (SRC) Square Feet Enrollment	469 52565 697	469 52565 759	469 52565 644	469 52565 667	469 52565 673	469 52565 588	408 52565 370	408 52565 370	408 52565 349	408 52565 359
MAGNOLIA ELEMENTARY		1971	21122	Capacity (SRC) Square Feet Enrollment	494 54506 714	494 54506 683	494 54506 708	494 54506 550	494 54506 547	494 54506 460	458 54506 457	458 54506 412	458 54506 417	458 54506 451
MARGARET BRENT		1962	20712	Capacity (SRC) Square Feet Enrollment	152 48236 71	152 48236 79	152 48236 77	152 48236 85	152 48236 89	152 48236 83	152 48236 98	152 48236 106	152 48236 116	152 48236 119
MARLTON ELEMENTARY POD CONVERSION		1974	15111	Capacity (SRC) Square Feet Enrollment	554 60270 579	554 60270 595	554 60270 563	554 60270 540	554 60270 486	554 60270 522	554 60270 507	554 60270 500	554 60270 512	554 60270 518
MARTIN LUTHER KING JR MIDDLE		1972	01410	Capacity (SRC) Square Feet Enrollment	750 127516 908	794 127516 926	794 127516 961	794 127516 922	794 127516 943	794 127516 964	794 127516 733	794 127516 735	794 127516 757	794 127516 856
MARY HARRIS "MOTHER" JONES ELEM		2002	17130	Capacity (SRC) Square Feet Enrollment	790 76842 708	790 76842 736	790 76842 708	790 76842 736	790 76842 708	790 76842 813	790 76842 756	790 76842 679	790 76842 714	790 76842 734
MATTAPONI ELEMENTARY		1962	11102	Capacity (SRC) Square Feet Enrollment	519 48912 676	519 48912 766	519 48912 423	519 48912 451	519 48912 440	519 48912 438	519 48912 442	519 48912 450	519 48912 468	519 48912 447



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MATTHEW HENSON ELEMENTARY	13117	1969	Capacity (SRC) 443	443	443	443	443	443	456	456	456	456
			Square Feet 57857	57857	57857	57857	57857	57857	57857	57857	57857	57857
			Enrollment 568	581	618	440	396	348	249	296	296	331
MELWOOD ELEMENTARY	15104	1967	Capacity (SRC) 519	713	713	713	713	713	643	643	643	643
ADDITION			57926	68142	68142	68142	68142	68142	68142	68142	68142	68142
			Enrollment 767	847	564	643	639	666	640	725	756	756
MIDDLETON VALLEY ELEMENTARY	06123	1961	Capacity (SRC) 519	519	519	519	519	519	458	458	458	458
			45123	45123	45123	45123	45123	45123	45123	45123	45123	45123
			Enrollment 522	501	470	453	469	377	298	274	274	274
MONTPELIER ELEMENTARY	14124	1968	Capacity (SRC) 519	519	713	713	713	713	643	643	643	643
ADDITION			51026	51026	62209	62209	62209	62209	62209	62209	62209	62209
			Enrollment 557	580	624	750	701	686	695	670	627	627
MORNINGSIDE ELEMENTARY	06109	1954	Capacity (SRC) 340	340	340	340	340	340	364	364	364	364
			40308	40308	40308	40308	40308	40308	40308	40308	40308	40308
			Enrollment 530	509	500	448	347	206	220	241	239	239
MT RAINIER ELEMENTARY	17103	1977	Capacity (SRC) 369	369	369	369	369	369	341	341	341	341
			41242	41242	41242	41242	41242	41242	41242	41242	41242	41242
			Enrollment 437	405	423	402	361	386	375	367	373	373
NICHOLAS OREM MIDDLE SCHOOL	17518	1962	Capacity (SRC) 825	825	825	825	825	825	825	825	825	825
Previously School No. 17418			105697	105697	105697	105697	105697	105697	105697	105697	105697	105697
			Enrollment 760	843	895	880	975	739	763	796	779	743
NICHOLAS OREM MIDDLE SCHOOL	17418	1962	Capacity (SRC) 787	873	825	825	825	825	825	825	825	825
Changed School No to 17518			105697	105697	105697	105697	105697	105697	105697	105697	105697	105697
			Enrollment 760	843	895	880	975	739	763	796	779	743
NORTH FORESTVILLE ELEMENTARY	06110	1954	Capacity (SRC) 481	481	481	481	481	481	443	443	443	443
			57949	57949	57949	57949	57949	57949	57949	57949	57949	57949
			Enrollment 415	420	418	408	434	445	389	330	275	274
NORTHVIEW ELEMENTARY	07116	2007	Capacity (SRC) 742	742	742	742	742	742	742	742	742	742
			77646	77646	77646	77646	77646	77646	77646	77646	77646	77646
			Enrollment 746	746	746	746	746	746	746	746	746	746
NORTHWESTERN HIGH SCHOOL	17308	1951	Capacity (SRC) 2053	2053	2053	2053	2053	2053	2053	2053	2053	2053
RENOVATION			355000	355000	355000	355000	355000	355000	355000	355000	355000	355000
			Enrollment 2118	2222	2325	2671	2680	2671	2529	2489	2367	2484
OAKGREST ELEMENTARY	13105	1966	Capacity (SRC) 494	494	494	494	494	494	458	458	458	458
POD CONVERSION			46152	46152	46152	46152	46152	46152	46152	46152	46152	46152
			Enrollment 581	616	633	456	466	484	432	380	434	400
OAKLANDS ELEMENTARY	10109	1964	Capacity (SRC) 444	444	444	444	444	444	412	412	412	412
			41427	41427	41427	41427	41427	41427	41427	41427	41427	41427
			Enrollment 475	527	515	507	520	540	541	548	528	584
OVERLOOK ELEMENTARY	06133	1969	Capacity (SRC) 500	500	500	500	500	500	544	544	544	544
			47649	47649	47649	47649	47649	47649	47649	47649	47649	47649
			Enrollment 488	457	365	315	317	402	352	323	312	344
OWENS ROAD ELEMENTARY	12123	1965	Capacity (SRC) 372	372	372	372	372	372	364	364	364	364
			36493	36493	36493	36493	36493	36493	36493	36493	36493	36493
			Enrollment 374	389	339	335	333	257	237	214	182	156
OXON HILL ELEMENTARY	12101	1975	Capacity (SRC) 397	397	397	397	397	397	353	353	353	353
			63729	63729	63729	63729	63729	63729	63729	63729	63729	63729
			Enrollment 476	506	494	447	432	425	416	433	451	435
OXON HILL HIGH SCHOOL	12309	1959	Capacity (SRC) 2014	2014	1902	1902	1902	1902	1902	1902	1902	1902
NEW GYM			232618	232618	243048	243048	243048	243048	243048	243048	243048	243048
			Enrollment 2401	2547	2617	2511	2516	2477	2423	2226	1961	1938
OXON HILL MIDDLE SCHOOL	12434	1972	Capacity (SRC) 864	864	816	816	816	816	816	816	816	816
			106801	106801	106801	106801	106801	106801	106801	106801	106801	106801
			Enrollment 772	716	732	794	786	808	753	742	911	679



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SCHOOL NAME	SCH#	YEAR BUILT	DATA	SY1999-00	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09	
PAINT BRANCH ELEMENTARY	21123	1972	Capacity (SRC)	469	469	469	469	469	469	435	435	433	433	
			Square Feet	59021	59021	59021	59021	59021	59021	59021	59021	59021	59021	59021
			Enrollment	528	537	478	446	445	387	321	349	350	350	350
PANORAMA ELEMENTARY	06156	1966	Capacity (SRC)	220	220	220	220	220	220	779	779	779	779	
			Square Feet	32666	32666	32666	32666	32666	32666	32666	32666	89712	89712	89712
			Enrollment	265	278	266	251	228	635	707	676	658	651	651
PARKDALE HIGH SCHOOL	19309	1968	Capacity (SRC)	2024	2007	1896	1896	1896	1896	1896	1896	2296	2296	
			Square Feet	254965	254965	254965	254965	254965	254965	254965	254965	254965	254965	254965
			Enrollment	2137	1996	2205	2316	2355	2149	2100	2100	2100	2100	2100
PATUXENT ELEMENTARY NEW GYM	03105	1971	Capacity (SRC)	516	516	516	516	516	516	460	460	460	460	
			Square Feet	47117	47117	47117	47117	47117	47117	47117	47117	58579	58579	58579
			Enrollment	573	645	631	614	614	603	603	603	582	582	603
PERRYWOOD ELEMENTARY SCHOOL	03104	2001	Capacity (SRC)	750	750	750	750	750	750	699	699	699	699	
			Square Feet	76137	76137	76137	76137	76137	76137	76137	76137	76137	76137	76137
			Enrollment	647	709	801	827	822	717	702	702	702	697	697
PHYLLIS E WILLIAMS ELEMENTARY	13122	1976	Capacity (SRC)	664	664	664	644	644	644	574	574	574	574	
			Square Feet	64451	64451	64451	64451	64451	64451	64451	64451	64451	64451	64451
			Enrollment	773	738	755	709	664	621	585	518	518	424	424
POINTER RIDGE ELEMENTARY ADDITION	07118	1971	Capacity (SRC)	566	716	716	716	716	716	566	566	566	566	
			Square Feet	54435	61978	61978	61978	61978	61978	61978	61978	61978	61978	61978
			Enrollment	859	845	836	870	784	784	646	581	581	452	452
PORT TOWNS ELEMENTARY	02117	2004	Capacity (SRC)	750	750	750	750	750	750	750	750	750	750	
			Square Feet	77586	77586	77586	77586	77586	77586	77586	77586	77586	77586	77586
			Enrollment	714	714	714	714	714	714	782	736	736	804	804
POTOMAC HIGH SCHOOL 400 SEAT ADDITION	12320	1965	Capacity (SRC)	1420	1346	1271	1271	1271	1271	1271	1271	1871	1871	
			Square Feet	210130	210130	210130	210130	210130	210130	210130	210130	210130	210130	354375
			Enrollment	1047	1002	985	1033	1062	1270	1363	1417	1294	1306	1306
POTOMAC LANDING ELEMENTARY	05110	1977	Capacity (SRC)	494	494	494	494	494	494	429	429	429	429	
			Square Feet	60596	60596	60596	60596	60596	60596	60596	60596	60596	60596	60596
			Enrollment	510	536	505	526	499	426	426	417	466	465	465
PRINCETON ELEMENTARY	06119	1960	Capacity (SRC)	478	478	478	478	478	478	427	566	429	429	
			Square Feet	41337	41337	41337	41337	41337	41337	41337	41337	41337	41337	41337
			Enrollment	515	500	500	455	406	448	581	330	345	345	345
RICA - SOUTHERN MARYLAND State of MD operated	11711		Capacity (SRC)	100	100	100	100	100	100	100	100	100	100	
			Square Feet	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
			Enrollment	85	81	89	84	87	85	87	71	75	75	0
RIDGECREST ELEMENTARY ADDITION	17110	1954	Capacity (SRC)	485	485	485	68546	68546	68546	68546	68546	68546	68546	
			Square Feet	50669	50669	50669	68546	68546	68546	68546	68546	68546	68546	
			Enrollment	590	650	644	801	790	651	588	588	588	588	
RIVERDALE ELEMENTARY	19101	1978	Capacity (SRC)	545	545	545	545	545	500	500	500	500		
			Square Feet	64800	64800	64800	64800	64800	64800	64800	64800	64800	64800	
			Enrollment	753	729	629	573	573	520	543	530	579	630	
ROBERT FROST ELEMENTARY	20116	1968	Capacity (SRC)	372	372	372	372	372	256	256	256	260		
			Square Feet	48852	48852	48852	48852	48852	48852	48852	48852	48852	48852	
			Enrollment	406	409	380	288	307	287	287	285	285	287	
ROBERT GODDARD FRENCH IMMERSION Previously at Rogers Heights Elem (02110) & Greenbelt MS (21505)	14516	1964	Capacity (SRC)	496	496	496	496	496	496	496	496	496		
			Square Feet	133631	133631	133631	133631	133631	133631	133631	133631	133631	133631	
			Enrollment	476	495	495	544	544	544	544	544	544	580	
ROBERT GODDARD MONTESSORI Previously at Matthew Henson Elem.(13117) & Thomas Johnson MS. (20409)	14517	1964	Capacity (SRC)	495	495	495	495	495	495	495	495	495		
			Square Feet	133631	133631	133631	133631	133631	133631	133631	133631	133631	133631	
			Enrollment	542	540	540	542	542	542	542	546	546	536	



PRINCE GEORGE'S COUNTY PUBLIC SCHOOLS

FY 2009

Schedule 14

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SCHOOL NAME	SCH#	YEAR BUILT	DATA	SY2000-01	SY2001-02	SY2002-03	SY2003-04	SY2004-05	SY2005-06	SY2006-07	SY2007-08	SY2008-09
ROBERT GODDARD MIDDLE SCHOOL Previously School No 14415	14415	1964	Capacity (SRC) Square Feet Enrollment	1049 133631 493	991 133631 501							
ROBERT GODDARD MIDDLE SCHOOL Changed schno to 14415	14515	1964	Capacity (SRC) Square Feet Enrollment	1005 133631 469								
ROBERT R GRAY ELEMENTARY	18128	2001	Capacity (SRC) Square Feet Enrollment	790 74520 632	790 74520 662	790 74520 650	790 74520 624	790 74520 624	748 74520 561	748 74520 524	748 74520 450	748 74520 404
ROCKLEDGE ELEMENTARY	14132	1968	Capacity (SRC) Square Feet Enrollment	519 56252 602	519 56252 605	519 56252 623	519 56252 639	519 56252 581	429 56252 531	429 56252 506	429 56252 503	429 56252 506
ROGERS HEIGHTS ELEMENTARY	02110	1959	Capacity (SRC) Square Feet Enrollment	635 56588 795	635 56588 790	635 56588 494	635 56588 577	635 56588 577	572 56588 592	572 56588 631	579 56588 619	579 56588 638
ROSAL PARKS	01731	2006	Capacity (SRC) Square Feet Enrollment							742 81705 700	742 81705 715	742 81705 760
ROSARYVILLE ELEMENTARY	11105	2002	Capacity (SRC) Square Feet Enrollment	790 76200 665	790 76200 665	790 76200 711	790 76200 762	790 76200 770	752 76200 711	752 76200 681	752 76200 692	752 76200 626
ROSE VALLEY ELEMENTARY	05107	1968	Capacity (SRC) Square Feet Enrollment	436 56252 579	436 56252 579	436 56252 421	436 56252 394	436 56252 371	422 56252 349	422 56252 306	420 56252 346	420 56252 365
SAMUEL CHASE ELEMENTARY	12116	1962	Capacity (SRC) Square Feet Enrollment	389 42624 506	389 42624 513	389 42624 487	389 42624 505	389 42624 358	347 42624 359	347 42624 359	347 42624 346	347 42624 336
SAMUEL OGLE MIDDLE SCHOOL Previously School No 14128 (Samuel Ogle Elem.) Went from Elem. To MS	14528	1967	Capacity (SRC) Square Feet Enrollment						850 133631 911	850 133631 817	850 133631 897	850 133631 961
SAMUEL P MASSIE ELEMENTARY	06148	2003	Capacity (SRC) Square Feet Enrollment						770 97243 753	727 97243 688	727 97243 694	727 97243 654
SCOTCHTOWN HILLS ELEMENTARY	10114	1995	Capacity (SRC) Square Feet Enrollment	669 79757 666	669 79757 652	669 79757 644	669 79757 637	669 79757 637	640 79757 630	640 79757 648	638 79757 647	638 79757 672
SEABROOK ELEMENTARY	20103	1953	Capacity (SRC) Square Feet Enrollment	272 39704 393	272 39704 400	272 39704 251	272 39704 313	272 39704 307	387 39704 359	387 39704 365	387 39704 385	387 39704 394
SEAT PLEASANT ELEMENTARY	18102	1971	Capacity (SRC) Square Feet Enrollment	379 42888 640	379 42888 581	379 42888 412	379 42888 435	379 42888 371	366 42888 326	366 42888 195	362 42888 251	362 42888 298
SKYLINE ELEMENTARY	06120	1966	Capacity (SRC) Square Feet Enrollment	307 37225 494	307 37225 496	307 37225 486	307 37225 245	307 37225 237	250 37225 187	248 37225 174	248 37225 179	248 37225 192
SPRINGHILL LAKE ELEMENTARY ADDITION	21113	1966	Capacity (SRC) Square Feet Enrollment	559 63750 763	709 70993 872	709 70993 725	709 70993 755	709 70993 704	633 70993 674	633 70993 604	633 70993 578	633 70993 620
STEPHEN DECATUR MIDDLE SCHOOL 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
STEPHEN DECATUR MIDDLE SCHOOL Changed School No to 09515	09415	1971	Capacity (SRC) Square Feet Enrollment	850 120070 921								



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SUITLAND ELEMENTARY SCHOOL	06161	1995	Capacity (SRC) Square Feet Enrollment	2790 344875 2827	2635 344875 2812	2635 344875 2812	2635 344875 2812	2635 344875 2812	2635 344875 2812	2635 344875 2812	2635 344875 2812	2635 344875 2812
SUITLAND HIGH SCHOOL	06303	1951	Capacity (SRC) Square Feet Enrollment	2598 344875 2775	2635 344875 2827	2635 344875 2812	2635 344875 2812	2635 344875 2812	2635 344875 2812	2635 344875 2812	2635 344875 2812	2635 344875 2812
SURRATTSVILLE HIGH SCHOOL	09308	1960	Capacity (SRC) Square Feet Enrollment	1335 157138 1183	1195 157138 1340	1195 157138 1340	1195 157138 1340	1195 157138 1340	1195 157138 1340	1195 157138 1340	1195 157138 1340	1195 157138 1340
TALL OAKS VOCATIONAL	07305	1956	Capacity (SRC) Square Feet Enrollment	100 39361 165	100 39361 152	100 39361 152	100 39361 155	100 39361 159	100 39361 139	100 39361 171	100 39361 166	100 39361 156
TANGLEWOOD	09707	1957	Capacity (SRC) Square Feet Enrollment	42148 85	42148 85	42148 89	42148 79	42148 52	42148 53	42148 51	42148 53	42148 56
TAYAC ELEMENTARY	09105	1955	Capacity (SRC) Square Feet Enrollment	446 40306 474	590 47858 457	590 47858 449	590 47858 460	590 47858 421	590 47858 369	590 47858 342	590 47858 334	590 47858 324
TEMPLETON ELEMENTARY	02114	1968	Capacity (SRC) Square Feet Enrollment	494 56910 812	594 63432 793	594 63432 833	594 63432 775	594 63432 685	594 63432 592	594 63432 615	594 63432 570	594 63432 535
THOMAS CLAGGETT ELEMENTARY	06151	1971	Capacity (SRC) Square Feet Enrollment	509 61175 339	509 61175 371	509 61175 403	509 61175 392	509 61175 325	509 61175 235	509 61175 221	509 61175 198	509 61175 183
THOMAS G PULLEN	18514	1987	Capacity (SRC) Square Feet Enrollment	850 110422 826	791 110422 816	791 110422 819	791 110422 810	791 110422 803	791 110422 809	791 110422 792	791 110422 767	791 110422 746
THOMAS JOHNSON MIDDLE SCHOOL	20409	1968	Capacity (SRC) Square Feet Enrollment	875 133631 636	930 133631 708	930 133631 865	930 133631 862	930 133631 956	930 133631 1042	930 133631 1042	930 133631 911	930 133631 910
THOMAS S STONE ELEMENTARY	17106	1950	Capacity (SRC) Square Feet Enrollment	574 64324 787	574 64324 807	574 64324 865	574 64324 887	574 64324 891	574 64324 891	574 64324 891	574 64324 891	574 64324 891
THURGOOD MARSHALL MIDDLE SCHOOL	06522	1962	Capacity (SRC) Square Feet Enrollment	949 120192 796	956 120192 897	956 120192 918	956 120192 713	956 120192 851	956 120192 888	956 120192 844	956 120192 720	956 120192 737
THURGOOD MARSHALL MIDDLE SCHOOL	06422	1962	Capacity (SRC) Square Feet Enrollment	949 120192 796	956 120192 897	956 120192 918	956 120192 713	956 120192 851	956 120192 888	956 120192 844	956 120192 720	956 120192 737
TULIP GROVE ELEMENTARY	07111	1964	Capacity (SRC) Square Feet Enrollment	444 42275 452	444 42275 529	444 42275 571	444 42275 560	444 42275 547	444 42275 446	444 42275 436	444 42275 245	444 42275 280
UNIVERSITY PARK ELEMENTARY	19102	1978	Capacity (SRC) Square Feet Enrollment	449 50479 646	546 56264 689	546 56264 655	546 56264 610	546 56264 589	546 56264 583	546 56264 581	546 56264 575	546 56264 548
VALLEY VIEW ELEMENTARY	12118	1968	Capacity (SRC) Square Feet Enrollment	581 52431 592	581 52431 570	581 52431 536	581 52431 558	581 52431 501	581 52431 519	581 52431 487	581 52431 504	581 52431 506
VANSVILLE ELEMENTARY	01111	2008	Capacity (SRC) Square Feet Enrollment	811 94795 762	811 94795 762	811 94795 762	811 94795 762	811 94795 762	811 94795 762	811 94795 762	811 94795 762	811 94795 762



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WALDON WOODS ELEMENTARY ADDITION	09114	1968	Capacity (SRC) 419	419	663	663	663	663	599	599	597	597
			Square Feet 43776	43776	56829	56829	56829	56829	56829	56829	56829	56829
			Enrollment 581	617	661	634	653	596	608	628	601	606
WALKER MILL MIDDLE SCHOOL	18419	1970	Capacity (SRC) 775	864	816	816	816	816	816	816	816	816
			Square Feet 129348	129348	129348	129348	129348	129348	129348	129348	129348	129348
			Enrollment 597	670	715	694	677	766	666	596	607	603
WHITEHALL ELEMENTARY SCHOOL	14138	1967	Capacity (SRC) Square Feet Enrollment	540	540	540	540	540	593	38583	365	365
			Capacity (SRC)	540	540	540	540	540	593	38583	365	365
			Square Feet	56175	56175	56175	56175	56175	56175	56175	56175	56175
			Enrollment	549	542	521	444	358	471	513	487	477
WILLIAM PACA ELEMENTARY ADDITION	13109	1963	Capacity (SRC) Square Feet Enrollment	544	738	738	738	738	689	689	687	687
			Capacity (SRC)	544	738	738	738	738	689	689	687	687
			Square Feet	45105	54868	54868	54868	54868	54868	54868	54868	54868
			Enrollment	742	787	802	666	627	565	429	362	359
WILLIAM W HALL ELEMENTARY	18130	2005	Capacity (SRC) Square Feet Enrollment	800	864	816	816	816	816	816	816	816
			Capacity (SRC)	800	864	816	816	816	816	816	816	816
			Square Feet	106318	106318	106318	106318	106318	106318	106318	106318	106318
			Enrollment	823	867	964	843	716	769	845	814	751
WOODMORE ELEMENTARY	07106	1964	Capacity (SRC) Square Feet Enrollment	629	629	629	629	629	584	584	584	584
			Capacity (SRC)	629	629	629	629	629	584	584	584	584
			Square Feet	56101	56101	56101	56101	56101	56101	56101	56101	56101
			Enrollment	726	794	811	605	557	578	563	567	514
WOODRIDGE ELEMENTARY	20107	1954	Capacity (SRC) Square Feet Enrollment	397	397	397	397	397	328	328	330	330
			Capacity (SRC)	397	397	397	397	397	328	328	330	330
			Square Feet	31687	31687	31687	31687	31687	31687	31687	31687	31687
			Enrollment	418	441	417	396	436	464	449	421	400
YORKTOWN ELEMENTARY	14127	1967	Capacity (SRC) Square Feet Enrollment	519	519	519	519	519	452	452	452	452
			Capacity (SRC)	519	519	519	519	519	452	452	452	452
			Square Feet	47855	47855	47855	47855	47855	47855	47855	47855	47855
			Enrollment	573	625	589	604	581	416	462	279	273

- 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 Elem., E.A. Poe Elem., Glenn Dale Elem., Kettering Elem., Melwood Elem., Pointer Ridge.
- 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, Carmody Hills Elem began renovation placing the students at John Hanson as a holding tank. Dodge Park Elementary also began a major renovation.
- 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, Ridgecrest 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.