

**Baltimore City Public Schools
Baltimore, Maryland**

A Component Unit of the City of Baltimore

**BALTIMORE CITY
PUBLIC SCHOOLS**



**Comprehensive Annual Financial Report
Fiscal Year Ended June 30, 2009**

BALTIMORE CITY PUBLIC SCHOOLS
A COMPONENT UNIT OF THE CITY OF BALTIMORE, MARYLAND

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2009



Prepared by:
Chief Financial Officer

200 E. North Avenue
Baltimore, Maryland 21202
www.baltimorecityschools.org



Student Name: Kelly Danh, Kindergarten

Title: Figure

Medium: Mixed Media

School: Charles Carroll Barrister Elementary, # 34

Teacher: Ms. Hartjen

INTRODUCTORY SECTION

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
A COMPONENT UNIT OF THE CITY OF BALTIMORE
Comprehensive Annual Financial Report
Year Ended June 30, 2009**

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Student Name: Lashera Baza, 1st Grade

Title: Parade Elephant

Medium: Collage

School: Harlem Park Elementary/Middle, # 35

Teacher: Morag Bradford

BALTIMORE CITY PUBLIC SCHOOLS

Sheila Dixon

Mayor, City of Baltimore

Neil E. Duke, Esq.

*Chair, Baltimore City Board of
School Commissioners*

Andrés A. Alonso, Ed.D.

Chief Executive Officer

September 30, 2009

Mr. Neil Duke, Chairperson,
Members of the Baltimore City
Board of School Commissioners,
And Students and Parents of the
City of Baltimore:

The Comprehensive Annual Financial Report (CAFR) for the Baltimore City Public School System, Maryland (City Schools) for the fiscal year ended June 30, 2009, is hereby submitted. It has been prepared pursuant to the requirements of Section 5-109 of the Public School Laws of Maryland and in accordance with Generally Accepted Accounting Principles (GAAP) as applicable to governmental entities.

The responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with City Schools. To the best of our knowledge and belief, the data, as presented, are accurate in all material aspects and are reported in a manner designed to fairly present the financial position as well as the financial condition of City Schools.

The CAFR is presented in three sections: Introductory, Financial, and Statistical. The Introductory Section includes this transmittal letter, a list of principal officials, and the City Schools' organizational chart. The Financial Section includes the Independent Auditor's Reports, Management's Discussion and Analysis (MD&A), Basic Financial Statements with Related Notes to the Financial Statements, and Required Supplementary Information. The Statistical Section includes selected financial and demographic information, generally presented on a multi-year basis.

Management has provided a narrative introduction, overview and analysis to accompany the Basic Financial Statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. City Schools MD&A can be found following the Independent Auditor's Reports in the Financial Section of this CAFR.

Clifton Gunderson LLP has performed an audit of the Basic Financial Statements of the City Schools for the year ended June 30, 2009. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America, and for the Basic Financial Statements of City Schools, the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. On the basis of this examination, the independent auditors have issued an unqualified opinion that the presentation of the financial statements conforms to accounting principles generally accepted in the United States. In conducting the audit, the auditors performed tests of the accounting records and internal control procedures as were considered necessary to provide a reasonable basis for this opinion on the financial statements.

The independent audit of the City Schools' financial statements is part of a broader, federally mandated "Single Audit" designed to meet the needs of federal grantor agencies. The audit is being conducted by the independent auditors, and the Single Audit Report will be available as a separate document.

PROFILE OF THE BALTIMORE CITY PUBLIC SCHOOL SYSTEM

City Schools is an agency of the City of Baltimore, established under the Public General Laws of Maryland for the purpose of providing formalized instruction on the pre-elementary, elementary, and secondary levels to the residents of Baltimore City. City Schools is included in the general-purpose financial statements of Baltimore City as a city agency, in accordance with criteria established by the Governmental Accounting Standards Board (GASB). There are no other agencies within City Schools.

During the 2008-09 school year, City Schools operated 193 schools and served 82,266 students through elementary schools (Pre-kindergarten through 5th grade), K-8 schools (Pre-kindergarten through 8th grade), traditional middle schools (grades 6 through 8), and high schools (grades 9 through 12). Among these are several different school types, including schools with entrance criteria, vocational schools, charter schools, community schools, alternative schools, transformation schools, and Innovation High Schools. City Schools also offers a range of student services through guidance counselors, nurses, psychologists, and social workers. For students with special needs, an extensive special education program provides services at the pre-school, elementary, middle, and high school instructional levels. Technology education, gifted and talented programs, English for Speakers of Other Languages, and theme-based programs are available throughout City Schools for student with special interests and needs

FINANCIAL INFORMATION

Cash Management

City Schools, through the Office of the Chief Financial Officer, pursues a cash management and investment program to achieve the maximum financial return on available funds. Depending on the projected cash needs of the City Schools, excess funds may be invested on a short, intermediate or long-term basis at the best obtainable rates. Investments are generally in direct or indirect obligations of the U.S. government and are fully collateralized.

The City Schools' investment policies are governed by State statutes. Additionally, City Schools has an investment policy that defines the parameters within which funds can be invested. Investments must comply with the investment policy and applicable laws and regulations.

Internal Control

The City Schools maintains a system of budgeting and accounting controls designed to provide reasonable assurance that assets are safeguarded and financial transactions are made and recorded with management's authorization. Internal control systems are subject to inherent limitations because of the need to balance costs against the benefits produced. Management believes that the existing system of internal controls provides reasonable assurance that errors or irregularities material to the financial statements would be detected within a timely period.

The Baltimore City Board of School Commissioners (the Board) is provided a monthly financial update for the general and special revenue funds. Interim financial statements are distributed on a monthly basis to the Board, state and city officials, and school administrators.

Retirement Systems

Professional employees of the City Schools are members of the State of Maryland Retirement System to which the System is not required to contribute. All other City Schools employees participate in the Employees Retirement System of the City of Baltimore. The City Schools contributes to this plan based on actuarial valuations. All post employment benefits for retired employees of the City Schools are the responsibility of the Baltimore City government and the City Schools has no liability for these expenses

Risk Management

City Schools participates in the City of Baltimore Self Insurance Fund in the areas of casualty and property losses, including the uninsured portion of losses to System buildings and contents, vehicles, boilers, machinery, workers' compensation and employers' liability, third party general liability, and automobile liability losses. The City of Baltimore administers the plan and the System contributes to the plan.

ECONOMIC PROFILE AND OUTLOOK

Baltimore is the historic, business, education and cultural center of Maryland. The City benefits from being in one of the wealthiest states in the nation and one of few states that experienced job growth annually during the last 10 years. The City is the northern anchor of the Washington-Baltimore-Northern Virginia Combined Statistical Area — one of the largest, wealthiest and best educated population centers in the country. The City's economy has traditionally benefited from its location as it is accessible to a large and diversified workforce. Also, with an excellent highway and rail transportation system the City is able to access both mid-western and north-eastern markets thus supporting its international port activity. About 344,000 or 27.4% of the 1.26 million jobs in the metropolitan area are located in the City.

For several decades, the City has become less reliant on traditional manufacturing industries. Manufacturing jobs comprise only 4.7% of the City's total jobs, which represents a lower percentage than the region, the state and the nation. However, health and education related services continue to be the leading employment industry, representing 26.7% of the 2007 jobs located in the City. This proportion is twice as high as the State and region's total of 12.1% and 12.9% respectively. The growing prominence of health and knowledge-related industries are reflected in the City's major employers. Among the ten largest non-governmental employers, eight are health and education-related entities, one is a utility service provider, and one provides administrative services. The City derives economic strength from the number of jobs in the fast growing health sector, and in knowledge- and information-based education and information services sectors. An increasing number of workers in the Washington, D.C. and Northern Virginia area commute to jobs from homes in Baltimore. The City expanded its aggressive marketing efforts in the Washington, D.C. area promoting its low cost, high value housing and business location options in Fiscal 2008.

The City supports and builds on the strengths of its internationally renowned higher education, health and hospital institutions, most notably the Johns Hopkins Hospital and Health System—the world's premier medical facility, and the University of Maryland School of Medicine—the nation's first public medical school and one of the nation's largest public medical school research dollar recipients. Eight major developments under construction during Fiscal 2008 are related to higher education, health and hospital institutions including: the new clinical building for the Johns Hopkins Hospital, the new Maryland Institute College of Arts' (MICA) student housing and studios, and the University of Baltimore's School of Communication and Design. In addition, the construction of 211,000 square feet of the University of Maryland's Biotechnology Park Building II, and the 110,000 square feet for the Baltimore School for the Arts in Mount Vernon was completed. As of June 2008, the major biomedical and life science projects under construction represented a total addition of 1.9 million square feet and another 883,000 square feet are in the planning stage.

Population trend is often considered the single most important economic factor in the City primarily due to the fact that Baltimore's population peaked at 949,708 in 1950 and declined to 651,154 by 2000. This 50 year trend reflects an average monthly drop of 498 persons with some decades experiencing faster drops than others. The 1970's saw the greatest declines. During this period, population loss approached nearly 12,000 per year, or nearly 1,000 per month; however, this rate of loss has rapidly declined in recent years, and the City's resident population is beginning to stabilize. The Census Bureau recently released the preliminary July 1, 2007 population estimate of 637,455 for Baltimore City. This figure has already been appealed, and, as in prior years, is in the process of revision for a favorable upwards response from the Census Bureau based on other demographic data such as income tax receipts. This result will likely be similar to the experience in 2006, whereby the City saw an increase of 897 residents over 2005 for a total estimate of 640,961; only the second increase in the City's population since 1971. This is a dramatic change from the prior three decades, and it confirms the City's efforts to address the challenges associated with being the State's oldest urban center with a disproportionate share of the State's poor and areas of disinvestment and abandonment.

Economic Outlook

The economic outlook for the Fiscal 2010 budget cycle is the most challenging the City has seen in several years. The nation's financial difficulties have wide-ranging impacts on the City's finances. While sales of existing homes are up 15.1% over last year, the average price is down 6.5%, further reducing state and local revenues. Housing starts continue to trend downward and are now 30.7% below their peak in 2007. The 7.2% unemployment rate in Baltimore City is still below the national average; however it is the highest in Maryland since 1991. Although inflation has remained low – a cumulative rise of 4.26% over the preceding 2 years, the financial crisis of 2008 has caused a steep rise in interest rates and a corresponding drop in business growth. The Administration expects these conditions to persist into Fiscal 2011. In order to weather these financial challenges, the City implemented plans to reduce expenditures in Fiscal 2010 and is taking an especially conservative approach to budget planning for Fiscal 2011.

Jobs and Employment

The most recent reliable data from the State Department of Labor, Licensing and Regulation (DLLR) indicates that the City has experienced a slight decline in the number of jobs during calendar 2007. The DLLR reported an average of 344,200 jobs located in the City during calendar 2007, which represents a 1.4 percent decline compared to the average of 349,100 jobs in calendar 2006. Total employment in the City last peaked in 2000 with 387,600 jobs, since then, the City has experienced an average monthly decline of about 534 per month through calendar 2006; however, in calendar 2007 the average decline was slightly down to 517 per month. Even though the City experienced a substantial decline in the number of jobs, the unemployment rate for residents in the City has shown improvements in Fiscal 2008 by declining to 5.8% compared to 6.0% in Fiscal 2007. While employment opportunities for City residents are somewhat buffered in this current economic downturn by the fact that the education, health care, and government sectors make up such a large portion of the job market in the City and the State of Maryland, unemployment rates in the City will undoubtedly be impacted by the challenges facing the nation's economy.

Retail Sales

During the 2007 Special Legislative Session, the Maryland General Assembly approved an increase in the State's retail sales tax from 5% to 6%. The new rate was effective January 1, 2008. Retail sales reported by the State of Maryland for the City did not show any material growth in Fiscal 2008. The total value of sales generated in the City slightly increased \$3.3 million or 0.1%, to reach the annual total of \$5.74 billion. In Fiscal 2008, the City experienced the smallest growth of the last six years, where the average annual increase was 3.8%. Sales generated in the City have declined as a percentage of the total retail sales in the State from 9.4% in Fiscal 2000 to 8.4% in Fiscal 2007 and 2008. Still, the City is experiencing important growth in the local retail activity, with at least 15 new retail businesses, including restaurants, convenient stores and bookstores opening during Fiscal 2008 and another 39 retailers scheduled to open within Fiscal 2009. Certainly retail sales activity in the city is also subject to pressure from the impacts of the national economic downturn.

Housing

Fiscal 2008 represented one of the toughest years for the housing market across the nation, and the City saw some impacts as well. In Fiscal 2008, single-family home sales in the City as reported through the multiple listing services (MLS) reflected a substantial decline of 31.0% in total dollar sales value compared to 2007, while the total number of units sold decreased by 33.3%. The Baltimore area also experienced a similar situation with declines of 29.4% and 28.2% respectively in Fiscal 2008 and 2007. On the other hand, the average selling price in the City increased by 1.7% during Fiscal 2008, while the Baltimore area experienced a decline of 1.8%. The City projects that the level of activity will continue to decrease, and more severe adjustment in selling price will be needed in order to absorb the level of speculative gains during the housing boom. However, the apartment market in the City is still strong. In Fiscal 2008, 1,427 newly constructed apartments were completed in the downtown area and 1,145 in adjacent neighborhoods for both rental and sale. This brings the total number of new apartments built in downtown to 4,121 since calendar 1999. Another 261 apartment units are currently under construction in the downtown area with expected delivery time between Fiscal 2009 and Fiscal 2010. Despite the downturn in the housing market regionally and nationally, the City still represents a location of reasonable and low cost housing alternative for the area for buyers in the contracting housing market. This is particularly important as the regional market has grown to include more Washington and Northern Virginia commuters.

Port

Port activity is sensitive to factors that affect world trade: the state of the economies abroad and currency markets, among other factors. Calendar year 2007 was another strong year for the Port of Baltimore. For the third consecutive year, the total foreign cargo exceeded the 30 million ton mark with 30.8 million tons, 0.7% above the 30.6 million tons handled during 2006. The Port also reached its all-time record in cargo value of \$41.9 billion, 14.2% higher than the \$36.7 billion in calendar 2006, which helped it maintain its standing as the 12th largest nationwide port for calendar 2007 in dollar value, and 14th largest nationwide in tonnage. In addition, the Port increased the number of vehicles exported in calendar 2007 by 14.2%, and, while not a major container port, the tonnage of containers also increased by 3.3%. For the Port, keeping the current level of activity will be challenging given the present state of the economy. Much will depend on the status of international foreign policies and the international economy.

Tourism and Travel Industry

The City continues to see positive signs as it relates to travel and tourism, particularly reflected in air and cruise boat travel. In calendar year 2007, about 21.0 million commercial passengers used Baltimore Washington International Thurgood Marshall Airport, representing an increase of 1.7% compared to Calendar 2006. A total of 29 cruises originated from the Port in 2007 and four cruise ships made port call stops in Baltimore. The City experienced a 0.3% increase in the hotel occupancy rate, while the Baltimore area experienced a decline of 0.8%. The average occupancy rate during Calendar 2007 was 67.0% and 65.5% for the City and Baltimore area, respectively. The Baltimore Convention Center experienced an increase in the number of events held in Fiscal 2008, increasing to 171 from 166 in Fiscal 2007. However, the average attendance per event decreased from 3,283 in Fiscal 2007 to 2,898 in Fiscal 2008, or a decline of 11.7%. In August 2008, the new Convention Center Hotel opened its doors to the public, bringing 756 high-class rooms to the downtown inventory, and facilitating the increase in convention center bookings in coming years. Although bookings are on the rise related to the Baltimore Convention Center, the City remains cautious about the impact the national economic downturn on travel and tourism.

Office Development

During Fiscal 2008, the City experienced a stabilization of its office occupancy rates and rental rates. Important leasing contracts for office spaces in the City, such as those signed by the Maryland Insurance Administration, University of Maryland, and the law firm of Hogan & Hartson, with total inventory absorption of 170,151 square feet, has helped the City to keep a low vacancy rate and an average rental rate of \$21.9 per square foot. Meanwhile, the Downtown market has continued tightening its vacancy rate to 11.7% and has maintained an average asking leasing rate of \$22.6 per square foot during Fiscal 2008. As of the fourth quarter of Fiscal 2008, the City enjoys a 13.8% vacancy rate of its total inventory of 21,445,474 square feet, and experienced net inventory absorption of 333,467 square feet during the last six months of Fiscal 2008. The City currently has about 854,642 square feet of important leasing space under construction in Harbor East and Harbor Point.

MAJOR INITIATIVES AND ACCOMPLISHMENTS

Financial Accomplishments

In Fiscal 2009, City Schools made concerted, consistent efforts to give more money to schools by cutting costs through closing schools, eliminating 310 central office positions and devolving budget decisions to school leaders for greater efficiency – all while serving an increased student population. More importantly, these efficiencies were realized during a period in which City Schools opened six Transformation Schools, nearly doubled the number of alternative options seats, added 19 Pre-K classrooms and continued citywide high school choice for all students. Through Fair Student Funding, schools now directly control approximately \$725 million of General Funds expenditures.

Fiscal 2009 Funding for City Schools from Baltimore City was \$204.3 million. Over and above the annually budgeted contribution, the City directly pays the cost of health benefits for retired employees of the City Schools, supports the school health program, and funds the schools' crossing guard program.

EDUCATIONAL ACCOMPLISHMENTS

The 2008-09 school year was marked by a second consecutive year of unprecedented gains on state standardized tests in the elementary and middle grades, significant progress in closing historic achievement gaps and emergence from state “Corrective Action” status.

Most significantly, City Schools implemented a new formula for funding schools, shifting autonomy over resources from the central office to the schools themselves. City Schools also implemented two other major new initiatives, Expanding Great Options and the Community Support for Schools Initiative.

Fair Student Funding

In the first year of implementation of Fair Student Funding, City Schools transformed the way it funds schools. Schools now receive funding based on the number of students they have, with extra dollars depending on those students’ needs. Principals were given much greater autonomy in deciding how to spend those funds. In 2008-09, principals went from controlling 3 percent of their budgets to 70 percent in the first year of Fair Student Funding. In exchange for this increased autonomy, schools are now held accountable for student achievement. As part of this initiative, families and communities are engaged in schools’ budget decision-making processes, and the role of central office is focused on support, guidance and accountability. On July 1, 2009, City Schools launched School Support Networks, its new central office system for providing support and services to schools.

Expanding Great Options

City Schools is continually creating new and better school options for students. The goal of the Expanding Great Options initiative is to offer a portfolio of high quality schools to all students in each of its 19 geographic sub-areas, so that they can attend a school that meets their interests and needs no matter where they live. Many elementary and middle schools are zoned geographically, although increasingly they are becoming schools of choice. For example, charter schools and Transformation Schools (combined middle-high schools with a distinct theme and strong college and/or career prep focus) utilize a system of lottery admissions. All high schools are citywide schools.

In 2008-09, 97 percent of all 8th-graders chose their high school for the following year. City Schools opened six new Transformation Schools, three new charter schools (including Baltimore City’s first public Montessori school) and two new alternative options schools for over-age students. In 2009-10, City Schools will open two more charter schools and six additional Transformation Schools. As an essential part of the Expanding Great Options initiative, City Schools will continue to expand and relocate those school programs that are working for students and close those that are not succeeding. In April 2009, the Baltimore City Board of School Commissioners approved City Schools’ recommendations to close and relocate nine schools in 2009-10.

City Schools continued to expand its pre-K programs, with plans to add 1,300 additional Pre-K seats over the next two years. The district credits aggressive Pre-K expansion for its progress in dramatically increasing the number of children starting kindergarten “fully ready” to learn, as defined by the Maryland Model for School Readiness (MMSR).

As part of its Building Human Capital initiative, City Schools hired 54 new principals for 2008-09. Of these, 15 came from New Leaders for New Schools, a national nonprofit that recruits, trains and supports outstanding school leaders for urban public school districts. In partnership with local institutions of higher education, City Schools is developing a leadership academy to cultivate a talent pipeline for placing great principals at all of its schools. In 2008-09, 52 percent of City Schools teachers were highly qualified, up from 48.8 percent in 2007-08. As of May 2009, 68 percent of all 2008-09 classes were taught by highly qualified teachers, an increase of more than 17 percentage points over 2007-08, and 34 percentage points since 2004. City Schools currently has 160 Teach for America (TFA) corps members, with a goal of doubling that number to more than 300 TFA instructors in the next two years. The goal of the Building Human Capital initiative is to ensure that City Schools students benefit from dynamic leadership and highly qualified teachers throughout the district.

Parent and Community Engagement

In September 2008, City Schools launched the Community Support for Schools Initiative, in which nonprofit organizations partnered with 68 schools to increase parent and community engagement in schools in 2008-09. In 2009-10, 85 schools will have Community Support for Schools partners. As a result of this initiative, 96 percent of elementary schools with community partners met the 90 percent target return rate on Free and Reduced Meal applications in 2008-09, compared to 34 percent of elementary schools that did not have community partners; 72 percent of K-8 schools with community partners met the 90 percent target return rate, compared to 46 percent of K-8 schools that did not have community partners; 40 percent of middle schools with community partners met the 90 percent target return rate, compared to 23 percent of middle schools that did not have community partners; and 86 percent of high schools with community partners had a higher return rate than last year, compared to 54 percent of high schools that did not have community partners. These applications are a key factor in state funding for City Schools.

Among other goals, community partners are working with schools to increase parent return rates on the City Schools annual climate survey, increase parent registration on City Schools' Parent Portal (an online tool to help parents support their children's academic success) and increase participation in organized parent groups at schools. City Schools also adopted a new Family and Community Engagement Policy to enhance the role of families in the school budget process and overall life of schools. For the first time in spring 2009, parent and community representatives provided feedback on their schools' budgets as part of City Schools' formal budget process.

Performance on the Maryland School Assessments

Students made substantial gains on the Stanford Achievement Test 10 in 2009 and achieved their highest scores ever on the standardized test City Schools uses to measure reading and math skills in the 1st and 2nd grades. Students exceeded the national average in math, and for the first time reached the national average in reading.

In 2008-09, elementary and middle school students posted strong gains in Maryland School Assessment (MSA) scores for the second straight year, with particularly large increases in the number of students not just meeting, but *exceeding* state standards. Scores were up across all grades and student groups in 2008-09, building on record gains of 2007-08; overall reading and math scores are both up nearly 16 percentage points over two years. The number of students exceeding the state standard on the reading portion of the test increased by 92 percent over the last two years, and the number of students exceeding the state standard in mathematics increased by 107 percent during the same period.

This year's MSA results show special education students advancing at an even greater rate than general education students. All of City Schools' racial and ethnic subgroups where there have been historic achievement gaps—African American, Latino and American Indian students—also posted gains in 2008-09, continuing to narrow the gaps. The achievement gap between Limited English Proficient students and native English speaking students also narrowed. The largest MSA gains this year in both reading and math are in the middle grades, where student performance in City Schools has traditionally lagged most.

As a result of the growth in City Schools' MSA scores across grades, subjects and student groups in 2008-09, the elementary grades made state standards for progress for the second consecutive year this year, and the school system will exit state Corrective Action. Until 2007-08, City Schools had never made Adequately Yearly Progress goals for any grade band. City Schools has been in School Improvement since the inception of NCLB in 2002.

In school year 2008-09, 651 more High School Assessments (HSA) tests were passed than in 2007-08. The number of HSAs passed increased in three subjects — Algebra, English, and Biology, with only Government experiencing a slight decrease. As of the end of the 2008-09 school year, 99.7 percent of all members of the Class of 2009 who had to pass to graduate had met the state HSA graduation requirement, by either passing all four HSA exams, meeting a combined score threshold, receiving an HSA requirement waiver, or completing a project under the Bridge Plan an alternative route to meeting the state graduation requirement.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Baltimore City Public School System for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2008. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

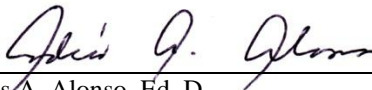
A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement program requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The Association of School Business Officials (ASBO) International has awarded a Certificate of Excellence in Financial Reporting to the Baltimore City Public School System for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2008. The Certificate of Excellence in Financial Reporting is the highest form of recognition in school system financial reporting issued by ASBO International. We believe our current report continues to conform to the Certificate of Excellence program requirements and we are submitting it to ASBO to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

The preparation of this report would not have been possible without the efficient and dedicated service of the financial staff of the Baltimore City Public School System. We wish to express our gratitude and appreciation to all who assisted and contributed to its preparation for their dedicated efforts, long hours and professionalism. We are also grateful to the City Schools' independent auditors, Clifton Gunderson LLP, for the assistance and advice they provided during the course of their audit. We also wish to thank the members of the Baltimore City Board of School Commissioners for their support in conducting the financial affairs of the System in a responsible and professional manner.

Respectfully submitted,



Andrés A. Alonso, Ed. D.
Chief Executive Officer



Michael Pitroff

Interim, Chief Financial Officer

STUDENT ARTWORK

The student artwork displayed in this report is the work of Baltimore City Public School students. We appreciate their contribution and acknowledge the hard work of the students and teachers.

The students who participated are as follows:

”**Figure**” – Kelly Danh, Kindergarten, Charles Carroll Barrister Elementary, Ms. Hartjen

”**Parade Elephant**” – Lashera Baza, 1st Grade, Harlem Park Elementary/Middle, Morag Bradford

”**Horse Race**” – Brianna Edwards, 2nd Grade, Cross Country Elementary/Middle, Suzanne Dolan

”**The Amazing Hands**” – Janda Arnette, 5th Grade, Moravia Park Elementary/Middle, Samantha Letvin

”**Serenity**” – Tamar Virgell, 11th Grade, Northwestern High School, Marina Kramvi

”**Peacock**” - Omar Simmons, Kindergarten, Harlem Park Elementary/Middle, M. Bradford

”**Vase**” – Zaire Brown, 3rd Grade; Edgeombe Circle Elementary, William Hermann

”**Preakness Portrait**” - Ghile Mason, 3rd Grade; Cross Country Elementary/Middle, Suzanne Dolan

”**Monica’s Turtle Adventure**” – Monica Fulwood 12th Grade, Northwestern High School, Marina Kramvi

”**Mask**” – Shabrea Murray, 7th Grade, The Empowerment Academy, Patricia Moody

”**Timber Frame**” – Joshua Ford, 6th Grade, Windsor Hills elementary/Middle School, Mr. Alvarez

”**Happy Sun**” – Traci Franklin, 8th Grade, Friendship of Science and Technology, Amy Scott

”**Untitled**” – Milan Silverman, 9th Grade, Baltimore School for the Arts

PHOTOGRAPHY

The photography displayed in this report is the work of the Baltimore City Public School System Office of Communications.

**Principal Officials of
The Baltimore City Board of School Commissioners
Baltimore City Public School System**

Members of the Board

Members of the Board

Neil E. Duke
Board Chair

George M. VanHook, Sr
Board Vice-Chair

Anirban Basu
James W. Campbell
Jerrelle Francois
Robert Heck
Kalman R. Hettleman
Maxine Johnson Wood

Jerome (Jay) Hill
Student Commissioner

Executive Staff

Andrés A. Alonso, Ed.D.
Chief Executive Officer

Tisha Edwards
Chief of Staff

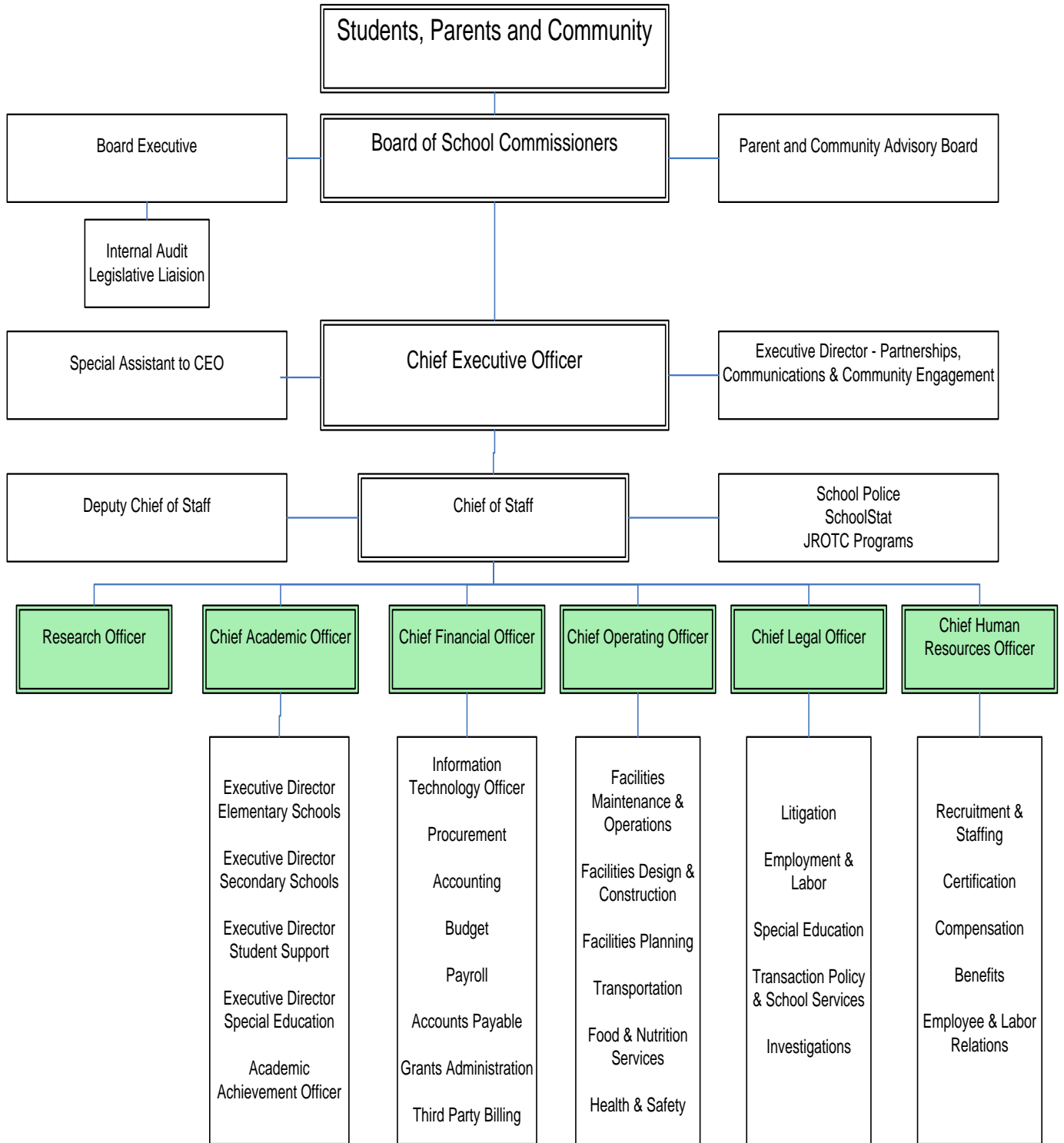
Mary Minter
Chief Academic Officer

Keith Scroggins
Chief Operating Officer

Michael Pitroff
Chief Financial Officer (Interim)

Tammy Turner, Esq., J.D.
General Counsel

Baltimore City Public School System Organization Chart



Certificate of Achievement for Excellence in Financial Reporting

Presented to

Baltimore City
Public School System
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.



A handwritten signature in black ink, appearing to read "M. L. Post".

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emery".

Executive Director

**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS
INTERNATIONAL**



This Certificate of Excellence in Financial Reporting is presented to

BALTIMORE CITY PUBLIC SCHOOL SYSTEM

For its Comprehensive Annual Financial Report (CAFR)

For the Fiscal Year Ended June 30, 2008

Upon recommendation of the Association's Panel of Review which has judged that the Report substantially conforms to principles and standards of ASBO's Certificate of Excellence Program

Angela Pitman

President

John D. Quasar

Executive Director



Student Name: Brianna Edwards

Title: Horse Race

Medium: Colored Pencil

School: Cross Country Elementary/Middle, # 247

Teacher: Suzanne Dolan

FINANCIAL SECTION



Independent Auditor's Report

Board of School Commissioners
Baltimore City Public School System
Baltimore, Maryland

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Baltimore City Public School System (City Schools), a component unit of the City of Baltimore, as of and for the year ended June 30, 2009, which collectively comprise City Schools' basic financial statements as listed in the table of contents. These financial statements are the responsibility of City 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 Baltimore City Public Schools' June 30, 2008 financial statements. Those financial statements were audited by us and our report dated September 29, 2008, expressed an unqualified opinion.

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 City Schools as of June 30, 2009, and the respective changes in financial position 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 30, 2009 on our consideration of City Schools' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and 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, 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 City Schools' basic financial statements. The introductory and statistical sections as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has 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

Baltimore, Maryland
September 30, 2009



Board of School Commissioners
Baltimore City Public School Systems
Baltimore, Maryland

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Baltimore City Public School System (City Schools) as of and for the year ended June 30, 2009, which collectively comprise the City Schools' basic financial statements, and have issued our report thereon dated September 30, 2009. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered City Schools' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City Schools' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City Schools' internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies below to be significant deficiencies in internal control over financial reporting.

FINANCIAL STATEMENT PREPARATION

The Board of Directors and management share the ultimate responsibility for City Schools' internal control system. While it is acceptable to outsource various accounting functions, the responsibility for internal control related to financial statement preparation cannot be outsourced. City Schools engages us to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, we cannot be considered part of City Schools' internal control system. As part of its internal control over the preparation of its financial statements, including disclosures, City Schools has not implemented a comprehensive review procedure to ensure that the financial

statements, including disclosures, are complete and accurate. Such review procedures should be performed by an individual possessing a thorough understanding of applicable generally accepted accounting principles and knowledge of City Schools' activities and operations. During the past fiscal year, City Schools did not have a Chief Financial Officer, Controller or Accounting Manager due to turnover. As a result, during the financial reporting process there was no formal review of the accuracy of the financial statements and several errors were identified during our audit that required correction.

MANAGEMENT RESPONSE

The Baltimore City School Board at their September 22, 2009 meeting has approved the hiring of a Chief Financial Officer (CFO) effective October 19, 2009. It is the CFO's responsibility to monitor recent accounting developments to the extent necessary to enable City Schools to prepare financial statements and related disclosures and to provide a high level of assurance that potential omissions or other errors that are less than material, but more than inconsequential, would be identified and corrected.

AGENCY FUNDS - SCHOOL ACTIVITY FUNDS

City Schools do not have adequate internal controls over the School Activity Funds that are maintained at the individual schools. The internal controls over opening new bank accounts by the individual schools is not being properly followed and could result in the misuse of funds or amounts held not being properly collateralized by City Schools. In addition, during the site visits of five different schools, we noted an overall lack of segregation of duties and the following exceptions were noted:

- Expenditures were incurred during the year for landscaping, unreimbursed loans to the PTA and other general operating costs of the schools. In addition, there were instances of expenditures not being supported with a valid receipt. These expenditures should have been paid with funds from the General Fund of City Schools and not expended using School Activity Funds.
- Bank reconciliations are not being prepared consistently. In addition, bank statements are not reviewed by an individual outside the reconciliation process prior to release to the individual responsible for reconciling the accounts.
- The general ledger system is not being properly used to account for cash receipts and cash disbursements.

MANAGEMENT'S RESPONSE

Management has considered the recommendation and has purchased software to be used by all schools for their Student Activity funds. Although Management cannot review all expenditures made by the schools, management, with the new software, will be able to review all transactions and advise the schools of any misuse of funds. The software will also require reconciliation be completed on at least a bi-monthly basis and if not completed the software will not allow further transactions to be entered. Management has made the decision, since they only have a Fiduciary responsibility, not to include the Student Activity Funds on the General Ledger.

SUBSEQUENT DISBURSEMENTS

During our review of subsequent disbursements, we noted invoices totaling approximately \$1.1 million related to FY 2009 that were not properly accrued as of June 30, 2009.

Additionally, based on discussions with Accounts Payable staff, it was noted that when the Accounts Payable department receives an invoice that does not match an existing purchase order, the original invoice will be sent to the schools in order for them to create a purchase order and no accounts payable is recorded even if goods have been received or a service has been provided. Although this practice ensures that all documentation is received prior to disbursement, the current policy does not ensure expenditures are recognized in the correct period.

We recommend that management modify its existing policies and procedures to ensure that material invoices received after year end that relate to the prior year are brought to the attention of management to determine if an accrual is necessary. These amounts should then be recorded making a financial statement journal entry to reflect the outstanding invoices. This modification to the existing procedures would allow the expenditure and liability to be reported in the proper period without diminishing the existing controls related to the payment of outstanding invoices.

MANAGEMENT'S RESPONSE

The Accounts Payable department has been instructed to bring all material invoices that are received after year end (June 30) closing that are clearly identifiable as prior year to the attention of management to determine if such invoices should be recorded. This review will provide the additional audit support for the appropriate recognition of expenditures. Management is in the process of providing Accounts Payable with procedures to further improve this process.

CAFETERIA SALES

In our review of the internal controls over the reconciliation of the point of sale system (SNAP) and the deposits made to the bank, it was noted that the monthly reconciliation stopped in November 2008 due to turnover in the Finance Department.

We recommend that management assign personnel to perform these reconciliations on a monthly basis and that the reconciliation be reviewed by an individual outside the cash cycle process.

MANAGEMENT'S RESPONSE

Management and Food & Nutrition concur with finding. The Food Service accounting team has been trained and is knowledgeable of the process to reconcile bank statements and (SNAP). Point of sale reconciliations will be completed monthly to verify the accuracy of sales in cafeterias.

SELF INSURANCE

City Schools is not properly recording an incurred but not recorded (IBNR) liability for their self insurance of health care costs. In addition, management has not developed user controls to ensure that amounts reported by their Third Party Administrators (TPA) are reported accurately and that estimates are reasonable.

We recommend management develop additional internal controls to validate estimates prepared by their TPAs and record the amount in their financial records.

MANAGEMENT'S RESPONSE

Management recognizes the need to properly disclose potential liabilities. While we do not have a specific account identified as an IBNR, we have sufficient funds reserved to cover the expenses. As of June 30, 2009, our IBNR claims have been estimated at \$7,732,374. City Schools will identify a separate account to record the IBNR for potential health claims.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe collectively the items listed above constitute a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City Schools' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of City Schools in a separate letter dated September 30, 2009.

The City Schools' responses to the findings identified in our audit are described above. We did not audit the City Schools' responses and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, Board of School Commissioners, others within the entity, and the Maryland State Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

Clifton Henderson LLP

Baltimore, Maryland
September 30, 2009



Student Name: Janda Arnette, 5th Grade

Title: The Amazing Hands

Medium: Marker

School: Moravia Park Elementary/Middle, # 105

Teacher: Samantha Letvin

MANAGEMENT'S DISCUSSION AND ANALYSIS

INTRODUCTION

The discussion and analysis of Baltimore City Public School System (City Schools) financial performance provides a narrative overview and analysis of City Schools' financial activities for the fiscal year ended June 30, 2009. We encourage readers to consider the information presented here in conjunction with the City Schools' financial statements.

FINANCIAL HIGHLIGHTS

- City Schools' net assets at the end of the fiscal year totaled \$461 million, for an increase of \$56 million (14 percent) in relation to the prior year.
- City Schools' revenues were \$1,349 million, while total City Schools' expenses were \$1,293 million. Revenues exceeded expenses by \$56 million.
- Capital assets increased 10 percent to \$563 million.
- Among major funds, the General Fund had \$1,134 million in revenues and \$1,104 million in expenditures and \$47 million in other financing uses. The General Fund fund balance decreased to \$83 million from \$100 million.
- Program revenues, in the form of charges for services, operating grants and contributions, and capital grants and contributions accounted for \$215 million. The total revenue from all sources was \$1,349 million. General revenues accounted for \$1,134 million, including \$208 million in local appropriations and \$905 million in aid from the State of Maryland.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to City Schools' basic financial statements. City Schools' basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements. The basic financial statements include two kinds of statements that present different views of City Schools:

- The first two statements are government-wide financial statements that provide both short-term and long-term information about City Schools' overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of City Schools, reporting the operations in more detail than the government-wide statements.
- The governmental funds statements tell how basic services, such as regular and special education, were financed in the short term, as well as what remains for future spending.
- Fiduciary funds statements provide information about the financial relationships in which City Schools acts solely as trustee or agent for the benefit of others.

The financial statement notes explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplemental information that further explains and supports the financial statements with a comparison of City Schools' budget with actual results for the year.

Government-Wide Financial Statements

All of City Schools' services are reported in the government-wide financial statements, including instruction, pupil support services, instructional support services, administrative support services, facility support services and food services. State and City aid; various federal, state, local and private grants; and interest and investment earnings finance most of these activities. Additionally, all capital and debt financing activities are incorporated in this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

The following is a comparative highlight of the current and prior year financial activities from the government-wide financial statements (expressed in thousands).

	Governmental Activities 2009	Governmental Activities 2008
Statement of Net Assets:		
Current Assets	\$ 214,998	\$ 268,234
Bond Issuance Cost, net	482	544
Capital Assets, net	<u>562,696</u>	<u>516,410</u>
Total Assets	<u>778,176</u>	<u>785,188</u>
Current Liabilities	144,552	184,738
Long-term Liabilities	<u>173,071</u>	<u>195,873</u>
Total Liabilities	<u>\$ 317,623</u>	<u>\$ 380,611</u>
Net Assets:		
Invested in Capital Assets		
Net of Related Debt	439,173	379,633
Restricted for Debt Service	1,195	1,421
Restricted for Specific Purposes	4,726	1,011
Unrestricted	<u>15,459</u>	<u>22,512</u>
Total Net Assets	<u>\$ 460,553</u>	<u>\$ 404,577</u>
Statement of Activities:		
Revenues:		
Program Revenues:		
Charges for Services	\$ 1,811	\$ 2,542
Operating Grants and Contributions	149,659	160,846
Capital Grants and Contributions	<u>63,257</u>	<u>116,722</u>
Total Program Revenues	<u>\$ 214,727</u>	<u>\$ 280,110</u>
General Revenues:		
Federal, State and City Aid	1,114,287	1,140,775
Interest and Investment Earnings	1,194	8,630
Miscellaneous, Net	<u>19,184</u>	<u>3,926</u>
Total General Revenues	<u>\$ 1,134,665</u>	<u>\$ 1,153,331</u>
Total Revenues	<u>\$ 1,349,392</u>	<u>\$ 1,433,441</u>
Expenses:		
Instruction	885,066	901,281
Support Services:		
Administrative Support	170,658	178,832
Facility Support	142,414	147,453
Student Support	24,759	25,034
Food Services	32,509	31,482
Community Services	361	730
Transportation	31,767	37,322
Interest on long-term debt	<u>5,882</u>	<u>7,593</u>
Total Expenses	<u>1,293,416</u>	<u>1,329,727</u>
Change in Net Assets	<u>\$ 55,976</u>	<u>\$ 103,714</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Total Assets decreased by approximately \$7 million. This was primarily due to a decrease in cash. Capital assets, net of depreciation, increased to \$563 million. Depreciation expense for the period was \$34 million.

Total Liabilities decreased by approximately \$63 million. This was primarily due to a decreased amount due to the City of Baltimore.

Revenues decreased by \$96 million. This was primarily due to a reported decrease in General Fund City revenues of \$56 million. The reported decrease in General Fund City revenue is due to payments made by the City on behalf of City Schools for Other Post-Employment Benefits (OPEB) were recorded. Baltimore City could not provide the total payments for OPEB in Fiscal Year 2009 prior to the completion of this report. It is City Schools' belief that the Fiscal Year 2009 payments made by Baltimore City on behalf of City Schools for OPEB will be equal to or exceed the Fiscal Year 2008 payment of \$56.1 million. Operating grants and contributions decreased by \$12 million, capital grants and contributions decreased by \$54 million, and Interest and investment earnings combined with miscellaneous income increased by \$5 million. There was an increase in General Fund State revenue of \$30 million

Fund Financial Statements

City Schools' fund financial statements provide detailed information about the most significant funds - not City Schools as a whole. City Schools' governmental funds use the following approach:

Governmental Fund: All of City Schools' services are reported in governmental funds. Governmental fund reporting focuses on showing how money flows into and out of funds and the balances left at year-end that are available for spending. They are reported using modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of City Schools' operations and the services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance City Schools' programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in reconciliations.

General Government Functions: The following schedule presents a summary of the general operating fund, special revenue fund, capital projects fund, and debt service fund revenues and other financing sources by type for the year ended June 30, 2009. It also depicts the amount and percentage increases and decreases in relation to prior year revenues and other financing resources.

Revenues and Other Financing Sources

	FY 2008	FY 2009	Percent of Total	Increase / (Decrease) from Prior Fiscal Year	Percent Increase / (Decrease) from Prior Fiscal Year
State Aid	\$ 937,494	\$ 944,421	70%	\$ 6,927	1%
City Aid	323,184	234,938	17%	(88,246)	(27%)
Federal Aid	156,627	147,113	11%	(9,514)	(6%)
Investment Income	8,630	1,194	0%	(7,436)	(86%)
Other Revenue	7,146	21,367	2%	14,221	199%
Total	<u>\$ 1,433,081</u>	<u>\$ 1,349,033</u>	<u>100%</u>	<u>\$ (84,048)</u>	

The following schedule represents a summary of the general operating fund, special revenue fund, capital projects fund, and debt service fund for the fiscal year ended June 30, 2009, and the increase and decrease (in amount) in relation to prior year amounts.

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Baltimore City Public School System
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Years 2009 and 2008
(Expressed in Thousands)

	<u>2009</u>	<u>2008</u>	<u>Variance</u> <u>Amount</u>
Revenues:			
General Fund:			
State of Maryland	\$ 904,551	874,478	\$ 30,073
City of Baltimore	208,314	264,223	(55,909)
Federal sources	1,422	2,074	(652)
Local sources:			
Interest earnings	1,194	7,810	(6,616)
Other	18,191	3,475	14,716
Total revenues - general fund	<u>1,133,672</u>	<u>1,152,060</u>	<u>(18,388)</u>
Other governmental funds:			
Special Revenue Fund	151,470	163,388	(11,918)
Capital Projects Fund	63,891	117,633	(53,742)
Total revenues - other governmental funds	<u>215,361</u>	<u>281,021</u>	<u>(65,660)</u>
Total revenues - all governmental funds	<u>1,349,033</u>	<u>1,433,081</u>	<u>(84,048)</u>
Expenditures:			
General Fund:			
Instruction:			
Regular programs	565,995	557,814	8,181
Special Education	224,742	223,740	1,002
Support services:			
Student personnel services	16,670	17,684	(1,014)
Administration	64,016	61,865	2,151
Mid-level administration	97,767	100,957	(3,190)
Plant services	104,101	114,297	(10,196)
Student transportation services	30,498	35,579	(5,081)
Community Services	1	2	(1)
Total expenditures - general fund	<u>1,103,790</u>	<u>1,111,938</u>	<u>(8,148)</u>
Other governmental funds:			
Special Revenue Fund	161,551	171,826	(10,275)
Capital Projects Fund	78,683	134,152	(55,469)
Debt Service Fund	18,716	17,430	1,286
Total expenditures - other governmental funds	<u>258,950</u>	<u>323,408</u>	<u>(64,458)</u>
Total expenditures - all governmental funds	<u>1,362,740</u>	<u>1,435,346</u>	<u>(72,606)</u>
Excess of expenditures over revenue	(13,707)	(2,265)	(11,442)
Other financing sources (uses):			
Debt Service Fund:			
Liability for Pledged Revenue (use)	0	(1,263)	1,263
Total other financing sources (uses)	<u>0</u>	<u>(1,263)</u>	<u>1,263</u>
Net change in fund balances	(13,707)	(3,528)	(10,179)
Fund Balance - beginning	102,598	106,126	(3,528)
Fund Balance - ending	<u>\$ 88,891</u>	<u>\$ 102,598</u>	<u>\$ (13,707)</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Significant Changes

The decrease in City Schools' Fund Balance of \$13.7 million is primarily the result of the increase in Fund Balance of \$3.4 million in the Capital Projects Fund offset partially by the decrease in the General Fund of \$17.2 million.

Fiduciary Funds

City Schools is the trustee, or fiduciary, for assets that belong to others, such as the school activity funds. City Schools 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. City Schools excludes these activities from the government-wide and fund financial statements because it cannot use these assets to finance its operations.

Notes to Financial Statements

The notes to the basic financial statements complement the financial statements by describing qualifying factors and changes throughout the fiscal year.

Capital Assets

City Schools' investment in capital assets as of June 30, 2009 amounts to \$563 million (net of accumulated depreciation). This investment in capital assets includes building improvements, equipment and construction-in-progress. The net increase in City Schools' capital assets during the fiscal year was \$46 million. Major Capital asset events during the year included the following:

- Renovations to Dunbar High School - \$12 million.
- Renovations to Carver Vocational-Technical High School - \$20 million.
- Window and door replacements - \$2 million.
- Boiler replacements - \$3 million.
- Roof replacements - \$2 million.

In addition, City Schools had outstanding commitments under long-term construction projects in the amount of \$53,733,685 as of June 30, 2009. Additional information on City Schools' capital assets can be found in Note 4, Capital Assets.

At the end of fiscal 2009 City Schools closed school programs in four schools. These buildings currently remain vacant pending future renovations and creation of new school programs. The net value of the improvements to these buildings total \$7.1 million. As of June 30, 2009 no adjustment has been made to the capitalized value of these assets since their use has not been determined.

Debt Administration

In addition to the authority granted the City Schools' by Maryland State SB 773 for bonds and Section 4-306.1 of the Education Article of the Annotated Code of the State of Maryland for leases, in 2002, City Schools adopted a formal debt policy which set forth the parameters for issuing debt and managing outstanding debt as well as the process for issuing debt. The scope of the policy includes the direct debt and lease obligations, excluding self-supporting debt, of City Schools. The policy does not include or envision debt incurred on behalf of City Schools by the State of Maryland or the City of Baltimore to fund the Capital Improvement Plan of City Schools.

The Board of School Commissioners of City Schools' set the debt limitation policy to limit total debt outstanding at the time of issuance to 13% of the then current Total Operating Budget and to limit debt service to 1.3% of the then current Total Operating Budget. As of June 30, 2009 City Schools' has \$49,120,000 of debt authorized and unissued. For more information on Debt Administration please see Note 5, General Long-Term Obligations.

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

BUDGETARY HIGHLIGHTS

The General Fund operates under a legally adopted annual budget. All annual unencumbered appropriations lapse at fiscal year-end except in the Capital Projects Fund where the budget is project length based. Additional information can be found in Note 2, Budgeting and Budgetary Control.

The appropriated budget is prepared by fund, program, category, and cost center. Schools are allocated general fund and grant based allocations, based on the budgeting criteria developed within the Fair Student Funding initiative and eligibility criteria associated with each grant.

The following schedule summarizes a comparison of the original and final budget and actual results for the General Fund for the year ended June 30, 2009.

<u>(Thousands of Dollars)</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>(Budgetary Basis) Actual</u>
Revenues and Other Financing Sources	\$ 1,055,574	\$ 1,061,015	\$ 1,072,867
Expenditures	<u>1,055,574</u>	<u>1,061,015</u>	<u>1,038,597</u>
Excess of Revenues and Other Financing Sources over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,270</u>

REQUESTS FOR INFORMATION

This financial report is designed to provide citizens, taxpayers, parents, students, and creditors with a general overview of City Schools' finances and to show City Schools' accountability for the money it receives. Additional details can be requested by mail at the following address:

Baltimore City Schools
Chief Financial Officer
200 East North Avenue, Room 403
Baltimore, MD 21202
Or visit our website at: <http://bcps.k12.md.us>



Student Name: Tamar Virgell, 11th Grade

Title: Serenity

Medium: Tempera

School: Northwestern High School, # 401

Teacher: Marina Kramvi

BASIC FINANCIAL STATEMENTS

Baltimore City Public Schools
Statement of Net Assets
For the Year Ended June 30, 2009
(with Comparative Summarized Totals for 2008)
(Expressed in thousands)

	<u>Governmental Activities</u>	
	<u>2009</u>	<u>2008</u>
Assets		
Cash and cash equivalents	\$ 111,309	\$ 160,483
Investments	29,243	32,762
Accounts receivable	3,843	1,734
Inventories	1,615	1,243
Other current assets	103	9
Due from other governments	56,774	34,528
Due from Baltimore City	12,111	37,475
Bond issuance costs, net of amortization	482	544
Capital assets, net of depreciation	<u>562,696</u>	<u>516,410</u>
Total Assets	<u>\$ 778,176</u>	<u>\$ 785,188</u>
Liabilities		
Accounts, salary and other payables	106,107	118,166
Due to Baltimore City	13,721	40,708
Unearned revenue	2,680	3,061
Other liabilities	3,599	3,701
Compensated absences		
Due within one year	6,799	5,848
Due in more than one year	61,194	72,350
Capital lease obligations		
Due within one year	6,172	7,970
Due in more than one year	63,296	69,468
Bonds payable		
Due within one year	5,115	4,925
Due in more than one year	45,765	50,880
Premium on bonds payable, net of amortization		
Due within one year	359	359
Due in more than one year	2,816	3,175
Total Liabilities	<u>\$ 317,623</u>	<u>\$ 380,611</u>
Net Assets		
Invested in capital assets, net of related debt	439,173	379,633
Restricted for:		
Inventories	1,097	816
Capital projects	3,629	195
Debt service	1,195	1,421
Unrestricted	<u>15,459</u>	<u>22,512</u>
Total Net Assets	<u>\$ 460,553</u>	<u>\$ 404,577</u>

**Baltimore City Public Schools
Statement of Activities
For the Year Ended June 30, 2009
(with Comparative Summarized Totals for 2008)
(Expressed in Thousands)**

		<u>Program Revenues</u>			<u>Net (Expenses) Revenue and Change in Net Assets</u>	
<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total 2009</u>	<u>Total 2008</u>	
Functions/Programs						
Governmental activities:						
Instruction:						
Regular programs	\$ 637,630	\$ -	\$ 94,310	\$ -	\$ (543,320)	\$ (542,814)
Special education	247,436	-	20,580	-	(226,856)	(229,106)
Support services:						
Student personnel services	17,634	-	-	-	(17,634)	(19,022)
Student health services	7,125	-	7,125	-	-	-
Administration	68,029	-	-	-	(68,029)	(72,685)
Mid-level administration	102,629	-	-	-	(102,629)	(106,147)
Plant services	142,414	-	-	63,257	(79,157)	(30,731)
Student transportation services	31,767	-	-	-	(31,767)	(37,322)
Food Services	32,509	1,811	27,644	-	(3,054)	(3,467)
Community Services	361	-	-	-	(361)	(730)
Interest on long-term debt	5,882	-	-	-	(5,882)	(7,593)
Total Governmental Activities	<u>\$ 1,293,416</u>	<u>\$ 1,811</u>	<u>\$ 149,659</u>	<u>\$ 63,257</u>	<u>(1,078,689)</u>	<u>(1,049,617)</u>
General revenues:						
State, Federal and City grants (unrestricted)					1,114,287	1,140,775
Interest and investment earnings					1,194	8,630
Miscellaneous					19,184	3,926
Total general revenues					<u>1,134,665</u>	<u>1,153,331</u>
Change in net assets					<u>55,976</u>	<u>103,714</u>
Net assets – beginning					<u>404,577</u>	<u>300,863</u>
Net assets – ending					<u>\$ 460,553</u>	<u>\$ 404,577</u>

Baltimore City Public Schools
Balance Sheet - Governmental Funds
For the Year Ended June 30, 2009
(with Comparative Summarized Totals for 2008)
(Expressed in Thousands)

Assets	Non Major Funds				<u>Total 2009</u>	<u>Total 2008</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Debt Service</u>		
Cash and cash equivalents	\$ 108,146	\$ -	\$ 705	\$ 2,458	\$ 111,309	\$ 160,483
Investments	29,243	-	-	-	29,243	32,762
Accounts receivable	3,543	300	-	-	3,843	1,734
Interfund receivables	35,596	-	-	-	35,596	34,945
Inventories	-	1,615	-	-	1,615	1,243
Other current assets	103	-	-	-	103	9
Due from other governments	12,109	41,479	3,186	-	56,774	34,528
Due from Baltimore City	40	62	12,009	-	12,111	37,475
Total Assets	\$ 188,780	\$ 43,456	\$ 15,900	\$ 2,458	\$ 250,594	\$ 303,179
Liabilities and Fund Balances						
Liabilities:						
Accounts, salaries and other payables	\$ 89,685	\$ 9,032	\$ 7,390	\$ -	\$ 106,107	\$ 118,166
Due to Baltimore City	13,721	-	-	-	13,721	40,708
Interfund payables	-	30,715	4,881	-	35,596	34,945
Unearned revenues	87	2,593	-	-	2,680	3,061
Other liabilities	2,317	19	-	1,263	3,599	3,701
Total Liabilities	105,810	42,359	12,271	1,263	161,703	200,581
Fund Balance Reserved for:						
Budget Stabilization	20,000	-	-	-	20,000	20,000
Encumbrances	32,974	-	-	-	32,974	37,362
Debt Service	-	-	-	1,195	1,195	1,421
Inventories	-	1,097	-	-	1,097	816
Unreserved, reported in:						
General Fund, Undesignated	19,292	-	-	-	19,292	1,863
Designated for contingencies	2,000	-	-	-	2,000	15,500
Designated for subsequent year's expenditures	6,000	-	-	-	6,000	20,000
Designated for CAROI	2,704	-	-	-	2,704	5,441
Capital Projects Fund	-	-	3,629	-	3,629	195
Total Fund Balances	82,970	1,097	3,629	1,195	88,891	102,598
Total Liabilities and Fund Balances	\$ 188,780	\$ 43,456	\$ 15,900	\$ 2,458	\$ 250,594	\$ 303,179

**Baltimore City Public Schools
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Assets
For the Year Ended June 30, 2009
(Expressed in Thousands)**

Total fund balances - governmental funds \$ 88,891

The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Assets includes those capital assets among the assets of City Schools as a whole.

Cost of capital assets	705,696	
Accumulated depreciation to date	<u>(143,001)</u>	
		562,695

Bond issuance costs are recorded as expenditures in the year of debt issuance; however, those costs are capitalized and amortized for the Statement of Net Assets.

Cost of bond issuance	928	
Amortization of bond issuance cost to date	<u>(446)</u>	
		482

Long-term liabilities applicable to City Schools' governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities – both current and long term – are reported in the Statement of Net Assets.

Compensated absences payable	(67,993)	
Capital leases	(69,467)	
Bonds payable and related premium	<u>(54,055)</u>	

Net assets		<u><u>\$ 460,553</u></u>
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Baltimore City Public Schools
Statement of Revenue, Expenditures, and
Changes in Fund Balances - Governmental Funds
For the Year Ended June 30, 2009
(with Comparative Summarized Totals for 2008)
(Expressed in Thousands)

	Non Major Funds				Total 2009	Total 2008
	General	Special Revenue	Capital Projects	Debt Service		
Revenues						
State of Maryland	\$ 904,551	\$ 3,237	\$ 36,633	\$ -	\$ 944,421	\$ 937,494
City of Baltimore	208,314	-	26,624	-	234,938	323,184
Federal sources	1,422	145,691	-	-	147,113	156,627
Interest earnings	1,194	-	-	-	1,194	8,630
Food services	-	1,811	-	-	1,811	2,542
Other	18,191	731	634	-	19,556	4,604
Total Revenues	<u>1,133,672</u>	<u>151,470</u>	<u>63,891</u>	<u>-</u>	<u>1,349,033</u>	<u>1,433,081</u>
Expenditures						
Instruction:						
Regular programs	565,995	77,260	-	-	643,255	644,306
Special Education	224,742	24,558	-	-	249,300	254,101
Support services:						
Student personnel services	16,670	1,179	-	-	17,849	18,941
Student health services	-	7,125	-	-	7,125	6,012
Administration	64,016	6,381	2,057	-	72,454	72,472
Mid-level administration	97,767	6,091	-	-	103,858	105,746
Plant services	104,101	4,753	-	-	108,854	114,409
Student transportation services	30,498	1,335	-	-	31,833	37,301
Food services	-	32,509	-	-	32,509	31,417
Community services	1	360	-	-	361	730
Capital outlay	-	-	76,626	-	76,626	132,481
Debt service:						
Principal retirement	-	-	-	12,896	12,896	11,162
Interest and bank charges	-	-	-	5,820	5,820	6,268
Total expenditures	<u>1,103,790</u>	<u>161,551</u>	<u>78,683</u>	<u>18,716</u>	<u>1,362,740</u>	<u>1,435,346</u>
Revenues Over (Under) Expenditures	29,882	(10,081)	(14,792)	(18,716)	(13,707)	(2,265)
Other Financing Sources (Uses)						
Transfers in from other funds	-	-	18,226	18,716	36,942	17,615
Transfers out to other funds	(36,716)	-	-	(226)	(36,942)	(17,615)
Pledged Revenue Used	-	-	-	-	-	(1,263)
Transfer to eliminate Third Party Billing FY 2009 Deficit	(7,148)	7,148	-	-	-	-
Transfer to eliminate Food Services Fund FY 2009 Deficit and adjust Fund Balance, Reserved For Inventories	(3,214)	3,214	-	-	-	-
Total Other Financing Sources (Uses)	<u>(47,078)</u>	<u>10,362</u>	<u>18,226</u>	<u>18,490</u>	<u>-</u>	<u>(1,263)</u>
Net change in fund balances	(17,196)	281	3,434	(226)	(13,707)	(3,528)
Fund Balance - Beginning	100,166	816	195	1,421	102,598	106,126
Fund Balance - Ending	<u>\$ 82,970</u>	<u>\$ 1,097</u>	<u>\$ 3,629</u>	<u>\$ 1,195</u>	<u>\$ 88,891</u>	<u>\$ 102,598</u>

Baltimore City Public Schools
Reconciliation of Governmental Funds - Statement of Revenue,
Expenditures, and Changes in Fund Balances
to the Statement of Activities
For the Year Ended June 30, 2009
(Expressed In Thousands)

Total net change in fund balances – governmental funds	\$	(13,707)
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Capital outlays are reported in governmental funds as expenditures. However, for government-wide activities, those costs are shown in the Statement of Net Assets and allocated over their estimated useful lives as depreciation expense in the Statement of Activities. This is the amount by which capital outlays of \$80,496 exceeded depreciation of \$34,211 for the year:

		46,285
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Bond issuance costs are amortized over the lives of the bonds in the Statement of Activities but are recorded as a reduction from the proceeds from sales of bonds in the governmental funds.

Amortization recorded in fiscal year 2009		(62)
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Repayment of bond principal and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.

		12,896
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Bonds proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets. Bond premiums are amortized over the lives of the bonds in the governmental funds.

Bond premium amortization recorded in fiscal year 2009		359
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In the Statement of Activities, certain operating expenses—compensated absences (vacation and sick leave)—are measured by the amounts earned during the year. In the governmental funds, expenditures for these items are measured by the amount of financial resources used (essentially, the amount actually paid). This is the amount by which payments of compensated absences exceeded amounts earned during the current year.

		10,205
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Change in net assets	\$	<u><u>55,976</u></u>
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Baltimore City Public Schools
Statement of Fiduciary Net Assets - Agency Fund
For the Year Ended June 30, 2009
(with Comparative Summarized Totals for 2008)
(Expressed in Thousands)

	<u>Total 2009</u>	<u>Total 2008</u>
Assets		
Cash and cash equivalents	<u>\$ 5,368</u>	<u>\$ 5,963</u>
Total Assets	<u><u>\$ 5,368</u></u>	<u><u>\$ 5,963</u></u>
 Liabilities		
Funds held for school and restricted funds	<u>\$ 5,368</u>	<u>\$ 5,963</u>
Total Liabilities	<u><u>\$ 5,368</u></u>	<u><u>\$ 5,963</u></u>

NOTES TO THE BASIC FINANCIAL STATEMENTS



Student Name: Omar Simmons, Kindergarten

Title: Peacock

Medium: Mixed Media

School: Harlem Park Elementary/Middle, # 35

Teacher: M. Bradford

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying basic financial statements of Baltimore City Public Schools (City Schools) have been prepared in conformity with generally accepted accounting principles in the United States of America (GAAP) as applied to governmental entities. The following is a summary of City Schools' significant accounting policies.

The Reporting Entity - City Schools is a component unit of the City of Baltimore (the City) established under the Public General Laws of Maryland for the purpose of providing formalized instruction on the pre-elementary, elementary and secondary levels to the residents of the City.

Legislation (Senate Bill 795 Chapter 105 of the Laws of 1997) was enacted by the 1997 Maryland General Assembly creating The New Baltimore City Board of School Commissioners (the Board), effective June 1, 1997. A new partnership was established between the City and the State of Maryland (the State) to improve the quality of public education through increased funding. A new nine-member board was jointly appointed by the Mayor and Governor. The Board has the authority and responsibility for all City Schools' functions including the adoption of rules and regulations and prescribing policies and procedures for the management, maintenance, operation and control of City Schools. City Schools is under the jurisdiction of the Board. The Board remains financially accountable to the City.

City Schools receives funds primarily from the City and the State in the form of appropriations and grants, as well as federal grants, private donations, gifts and other grants made directly to City Schools. City Schools is subject to the budgetary control and expenditure authorization of the City with regards to appropriations included in City Schools' General Fund.

City Schools is incorporated in the financial statements of the City as a component unit in accordance with criteria established by the Governmental Accounting Standards Board (GASB).

Basis of Presentation – In June 1999, GASB issued Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis – for State and Local Governments. This statement, known as the "Reporting Model" statement, affects the way City Schools prepares and presents financial information.

GASB Statement No. 34 established new requirements and a new reporting model for the annual financial reports of state and local governments. The Statement was developed to make annual reports easier to understand and more useful to the people who use governmental financial information to make decisions. The information required by GASB Statement No. 34 is:

- Management's Discussion and Analysis – GASB Statement No. 34 requires that financial statements be accompanied by a narrative introduction and analytical overview of the government's financial activities in the form of "Management's Discussion and Analysis" (MD&A).
- Government – Wide Financial Statements – The reporting model requires financial statements to be prepared using full accrual accounting for all of City Schools' activities. This approach includes not just current assets and liabilities (such as cash and accounts payable) but also capital assets and long-term liabilities (such as buildings and general obligation debt). Accrual accounting also reports all of the revenues and cost of providing services each year, not just those received or paid in the current year or soon thereafter. Government-wide financial statements include the following statements:
 - Statement of Net Assets – The Statement of Net Assets displays the financial position of City Schools. City Schools reports all capital assets in the government-wide Statement of Net Assets. The net assets of a government are broken down into three categories – 1) invested in capital assets, net of related debt; 2) restricted; and 3) unrestricted.
 - Statement of Activities – The Statement of Activities reports expenses and revenues in a format that focuses on the cost of each of City Schools' functions. The expense of individual functions is compared to the revenues generated directly by the function. City Schools reports depreciation expense – the cost of "using up" capital assets – in the Statement of Activities.

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

GASB Statement No. 48 was issued in September 2006. GASB 48 establishes criteria that governments will use to ascertain whether certain transactions should be regarded as a sale or a collateralized borrowing. Such transactions are likely to comprise the sale of delinquent taxes, certain mortgages, student loans, or future revenues such as those arising from tobacco settlement agreements. GASB 48 also includes a provision that stipulates that governments should not revalue assets that are transferred between financial reporting entity components.

In addition to clarifying guidance on accounting for sales and pledges of receivables and future revenues, GASB 48:

- Requires enhanced disclosures pertaining to future revenues that have been pledged or sold;
- Provides guidance on sales of receivables and future revenues within the same financial reporting entity;
- Provides guidance on recognizing other assets and liabilities arising from the sale of specific receivables or future revenues.

City Schools implemented GASB No. 48 in 2008 with the recognition of a liability for pledged revenue on the Debt Services Fund balance sheet.

Funds - The accounts of City Schools are organized and operated as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related, legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The funds of City Schools are classified into two categories: governmental and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds - Governmental funds are used to account for City Schools' general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of general long-term debt. Governmental funds include:

General Fund - the primary operating fund of City Schools accounts for all financial resources, except those required to be accounted for in other funds.

Special Revenue Fund - accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Fund - accounts for the servicing of general long-term debt.

Capital Projects Fund - accounts for the acquisition of capital assets or construction of major capital projects. These projects are funded by external borrowings or transfers from other funds.

Fiduciary Funds – account for resources and related liabilities held by City Schools as an agent for others.

New Pronouncements

GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, which provides guidance on how to calculate and report the costs and obligations associated with pollution cleanup efforts. The requirements of the new statement became effective for fiscal periods beginning after December 15, 2007. GASB Statement No. 49 has been reviewed and it has been determined that there is no impact to City Schools at this time. If this position should change then we will comply with the requirements of the new applicable standard.

Basis of Accounting and Measurement Focus

Government-Wide Financial Statements (GWFS) - The Statement of Net Assets and the Statement of Activities display information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

reported only in the Statement of Changes in Fiduciary Net Assets at the fund financial statement level. The government-wide financial statements are reported on the modified accrual basis of accounting. On the modified accrual basis, revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. General Fund State revenue is accrued for revenue due for Major State Aid Programs as well as estimates of other State programs.

The Statements of Net Assets and Activities were prepared using the economic resources measurement focus and the accrual basis 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 nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions.

Program revenues - Program revenues included in the Statement of Activities are derived directly from the various programs and reduce the cost of the function to be financed from City Schools' general revenues.

Allocation of indirect expenses - City Schools reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Interest on general long-term debt is considered indirect expense and is reported separately on the Statement of Activities.

Governmental Funds - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. City Schools considers all revenues available if they are collected within 60 days after year-end. Principal revenue sources considered susceptible to accrual include federal and state grants, local city government appropriations and other intergovernmental revenues. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt which is recognized when due. Compensated absences and claims and judgments are reported in a governmental fund only if the claims are due and payable. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets.

Fiduciary Fund - The agency fund is custodial in nature (assets equal liabilities) and does not present results of operations or have a measurement focus. The agency fund is accounted for using the accrual basis of accounting. This fund is used to account for assets that City Schools holds for individual schools and the Gary I. Strausberg Children's Cable Fund in an agency capacity.

Cash and cash equivalents - City Schools maintains its own bank accounts and relationships with all revenue collected and expenditures paid through these accounts. City Schools defines cash and cash equivalents to include the following: all highly liquid and unrestricted investments with a maturity of three months or less at the date of purchase; all cash and investments which are used essentially as demand accounts; all cash with fiscal agents; and all restricted cash and investments that have been determined to be cash equivalents.

Investments - Investments consist of those permitted by the investment policy including obligations of the U.S. government and federal agencies, bankers' acceptances, repurchase agreements, certificates of deposit, money market mutual funds, investments in the Maryland Local Government Investment Pool and commercial paper. All investments are fully collateralized. Investments are recorded at fair value. Fair value is based upon quoted market prices. City Schools' classifies its investments as current or non-current based on the maturity dates. Short-term investments have maturities of less than 91 days.

Inventory - Inventory of the Special Revenue Fund - Food Services Fund is recorded at cost for purchased items and at values assigned by the federal government for USDA donated commodities. Inventory consists of expendable supplies and food held for consumption and is valued at lower of cost or market on a first-in, first-out basis. Inventory is reflected in the financial statements by the consumption method. Under this method, the expenditure is recognized when inventory is used.

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In the fund financial statements, these inventories are offset by a fund balance reserve which indicates that they do not constitute available expendable resources, even though they are a component of assets. Commodity foods consumed during the year, totaling \$1,482,054 have been included in revenue and cost of food sold. The value of USDA commodities not yet consumed as of June 30, 2009, was \$517,768 and has been included in inventory and unearned revenue. The remaining inventory on hand totaled \$1,096,902 at June 30, 2009.

Short-Term Interfund Receivables/Payables - During the course of operations, numerous transactions occur between individual funds for services rendered. These receivables and payables are classified as due from other funds or due to other funds on the fund financial statements balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

Elimination and Reclassifications - In the process of aggregating data for the statement of net assets and the statement of activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

Capital Assets - Capital assets with unit cost exceeding \$5,000 are recorded at historical cost and depreciated over their estimated useful lives (excluding salvage value). Donated capital assets are recorded at their estimated fair value at the date of donation. Estimated useful lives are management's estimate of how long assets are expected to meet service demands. Land and Construction-in-Progress are not depreciated. Straight line depreciation is used based on the following estimated useful lives:

Building Improvements	20-30 years
Furniture and equipment	3-10 years

Unearned revenues - City Schools reports unearned revenues on its Statement of Net Assets and fund balance sheet. Unearned revenues arise when resources are received by City Schools before it has a legal claim to them, as when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when City Schools has a legal claim to the resources, the liability for unearned revenue is removed and the revenue is recognized.

Encumbrances - Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the General Fund. Encumbrances are treated as reservations of the fund balance in these funds because they do not constitute expenditures or liabilities. Encumbrances are reported with expenditures in the budgetary basis statement.

Compensated absences - For leave accumulation purposes, employees of City Schools are granted sick, vacation and personal leave in varying amounts based on length of service and bargaining unit. A limited number of sick, vacation and personal leave days may be carried forward from year to year and upon retirement with pension benefits or separation of employment with twenty years of service, employees are paid accumulated sick, vacation and personal leave days at appropriate formulas and rates. The unpaid vested sick, vacation and personal leave days have been reported as compensation absences.

Employees can accumulate a maximum of 144 to 240 vacation and personal leave days, depending on the employee's bargaining unit. Depending upon length of service, vacation and personal leave days may be taken either through time off or carried until paid upon termination or retirement. Accumulated vacation and personal leave are accrued in the government-wide financial statements.

City Schools records unpaid leave, including sick leave, at year-end in the government-wide financial statements. The total value of unpaid leave accrued as of June 30, 2009, was \$67,993,163. These unpaid amounts will be paid as salary or termination payments from expendable available resources provided for in the budgets of future years.

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2009

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Value of unpaid leave as of June 30, 2008	\$ 78,198,008
Net change	(10,204,845)
Value of unpaid leave as of June 30, 2009	\$ 67,993,163

The legislation (Senate Bill 795), which created the Board, states that if assets are not sufficient to fund liabilities transferred, the liabilities shall be retained by the Mayor and City Council.

During fiscal year 2001, City Schools and the Mayor and City Council agreed that a payment of approximately \$2,800,000 each year is to be paid by the Mayor and City Council to City Schools for a period of 15 years. For the year ended June 30, 2009, a payment of \$2,800,000 was received from the Mayor and City Council for compensated absences.

Long-term Liabilities - For government-wide reporting, the costs associated with the bonds are recognized over the life of the bond. As permitted by GASB Statement No. 34, the amortizations of the costs of bonds are being amortized prospectively from the date of adoption of GASB Statement No. 34 under the Straight Line method.

For fund financial reporting, bond premiums and discounts, as well as issuance cost, are recognized in the period the bonds are issued. Bond proceeds are reported as other financing sources, net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

Restricted Net Assets - For the government-wide statement of net assets, net assets are reported as restricted when constraints placed on net assets used are either:

- Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments
- Imposed by law through constitutional provisions or enabling legislation

Fund Balances of Fund Financial Statements - Reservations of fund balance represent amounts that are not appropriate for expenditures or legally segregated for a specific purpose. Reserve for inventory represents food and related items on-hand at school cafeterias. Designations of fund balance represent tentative management plans that are subject to change.

Interfund Activity - Interfund activity is reported as either reimbursements or transfers. 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.

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

NOTE 2: BUDGETING AND BUDGETARY CONTROL

The Board operates within budget requirements for local education agencies as specified by State law or by the City Charter. The Board is required to submit an annual budget for its Governmental Fund Types to the Mayor and City Council each year. The General Operating Fund has a legally adopted annual budget. The Capital Projects Fund has a legally adopted project based budget. In addition, the City's Board of Estimates is required to submit its recommended budget for City Schools to the City Council each year. The City Council approves the budget ordinance each year.

The Board may transfer funds between major categories with the approval of the City Council. The Board has the authority to transfer funds between objects (i.e., salaries and wages, contracted services, supplies and materials, other charges and equipment) within the major categories, but must notify the City Council of such action at the end of each month

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 2: BUDGETING AND BUDGETARY CONTROL (continued)

In accordance with Education Article V, Section 105, of the State of Maryland Annotated Code, the Board may not exceed the appropriation by category without transfer.

The management staff of City Schools is responsible for preparing the budget, monitoring budgetary expenditures, reporting on the status of the budget, and making recommendations for transfers between objects of expenditure and major categories of expenditure. All such recommendations are subject to Board and City Council approval. At year end, certain transfers had not been formally communicated to the City Council.

Unencumbered appropriations lapse at the end of each fiscal year, except in the Capital Projects Fund, where appropriations do not lapse. Encumbered appropriations are liquidated through expenditures in the subsequent fiscal year. The portion of fund balance related to lapsed appropriations must be re-appropriated through the budget to be spent.

The General Fund statement of revenue, expenditures and encumbrances, and changes in fund balance - budget and actual (budgetary basis) includes comparisons of actual operations with budgeted amounts.

As of June 30, 2009, the City Schools' budgetary accounting principles differ from accounting principles generally accepted in the United States as follows:

Excess of revenue and other financing sources over expenditures and encumbrances – budgetary basis	\$ 34,270
Prior year encumbrances	(37,362)
Current year encumbrances	32,974
Transfer out - Other Funds	(47,078)
Excess of revenue over expenditures – GAAP basis	<u>\$ (17,196)</u>

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 3: CASH AND CASH EQUIVALENTS AND INVESTMENTS

As of June 30, 2009, the value of the City Schools' cash and cash equivalents and investments totaled \$145,920,558 comprised of the following:

Cash, Cash Equivalents, and Short-term Investments	Governmental Funds			Fiduciary Funds		Total
	General	Capital Projects	Debt Service	School Activity	Cable Fund	
Money Market fund	\$ 36,542,929	705,423	\$ -	\$ -	\$ -	\$ 37,248,352
Checking	444,441	-	-	1,869,397	-	2,313,838
Maryland Local Government Investment Pool (MLGIP) - restricted as to use of funds	-	-	2,457,833	-	3,498,560	5,956,393
Commercial Paper	2,999,877	-	-	-	-	2,999,877
U.S. Government Agencies	76,158,008	-	-	-	-	76,158,008
Certificates of Deposit	-	-	-	-	-	-
Subtotal - Cash, Cash Equivalents, and Short-term Investments	\$ 116,145,255	\$ 705,423	\$ 2,457,833	\$ 1,869,397	\$ 3,498,560	\$ 124,676,468
Long Term Investments						
Commercial Paper	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
U.S. Government Agencies	12,211,434	-	-	-	-	12,211,434
Certificates of Deposit	9,032,657	-	-	-	-	9,032,657
Subtotal - Long Term Investments	\$ 21,244,091	\$ -	\$ -	\$ -	\$ -	\$ 21,244,091
Total - Cash and Cash Equivalents and Investments	\$ 137,389,346	\$ 705,423	\$ 2,457,833	\$ 1,869,397	\$ 3,498,560	\$ 145,920,559

Temporary Investment of Cash Balances

City Schools, through the office of the Chief Financial Officer, pursues a cash management and investment program to achieve the maximum financial return on available funds. Depending on the projected cash needs of City Schools, excess funds may be invested on a short, intermediate or long-term basis at the best obtainable rates. Investments are generally in direct or indirect obligations of the U.S. government and are fully collateralized.

Deposits

Custodial Risk: In the case of deposits, this is the risk that in the event of a bank failure, City Schools' 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 reported balance of City Schools' deposits was \$7,106,256 and the bank balance was \$11,768,674. The entire bank balance was collateralized by the federal depository insurance or by collateral held by City Schools agent in City Schools' name.

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 3: CASH AND CASH EQUIVALENTS AND INVESTMENTS (Continued)

City Schools' investments at June 30, 2009, are presented below. All investments are presented by investment type.

Investment Type	Fair Market Value	Investment Maturities (In Months)				Percent	Max. allowed per Investment Policy
		Less Than 3	3 to 6	6 to 12			
Money Market Funds	\$ 37,248,352	\$ 37,248,352	\$ -	\$ -	26%	100%	
Checking	2,313,838	2,313,838	-	-	2%	100%	
Commercial Paper	2,999,877	2,999,877	-	-	2%	5%	
U.S. Government Agencies	88,369,442	68,158,815	7,999,193	12,211,434	61%	100%	
Certificates of Deposit	9,032,657	-	9,032,657	-	6%	25%	
MLGIP (Other)	3,498,560	3,498,560	-	-	2%	100%	
MLGIP (Bonds)	2,457,833	2,457,833	-	-	2%	100%	
Total Invested Funds	\$ 145,920,559	\$ 116,677,275	\$ 17,031,850	\$ 12,211,434	100%		
Less: Cash and Cash Equivalents	\$ (116,677,275)						
Total Investments	\$ 29,243,284						

Investment Ratings

Ratings apply to all Money Market funds, Commercial Paper, U.S. Government Agencies, Certificates of Deposit and MLGIP.

<u>S&P/Moody's</u>	<u>Percent</u>	<u>Fair Value</u>	
AAA/AAA	59.49%	\$ 86,814,449	(1)
AA-/AAA	0.00%	-	(2)
AA-/AA2	0.00%	-	(2)
A-1+/AAA	0.00%	-	(3)
A-1+/P-1	28.86%	42,117,994	(3)
A-1/P-1	2.06%	2,999,877	(3)
A+/A1	0.00%	-	(3)
AE/A1	0.00%	-	(3)
AA/Not rated	3.44%	5,012,586	(3)/(4)
Not rated	6.15%	8,975,653	(4)
	100.00%	\$ 145,920,559	

Risk Classification

- (1) - Prime - Maximum Safety
- (2) - High Grade - High Quality
- (3) - Upper Medium Grade
- (4) - Not Rated

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 3: CASH AND CASH EQUIVALENTS AND INVESTMENTS (Continued)

Risk Classifications

Interest rate risk – Interest rate risk is the risk that changes in interest rates of debt investments will adversely affect the fair value of investments. Fair value fluctuates with interest rates, and increasing interest rates could cause fair value to decline below original cost. To limit City Schools’ exposure to fair value losses arising from increasing interest rates and to remain sufficiently liquid to enable City Schools to meet all operating requirements which might be anticipated, City Schools’ investment policy requires a minimum of 20 percent of investments be in liquid investments which include U.S. Government Securities, Maryland Local Government Investment Pool (MLGIP) Investments, Overnight Repurchase Agreements and Money Market Mutual Funds.

Custodial Credit Risk – Custodial credit risk for investments is the risk that in the event of a failure of the counterparty to a transaction, City schools will not be able to recover the value of investments or collateral securities that are in possession of an outside party. All of City School’s investments are fully insured or collateralized as required by City School Investment Policy.

Credit risk – City Schools’ investment policy permits the following investment types: U.S. government and federal agencies; repurchase agreements; bankers’ acceptances; money market mutual funds; Maryland local government investment pool; certificate of deposits and time deposits; and commercial paper. Bankers Acceptances of domestic banks and commercial paper must maintain the highest rating from one of the Nationally Recognized Statistical Rating Organizations (NRSRO) as designated by the SEC or State Treasurer. Repurchase agreements require collateralization at 102% of the principal amount by an obligation on the United States, its agencies or instrumentalities provided the collateral is held by a custodian. Certificates of deposit or time deposits must be collateralized at 102% of the market value and held by a custodian.

The State Legislature created MLGIP with the passage of Article 95 22G, of the Annotated Code of Maryland. The MLGIP, under the administrative control of the State Treasurer, has been managed by a single Baltimore-based financial institution, PNC Bank. The pool has a AAA rating from Standard and Poors and maintains a \$1.00 per share value. An MLGIP Advisory Committee of current participants was formed to review, on a quarterly basis, the activities of the Fund and to provide suggestions to enhance the pool. The fair market value of the pool is the same as the value of the pool shares.

Concentration of credit risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. As stated above, City Schools limits investments to highly rated investments in the categories discussed above. Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. City Schools’ investment policy does not permit investments in Commercial Paper of more than 5% and Certificates of Deposit of more than 25% of total investments. U.S. Government and U.S. Government Agency obligations have no set limit.

NOTE 4: CAPITAL ASSETS

As a result of Senate Bill 795, all property granted, conveyed, devised or bequeathed for the use of City Schools is titled to and held in trust by the Mayor and City Council. If, with the approval of the State Superintendent, City Schools finds that any land, school site or building no longer is needed for school purposes, it shall be transferred to the Mayor and City Council and may be used, sold, leased or otherwise disposed of, except by gift, by the Mayor and City Council.

The property, plant and equipment held for use by City Schools prior to enactment of Senate Bill 795, because it is titled to and held by the Mayor and City Council, are not included in the government-wide financial statements of City Schools.

Certain capital project expenditures incurred by City Schools were for renovations and improvements to buildings held in trust by the Mayor and City Council for City Schools’ use.

These project expenditures have been capitalized in the Statement of Net Assets. City Schools is negotiating with the City about possibly transferring to City Schools, title to the buildings held in trust by the Mayor and City Council for the benefit of City Schools. If this transfer would occur, City Schools will capitalize these buildings in its government-wide financial statements.

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 4: CAPITAL ASSETS (Continued)

Capital assets with unit cost exceeding \$5,000 are recorded at historical cost and depreciated over their estimated useful lives (excluding salvage value).

Capital asset balances and activity for the year ended June 30, 2009, is as follows:

	Capital Assets Balance, July 1, 2008	Additions	Retirements	Capital Assets Balance, June 30, 2009
Governmental activities:				
Building Improvements	\$ 588,513,469	\$ 71,698,530	\$ -	\$ 660,211,999
Furniture and equipment	36,686,365	8,797,866	-	45,484,231
Textbooks	74,008,307	-	(74,008,307)	-
Total	<u>699,208,141</u>	<u>80,496,396</u>	<u>(74,008,307)</u>	<u>705,696,230</u>
Less accumulated depreciation				
Building Improvements	85,714,110	27,779,182	-	113,493,292
Furniture and equipment	24,511,436	4,995,925	-	29,507,361
Textbooks	72,572,365	1,435,942	(74,008,307)	-
Total	<u>182,797,911</u>	<u>34,211,049</u>	<u>(74,008,307)</u>	<u>143,000,653</u>
Governmental Activities Capital Assets, Net	<u>\$ 516,410,230</u>	<u>\$ 46,285,347</u>	<u>\$ -</u>	<u>\$ 562,695,577</u>

Depreciation expense was charged to functions/programs as follows:

Administration	\$ 3,204,088
Mid-level Administration	5,714
Instruction	2,060,582
Special Education	5,644
Student Personnel Services	842
Student Transportation	396,686
Plant services	28,120,564
Food Services	416,929
Total Depreciation Expense	<u>\$ 34,211,049</u>

Capital assets held by City for the City Schools' use were in excess of \$775 million as of June 30, 2009. City Schools had outstanding commitments under long-term construction projects in the amount of \$53,733,685 as of June 30, 2009.

Subsequent Events

In the beginning of fiscal 2010, City Schools closed school programs in four buildings as stipulated by law. When a building is vacated and no longer in use it is typically surplus back to the City of Baltimore to be used for other purposes. The Board has decided to keep these buildings vacant pending future renovations and creation of new school programs. The net value of the improvements to these buildings total \$7.1 million. As of June 30, 2009 no adjustment has been made to the capitalized value of these assets since their use has not been determined.

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 5: GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term liability transactions and balances for the year ended June 30, 2009.

	Balance				Balance	Amounts Due	2009 Interest
	July 1, 2008	Additions	Deductions		June 30, 2009	Within One	Expenditures
						Year	
Bonds							
2000 series bonds	\$ 15,395,000	\$ -	\$ 1,625,000		\$ 13,770,000	\$ 1,700,000	\$ 716,812
2003A series bonds	40,410,000	-	3,300,000		37,110,000	3,415,000	1,902,125
Premium on 2003 bonds	3,534,412	-	359,431		3,174,981	359,431	-
Total Bonds Payable	\$ 59,339,412	\$ -	\$ 5,284,431		\$ 54,054,981	\$ 5,474,431	\$ 2,618,937
Capital Leases							
1999 Lease	\$ 8,161,171	\$ -	\$ 867,450		\$ 7,293,721	\$ 926,811	\$ 534,075
2003 Lease	10,694,606	-	3,854,503		6,840,103	1,695,598	312,203
2006 Lease	58,582,219	-	3,248,600		55,333,619	3,549,316	2,355,304
Total Capital Leases	\$ 77,437,996	\$ -	\$ 7,970,553		\$ 69,467,443	\$ 6,171,725	\$ 3,201,582
Compensated Absences	78,198,008	-	10,204,845		67,993,163	6,799,316	-
Total Long-term Liabilities	\$ 214,975,416	\$ -	\$ 23,459,829		\$ 191,515,587	\$ 18,445,472	\$ 5,820,519

Investment income earned during fiscal year 2009 related to the proceeds from capital leases and bonds was \$94,844 and is included in the cash and cash equivalents balance and in investment income in the accompanying Statement of Revenues, Expenditures, and Changes in Fund Balances in the Capital Projects Fund.

Debt Policy

In addition to the authority granted City School's by Maryland State SB 773 for bonds and Section 4-306.1 of the Education Article of the Annotated Code of the State of Maryland for leases, in 2002, City Schools adopted a formal debt policy which set forth the parameters for issuing debt and managing outstanding debt as well as the process for issuing debt. The scope of the policy includes the direct debt and lease obligations, excluding self-supporting debt, of City Schools. The policy does not include or envision debt incurred on the behalf of City Schools by the State of Maryland or the City of Baltimore to fund the Capital Improvement Plan of City Schools.

City Schools set the policy to limit total debt outstanding at the time of issuance to 13% of the then current Total Operating Budget and to limit debt service to 1.3% of the then current Total Operating Budget.

At the end of fiscal 2009, City Schools' had total long-term obligations outstanding of \$123.5 million. Of this amount \$62.6 million is considered self-supporting capital lease debt, \$6.8 million is non-self supporting capital lease debt and \$54.1 million is for City Schools Revenue Bonds. Self-supporting debt is debt to fund projects that are deemed to create savings in excess of operating costs in sufficient amounts to service the underlying debt. The above amounts represent 5.47% of the fiscal 2009 Total Operating Budget, which is below the 13% allowed by the City Schools' Debt Policy. Non Self Supporting Debt Service of \$11,711 million was paid during fiscal 2009 which is 1.11% of the Total Operating Budget which is below the 1.3% allowed under City Schools Debt Policy.

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 5: GENERAL LONG-TERM OBLIGATIONS (Continued)

Credit Rating

In Fiscal Year 2009, the Standard & Poor's rating for the Baltimore City Board of School Commissioners, Maryland, System Revenue Bonds did not change and remains at AA+. The AA+ rating is based on the security provided by the first-dollar intercept of the State school fund revenues directly to the trustee to cover debt service on the two issues.

Long-term Obligations

Revenue Bonds

On October 18, 2000 City Schools issued \$25,000,000 of Series 2000 revenue bonds (Series 2000 Bonds), maturing through the year ended June 30, 2015. The net proceeds of the Series 2000 Bonds were used to fund various capital improvements to existing schools within City Schools, including technical wiring projects to accommodate Internet connectivity and various renovations and repairs to school buildings.

As City Schools entered into capital projects contracts with one or more contractors, funds were drawn from the Series 2000 Bonds escrow account to fund capital expenditures. Interest rates range from 4.25% to 5.125% and interest is payable semiannually on November 1 and May 1 of each year.

The Series 2000 Bonds are a debt and obligation of City Schools and are not a debt and obligation of, or pledge of, the faith and credit of the City of Baltimore or the State of Maryland. As of June 30, 2009 the outstanding balance on the Series 2000 bonds is \$13,770,000.

On May 1, 2003 City Schools issued \$52,460,000 of Series 2003A revenue bonds (the Series 2003A Bonds), maturing through the year ending June 30, 2018. The net proceeds of the 2003A Bonds were used to finance and refinance the costs of acquisition, construction, renovation and certain capital improvements of City Schools. These include various capital improvements of the existing schools within City Schools, renovations to facilitate the conversion to Pre-K to 8 schools and the conversion of existing large neighborhood high schools to smaller community based schools, other capital improvements associated with alleviating overcrowding at certain facilities, water filtration equipment for installation at certain facilities with drinking water determined to have higher than normal lead content and certain other capital projects included in the Strategic Facilities Plan approved by the Board.

The bonds maturing on or after May 1, 2014 are subject to redemption at the option of the on or after May 1, 2013 as a whole or in part at any time, at par plus accrued interest thereon to the date fixed for redemption.

As City Schools entered into capital project contracts with one or more contractors, funds were drawn from the Series 2003A Bonds escrow account to fund capital expenditures. Under the terms of the Series 2003A Bonds, funds were maintained by US Bank. Interest rates range from 2.0% to 5.0% and interest is payable semiannually on November 1 and May 1 of each year.

The Series 2003A Bonds are a debt and obligation of City Schools and are not a debt and obligation of, or pledge of, the faith and credit of the City of Baltimore or the State of Maryland. As of June 30, 2009 the outstanding balance on the Series 2003A bonds is \$37,110,000.

Arbitrage/Yield Reduction The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the United States Treasury at least every five years. City Schools' did not have any arbitrage liability at June 30, 2009.

Bond proceeds may be invested in higher yielding investments only during a temporary period described in Regulation section 1.148-2(e). After expiration of an applicable temporary period, proceeds must be yield restricted.

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 5: GENERAL LONG-TERM OBLIGATIONS (Continued)

Capital Leases

On October 1, 1999 City Schools entered into a \$12,370,000 fifteen-year capital lease (the 1999 Lease Agreement) with First Municipal Credit Corporation for the purchase and repair of certain boilers at various school locations. As City Schools entered into purchase agreements with one or more vendors related to the purchase and repair of certain boilers, monies were drawn from the "Acquisition Account" to fund actual purchases. As of June 30, 2009 the outstanding balance on the 1999 Lease is \$7,293,721.

On March 31, 2003 City Schools entered into a \$25,000,000 capital lease agreement (the Master Equipment Lease) with US Bank, National Association, for the lease of "Equipment" which includes General Equipment (\$1,500,000 @3.06% for 7 years), Oracle Equipment (\$13,000,000 @ 3.56% for 10 years), Vehicles (\$4,500,000 @ 2.68% for 5 years) and Computers (\$6,000,000 @ 2.68% for 5 years). Under the terms of the lease, funds were deposited into four separate Escrow Fund Accounts at the US Bank. As the Board entered into purchase agreements with one or more vendors, monies were to be drawn from the Escrow Accounts to fund actual purchases. Interest earned on the escrow balance remains in the escrow account and is to be used for the same purposes as the principal. As of June 30, 2009 the outstanding balance on the 2003 Master Lease is \$6,840,103.

On June 13, 2006, City Schools contracted with six (6) financial institutions for the ability to issue capital leases to help finance City Schools' Energy Conservation Program (ESCO) on a competitive basis. Funds available on the master leases after all addendums have been issued will not be used and the contracts could be terminated at that time. During Fiscal Year 2007, City Schools issued \$60,271,901 in various ESCO projects. As of June 30, 2009 the outstanding balance on the 2006 Master Lease Addendums is \$55,333,620.

The chart below lists the six (6) addendums.

Addendum #	Financial Institution	Issue Date	Rate	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009	Final Maturity Date
1	M&T Bank	07/28/06	4.268%	\$ 18,653,061	\$ -	\$ 682,053	\$ 17,971,008	09/01/22
2	Harbor Bank	08/18/06	3.990%	17,876,681	-	1,366,951	16,509,730	11/01/17
3	M&T Bank	08/24/06	4.041%	3,185,070	-	294,122	2,890,948	08/01/16
4	Harbor Bank	08/24/06	4.210%	2,493,910	-	240,349	2,253,561	04/01/16
5	Harbor Bank	10/12/06	3.980%	9,353,344	-	402,045	8,951,299	09/01/21
6	M&T Bank	06/20/07	4.322%	7,020,153	-	263,079	6,757,074	06/01/22
Total				\$ 58,582,219	\$ -	\$ 3,248,599	\$ 55,333,620	

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2009

NOTE 5: GENERAL LONG-TERM OBLIGATIONS (Continued)

Debt Service Requirements

Fiscal Year	Revenue Bonds		Capital Leases		Total Debt
	Principal	Interest	Principal	Interest	
2010	\$ 5,115,000	\$ 2,426,409	\$ 6,171,725	\$ 2,969,779	\$ 16,682,913
2011	5,350,000	2,187,609	6,610,936	2,636,707	16,785,252
2012	5,600,000	1,936,108	6,349,548	2,330,320	16,215,976
2013	5,835,000	1,696,178	6,818,073	2,061,114	16,410,365
2014	6,125,000	1,403,275	7,317,543	1,749,305	16,595,123
2015 - 2019	22,855,000	2,589,593	25,428,350	4,594,691	55,467,634
2020 - 2023	-	-	10,771,268	713,044	11,484,312
Total	\$ 50,880,000	\$ 12,239,172	\$ 69,467,443	\$ 17,054,960	\$ 149,641,575

The following is a schedule of leased property under capital leases by major class as of June 30, 2009.

Classes of Property	
Building Improvements	\$ 72,649,667
Equipment	24,548,984
	<u>\$ 97,198,651</u>

Amortization of assets recorded under capital leases is included in depreciation expense.

Operating Leases

City Schools has entered into several leases for rental of office equipment. During the year ended June 30, 2009, rent and lease expenditures approximated \$2,659,443. These expenditures were made primarily from the General Fund. As of June 30, 2009, future minimum lease payments approximate \$3,583,410, of which \$2,150,046 relates to FY 2010 and \$1,433,364 relates to FY 2011, when the leases expire.

Subsequent Events

In the fall of 2009 City Schools plans to issue up to \$58,096,000 in Tax-Credit Qualified School Construction Bonds that were authorized by The American Recovery and Reinvestment Act of 2009.

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2009

NOTE 6: INTERFUND RECEIVABLES AND PAYABLES, AND TRANSFERS

The following chart summarizes interfund receivables and payables at June 30, 2009.

	(Expressed in Thousands)		
	Interfund receivables	Interfund payables	
	<u> </u>	<u> </u>	
General Fund	\$ 35,596	\$ -	Receivable from Special Revenue and Capital Projects Funds
Special Revenue Funds	-	2,501	Food Services Fund payable to General Fund
Special Revenue Funds	-	28,214	Grants payable to General Fund
Capital Projects Fund	-	4,881	Capital Projects payable to General Fund
	<u>\$ 35,596</u>	<u>\$ 35,596</u>	

The interfund balances are primarily the result of City Schools' policy not to reflect cash deficits in its individual funds.

	(Expressed in Thousands)		
	Transfer	Transfer To	
	<u> </u>	<u> </u>	
General Fund	\$ 18,716	\$ 18,716	Transfer to Debt Service Fund
Debt Service Fund	226	226	Transfer to Capital Projects Fund
General Fund	18,000	18,000	Transfer to Capital Projects Fund
General Fund	7,148	7,148	Transfer to Grants
General Fund	3,214	3,214	Transfer to Food Service Fund
	<u>\$ 47,304</u>	<u>\$ 47,304</u>	

The interfund transfers are primarily the result of City Schools' policy to fund non General Fund deficits and transfer principal and interest to the Debt Service Fund.

NOTE 7: RISK MANAGEMENT

City Schools participates in the City's Risk Management Fund. City Schools is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Risk Management Fund services all claims for risk of loss, including general liability property and casualty, workers' compensation, automobile physical damage and bodily injury and sundry other risks. Commercial insurance coverage is provided for each property damage claim in excess of \$750,000 with a cap of \$150,000,000. Settled claims have not exceeded this commercial insurance coverage in any of the past three years ended June 30, 2009. City Schools is Self Insured for unemployment compensation.

City Schools makes annual payments to the Risk Management Fund based on actuarial estimates provided by an actuarial consultant hired annually by City Schools and the City of Baltimore. The payment does not include coverage for unemployment compensation, the actual expense for which City Schools will reimburse the State of Maryland Unemployment Insurance Fund. City Schools required payment to the Risk Management fund for the year ended June 30, 2009 was \$12,469,185.

Health Insurance - As of January 1, 2003, City Schools entered into an agreement with Carefirst/BlueCross BlueShield of Maryland for health insurance. City Schools underwrites 81% of the cost of health insurance based on an estimate and the employees contribute 19%. Actual contribution rates by the Board may vary based on actual results. The health insurance is a claims made policy with an administrative fee paid to Carefirst/BlueCross BlueShield. The estimated claims incurred but not reported (IBNR) in the amount of \$7,732,374 has been reported at the end of the year in other liabilities.

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 8: RETIREMENT PLANS

Some employees of City Schools participate in the Employees Retirement System of Baltimore City (ERS), which is administered by the City of Baltimore Retirement System. While the ERS is an agent, multiple-employer public employee defined pension plan of the City, City Schools accounts for the plan as a cost sharing multiple-employer public employee pension plan. A separate valuation is not performed for City Schools, and City Schools' only obligation to the plan is its required annual contributions. The ERS issues a publicly available financial report that includes financial and required supplementary information as required by GASB Statement No. 25, "Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans." That report may be obtained from the City of Baltimore Retirement Systems, 7 E. Redwood Street 12th Fl., Baltimore, Maryland, 21202, 443-984-3180. Teachers and certain classified and professional employees of City Schools, who do not participate in the ERS, participate in the State's Retirement and Pension Systems (the State Systems), which is a cost-sharing, multi-employer public employee retirement System.

The Employees Retirement System of Baltimore City

Plan Description

The ERS is a defined benefit plan with unfunded accrued actuarial liabilities. The plan is managed by a Board of Trustees in accordance with Article 22 of the Baltimore City Code. Plan benefits may be amended only by the City Council.

Participants in the ERS may receive benefits after satisfying age and length of service requirements. Retirement benefits under the plan are based on the length of service and the average of the highest three consecutive years' compensation. Retirement benefits are paid on a monthly basis. The ERS provides retirement, disability and death benefits to members.

Funding policy

City Schools' required contributions are based on actuarial valuations using the projected unit cost method. Employees hired on or after July 1, 1979 must join the non-contributory plan. Employees hired prior to July 1, 1979, contribute to the plan at a rate of 4 percent unless they elected to transfer to the non-contributory plan. Contributions are deducted from participants' salaries and wages and are remitted to the City on a regular, periodic basis. City Schools made its required contributions for the years ended June 30, 2009 of \$6,276,980, June 30, 2008 of \$5,488,953, and June 30, 2007 of \$4,985,831.

The State's Retirement and Pension Systems

The Board's employees are covered by the Teachers Retirement System of the State of Maryland, the Teachers Pension System of the State of Maryland. These systems are part of the Maryland State Retirement and Pension System (the State System), and are cost-sharing, multiple-employer public employee retirement systems. The State System provides pension, death and disability benefits to plan members and beneficiaries. Under Maryland law, City Schools is required to make no contributions to the State Systems. However, City Schools has paid grant-funded retirement costs. The covered employees are required by State statute to contribute to the State Systems. The contribution from employees is 5 to 7 percent for participants in the State Systems' retirement plans (with a 5 percent limit on the annual living allowance and 7 percent for those who elect a limit on the cost of living allowance commensurate with the Consumer Price Index) and 5 percent for participants in the State Systems' pension plans to the extent their regular earnings exceed the Social Security wage base. Contributions are deducted from participants' salaries and wage payments and are remitted to the state on a regular, periodic basis. City Schools made its required contributions during the years ended June 30, 2009 of \$4,686,935, June 30, 2008 of \$3,775,305, and June 30, 2007 of \$3,738,355.

The State of Maryland pays, on behalf of City Schools, the employer's share of retirement and pension costs to the State Systems for teachers and related positions. For such costs, the State paid \$60,805,488 during the year ended June 30, 2009, June 30, 2008 of \$53,695,878, and June 30, 2007 of \$42,628,028. The FY 2009 amount has been recorded as both revenue and expenditure in the General Fund in the accompanying combined statement of revenue, expenditures and changes in fund balances and the statement of activities.

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 8: RETIREMENT PLANS (Continued)

Responsibility for the administration and operation of the State System is vested in a 12-member Board of Trustees. The State system was established by the State Personnel and Pensions Article of the Annotated Code of Maryland. The Agency issued a publicly available financial report that included basic financial statements and required supplementary information for the State System. The report may be obtained by writing to the State Retirement and Pensions System of Maryland, 120 East Baltimore Street, Baltimore, MD 21202, or by calling 410-625-5555

NOTE 9: POST EMPLOYMENT BENEFITS

Plan Description: Per Senate Bill 795 Chapter 105 of the Laws of 1997 the City of Baltimore provides post-employment health care benefits to all City School employees who are disabled or retired from the City Schools in accordance with a contractual agreement through the City of Baltimore. Retirees with at least five years of service are eligible for medical insurance coverage during retirement. The cost of this coverage is subsidized by the employer for those who meet certain age and service requirements. Spousal coverage is also available for eligible employees who retire.

Retirees pay 50% of the City of Baltimore's full premium equivalent cost, based upon age and years of service at retirement. The City of Baltimore pays the City School share of the employer contribution on behalf of City Schools based on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with requirements of GASB No. 45. The ARC represents the level of funding that, if paid on an ongoing basis, as projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. During 2009, no amounts were paid by the City on behalf of City Schools. Since the liability is the responsibility of the City of Baltimore, no amounts have been recognized.

NOTE 10: LITIGATION AND CONTINGENCIES

In the normal course of operation, City Schools is subject to lawsuits and claims not covered by the Risk Management Fund. Since City Schools participates in the Risk Management Fund, the City provides for the estimated losses on certain outstanding claims above a certain amount (Note 7). City Schools accrues for estimated claims liabilities not covered by the Risk Management Fund. In the opinion of management, the disposition of lawsuits and claims that have not been accrued will not have a material effect on City Schools' financial position or results of operations. There are certain lawsuits pending that have not been accrued because the probability of loss cannot be reasonably estimated; however, City Schools has designated \$2,000,000 of the fund balance for such contingencies.

City Schools receives grant funds, principally from the United States Government and the State of Maryland, for various programs. Certain expenditures of these funds are subject to audit by the grantors, and City Schools is contingently liable to refund amounts received in excess of allowable expenditures. In the opinion of management, no material refunds will be required as a result of expenditures disallowed by the grantors.

Previous audits determined that City Schools did not meet the Special Education Maintenance of Effort Spending requirements for fiscal years 2004 and 2005. The audit identified questioned costs that may result in a repayment of federal funds, but no amount has yet been determined. During FY 2003 the lack of expenditure controls in City Schools permitted expenditures to exceed the FY 2003 budget appropriations. This spending pattern continued into the first quarter of FY 2004 and the City Schools Financial Recovery Plan, which included cost containment remedies, was formulated to address the fiscal crisis. A review of Special Education expenditures and encumbrances has been undertaken beginning with FY 2003. This review indicated adjustments for encumbrances and accruals, as well as other adjustments which must be included in the maintenance of effort calculation. In addition to this review, City Schools will determine if City Schools spent the same total amount or the same per capita amount from local funds only of the combination of state and local funds as had been spent for the most recent prior year for the education of children with disabilities, in accordance with CFR 300.20(b) (IDEA). No amount has been accrued since City Schools believes they will be successful in protesting any proposed adjustment.

In March of 2003, the Office of the Inspector General ("OIG") of the U.S. Department of Health and Human Services ("DHHS") issued an audit alleging that school systems in Maryland had not adequately documented approximately \$23 million in Medicaid recoveries for school-based services during fiscal year 2000, based on the OIG's interpretation of

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 10: LITIGATION AND CONTINGENCIES (Continued)

payment procedures for school-based health services. City Schools' alleged share of the funds disallowed was approximately \$13 million. DHHS accepted the OIG's findings and the State filed an appeal to the Departmental Appeal Board in Washington, D.C. Briefs were filed by related parties and the DHHS Department Appeal Board issued its ruling on June 11, 2007, in which the Board reduced the amount due from the State by approximately \$4.3 million, most of which related to claims submitted by City Schools. Based upon this decision by DHHS, The State Superintendent of Schools and the Secretary of the State Department of Health and Mental Hygiene (DHMH) notified the Chief Executive Officer of City Schools of its intent to recoup approximately \$8.1 million from City Schools as its alleged share of the funds disallowed by DHHS (the "recoupment decision"). Starting on July 1, 2008 DHMH began to recoup \$2.7 million. As of June 30, 2009, City Schools has \$5,384,895 due to DHMH that is reported as an accounts payable in the General Fund. The State's recoupment decision has been appealed to the Office of Administrative Hearings of the State. On September 3, 2009, the Administrative Law Judge issued her Proposed Decision, agreeing with the City Schools and ruling that the State acted "in an arbitrary and capricious manner" when it apportioned the recoupment among the local school boards. The Decision is subject to revision and approval by the agency. No final amount has been determined and much of the recoupment has already been made.

An audit performed by the Maryland State Department of Education ("MSDE"), dated July 9, 2004, covering fiscal years 2001-2004, resulted in MSDE requesting repayment of Title I and IDEA funds totaling \$18 million. City Schools filed a timely appeal. However, rather than proceeding with the appeal, City Schools and MSDE agreed to take part in the federally-created Cooperative Audit Resolution and Oversight Initiative (CAROI) process. Teams from MSDE and City Schools had met since November 1, 2004, in an attempt to resolve the audit findings and to determine the underlying causes for the findings. An agreement was reached, which required City Schools to use state and local funds for specific purposes over 4 school years (beginning with the 2005-2006 school year) in lieu of repayment. The unspent, unencumbered balance of the settlement amount at June 30, 2009 was \$2.704 million. This balance is noted on the General Fund balance sheet as Fund Balance Unreserved, Designated for CAROI.

NOTE 11: PRIOR YEAR COMPARISON

The amounts shown for 2008 in the accompanying financial statements are included only to provide a basis for comparison with 2009 and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles. Certain reclassifications have been made to the 2008 financial statements in order to conform to the presentation used in 2009.

REQUIRED SUPPLEMENTARY INFORMATION



Student: Zaire Brown, 3rd Grade

Title: Vase

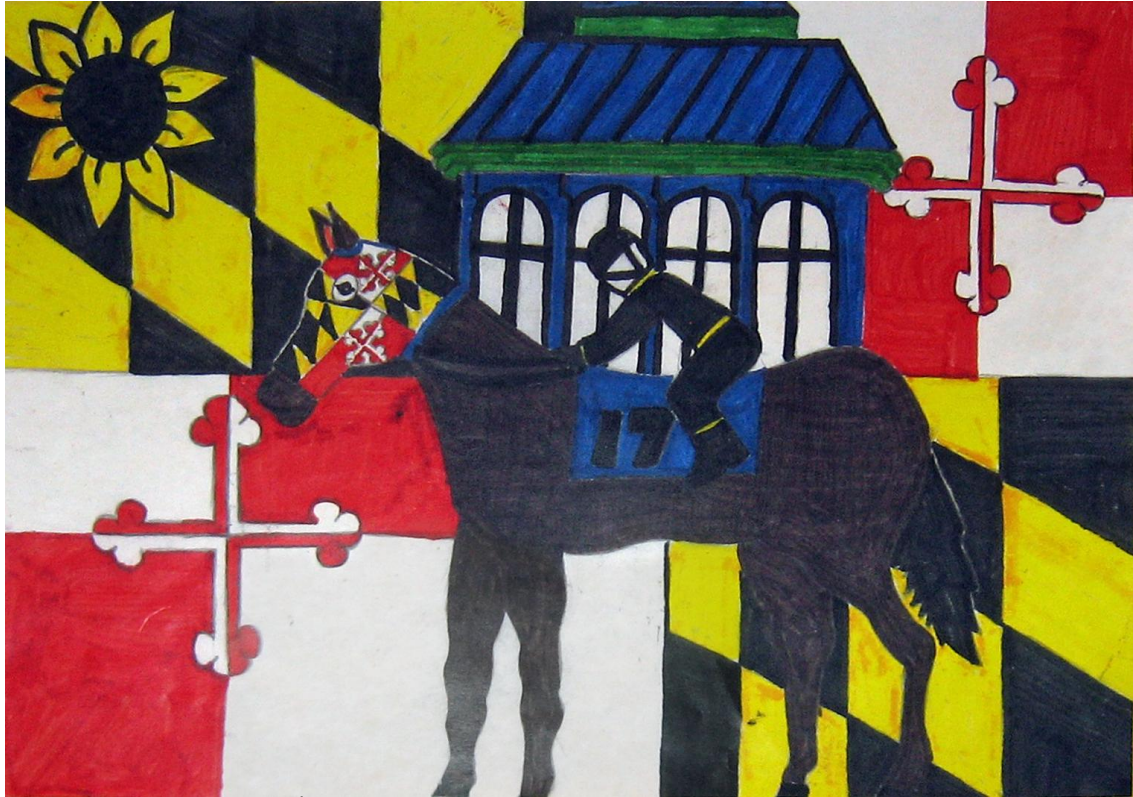
Medium: ceramic

School: Edgecombe Circle Elementary, # 62

Teacher: William Hermann

Baltimore City Public Schools
Required Supplementary Information Budgetary Comparison
Schedule – General Fund (Non GAAP Budgetary Basis)
For the Year Ended June 30, 2009
(Expressed in Thousands)

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Variance</u> <u>with Final</u> <u>Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
State of Maryland	\$ 825,089	\$ 825,089	\$ 843,745	\$ 18,656
City of Baltimore	207,941	207,941	208,314	373
Federal sources	2,205	2,205	1,422	(783)
Local sources:				
Interest earnings	1,900	1,900	1,194	(706)
Other Revenue	18,439	23,880	18,192	(5,688)
Total revenues	<u>1,055,574</u>	<u>1,061,015</u>	<u>1,072,867</u>	<u>11,852</u>
Expenditures				
Instruction:				
Regular programs	500,353	407,298	407,297	1
Special Education	176,820	192,890	192,889	1
Supporting services:				
Student personnel services	11,801	12,824	12,824	-
Student health services	-	-	-	-
Administration	68,697	55,663	55,242	421
Mid-level administration	13,940	77,231	77,230	1
Plant services	60,354	94,388	94,387	1
Fringe	166,942	170,607	170,487	120
Student transportation services	33,711	28,592	28,241	351
Debt service:				
Principal retirement, interest and Capital Outlay	<u>22,956</u>	<u>21,522</u>	<u>-</u>	<u>21,522</u>
Total expenditures	<u>1,055,574</u>	<u>1,061,015</u>	<u>1,038,597</u>	<u>22,418</u>
Excess of Revenues and Other Financing Sources Over Expenditures - Budgetary Basis	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,270</u>	<u>\$ 34,270</u>
Adjustments				
Current Year Encumbrances			32,974	
Prior Year Encumbrances			(37,362)	
Transfers out - Other Funds			(47,078)	
Transfers out - Current Year Appropriations			<u>-</u>	
Excess of Revenues and Other Financing Sources Over Expenditures - GAAP Basis			(17,196)	
Fund Balance - Beginning of Year			<u>100,166</u>	
Fund Balance - End of Year			<u>\$ 82,970</u>	



Student Name: Ghile Mason, 3rd Grade

Title: Preakness Portrait

Medium: Marker

School: Cross Country Elementary/Middle, # 247

Teacher: Suzanne Dolan

SUPPLEMENTARY INFORMATION

Baltimore City Public School System
Special Revenue Fund
Schedule of Revenue, Expenditures, and Changes in
Fund Balance – Budget and Actual
For the Year Ended June 30, 2009
(Expressed in Thousands)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
Revenues				
State of Maryland	\$ 4,249	\$ 6,496	\$ 3,237	\$ (3,259)
City of Baltimore	-	-	-	-
Federal sources	139,040	207,417	145,691	(61,726)
Local sources:				
Other revenue	1,350	5,504	2,823	(2,681)
Other financing sources	-	-	10,362	10,362
Total revenues	<u>144,639</u>	<u>219,417</u>	<u>162,113</u>	<u>(57,304)</u>
Expenditures				
Instruction:				
Regular programs	53,019	108,225	69,063	(39,162)
Special Education	24,331	27,815	20,581	(7,234)
Supporting services:				
Student personnel services	872	1,183	957	(226)
Student health services	-	11,216	7,125	(4,091)
Administration	7,566	7,930	6,170	(1,760)
Mid-level administration	14,226	8,056	5,068	(2,988)
Plant services	98	426	228	(198)
Fringe	18,718	20,367	23,517	3,150
Student transportation services	211	2,160	1,335	(825)
Food services	25,572	31,201	27,432	(3,769)
Community services	26	838	356	(482)
Total expenditures	<u>144,639</u>	<u>219,417</u>	<u>161,832</u>	<u>(57,585)</u>
Excess of Revenues and Other Financing Sources				
Over Expenditures - GAAP Basis	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 281</u>	<u>\$ (114,889)</u>
Fund Balance - Beginning of Year			<u>816</u>	
Fund Balance - End of Year			<u>\$ 1,097</u>	

Baltimore City Public School System
Combining Balance Sheet – Special Revenue Fund
For the Year Ended June 30, 2009
(with Comparative Summarized Totals for 2008)
(Expressed in Thousands)

	<u>Grant Revenue</u>	<u>Food Services</u>	<u>Total 2009</u>	<u>Total 2008</u>
Assets				
Accounts receivable	\$ 273	\$ 27	\$ 300	\$ 398
Interfund receivables	-	-	-	1,205
Inventories	-	1,615	1,615	1,243
Other current assets	-	-	-	-
Due from other governments	37,768	3,773	41,541	24,570
Total Assets	<u>\$ 38,041</u>	<u>\$ 5,415</u>	<u>\$ 43,456</u>	<u>\$ 27,416</u>
Liabilities and Fund Balance				
Liabilities				
Accounts, salaries and other payables	\$ 7,733	\$ 1,299	\$ 9,032	\$ 8,888
Interfund payables	28,214	2,501	30,715	15,047
Unearned revenue	2,075	518	2,593	2,646
Other liabilities	19	-	19	19
Total Liabilities	<u>38,041</u>	<u>4,318</u>	<u>42,359</u>	<u>26,600</u>
Fund Balance				
Reserved for inventories	-	1,097	1,097	816
Total Fund Balance	<u>-</u>	<u>1,097</u>	<u>1,097</u>	<u>816</u>
Total Liabilities and Fund Balance	<u>\$ 38,041</u>	<u>\$ 5,415</u>	<u>\$ 43,456</u>	<u>\$ 27,416</u>

Baltimore City Public School System
Combining Schedule of Revenue, Expenditures, and Changes in
Fund Balances – Special Revenue Funds
For the Year Ended June 30, 2009
(with Comparative Summarized Totals for 2008)
(Expressed in Thousands)

	<u>Grant</u> <u>Revenue</u>	<u>Food</u> <u>Services</u>	<u>Total</u> <u>2009</u>	<u>Total</u> <u>2008</u>
Revenues				
State of Maryland	\$ 2,374	\$ 863	\$ 3,237	\$ 5,255
Federal grants	118,910	26,781	145,691	154,553
Food sales and other charges	-	1,811	1,811	2,542
Other grants	731	-	731	1,038
Total Revenues	<u>122,015</u>	<u>29,455</u>	<u>151,470</u>	<u>163,388</u>
Expenditures				
Instruction:				
Regular programs	77,260	-	77,260	86,260
Special Education	24,558	-	24,558	30,361
Support services				
Student personnel services	1,179	-	1,179	1,257
Student health services	7,125	-	7,125	6,012
Administration	6,381	-	6,381	9,191
Mid-level administration	6,091	-	6,091	4,789
Plant services	4,753	-	4,753	112
Student transportation	1,335	-	1,335	1,699
Food services	121	32,388	32,509	31,417
Community services	360	-	360	728
Total Expenditures	<u>129,163</u>	<u>32,388</u>	<u>161,551</u>	<u>171,826</u>
Revenues Over (Under) Expenditures	(7,148)	(2,933)	(10,081)	(8,438)
Other Financing Sources (Uses)				
Transfer to eliminate Third Party Billing FY 2008 Deficit	7,148	-	7,148	5,036
Transfer to eliminate Food Services Fund FY 2008 Deficit and adjust Fund Balance, Reserved For Inventories	-	3,214	3,214	3,699
Total Other Financing Sources (Uses)	<u>7,148</u>	<u>3,214</u>	<u>10,362</u>	<u>8,735</u>
Net Change in Fund Balance	-	281	281	297
Fund Balance, beginning of year	-	816	816	519
Fund Balance, end of year	<u>\$ -</u>	<u>\$ 1,097</u>	<u>\$ 1,097</u>	<u>\$ 816</u>

Baltimore City Public School System
Schedule of Changes in Fiduciary Assets and Liabilities
School Activity and Cable Funds
For the Year Ended June 30, 2009
(Expressed in Thousands)

Assets

Cash and cash equivalents		
Beginning Balance, July 1, 2008	\$	5,963
Additions		5,518
Deductions		<u>(6,113)</u>
Ending Balance, June 30, 2009	\$	<u>5,368</u>

Total Assets

\$ 5,368

Liabilities

Funds held for school and restricted funds		
Beginning Balance, July 1, 2008	\$	5,963
Additions		5,518
Deductions		<u>(6,113)</u>
Ending Balance, June 30, 2009	\$	<u>5,368</u>

Total Liabilities

\$ 5,368

Baltimore City Public Schools
Capital Projects Fund – Budgetary Comparison
For the Year Ended June 30, 2009

Capital Projects (School Renovations)

Description	Total Appropriation	Prior Years Expenditures	Current Years Expenditures	Encumbered	Unexpended Appropriation*
Building Renovations & Additions					
Carver High School #454	\$ 41,892,000	\$ 13,297,518	\$ 20,509,092	\$ 3,449,950	\$ 4,635,440
Paul Laurence Dunbar High School #414	35,373,000	21,098,368	12,274,071	667,058	1,333,503
Leith Walk Elementary School #245	6,616,000	914,451	879,111	258,823	4,563,615
Violetville K-8	11,554,000	1,731,195	224,459	14,049,289	(4,450,943)
Waverly Elementary/Middle	1,418,000	52,291	133,375	454,181	778,153
	<u>\$ 96,853,000</u>	<u>\$ 37,093,823</u>	<u>\$ 34,020,108</u>	<u>\$ 18,879,301</u>	<u>\$ 6,859,768</u>
Systemic Remodeling					
Northwestern High	\$ 2,228,000	\$ 1,459,179	\$ 160,289	\$ 4,910	\$ 603,622
Thurogood Marshall Middle/High	854,000	-	2,473	1,859	849,668
Highlandtown Elementary/Middle	1,194,000	-	-	-	1,194,000
Southside Academy/New ERA Academy	800,000	-	-	-	800,000
Walbrook High/Entrepreneurial Academy	991,000	-	-	-	991,000
Thurogood Marshall Middle/High	1,672,000	-	-	-	1,672,000
Harlem Park Middle	914,000	-	-	-	914,000
Frederick Douglas High	4,248,000	-	-	-	4,248,000
Pimilico Elementary	1,920,000	-	8,391	1,730,249	181,360
Harlem Park Middle	4,242,000	-	18,598	18,286	4,205,116
Aging Schools	4,699,377	34,466	1,762,189	2,313,248	589,474
Qualified Zone (QZAB)	7,158,000	1,608,672	2,646,366	408,485	2,494,477
Energy Retrofit	60,000,000	59,419,712	582,091	-	(1,803)
Student Information System	8,128,307	6,071,317	2,056,990	-	0
Various Systemic Projects	54,796,000	17,515,911	37,425,538	-	(145,449)
	<u>\$ 153,844,684</u>	<u>\$ 86,109,257</u>	<u>\$ 44,662,925</u>	<u>\$ 4,477,037</u>	<u>\$ 18,595,465</u>
Totals	<u>\$ 250,697,684</u>	<u>\$ 123,203,080</u>	<u>\$ 78,683,033</u>	<u>\$ 23,356,338</u>	<u>\$ 25,455,233</u>

* Negative amounts represent future appropriations to be obtained from the City and State.

STATISTICAL SECTION
(Unaudited)

Statistical Section Narrative

This section of the Baltimore City Public School System Comprehensive Annual Financial Report presents data in a context for understanding what the information in the financial and supplementary information sections indicate about the System's overall financial health. This expanded statistical section is a result of the System implementing GASB Statement No. 44 in fiscal year 2006.

Unless otherwise noted, the information in these tables is derived from the annual financial reports for the relevant year. The Baltimore City Public School System implemented GASB Statement No. 34 in fiscal year 2002; therefore, tables presenting system-wide information include only eight years.

Financial Trends

These schedules contain information to help the reader understand how the System's financial performance has changed over time. All of these schedules are presented for eight years, dating to when GASB Statement No. 34 was implemented.

Schedule 1	Net Assets by Component
Schedule 2	Changes in Net Assets
Schedule 3	Fund Balances, Governmental Funds
Schedule 4	Governmental Funds Revenues
Schedule 5	Governmental Funds, Expenditures and Debt Service Ratio
Schedule 6	Other Financing Sources and Uses and Net Change in Fund Balances, Governmental Funds

Demographic Information

These schedules present demographic and economic indicators to help the reader understand the environment of Baltimore City.

Schedule 7	Assessed and Estimated Actual Value of Taxable Property
Schedule 8	Direct and Overlapping Property Tax Rates
Schedule 9	Principal Property Tax Payers
Schedule 10	Property Tax Levies and Collections
Schedule 11	Demographic and Economic Statistics
Schedule 12	Principal Employers

Debt Capacity

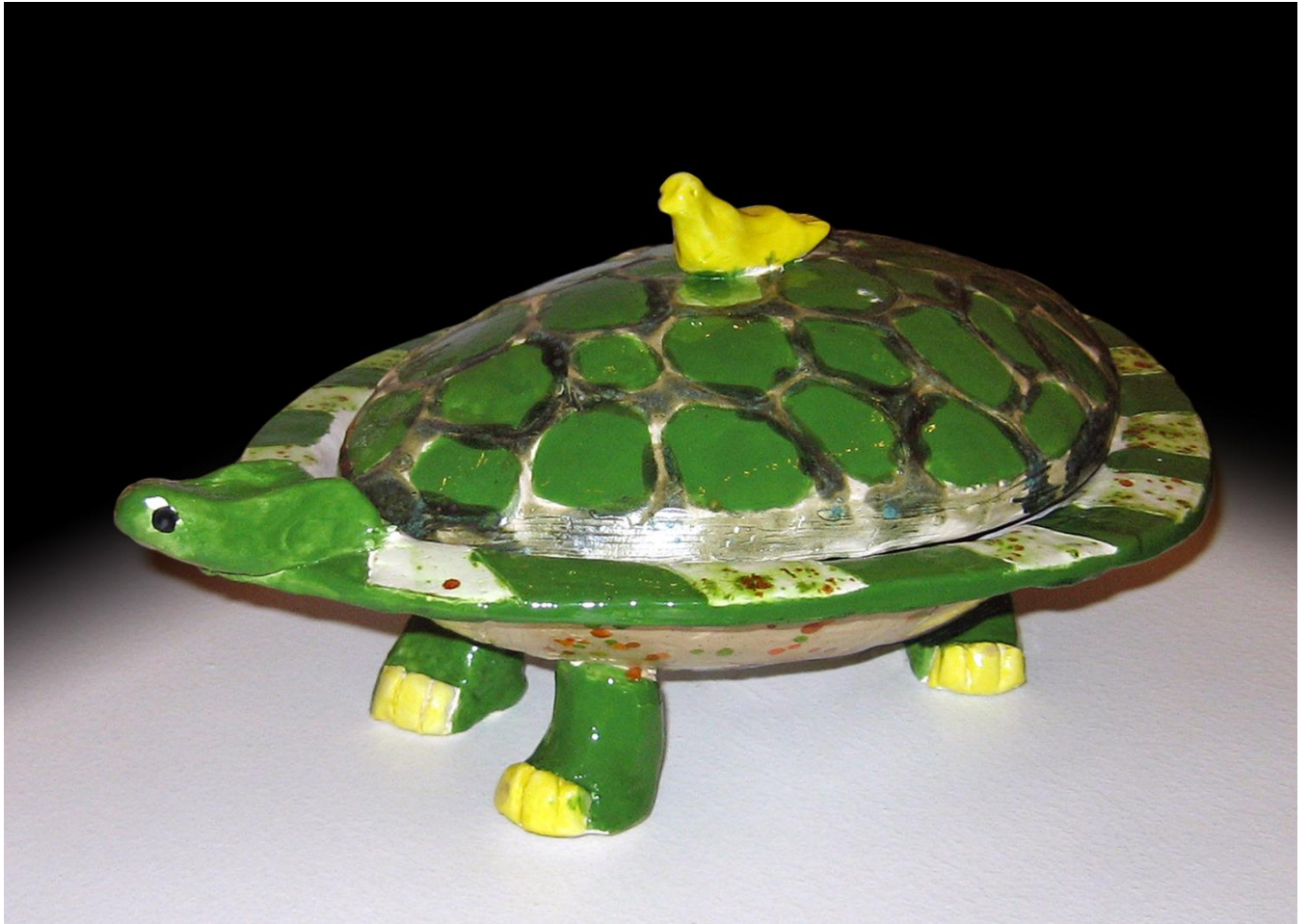
These schedules present information to help the reader assess the System's outstanding debt and its ability to absorb additional debt in the future.

Schedule 13	Outstanding Debt by Type
Schedule 14	Direct and Overlapping Debt
Schedule 15	Table of Existing Debt and Debt Limitation
Schedule 16	Pledged Revenue Coverage

Operating Data

These schedules present operating data to help understand how the information in the System's financial report relates to the services that it provides.

Schedule 17	Full-Time Equivalent Employees by Type
Schedule 18	Operating Statistics
Schedule 19	Teacher Base Salaries
Schedule 20	School Building Information



Student: Monica Fulwood, 12th Grade

Title: Monica's Turtle Adventure

Medium: Ceramic

School: Northwestern High School, # 401

Teacher: Marina Kramvi

FINANCIAL TRENDS

Schedule 1
 Baltimore City Public School System
 Net Assets by Component
 Last Eight Fiscal Years
 (Accrual Basis of Accounting)
 (Expressed in Thousands)

	Fiscal Year							
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Governmental Activities								
Invested in capital assets, Net of related debt	\$ 144,604	\$ 131,520	\$ 159,294	\$ 167,334	\$ 225,223	\$ 268,460	\$ 379,633	\$ 439,173
Restricted for debt service	1,024	1,052	1,554	2,105	2,282	2,499	1,421	1,195
Restricted for specific purposes	3,060	53,323	37,045	21,720	5,880	17,382	1,011	4,726
Unrestricted	(84,046)	(116,066)	(124,390)	(42,735)	5,422	12,522	22,512	15,459
Total Primary Government Net Assets	<u>\$ 64,642</u>	<u>\$ 69,829</u>	<u>\$ 73,503</u>	<u>\$ 148,424</u>	<u>\$ 238,807</u>	<u>\$ 300,863</u>	<u>\$ 404,577</u>	<u>\$ 460,553</u>

Schedule 2
 Baltimore City Public School System
 Changes in Net Assets
 Fiscal Years 2002 through 2006
 (Accrual Basis of Accounting)
 (Expressed in Thousands)

	Fiscal Year							
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Expenses								
Governmental activities								
Instruction:								
Regular programs	\$ 479,406	\$ 468,174	\$ 502,814	\$ 438,231	\$ 504,645	\$ 557,177	\$ 644,306	\$ 637,630
Special education	188,954	211,678	198,883	197,938	208,059	227,227	254,101	247,436
Support services:								
Student personnel services	10,158	11,346	9,269	11,615	11,899	15,883	18,941	17,634
Student health services	3,313	4,352	813	5,208	2,110	7,005	6,012	7,125
Administration	108,670	104,112	60,061	48,675	65,005	60,847	72,472	68,029
Mid-level administration	15,378	11,540	9,508	58,408	75,335	86,306	105,746	102,629
Plant services	64,506	85,335	74,937	84,549	103,870	120,798	119,382	108,203
Student transportation services	29,956	30,196	29,499	31,694	30,009	33,958	37,301	31,767
Food services	32,656	29,944	26,210	28,787	30,511	31,148	31,417	32,509
Community Services	-	-	-	-	-	614	730	361
Depreciation	26,113	31,522	36,133	35,992	(14,899)	978	27,857	34,211
Amortization of bond issuance costs	27	33	62	62	62	62	62	62
Liability for pledged revenue	-	-	-	-	-	-	1,263	-
Compensated absences	2,714	1,811	-	-	6,130	3,478	3,869	(10,205)
Interest on long-term debt	1,463	1,983	5,016	4,970	4,673	5,926	6,268	5,820
Total primary government expenses	<u>\$ 963,314</u>	<u>\$ 992,026</u>	<u>\$ 953,205</u>	<u>\$ 946,129</u>	<u>\$ 1,027,409</u>	<u>\$ 1,151,407</u>	<u>\$ 1,329,727</u>	<u>\$ 1,283,211</u>
Program Revenues								
Governmental activities								
Charges for services								
Food services	\$ 4,860	\$ 4,540	\$ 4,150	\$ 3,247	\$ 3,050	\$ 2,683	\$ 2,542	\$ 1,811
Operating grants and contributions	290,404	267,091	124,193	144,897	148,915	158,171	160,846	149,659
Capital grants and contributions	47,058	56,975	29,281	13,875	20,449	43,690	116,722	63,257
Total primary government program revenues	<u>\$ 342,322</u>	<u>\$ 328,606</u>	<u>\$ 157,624</u>	<u>\$ 162,019</u>	<u>\$ 172,414</u>	<u>\$ 204,544</u>	<u>\$ 280,110</u>	<u>\$ 214,727</u>
Net (Expense)/Revenue								
Total primary government net expense	<u>\$ (620,992)</u>	<u>\$ (663,420)</u>	<u>\$ (795,581)</u>	<u>\$ (784,110)</u>	<u>\$ (854,995)</u>	<u>\$ (946,863)</u>	<u>\$ (1,049,617)</u>	<u>\$ (1,068,484)</u>
General Revenues and Other Changes in Net Assets								
Governmental activities								
State, Federal and City grants	\$ 636,255	\$ 663,919	\$ 794,506	\$ 848,240	\$ 920,654	\$ 980,432	\$ 1,140,775	\$ 1,114,287
Interest and investment earnings	3,077	968	1,037	3,032	7,359	11,900	8,630	1,194
Miscellaneous	3,005	3,720	3,712	7,759	17,365	16,587	3,926	19,184
Total primary government	<u>\$ 642,337</u>	<u>\$ 668,607</u>	<u>\$ 799,255</u>	<u>\$ 859,031</u>	<u>\$ 945,378</u>	<u>\$ 1,008,919</u>	<u>\$ 1,153,331</u>	<u>\$ 1,134,665</u>
Change in Net Assets								
Total primary government	<u>\$ 21,345</u>	<u>\$ 5,187</u>	<u>\$ 3,674</u>	<u>\$ 74,921</u>	<u>\$ 90,383</u>	<u>\$ 62,056</u>	<u>\$ 103,714</u>	<u>\$ 66,181</u>

Schedule 3
 Baltimore City Public School System
 Fund Balances, Governmental Funds
 Last Eight Fiscal Years
 (Modified Accrual Basis of Accounting)
 (expressed in thousands)

	Fiscal Year							
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
General Fund								
Reserved	\$ 11,224	\$ 19,626	\$ 18,742	\$ 31,036	\$ 51,414	\$ 62,190	\$ 57,362	\$ 52,974
Unreserved	(29,848)	(68,945)	(70,114)	(6,939)	24,191	24,055	43,111	29,996
Total general fund	<u>\$ (18,624)</u>	<u>\$ (49,319)</u>	<u>\$ (51,372)</u>	<u>\$ 24,097</u>	<u>\$ 75,605</u>	<u>\$ 86,245</u>	<u>\$ 100,473</u>	<u>\$ 82,970</u>
All Other Governmental Funds								
Reserved	\$ 1,597	\$ 1,645	\$ 1,916	\$ 2,619	\$ 2,684	\$ 3,018	\$ 1,930	\$ 2,292
Unreserved, reported in:								
Capital projects funds	6,641	62,094	36,683	21,206	5,478	16,863	195	3,629
Special revenue funds	(4,154)	(9,364)	(6,693)	(2,841)	-	-	-	-
Total all other governmental funds	<u>\$ 4,084</u>	<u>\$ 54,375</u>	<u>\$ 31,906</u>	<u>\$ 20,984</u>	<u>\$ 8,162</u>	<u>\$ 19,881</u>	<u>\$ 2,125</u>	<u>\$ 5,921</u>

Schedule 4
 Baltimore City Public School System
 Governmental Funds Revenues
 Last Eight Fiscal Years
 (Modified Accrual Basis of Accounting)
 (expressed in thousands)

	Fiscal Year							
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Federal sources:								
Federal grants	\$ 119,005	\$ 94,499	\$ 88,969	\$ 114,978	\$ 115,686	\$ 131,057	\$ 132,074	\$ 120,332
Food services	26,637	24,267	23,586	24,062	25,336	25,023	24,553	26,781
Total federal sources	<u>\$ 145,642</u>	<u>\$ 118,766</u>	<u>\$ 112,555</u>	<u>\$ 139,040</u>	<u>\$ 141,022</u>	<u>\$ 156,080</u>	<u>\$ 156,627</u>	<u>\$ 147,113</u>
State sources								
State education finance program	\$ 432,222	\$ 454,032	\$ 583,148	\$ 641,421	\$ 712,467	\$ 768,084	\$ 874,478	\$ 904,551
Public education capital outlay	26,886	31,543	19,724	7,749	18,065	19,607	57,761	36,633
Food services	1,149	992	929	881	946	938	920	863
State grants and other	139,385	147,183	12,794	4,893	6,540	4,680	\$ 4,335	\$ 2,374
Total state sources	<u>\$ 599,642</u>	<u>\$ 633,750</u>	<u>\$ 616,595</u>	<u>\$ 654,944</u>	<u>\$ 738,018</u>	<u>\$ 793,309</u>	<u>\$ 937,494</u>	<u>\$ 944,421</u>
City of Baltimore	<u>\$ 228,433</u>	<u>\$ 232,833</u>	<u>\$ 217,112</u>	<u>\$ 212,465</u>	<u>\$ 210,152</u>	<u>\$ 232,028</u>	<u>\$ 323,184</u>	<u>\$ 234,938</u>
Local sources								
Food service sales	\$ 4,861	\$ 4,539	\$ 4,150	\$ 3,247	\$ 2,825	\$ 2,683	\$ 2,542	\$ 1,811
Interest and other income	3,077	968	1,037	3,032	7,359	11,900	8,630	1,194
Other revenues	7,172	6,297	5,071	7,963	18,057	17,508	4,604	19,556
Total local sources	<u>\$ 15,110</u>	<u>\$ 11,804</u>	<u>\$ 10,258</u>	<u>\$ 14,242</u>	<u>\$ 28,241</u>	<u>\$ 32,091</u>	<u>\$ 15,776</u>	<u>\$ 22,561</u>
Total revenues	<u>\$ 988,827</u>	<u>\$ 997,153</u>	<u>\$ 956,520</u>	<u>\$ 1,020,691</u>	<u>\$ 1,117,433</u>	<u>\$ 1,213,508</u>	<u>\$ 1,433,081</u>	<u>\$ 1,349,033</u>

Schedule 5
 Baltimore City Public School System
 Governmental Funds, Expenditures and Debt Service Ratio
 Last eight Fiscal Years
 (Accrual Basis of Accounting)
 (Expressed in Thousands)

	Fiscal Year							
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Instruction:								
Regular programs	\$ 479,406	\$ 484,219	\$ 457,468	\$ 448,264	\$ 505,235	\$ 557,286	\$ 644,306	\$ 643,255
Special education	188,954	211,822	199,218	198,163	208,170	227,255	254,101	249,300
Support services:								
Student personnel services	10,158	11,346	9,269	11,615	11,899	15,883	18,941	17,849
Student health services	3,313	4,352	813	5,208	2,110	7,005	6,012	7,125
Administration	108,670	107,688	63,050	53,120	66,805	62,823	72,472	72,454
Mid-level administration	15,378	12,959	62,520	58,729	75,366	86,306	105,746	103,858
Plant services	80,982	80,761	76,431	79,578	93,892	109,452	114,409	108,854
Student transportation services	29,956	30,204	29,499	31,694	30,075	35,117	37,301	31,833
Food services	32,656	30,318	26,225	28,820	30,511	31,148	31,417	32,790
Community Services	-	-	-	-	-	614	730	361
Capital outlay	56,624	82,420	49,279	27,350	41,045	102,925	132,481	76,626
Debt service								
Principal	7,502	2,337	2,253	8,633	8,966	9,277	11,162	12,896
Interest	1,463	1,983	5,016	4,970	4,673	5,926	6,268	5,820
Total expenditures	<u>\$ 1,015,062</u>	<u>\$ 1,060,409</u>	<u>\$ 981,041</u>	<u>\$ 956,144</u>	<u>\$ 1,078,747</u>	<u>\$ 1,251,017</u>	<u>\$ 1,435,346</u>	<u>\$ 1,363,021</u>
Debt service as a percentage of noncapital expenditures	0.9%	0.4%	0.7%	1.4%	1.3%	1.2%	1.2%	1.4%

Schedule 6
 Baltimore City Public School System
 Other Financing Sources and Uses and Net Change in Fund Balances, Governmental Funds
 Last Eight Fiscal Years
 (Modified Accrual Basis of Accounting)
 (Expressed in Thousands)

	Fiscal Year							
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Excess of revenues over (under) expenditures	\$ (26,236)	\$ (63,256)	\$ (24,522)	\$ 64,547	\$ 38,686	\$ (37,913)	\$ (2,265)	\$ (13,707)
General long-term debt issued	-	57,851	-	-	-	60,272	-	-
Sale of capital assets	5,824	25,000	-	-	-	-	-	-
Transfers in	1,524	2,380	5,994	12,267	11,893	15,420	17,615	36,942
Transfers out	(1,524)	(2,380)	(5,994)	(12,267)	(11,893)	(15,420)	(17,615)	(36,942)
Pledged Revenue (Use)	-	-	-	-	-	-	(1,263)	-
Total other financing sources (uses)	<u>\$ 5,824</u>	<u>\$ 82,851</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,272</u>	<u>\$ (1,263)</u>	<u>\$ -</u>
Net change in fund balances	<u>\$ (20,412)</u>	<u>\$ 19,595</u>	<u>\$ (24,522)</u>	<u>\$ 64,547</u>	<u>\$ 38,686</u>	<u>\$ 22,359</u>	<u>\$ (3,528)</u>	<u>\$ (13,707)</u>



Student: Shabrea Murray, 7th Grade

Title: Mask

Medium: Mixed Media

School: The Empowerment Academy, # 262

Teacher: Patricia Moody

DEMOGRAPHIC INFORMATION

Schedule 7
City of Baltimore
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(dollars expressed in thousands)

Fiscal Year	<u>Real Property</u>		<u>Personal Property</u>		<u>Total</u>		<u>Ratio of Total Assessed Value to Total Estimated Actual Value</u>	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
2000	6,839,568	16,769,650	1,695,691	1,695,691	8,535,259	18,465,341	46.2 %	
2001	6,828,402	16,963,236	1,893,784	1,893,784	8,722,186	18,857,020	46.3 %	
2002	16,893,662	17,257,859	1,955,068	1,955,068	18,848,730	19,212,927	98.1 %	
2003	17,316,114	17,846,735	1,820,389	1,820,389	19,136,503	19,667,124	97.3 %	
2004	17,844,363	18,594,723	1,764,282	1,764,282	19,608,645	20,359,005	96.3 %	
2005	18,781,171	19,783,195	1,847,190	1,847,190	20,628,361	21,630,385	95.4 %	
2006	19,918,443	21,334,553	1,783,249	1,783,249	21,701,692	23,117,802	93.9 %	
2007	21,254,392	23,236,872	1,893,973	1,893,973	23,148,365	25,130,845	92.1 %	
2008	23,943,402	27,398,671	1,965,726	1,965,726	25,909,128	29,364,397	88.2 %	
2009	Information was unavailable at time of printing						-	

NOTE: Assessed values are established by the Maryland State Department of Assessments on July 1 of each year. Each real property's assessment is reevaluated every three years.

The Maryland General Assembly passed legislation at the 2000 session to change the system of real property assessment from 40% to 100% of market value. The change was implemented on July 1, 2001.

Source: City of Baltimore

Schedule 8
City of Baltimore
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(rate per \$100 of assessed value as of July 1)

Fiscal Year	City Tax Rate	State Tax Rate	Total
2000	5.820	0.210	6.030
2001	5.820	0.210	6.030
2002	2.328	0.084	2.412
2003	2.328	0.084	2.412
2004	2.328	0.132	2.460
2005	2.328	0.132	2.460
2006	2.308	0.132	2.440
2007	2.288	0.112	2.400
2008	2.268	0.112	2.380
2009	2.268	0.112	2.380

NOTE:

The Maryland General Assembly passed legislation at the 2000 session to change the system of real property assessment from 40% to 100% of market value. The change was implemented on July 1, 2001.

Maryland State Department of Assessments and
Source: Taxation

www.dat.state.md.us/sdatweb/taxrate.htm

Schedule 9
City of Baltimore
Principal Property Tax Payers
Prior Year and Ten Years Ago

Tax payer	2008			1999		
	Taxable Assessed	Rank	Percentage of Total City Assessed Value	Taxable Assessed	Rank	Percentage of Total City Assessed Value
	Value		Value	Value		Value
BGE (Baltimore Gas & Electric Company)	\$ 621,765	1	2.4%	\$ 582,395	1	7.1%
Verizon - Maryland	360,146	2	1.4%	339,517	2	4.1%
Baltimore Center Associate LTD Partnership	169,375	3	0.7%	47,854	5	0.6%
100 East Pratt Street Business	160,001	4	0.6%			
CSX Transportation	120,342	5	0.5%	30,025	8	0.4%
Harbor East Limited	118,565	6	0.5%			
ABB South Street Associates	72,781	7	0.3%			
951 Fell Street Limited	68,489	8	0.3%			
US Bank National Association	65,036	9	0.3%			
Canton Crossing Tower, LLC	64,847	10	0.3%			
General Electric Capital Corporation				115,032	3	1.4%
AT&T Communications of Md.				66,490	4	0.8%
Boston Properties				37,906	6	0.5%
Wheelabrator Baltimore LLC				33,737	7	0.4%
TMCT, LLC				21,698	9	0.3%
Baltimore Steam Company (TRIGEN)				20,403	10	0.2%
	<u>\$ 1,821,347</u>		<u>7.3%</u>	<u>\$ 1,295,057</u>		<u>15.8%</u>

Schedule 10
City of Baltimore
Property Tax Levies and Collections
Last Ten Fiscal Years
(dollars expressed in thousands)

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date		
		Amount	Percentage of Levy		Amount	Percentage of Levy	
2000	496,166	478,991	96.54%	12,095	491,086	98.98%	
2001	505,064	486,170	96.26%	17,167	503,337	99.66%	
2002	515,463	494,379	95.91%	8,613	502,992	97.58%	
2003	517,977	500,522	96.63%	12,836	513,358	99.11%	
2004	523,226	510,710	97.61%	14,235	524,945	100.33%	
2005	548,552	529,074	96.45%	6,144	535,218	97.57%	
2006	565,648	544,463	96.25%	8,161	552,624	97.70%	
2007	599,534	577,759	96.37%	6,776	584,535	97.50%	
2008	655,080	605,961	92.50%	10,601	616,562	94.12%	
2009	Information was unavailable at time of printing				0		

Schedule 11
City of Baltimore
Demographic and Economic Statistics
Last Ten Calendar Years

Calendar Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Total Employment	Unemployment Rate
2000	651,154	16,076,869	24,690	266,533	6.6%
2001	645,253	16,727,455	25,924	261,808	6.1%
2002	645,253	17,305,179	26,819	254,830	7.1%
2003	642,324	17,740,954	27,620	255,083	7.4%
2004	641,004	18,754,000	29,257	253,695	7.3%
2005	640,064	19,810,000	30,950	255,081	6.9%
2006	640,961	20,796,000	32,445	257,382	6.2%
2007	637,455	(1)	(1)	258,936	5.8%
2008	(1)	(1)	(1)	(1)	(1)
2009	(1)	(1)	(1)	(1)	(1)

(1) Information was not available at time of printing.

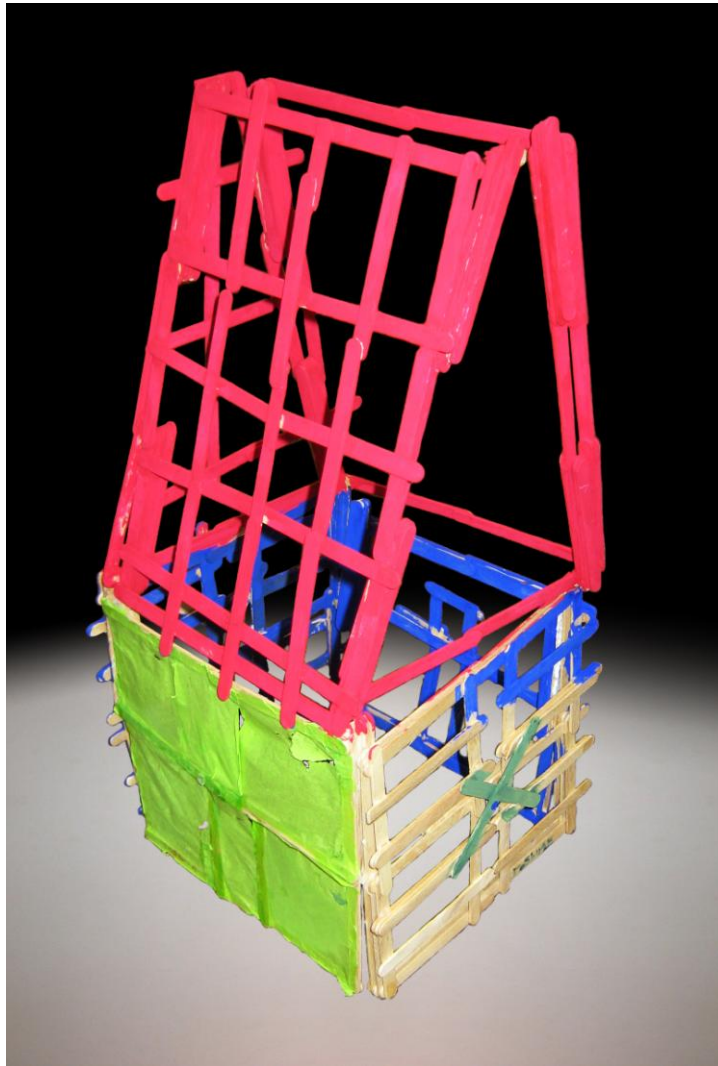
Source: City of Baltimore

Schedule 12
City of Baltimore
Principal Employers
Prior Year and Ten Years Ago

<u>Employer</u>	<u>2008</u>			<u>1999</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>
Government (1)						
State	41,295	1	12.00%	39,619	1	10.34%
Other Government authority (City, Schools, etc.)	28,171	2	8.18%	32,695	2	8.54%
Federal	8,462	3	2.46%	12,449	3	3.25%
Sub Total Government	<u>77,928</u>		<u>22.64%</u>	<u>84,763</u>		<u>22.13%</u>
Ten Largest Private Sector Employers (2)						
Johns Hopkins University	24,485	1	7.11%	21,688	1	5.66%
Johns Hopkins Hospital and Health System	12,117	2	3.52%	14,260	2	3.72%
University of Maryland Medical System	9,415	3	2.74%	9,590	3	2.50%
University of Maryland, Baltimore (UMB)	6,615	4	1.92%			
LifeBridge Health	5,094	5	1.48%	3,651	4	0.95%
St. Agnes HealthCare	3,079	6	0.89%	3,028	6	0.79%
Abacus	3,000	7	0.87%			
Constellation Energy / BGE	2,670	8	0.78%	3,265	5	0.85%
Mercy Health Services	2,506	9	0.73%	2,695	8	0.70%
Kennedy Krieger Institute	2,135	10	0.62%			
M&T Bank				2,926	7	0.76%
Deutsche Banc Alex. Brown				2,680	9	0.70%
Verizon - Maryland				2,624	10	0.68%
Sub Total Private Sector	<u>71,116</u>		<u>20.66%</u>	<u>66,407</u>		<u>17.31%</u>
Total Government and Ten Largest Private Employers	<u>149,044</u>		<u>43.30%</u>	<u>151,170</u>		<u>39.44%</u>

Source: City of Baltimore

Information for 2009 was unavailable at time of printing



Student: Joshua Ford, 6th Grade

Title: Timber Frame

Medium: Mixed Media

School: Windsor Hills Elementary/Middle School, # 87

Teacher: Mr. Alvarez

DEBT CAPACITY

Schedule 13
 Baltimore City Public School System
 Outstanding Debt by Type
 Last Ten Fiscal Years

Fiscal Year	Board of Education Bonds (thousands of dollars)	Capital Leases (thousands of dollars)	Total Debt (thousands of dollars)	Personal Income (thousands of dollars)	Debt as a Percentage of Personal Income	Population	Debt Per Capita
2000	n/a	25,078	25,078	16,076,869	0.16%	651,154	25.97
2001	25,000	19,287	44,287	16,727,455	0.26%	645,253	14.57
2002	23,795	14,154	37,949	17,305,179	0.22%	645,253	17.00
2003	75,000	13,262	88,262	17,740,954	0.50%	642,324	7.28
2004	73,690	37,319	111,009	18,867,201	0.59%	641,004	5.77
2005	69,475	32,901	102,376	19,810,000	0.52%	640,064	6.25
2006	65,085	28,325	93,410	20,796,000	0.45%	640,961	6.86
2007	60,540	83,846	144,386	(1)	(1)	637,455	4.41
2008	55,805	77,622	133,427	(1)	(1)	(1)	(1)
2009	51,100	69,247	120,347	(1)	(1)	(1)	(1)

Source: City of Baltimore
 n/a - No debt outstanding
 (1) - Information not available at time of printing.

Schedule 14
 Baltimore City Public School System
 Direct and Overlapping Debt
 As of June 30, 2008

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
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Baltimore City Public School System has no Overlapping Debt.

Schedule 15
Baltimore City Public School System
Table of Existing Debt and Debt Limitation
(expressed in thousands)
Fiscal Years 2000 to 2004
Outstanding Debt/Debt Service as a Percent of
Operating Budget

	Fiscal 2000		Fiscal 2001		Fiscal 2002		Fiscal 2003		Fiscal 2004	
	Debt Outstanding	Debt Service	Debt Outstanding	Debt Service	Debt Outstanding	Debt Service	Debt Outstanding	Debt Service	Debt Outstanding	Debt Service
Capital Leases										
1998 Lease (\$24.7 million @ 4.92% for 4 yrs)	12,708	6,608	6,437	6,608	0	6,608	0	0	0	0
1999 Lease (\$12.4 Million @ 6.73% for 15 yrs) *	12,370	0	12,850	701	12,304	1,402	11,721	1,402	11,098	1,402
2001 Lease (\$2.0 Million @ 3.79% for 6 yrs)	0	0	0	0	1,850	188	1,541	376	1,221	376
2003 Lease (\$24.0 Million @ varies for 11 yrs)	0	0	0	0	0	0	0	0	25,000	975
2006 Lease (\$18.9 Million @ 4.268% for 15 yrs) *	0	0	0	0	0	0	0	0	0	0
2006 Lease (\$18.5 Million @ 3.99% for 11 yrs) *	0	0	0	0	0	0	0	0	0	0
2006 Lease (\$3.45 Million @ 4.041% for 10 yrs) *	0	0	0	0	0	0	0	0	0	0
2006 Lease (\$2.72 Million @ 4.21% for 10 yrs)*	0	0	0	0	0	0	0	0	0	0
2006 Lease (\$9.51 Million @ 3.98% for 15 yrs)*	0	0	0	0	0	0	0	0	0	0
2006 Lease (\$7.08 Million @ 4.322% for 15 yrs)*	0	0	0	0	0	0	0	0	0	0
Total Capital Leases	25,078	6,608	19,287	7,309	14,154	8,198	13,262	1,777	37,319	2,753
Bonded Debt										
2000 Bonds (\$25.0 Million @ 4.92% for 15 yrs)	0	0	25,000	1,178	23,795	2,356	22,540	2,352	21,230	2,352
2003A Bonds (\$52.5 Million @ Varies for 15 yrs)	0	0	0	0	0	0	52,460	0	52,460	2,349
Total Bonded Debt	0	0	25,000	1,178	23,795	2,356	75,000	2,352	73,690	4,702
Total Outstanding Debt	25,078	6,608	44,287	8,487	37,949	10,554	88,262	4,130	111,009	7,454
Less Self Supporting Debt	(12,370)	0	(12,850)	(701)	(12,304)	(1,402)	(11,721)	(1,402)	(11,098)	(1,402)
Outstanding Debt for Debt Management Policy Calculations	12,708	6,608	31,437	7,786	25,645	9,152	76,541	2,728	99,911	6,053
Operating Budget	830,943	830,943	879,708	879,708	901,102	902,102	939,752	939,752	932,774	932,774
Outstanding Debt/Debt Service as a Percent of Operating Budget	1.53%	0.80%	3.57%	0.89%	2.85%	1.01%	8.14%	0.29%	10.71%	0.65%
Maximum Debt Allowed per Debt Policy	13.00%	1.30%	13.00%	1.30%	13.00%	1.30%	13.00%	1.30%	13.00%	1.30%
Total Debt/Debt Service Allowed per Debt Policy	108,023	10,802	114,362	11,436	117,143	11,727	122,168	12,217	121,261	12,126
Additional Debt/Debt Service Allowed per Debt Policy	95,314	4,194	82,925	3,650	91,498	2,575	45,626	9,489	21,350	6,073
Additional Debt Allowed per State Law **	75,000		50,000		51,205		0		1,310	

* Self Supporting Debt

** State debt limit was increased during FY 2006 from \$75 to \$100 million.

Schedule 15
Baltimore City Public School System
Table of Existing Debt and Debt Limitation
(expressed in thousands)
Fiscal Years 2005 to 2009
Outstanding Debt/Debt Service as a Percent of
Operating Budget

	Fiscal 2005		Fiscal 2006		Fiscal 2007		Fiscal 2008		Fiscal 2009	
	Debt Outstanding	Debt Service	Debt Outstanding	Debt Service	Debt Outstanding	Debt Service	Debt Outstanding	Debt Service	Debt Outstanding	Debt Service
Capital Leases										
1998 Lease (\$24.7 million @ 4.92% for 4 yrs)	0	0	0	0	0	0	0	0	0	0
1999 Lease (\$12.4 Million @ 6.73% for 15 yrs) *	10,432	1,402	9,721	1,402	8,961	1,402	8,149	1,402	7,282	1,402
2001 Lease (\$2.0 Million @ 3.79% for 6 yrs)	888	376	543	376	184	376	0	188	0	0
2003 Lease (\$24.0 Million @ varies for 11 yrs)	21,581	4,167	18,061	4,164	14,429	4,167	10,688	4,167	6,833	4,167
2006 Lease (\$18.9 Million @ 4.268% for 15 yrs) *	0	0	0	0	18,973	641	18,653	1,123	17,971	1,461
2006 Lease (\$18.5 Million @ 3.99% for 11 yrs) *	0	0	0	0	18,526	591	17,876	1,384	16,509	2,056
2006 Lease (\$3.45 Million @ 4.041% for 10 yrs) *	0	0	0	0	3,456	108	3,185	405	2,891	417
2006 Lease (\$2.72 Million @ 4.21% for 10 yrs) *	0	0	0	0	2,722	95	2,494	331	2,254	341
2006 Lease (\$9.51 Million @ 3.98% for 15 yrs) *	0	0	0	0	9,512	242	9,353	537	8,951	767
2006 Lease (\$7.08 Million @ 4.322% for 15 yrs) *	0	0	0	0	7,083	0	7,020	353	6,757	561
Total Capital Leases	32,901	5,944	28,325	5,941	83,846	7,622	77,418	9,889	69,448	11,172
Bonded Debt										
2000 Bonds (\$25.0 Million @ 4.92% for 15 yrs)	19,865	2,349	18,440	2,348	16,950	2,348	15,395	2,345	13,770	2,342
2003A Bonds (\$52.5 Million @ Varies for 15 yrs)	49,610	5,199	46,645	5,201	43,590	5,202	40,410	5,197	37,110	5,202
Total Bonded Debt	69,475	7,549	65,085	7,549	60,540	7,550	55,805	7,542	50,880	7,544
Total Outstanding Debt	102,376	13,493	93,410	13,490	144,386	15,172	133,223	17,430	120,328	18,716
Less Self Supporting Debt	(10,432)	(1,402)	(9,721)	(1,402)	(69,233)	(3,079)	(66,731)	(5,533)	(62,615)	(7,005)
Outstanding Debt for Debt Management Policy Calculations	91,944	12,092	83,689	12,089	75,153	12,093	66,493	11,897	57,713	11,711
Operating Budget	957,323	957,323	1,015,250	1,015,250	1,093,520	1,093,520	1,171,822	1,171,822	1,055,574	1,055,574
Outstanding Debt/Debt Service as a Percent of Operating Budget	9.60%	1.26%	8.24%	1.19%	6.87%	1.11%	5.67%	1.02%	5.47%	1.11%
Maximum Debt Allowed per Debt Policy	13.00%	1.30%	13.00%	1.30%	13.00%	1.30%	13.00%	1.30%	13.00%	1.30%
Total Debt/Debt Service Allowed per Debt Policy	124,452	12,445	131,983	13,198	142,158	14,216	152,337	15,234	137,225	13,722
Additional Debt/Debt Service Allowed per Debt Policy	32,508	354	48,294	1,110	67,004	2,123	85,844	3,337	79,511	2,012
Additional Debt Allowed per State Law **	5,525		34,915		39,460		44,195		49,120	

* Self Supporting Debt

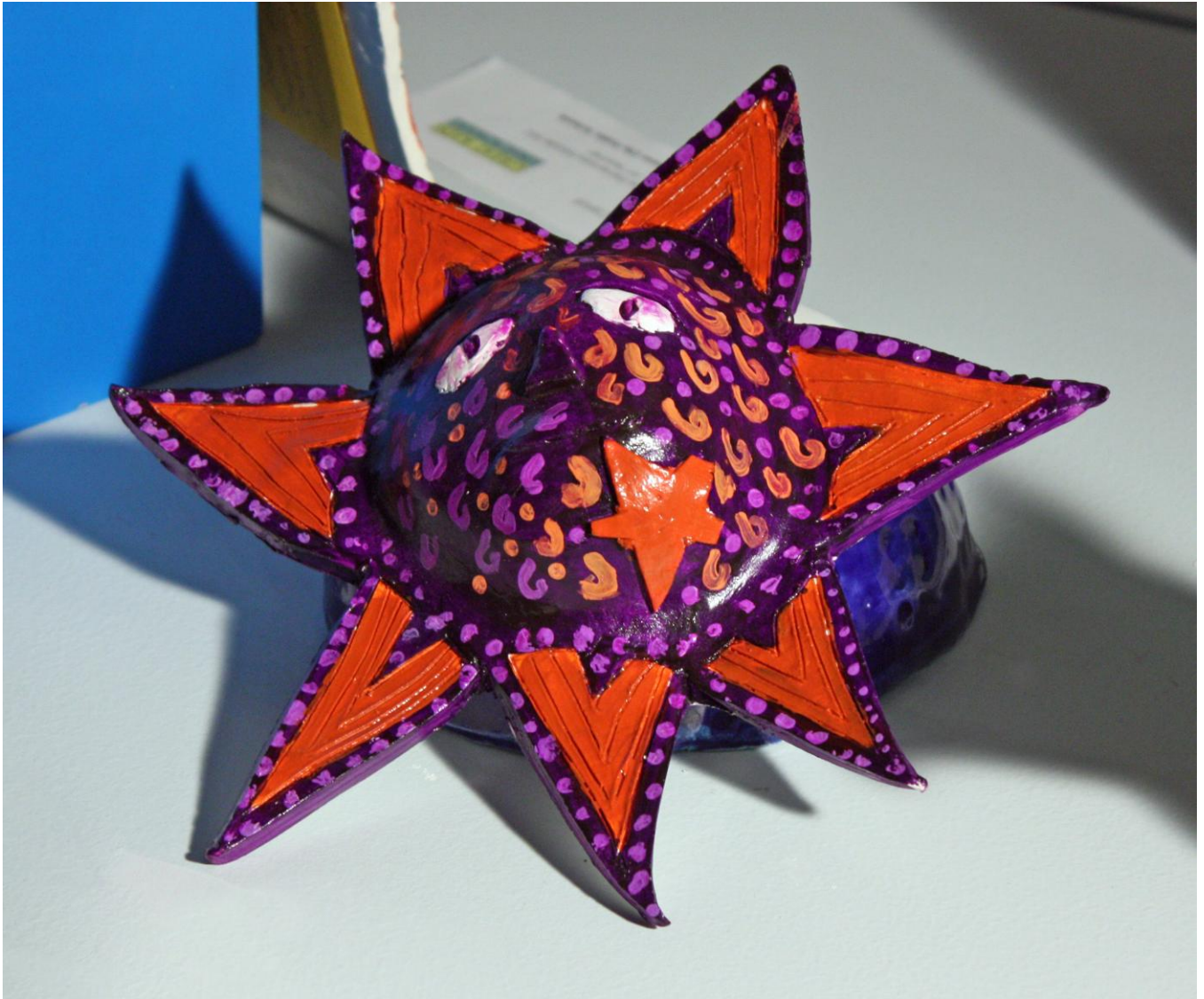
** State debt limit was increased during FY 2006 from \$75 to \$100 million.

Schedule 16
 Baltimore City Public School System
 Pledged Revenue Coverage
 Last Ten Fiscal Years

Fiscal Year	BCPSS Revenue Bonds			
	Revenue	Debt Service		Coverage
		Principal	Interest	
1999	n/a	n/a	n/a	n/a
2000	1,178,100	0	1,178,100	100%
2001	1,178,100	0	1,178,100	100%
2002	2,355,988	1,205,000	1,150,988	100%
2003	2,352,206	1,255,000	1,097,206	100%
2004	4,701,773	1,310,000	3,391,773	100%
2005	7,548,578	4,215,000	3,333,578	100%
2006	7,549,098	4,390,000	3,159,098	100%
2007	7,549,995	4,545,000	3,004,995	100%
2008	7,541,966	4,735,000	2,806,966	100%
2009	6,508,518	5,479,503	1,029,015	100%

n/a - BCPSS had no debt outstanding

OPERATING DATA



Student: Traci Franklin, 8th Grade

Title: Happy Sun

Medium: Ceramic and Acrylic

School: Friendship Academy of Science and Technology, # 338

Teacher: Amy Scott

Schedule 17
 Baltimore City Public School System
 Full-Time Equivalent Employees by Type
 Last Eight Fiscal Years

CATEGORY	Full-time Equivalent Employees as of June 30							
	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009
Supervisory								
Superintendent	1	1	1	1	1	1	1	1
Deputy Superintendent	2	1	4	2	4	3	6	6
Asst Assoc Area Superintendent	14	14	14	12	14	15	14	14
Director/Manager/Comptroller	48	36	54	42	53	60	61	79
Coordinator/Consultant	0	59	81	59	65	75	77	88
Supervisor	6	4	2	2	2	2	5	53
Other Administrator	22	6	20	14	18	19	24	11
Total Supervisory	93	121	176	132	157	175	188	252
Instruction								
Principal	171	177	178	170	184	190	185	187
Vice/Assistant Principal	247	261	257	202	231	253	303	210
Other School - Level Administrator	0	0	121	100	99	98	95	70
Teacher and or Instructor	6,391	6,516	6,171	5,353	5,570	5,827	5,867	6,344
Staff Developer and/or Teacher Trainer	69	307	164	215	217	312	386	288
Other Instructional Personnel	268	202	314	235	258	258	373	300
Total Instruction	7,146	7,463	7,205	6,275	6,559	6,938	7,209	7,399
Related Services								
Audiologist and or Hearing Therapist	22	22	11	9	8	7	7	8
Occupational Therapist	15	15	12	11	12	12	12	17
Physical Therapist	3	6	6	4	4	3	3	7
Speech Pathologist Therapist	111	121	121	127	127	102	90	143
Other Therapist Diagnostician	12	11	0	0	0	0	0	0
Librarian Media Consultant	78	91	70	85	100	99	108	118
Guidance Counselor	164	179	164	147	162	171	166	128
Psychologist	146	156	163	157	146	113	136	125
Student Personnel Worker	6	6	1	0	0	0	0	0
School Social Worker	168	173	166	159	163	200	201	189
Total Related Services	725	780	714	699	722	707	723	735
Support and Administration								
Nurse Hygienist Health Professional	0	0	0	0	0	0	0	0
Other Professional Personnel	320	237	308	239	283	350	363	558
Teacher Aide and/or Teacher Assistant	923	598	942	870	897	941	1,079	1,044
Library and or Media Center Aide	0	0	0	0	0	0	0	0
Other Aide	504	875	542	556	612	649	698	803
Secretary Clerk	355	360	343	287	330	334	347	332
Technical Personnel	216	352	230	167	197	231	221	120
Transportation Personnel	78	75	81	75	73	75	83	59
Crafts and Trades Personnel	158	164	163	140	136	140	134	103
Manual Laborer	47	51	46	44	40	37	41	48
Service Worker	946	931	1,167	1,021	1,037	813	898	651
Total Support and Administration	3,547	3,643	3,822	3,399	3,605	3,570	3,864	3,718
Total	11,511	12,007	11,917	10,505	11,043	11,390	11,984	12,104

Source: HRMS - Official State of Maryland categories

Schedule 18
 Baltimore City Public School System
 Operating Statistics
 Last Eight Fiscal Years

Fiscal Year	Enrollment	Operating Expenditures	Cost per Pupil	Percentage Change	Teaching Staff	Pupil-Teacher Ratio	Percentage of Students Eligible Free or Reduced-Price Meals
2002	95,475	949,473,788	9,945	8%	6,516	14.7	67.2%
2003	94,031	973,669,190	10,355	4%	6,171	15.2	68.3%
2004	91,738	924,493,054	10,078	-3%	5,353	17.1	71.1%
2005	88,401	912,500,000	10,322	2%	5,570	15.9	71.9%
2006	85,468	1,019,110,000	11,924	16%	5,541	15.4	72.9%
2007	84,396	1,093,520,124	12,957	9%	5,827	14.5	72.7%
2008	81,284	1,171,822,180	14,416	11%	5,867	13.9	73.0%
2009	82,266	1,205,654,497	14,656	2%	6,344	13.0	73.3%

Schedule 19
 Baltimore City Public School System
 Teacher Base Salaries
 Last Nine Fiscal Years

Fiscal Year	Minimum Salary	Maximum Salary	City Average Salary	Statewide Average Salary
2001	\$31,722	\$62,162	\$44,348	\$46,513
2002	\$33,308	\$65,270	\$47,526	\$48,845
2003	\$34,973	\$68,534	\$49,633	\$50,410
2004	\$34,973	\$68,534	\$48,855	\$51,047
2005	\$34,973	\$68,534	\$50,271	\$53,150
2006	\$34,973	\$70,499	\$52,243	\$55,192
2007	\$37,831	\$74,134	\$55,490	\$57,847
2008	\$41,128	\$77,194	\$57,293	\$61,079
2009	\$41,128	\$80,767	\$59,276	(1)

(1) Information not available at time of printing.

Schedule 20
Baltimore City Public School System
School Building Information
Last Eight Fiscal Years

SCHOOL #	SCHOOL NAME	YR. BUILT	DATA	2001	2002	2003	2004	2005	2006	2007	2008	2009
4	<i>STEUART HILL ELEMENTARY</i>	1969	Square Feet	96,669	96,669	96,669	96,669	96,669	96,669	96,669	96,669	96,669
			State Rated Capacity	477	477	477	477	477	477	670	670	670
			Prior Fall Enrollment	420	404	443	460	440	494	419	419	479
5	<i>LANGSTON HUGHES ELEMENTARY</i>	1976	Square Feet	40,920	40,920	40,920	40,920	40,920	40,920	40,920	40,920	40,920
			State Rated Capacity	367	367	367	367	367	367	350	350	350
			Prior Fall Enrollment	269	216	212	219	225	200	201	219	186
7	<i>CECIL ELEMENTARY</i>	1966	Square Feet	71,045	71,045	71,045	71,045	71,045	71,045	71,045	71,045	71,045
			State Rated Capacity	568	668	668	668	668	668	491	491	491
			Prior Fall Enrollment	409	400	407	402	381	365	374	332	347
8	<i>CITY SPRINGS ELEMENTARY</i>	1968	Square Feet	80,310	80,310	80,310	80,310	80,310	80,310	80,310	80,310	80,310
			State Rated Capacity	583	583	583	583	583	583	566	566	566
			Prior Fall Enrollment	290	428	397	394	359	383	394	521	522
10/328	<i>JAMES McHENRY ELEMENTARY(10) / SOUTHWEST BALTIMORE CHARTER ELEMENTARY(328)</i>	1969	Square Feet	82,812	82,812	82,812	82,812	82,812	82,812	91,719	91,719	91,719
			State Rated Capacity	566	566	566	566	566	566	564	564	564
			Prior Fall Enrollment # 10	537	517	495	477	413	337	338	310	263
			Prior Fall Enrollment #328	xxxx	xxxx	xxxx	xxxx	xxxx	64	120	161	200
11	<i>EUTAW-MARSHBURN ELEMENTARY</i>	1966	Square Feet	93,378	93,378	93,378	93,378	93,378	93,378	106,878	106,878	106,878
			State Rated Capacity	534	534	534	534	534	534	575	575	575
			Prior Fall Enrollment	531	444	455	449	414	389	355	363	358
12	<i>LAKELAND ELEMENTARY/MIDDLE</i>	1966	Square Feet	52,251	52,251	52,251	52,251	52,251	52,251	98,465	98,465	98,465
			State Rated Capacity	502	502	502	495	502	502	657	657	657
			Prior Fall Enrollment	625	607	606	578	588	561	620	631	566
13	<i>TENCH TILGHMAN ELEMENTARY</i>	1977	Square Feet	56,875	56,875	56,875	56,875	56,875	56,875	56,875	56,875	56,875
			State Rated Capacity	558	558	558	436	558	558	408	408	408
			Prior Fall Enrollment	596	590	550	515	411	268	308	318	364
14	<i>PARK HEIGHTS ELEMENTARY</i> School closed summer of 2001	1976	Square Feet	40,920	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			State Rated Capacity	276	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			Prior Fall Enrollment	198	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
16	<i>JOHNSTON SQUARE ELEMENTARY / MIDDLE</i>	1964	Square Feet	77,603	77,603	77,603	77,603	77,603	77,603	87,683	87,683	87,683
			State Rated Capacity	638	638	638	638	638	638	468	468	468
			Prior Fall Enrollment	423	624	492	498	437	349	337	384	359
21	<i>HILTON ELEMENTARY</i>	1966	Square Feet	75,993	75,993	75,993	75,993	75,993	75,993	75,993	75,993	75,993
			State Rated Capacity	531	531	531	531	531	531	518	518	518
			Prior Fall Enrollment	377	384	368	372	331	289	265	287	305
22	<i>GEORGE WASHINGTON ELEMENTARY</i>	1990	Square Feet	40,211	40,211	40,211	40,211	40,211	40,211	40,211	40,211	40,211
			State Rated Capacity	423	423	423	423	423	423	336	336	336
			Prior Fall Enrollment	375	364	323	315	297	276	227	216	233

Schedule 20
Baltimore City Public School System
School Building Information
Last Eight Fiscal Years

SCHOOL #	SCHOOL NAME	YR BUILT	DATA	2001	2002	2003	2004	2005	2006	2007	2008	2009
				23	<i>WOLFE STREET ACADEMY ELEMENTARY</i>	1976	Square Feet	22,650	22,650	22,650	22,650	22,650
			State Rated Capacity	229	229	229	192	229	229	180	180	180
			Prior Fall Enrollment	176	202	214	212	217	144	135	162	178
24	<i>WESTSIDE ELEMENTARY</i>	1973	Square Feet	73,740	73,740	73,740	73,740	73,740	73,740	73,740	73,740	73,740
			State Rated Capacity	614	614	614	614	614	614	544	544	544
			Prior Fall Enrollment	580	499	448	365	307	282	257	240	274
25	<i>DR. RAYNER BROWNE ELEMENTARY/MIDDLE</i>	1976	Square Feet	40,920	40,920	40,920	40,920	40,920	40,920	40,920	40,920	40,920
			State Rated Capacity	202	202	202	202	202	202	223	223	223
			Prior Fall Enrollment	251	229	200	172	151	155	213	235	245
26	<i>MADISON SQUARE ELEMENTARY</i>	1963	Square Feet	87,192	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			State Rated Capacity	731	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
	School closed summer of 2001		Prior Fall Enrollment	442	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
27	<i>COMMODORE JOHN RODGERS ELEMENTARY MIDDLE</i>	1971	Square Feet	110,776	110,776	110,776	110,776	110,776	110,776	110,776	110,776	110,776
			State Rated Capacity	728	728	728	728	728	728	512	512	512
			Prior Fall Enrollment	439	379	330	395	302	237	284	310	387
28	<i>WILLIAM PINDERHUGHES ELEMENTARY</i>	1973	Square Feet	34,757	34,757	34,757	34,757	34,757	34,757	34,757	34,757	34,757
			State Rated Capacity	324	324	324	324	324	324	338	338	338
			Prior Fall Enrollment	284	287	245	222	185	183	172	161	176
29	<i>MATTHEW A HENSON ELEMENTARY</i>	1964	Square Feet	75,309	75,309	75,309	75,309	75,309	75,309	81,609	81,609	81,609
			State Rated Capacity	529	529	529	529	529	529	539	539	539
			Prior Fall Enrollment	455	422	446	468	451	455	431	430	420
31	<i>COLDSTREAM PARK ELEMENTARY/MIDDLE</i>	1971	Square Feet	82,600	82,600	82,600	82,600	82,600	82,600	82,600	82,600	82,600
			State Rated Capacity	626	626	626	626	626	626	582	582	582
			Prior Fall Enrollment	421	428	481	460	420	405	447	349	307
32	<i>MILDRED MONROE ELEMENTARY</i>	1971	Square Feet	63,800	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			State Rated Capacity	357	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
	School closed summer 2001		Prior Fall Enrollment	173	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
34	<i>CHARLES CARROLL BARRISTER ELEMENTARY</i>	1979	Square Feet	48,137	48,137	48,137	48,137	48,137	48,137	48,137	48,137	48,137
			State Rated Capacity	339	339	339	339	339	339	397	397	397
			Prior Fall Enrollment	341	336	318	327	327	321	289	294	279
35	<i>HARLEM PARK ELEMENTARY/MIDDLE</i>	1963	Square Feet	69,163	69,163	69,163	69,163	69,163	69,163	69,163	69,163	69,163
			State Rated Capacity	444	444	444	444	444	444	482	482	482
			Prior Fall Enrollment	445	405	357	342	297	279	307	345	390
36/37	<i>HARFORD HEIGHTS ELEMENTARY 37/ WILLIAM C MARCH MIDDLE</i>	1974	Square Feet	234,454	234,454	234,454	234,454	234,454	234,454	234,454	234,454	234,454
			State Rated Capacity	1,900	1,900	1,900	1,900	1,900	1,900	1,861	1,861	1,861
			Prior Fall Enrollment #36/37	1,236	1,001	853	741	739	659	895	698	695
			Prior Fall Enrollment #263	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	212	436	527

Schedule 20
Baltimore City Public School System
School Building Information
Last Eight Fiscal Years

SCHOOL #	SCHOOL NAME	YR BUILT	DATA	2001	2002	2003	2004	2005	2006	2007	2008	2009
				38	<i>MALCOLM X PRIMARY</i>	1971	Square Feet	34,234	xxxx	xxxx	xxxx	xxxx
			State Rated Capacity	423	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
	School closed summer 2001		Prior Fall Enrollment	237	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
39	<i>DALLAS F. NICHOLAS SR. ELEMENTARY</i>	1976	Square Feet	70,456	70,456	70,456	70,456	70,456	70,456	70,456	70,456	70,456
			State Rated Capacity	616	616	616	616	616	616	530	530	530
			Prior Fall Enrollment	304	390	417	421	380	375	341	356	347
40/ 425/ 426	<i>LAKE CLIFTON-EASTERN HIGH(40)(closed summer 2005)</i> <i>THE REACH MIDDLE/HIGH/DORIS JOHNSON HIGH(425)/</i> <i>HERITAGE EARLY LEARNING CENTER #425A/</i> <i>HERITAGE HIGH SCHOOL(426)</i>	1971	Square Feet	485,622	485,622	485,622	485,622	485,622	485,622	485,622	485,622	485,622
			State Rated Capacity	2,960	2,960	2,960	2,796	2,960	2,960	2,833	2,833	2,833
			Prior Fall Enrollment # 40	2,245	2,318	2,031	808	311	0	0	0	0
			Prior Fall Enrollment # 341	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	128
			Prior Fall Enrollment #425	xxxx	xxxx	xxxx	311	497	708	719	722	722
			Prior Fall Enrollment #425A	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	100
			Prior Fall Enrollment #426	xxxx	xxxx	xxxx	148	298	410	622	565	565
41	<i>HAMILTON MIDDLE</i>	1932	Square Feet	117,445	117,445	117,445	117,445	117,445	117,445	153,556	153,556	153,556
			State Rated Capacity	1,200	1,200	1,200	1,133	1,200	1,200	1,126	1,126	1,126
			Prior Fall Enrollment	1,050	881	816	904	906	894	755	464	134
42	<i>GARRISON MIDDLE</i>	1932	Square Feet	137,817	137,817	137,817	137,817	137,817	137,817	149,627	149,627	149,627
			State Rated Capacity	1,000	1,000	1,000	944	1,000	1,000	1,029	1,029	1,029
			Prior Fall Enrollment	698	674	728	808	872	722	641	650	519
43	<i>HIGHLANDTOWN MIDDLE</i>	1932	Square Feet	209,774	209,774	209,774	209,774	209,774	209,774	xxxx	xxxx	xxxx
			State Rated Capacity	1,876	1,876	1,876	1,876	1,876	1,876	xxxx	xxxx	xxxx
	School closed summer 2006		Prior Fall Enrollment	1,024	985	1,039	1,084	1,112	849	xxxx	xxxx	xxxx
44	<i>MONTEBELLO ELEMENTARY</i>	1921	Square Feet	84,153	84,153	84,153	84,153	84,153	84,153	84,153	84,153	84,153
			State Rated Capacity	571	571	571	571	571	571	550	550	550
			Prior Fall Enrollment	491	491	248	233	248	928	947	729	790
45	<i>FEDERAL HILL PREP MIDDLE</i>	1974	Square Feet	70,385	70,385	70,385	70,385	70,385	70,385	70,385	70,385	70,385
			State Rated Capacity	569	569	569	569	569	569	512	512	512
			Prior Fall Enrollment	228	217	243	274	311	328	323	329	323
46	<i>CHINQUAPIN MIDDLE(46)/</i> <i>BALTIMORE RISING STAR ACADEMY (344)</i>	1955	Square Feet	163,207	163,207	163,207	163,207	163,207	163,207	163,207	163,207	163,207
			State Rated Capacity	1,291	1,291	1,291	1,291	1,291	1,291	1,178	1,178	1,178
			Prior Fall Enrollment #46	852	880	908	898	916	951	789	641	502
			Prior Fall Enrollment #344	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	228
47	<i>HAMPSTEAD HILL ACADEMY ELEMENTARY/MIDDLE</i>	1991	Square Feet	58,113	58,113	58,113	58,113	58,113	58,113	58,113	58,113	58,113
			State Rated Capacity	644	644	644	644	644	644	530	530	530
			Prior Fall Enrollment	433	434	425	409	416	467	509	520	550
49	<i>NORTHEAST MIDDLE</i>	1977	Square Feet	114,900	114,900	114,900	114,900	114,900	114,900	114,900	114,900	114,900
			State Rated Capacity	900	900	900	850	900	900	808	808	808
			Prior Fall Enrollment	757	758	769	719	693	684	625	698	552
50	<i>ABBOTTSTON ELEMENTARY(50) /</i> <i>STADIUM SCHOOL MIDDLE(15)</i>	1932	Square Feet	64,362	64,362	64,362	64,362	64,362	64,362	65,762	65,762	65,762
			State Rated Capacity	566	566	566	566	566	566	555	555	555
			Prior Fall Enrollment #50	317	259	236	188	223	227	265	250	300
			Prior Fall Enrollment #15	109	111	120	138	181	208	230	241	233

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51/115	WAVERLY ELEMENTARY/MIDDLE (51) / WAVERLY CAREER CENTER(115) 2004--2006 Waverly Career Center also listed under #115 only for years 2001-2003; #51/#115 enrollment combined 2004-2006	1980	Square Feet	47,070	47,070	47,070	47,070	47,070	47,070	47,070	47,070	47,070
			State Rated Capacity	389	389	389	389	389	389	385	385	385
			Prior Fall Enrollment	546	503	524	571	688	707	684	625	650
53	MARGARET BRENT ELEMENTARY MIDDLE	1979	Square Feet	47,626	47,626	47,626	47,626	47,626	47,626	47,626	47,626	47,626
			State Rated Capacity	367	367	367	367	367	367	321	321	321
			Prior Fall Enrollment	274	295	250	244	235	213	227	252	281
54	BARCLAY ELEMENTARY/MIDDLE	1959	Square Feet	71,386	71,386	71,386	71,386	71,386	71,386	69,650	69,650	69,650
			State Rated Capacity	639	639	639	631	639	639	476	476	476
			Prior Fall Enrollment	547	536	559	532	502	444	430	406	413
55	HAMPDEN ELEMENTARY/MIDDLE	1979	Square Feet	64,760	64,760	64,760	64,760	64,760	64,760	64,760	64,760	64,760
			State Rated Capacity	614	614	614	614	614	614	553	553	553
			Prior Fall Enrollment	395	366	381	354	307	284	302	314	334
56	ROBERT POOLE MIDDLE ACADEMY OF COLLEGE & CAREER EXPL(ACCE)(427)	1924	Square Feet	120,830	120,830	120,830	120,830	120,830	120,830	118,701	118,701	118,701
			State Rated Capacity	850	850	850	803	850	850	791	791	791
			Prior Fall Enrollment #56	559	490	529	546	414	386	243	108	xxxx
			Prior Fall Enrollment #427	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	262	345	314
57/ 423/ 488E	LOMBARD MIDDLE(57) / BALTIMORE FREEDOM ACADEMY(423) / ALTERNATIVE LEARNING CTR(488E)	1961	Square Feet	202,000	202,000	202,000	202,000	202,000	202,000	202,000	202,000	202,000
			State Rated Capacity	1,600	1,600	1,600	1,511	1,600	1,600	1,645	1,645	1,645
			Prior Fall Enrollment #57	699	739	727	637	602	505	550	255	63
			Prior Fall Enrollment #423	xxxx	xxxx	xxxx	103	169	216	268	309	515
			Prior Fall Enrollment #488	43	50	70	77	64	47	118	94	100
58	DR. NATHAN A. PITTS - ASHBURTON ELEMENTARY / MIDDLE	1998	Square Feet	82,493	82,493	82,493	82,493	82,493	82,493	82,493	82,493	82,493
			State Rated Capacity	214	637	637	623	637	637	597	597	597
			Prior Fall Enrollment	615	651	587	596	584	532	555	529	498
60	GWYNNS FALL ELEMENTARY	1957	Square Feet	67,986	67,986	67,986	67,986	67,986	67,986	67,094	67,094	67,094
			State Rated Capacity	494	494	494	494	494	494	442	442	442
			Prior Fall Enrollment	466	507	477	472	457	445	455	436	437
61	JOHN EAGER HOWARD ELEMENTARY	1960	Square Feet	71,509	71,509	71,509	71,509	71,509	71,509	82,293	82,293	82,293
			State Rated Capacity	462	462	462	462	462	462	334	334	334
			Prior Fall Enrollment	310	311	294	253	235	211	223	216	232
62	EDGECOMBE CIRCLE ELEMENTARY/MIDDLE	1957	Square Feet	62,988	62,988	62,988	62,988	62,988	62,988	62,988	62,988	62,988
			State Rated Capacity	764	764	764	764	764	764	649	649	649
			Prior Fall Enrollment	519	584	563	514	524	513	485	540	578
63	ROSEMONT ELEMENTARY/MIDDLE	1973	Square Feet	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500	78,500
			State Rated Capacity	589	589	589	589	589	589	551	551	551
			Prior Fall Enrollment	393	382	312	300	327	377	396	443	448

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				64	<i>LIBERTY ELEMENTARY</i>	1953	Square Feet	76,337	76,337	76,337	76,337	76,337
			State Rated Capacity	679	679	679	679	679	679	613	613	613
			Prior Fall Enrollment	437	452	411	347	342	356	355	359	321
66	<i>MT. ROYAL ELEMENTARY/MIDDLE</i>	1959	Square Feet	112,020	112,020	112,020	112,020	112,020	112,020	112,020	112,020	112,020
			State Rated Capacity	814	814	814	790	814	814	763	763	763
			Prior Fall Enrollment	914	828	865	878	808	818	821	819	807
67	<i>EDGEWOOD ELEMENTARY</i>	1958	Square Feet	66,199	66,199	66,199	66,199	66,199	66,199	66,199	66,199	66,199
			State Rated Capacity	528	528	528	528	528	528	387	387	387
			Prior Fall Enrollment	356	336	326	338	334	326	327	311	307
73	<i>SARAH M. ROACH ELEMENTARY</i>	1971	Square Feet	44,874	44,874	44,874	44,874	44,874	44,874	44,874	44,874	44,874
			State Rated Capacity	427	427	427	427	427	427	337	337	337
			Prior Fall Enrollment	371	381	379	375	314	298	287	282	284
75/202	<i>CALVERTON ELEMENTARY/MIDDLE(75) & LAFAYETTE ELEMENTARY(202)</i> Lafayette Elementary also listed under #202 only for years 2001-2003	1962	Square Feet	269,870	269,870	269,870	269,870	269,870	350,604	269,870	269,870	269,870
			State Rated Capacity	2,225	2,225	2,225	2,101	2,225	2,225	1,800	1,800	1,800
			Prior Fall Enrollment # 75	1,110	977	1,012	972	976	747	677	826	715
			Prior Fall Enrollment #202	xxxx	xxxx	xxxx	249	252	263	256	xxxx	xxxx
76	<i>FRANCIS SCOTT KEY ELEMENTARY/MIDDLE</i>	1984	Square Feet	99,971	99,971	99,971	99,971	99,971	99,971	99,971	99,971	99,971
			State Rated Capacity	682	782	782	737	782	782	677	677	677
			Prior Fall Enrollment	687	665	654	641	647	636	663	619	604
78/428	<i>HARLEM PARK COMMUNITY(78) / TALENT DEVELOPMENT HIGH SCHOOL(428)</i> School #430 moved from #412 to #078 in SY 2006-07	1963	Square Feet	332,952	332,952	332,952	332,952	332,952	332,952	332,952	332,952	332,952
			State Rated Capacity	1,600	1,600	1,600	1,520	1,600	1,600	1,743	1,743	1,743
			Prior Fall Enrollment # 78	1,085	991	952	776	653	486	294	156	xxxx
			Prior Fall Enrollment #430	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	653	475	500
			Prior Fall Enrollment #428	xxxx	xxxx	xxxx	xxxx	138	260	373	509	580
79/325	<i>WILLIAM H. LEMMEL MIDDLE(79) / CONNEXIONS COMMUNITY LEADERSHIP(325) / MIDDLE ALTERNATIVE PROGRAM@LEMMEL (860)</i>	1958	Square Feet	196,346	196,346	196,346	196,346	196,346	196,346	213,358	213,358	213,358
			State Rated Capacity	1,691	1,691	1,691	1,597	1,691	1,691	1,855	1,855	1,855
			Prior Fall Enrollment # 79	951	995	1,042	970	941	964	799	680	474
			Prior Fall Enrollment #325	xxxx	xxxx	48	92	123	116	159	196	121
			Prior Fall Enrollment #860	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	100
80	<i>WEST BALTIMORE MIDDLE (080)/ KASA MIDLE/HIGH (342)</i>	1963	Square Feet	244,681	244,681	244,681	244,681	244,681	244,681	244,681	244,681	244,681
			State Rated Capacity	2,325	2,325	2,325	2,196	2,325	2,325	1,524	1,524	1,524
			Prior Fall Enrollment #80	1,273	1,192	1,150	1,196	1,133	1,245	930	684	371
			Prior Fall Enrollment #342	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	132
81	<i>NORTH BEND ELEMENTARY/MIDDLE</i>	1974	Square Feet	77,152	77,152	77,152	77,152	77,152	77,152	77,152	77,152	77,152
			State Rated Capacity	457	457	457	457	457	457	494	494	494
			Prior Fall Enrollment	490	486	513	461	451	367	426	403	405

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82/ 324 /488W/331	ROLAND N. PATTERSON SR. ACADEMY(82) /	1973	Square Feet	330,844	330,844	330,844	330,844	330,844	330,844	347,800	347,800	347,800
	KIPP UJIMA VILLAGE ACADEMY(324) /		State Rated Capacity	2,341	2,341	2,341	2,211	2,341	2,341	2,223	2,223	2,223
	ALTERNATIVE LEARNING CTR(488W)		Prior Fall Enrollment # 82	757	758	831	831	756	684	417	299	xxxx
	MD ACADEMY OF TECH & HEALTH SCIENCES (331)/		Prior Fall Enrollment #324	xxxx	xxxx	79	162	240	305	310	316	333
	ACADEMY HIGH (325)/CIVITAS MIDDLE/HIGH (343)		Prior Fall Enrollment #488W	43	49	69	77	64	47	xxxx	xxxx	xxxx
			Prior Fall Enrollment #331	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	108	208	351
			Prior Fall Enrollment #325	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	117
	Prior Fall Enrollment #343	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	146		
83	WILLIAM PACA ELEMENTARY	1975	Square Feet	72,300	72,300	72,300	72,300	72,300	72,300	72,300	72,300	72,300
			State Rated Capacity	796	796	796	796	796	796	826	826	826
			Prior Fall Enrollment	828	827	807	829	798	727	662	740	632
84	THOMAS JOHNSON ELEMENTARY/MIDDLE	1980	Square Feet	68,850	68,850	68,850	68,850	68,850	68,850	68,850	68,850	68,850
			State Rated Capacity	469	599	599	599	599	599	568	568	568
			Prior Fall Enrollment	405	387	358	362	295	277	291	349	391
85	FORT WORTHINGTON ELEMENTARY	1964	Square Feet	75,427	75,427	75,427	75,427	75,427	75,427	75,427	75,427	75,427
			State Rated Capacity	555	555	555	555	555	555	549	549	549
			Prior Fall Enrollment	404	374	332	285	359	397	431	410	420
86	LAKWOOD ELEMENTARY	1967	Square Feet	24,794	24,794	24,794	24,794	24,794	24,794	24,794	24,794	24,794
			State Rated Capacity	216	216	216	216	216	216	211	211	211
			Prior Fall Enrollment	190	184	174	169	188	189	172	190	170
87	WINDSOR HILL ELEMENTARY/MIDDLE	1926	Square Feet	60,400	60,400	60,400	60,400	60,400	60,400	59,000	59,000	59,000
			State Rated Capacity	434	434	434	434	434	434	348	348	348
			Prior Fall Enrollment	253	248	213	200	191	182	174	206	250
88	LYNDHURST ELEMENTARY	1926	Square Feet	56,582	56,582	56,582	56,582	56,582	56,582	50,728	50,728	50,728
			State Rated Capacity	422	422	422	422	422	422	326	326	326
			Prior Fall Enrollment	407	409	407	371	313	301	274	270	294
89	ROGNEL HEIGHTS ELEMENTARY/MIDDLE	1970	Square Feet	78,988	78,988	78,988	78,988	78,988	78,988	78,988	78,988	78,988
			State Rated Capacity	637	637	637	637	637	637	583	583	583
			Prior Fall Enrollment	601	586	596	527	518	486	467	426	404
93	FRIENDSHIP ACADEMY OF ENGINEERING & TECHNOLOGY MIDDLE/HIGH (339) Building originally used for office space.		Square Feet	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	298,325
			State Rated Capacity	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	307
			Prior Fall Enrollment	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	197
95	FRANKLIN SQUARE ELEMENTARY/MIDDLE	1961	Square Feet	71,937	71,937	71,937	71,937	71,937	71,937	71,937	71,937	71,937
			State Rated Capacity	467	467	467	467	467	467	452	452	452
			Prior Fall Enrollment	330	324	343	315	278	272	282	305	364
97	COLLINGTON SQUARE ELEMENTARY/MIDDLE	1964	Square Feet	67,813	67,813	67,813	67,813	67,813	67,813	67,813	67,813	67,813
			State Rated Capacity	576	576	576	576	576	576	570	570	570
			Prior Fall Enrollment	325	336	389	434	466	495	468	485	503

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98	SAMUEL F.B. MORSE ELEMENTARY	1979	Square Feet	63,205	63,205	63,205	63,205	63,205	63,205	63,205	63,205	63,205
			State Rated Capacity	620	620	620	620	620	620	623	623	623
			Prior Fall Enrollment	453	438	500	472	423	407	379	359	385
101	ELMER A. HENDERSON ELEMENTARY	1954	Square Feet	76,650	76,650	76,650	76,650	76,650	76,650	xxxx	xxxx	xxxx
			State Rated Capacity	490	490	490	490	490	490	xxxx	xxxx	xxxx
			Prior Fall Enrollment	245	315	304	292	288	240	xxxx	xxxx	xxxx
102	THOMAS G. HAYES ELEMENTARY School closed in summer 2007. Building used as swing space for #414 renovation	1960	Square Feet	88,634	88,634	88,634	88,634	88,634	88,634	88,634	88,634	88,634
			State Rated Capacity	617	617	617	617	617	617	609	609	609
			Prior Fall Enrollment	408	540	461	441	390	371	374	xxxx	xxxx
105A	MORAVIA PARK ELEMENTARY (PK-4)	1973	Square Feet	89,000	89,000	89,000	89,000	89,000	89,000	89,000	89,000	89,000
			State Rated Capacity	991	991	991	991	991	991	551	551	551
			Prior Fall Enrollment	434	431	585	518	524	555	581	573	595
105B	MORAVIA PARK ELEMENTARY (5-8) (former #216 Frankford Intermediate School)	1958	Square Feet	xxxx	63,819	63,819	63,819	63,819	63,819	63,819	63,819	63,819
			State Rated Capacity	xxxx	485	485	485	485	485	468	468	468
			Prior Fall Enrollment	xxxx	0	381	298	307	338	347	371	347
107	GILMOR ELEMENTARY	1962	Square Feet	77,290	77,290	77,290	77,290	77,290	77,290	77,290	77,290	77,290
			State Rated Capacity	548	548	548	548	548	548	594	594	594
			Prior Fall Enrollment	421	421	222	228	222	538	544	521	460
115	WAVERLY CAREER CENTER	1960	Square Feet	33,543	33,543	33,543	33,543	33,543	33,543	40,680	40,680	40,680
			State Rated Capacity	264	264	264	264	264	264	265	265	265
			Prior Fall Enrollment	98	109	91	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
122	SAMUEL COLERIDGE-TAYLOR ELEMENTARY	1927	Square Feet	110,981	110,981	110,981	110,981	110,981	110,981	110,981	110,981	110,981
			State Rated Capacity	661	661	661	661	661	661	778	778	778
			Prior Fall Enrollment	469	465	389	372	330	272	276	270	315
124A	BAY-BROOK ELEMENTARY/MIDDLE	1971	Square Feet	31,988	31,988	31,988	31,988	31,988	31,988	31,988	31,988	31,988
			State Rated Capacity	282	282	282	282	282	282	260	260	260
			Prior Fall Enrollment	391	359	342	369	341	331	363	448	533
124B	BAY-BROOK ELEMENTARY (former #304 Harbor View facility) Enrollment combined with 124A	1971	Square Feet	xxxx	18,113	18,113	18,113	18,113	18,113	18,113	18,113	18,113
			State Rated Capacity	xxxx	485	485	485	485	485	255	255	255
			Prior Fall Enrollment	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
125	FURMAN L. TEMPLETON ELEMENTARY	1974	Square Feet	81,485	81,485	81,485	81,485	81,485	81,485	81,485	81,485	81,485
			State Rated Capacity	482	482	482	482	482	482	587	587	587
			Prior Fall Enrollment	342	342	209	201	209	657	684	595	550
130	BOOKER T. WASHINGTON MIDDLE(130) School #433 moved from #412 to #130 in SY 2006-07	1910	Square Feet	192,033	192,033	192,033	192,033	192,033	192,033	211,992	211,992	211,992
			State Rated Capacity	975	975	975	925	975	975	1,236	1,236	1,236
			Prior Fall Enrollment #130	571	524	606	660	651	587	564	516	379
			Prior Fall Enrollment #433	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	157	237	277
133	PAUL LAURENCE DUNBAR MIDDLE	1932	Square Feet	122,417	122,417	122,417	122,417	122,417	122,417	122,417	122,417	122,417
			State Rated Capacity	850	850	850	803	850	850	766	766	766
			Prior Fall Enrollment	584	516	514	480	477	499	580	531	331

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				134	<i>WALTER P. CARTER ELEMENTARY/MIDDLE</i>	1976	Square Feet	75,465	75,465	75,465	75,465	75,465
			State Rated Capacity	589	589	589	589	589	589	518	518	518
			Prior Fall Enrollment	385	420	438	374	330	327	302	340	385
135	<i>LUTHER C. MITCHELL PRIMARY</i>	1974	Square Feet	12,505	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			State Rated Capacity	94	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
	School closed summer 2001		Prior Fall Enrollment	96	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
138	<i>HARRIET TUBMAN ELEMENTARY</i>	1976	Square Feet	48,600	48,600	48,600	48,600	48,600	48,600	48,600	48,600	48,600
			State Rated Capacity	446	446	446	446	446	446	361	361	361
			Prior Fall Enrollment	271	253	246	236	210	208	194	188	180
139	<i>CHARLES CARROLL OF CARROLLTON</i>	1924	Square Feet	144,621	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			State Rated Capacity	1,281	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
	School closed summer 2001		Prior Fall Enrollment	504	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
142	<i>ROBERT W. COLEMAN ELEMENTARY</i>	1981	Square Feet	45,819	45,819	45,819	45,819	45,819	45,819	45,819	45,819	45,819
			State Rated Capacity	565	565	565	565	565	565	347	347	347
			Prior Fall Enrollment	298	332	316	304	296	319	302	298	297
144	<i>JAMES MOSHER ELEMENTARY</i>	1933	Square Feet	69,252	69,252	69,252	69,252	69,252	69,252	69,252	69,252	69,252
			State Rated Capacity	486	486	486	486	486	486	410	410	410
			Prior Fall Enrollment	368	348	317	312	347	325	326	300	284
145	<i>ALEXANDER HAMILTON ELEMENTARY</i>	1981	Square Feet	53,304	53,304	53,304	53,304	53,304	53,304	53,304	53,304	53,304
			State Rated Capacity	636	636	636	636	636	636	448	448	448
			Prior Fall Enrollment	355	374	360	353	375	350	337	315	305
150	<i>BENTALOU ELEMENTARY</i>	1961	Square Feet	77,170	77,170	77,170	77,170	77,170	77,170	86,483	86,483	86,483
			State Rated Capacity	618	618	618	618	618	618	468	468	468
			Prior Fall Enrollment	510	515	482	457	421	439	424	418	371
157	<i>GEORGE G. KELSON ELEMENTARY/MIDDLE</i>	1974	Square Feet	71,145	71,145	71,145	71,145	71,145	71,145	71,145	71,145	71,145
			State Rated Capacity	598	598	598	598	598	598	530	530	530
			Prior Fall Enrollment	314	313	286	326	313	341	371	339	305
159	<i>CHERRY HILL ELEMENTARY/MIDDLE</i>	1945	Square Feet	63,853	63,853	63,853	63,853	63,853	63,853	63,853	63,853	63,853
			State Rated Capacity	567	567	567	567	567	567	600	600	600
			Prior Fall Enrollment	285	309	392	462	511	463	418	385	398
160	<i>CARTER G. WOODSON ELEMENTARY/MIDDLE</i>	1951	Square Feet	61,573	61,573	61,573	61,573	61,573	61,573	61,573	61,573	61,573
			State Rated Capacity	402	402	402	402	402	402	360	360	360
			Prior Fall Enrollment	444	421	464	489	448	435	377	410	392
162	<i>DIGGS JOHNSON MIDDLE</i>	1969	Square Feet	68,242	68,242	68,242	68,242	68,242	68,242	68,242	68,242	68,242
			State Rated Capacity	498	498	498	474	498	498	593	593	593
			Prior Fall Enrollment	390	360	454	521	162	494	462	354	303
163	<i>PATAPSCO ELEMENTARY/MIDDLE</i>	1957	Square Feet	73,620	73,620	73,620	73,620	73,620	73,620	73,620	73,620	73,620
			State Rated Capacity	516	516	516	516	516	516	486	486	486
			Prior Fall Enrollment	419	417	414	423	394	421	385	395	349

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				164	ARUNDEL ELEMENTARY/MIDDLE	1958	Square Feet	62,909	62,909	62,909	62,909	62,909
			State Rated Capacity	491	491	491	491	491	491	508	508	508
			Prior Fall Enrollment	386	391	403	395	371	296	276	248	247
170/171/ 424	THURGOOD MARSHALL MIDDLE(170/171) THURGOOD MARSHALL HIGH(424) DR. SAMUEL L. BANKS HIGH(420)	1960	Square Feet	255,756	255,756	255,756	255,756	255,756	255,756	255,756	255,756	255,756
			State Rated Capacity	1,918	965	965	911	965	2,098	1,462	1,462	1,462
			Prior Fall Enrollment #170	657	595	935	795	734	569	188	49	xxxx
			Prior Fall Enrollment #171	364	395	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			Prior Fall Enrollment #420	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	561	662	567
			Prior Fall Enrollment #424	xxxx	xxxx	xxxx	294	502	701	713	604	539
177	GEORGE W. F. McMECHEN MIDDLE	1897	Square Feet	100,728	100,728	100,728	100,728	100,728	100,728	100,728	100,728	100,728
			State Rated Capacity	231	231	231	231	231	231	240	240	240
			Prior Fall Enrollment	206	206	197	225	194	176	168	137	125
178	EXCEL ACADEMY @ FRANCIS M. WOOD HIGH School #429 moved from #412 to #178 in SY 2006-07	1978	Square Feet	76,475	76,475	76,475	76,475	76,475	72,834	76,475	76,475	76,475
			State Rated Capacity	292	292	292	292	292	292	290	290	290
			Prior Fall Enrollment 178	361	444	434	467	492	511	xxxx	398	426
			Prior Fall Enrollment #429	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	429	424	458
180/181/ 422	ARNETT J. BROWN JR. MIDDLE(180) / SOUTHSIDE ACADEMY(181) / NEW ERA ACADEMY(422)	1954	Square Feet	164,490	164,490	164,490	164,490	164,490	164,490	164,490	164,490	164,490
			State Rated Capacity	905	905	905	885	905	905	976	976	976
			Prior Fall Enrollment #180	279	295	171	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			Prior Fall Enrollment #181	126	172	191	180	204	253	312	328	321
			Prior Fall Enrollment #422	xxxx	xxxx	xxxx	76	127	220	277	317	297
201	DICKEY HILL ELEMENTARY/MIDDLE	1966	Square Feet	80,734	80,734	80,734	80,734	80,734	80,734	80,734	80,734	80,734
			State Rated Capacity	677	677	677	671	677	677	486	486	486
			Prior Fall Enrollment	651	639	619	534	502	479	455	435	392
202	LAFAYETTE ELEMENTARY Program relocated to #75-Calverton Middle in 2003-2004 school year	1963	Square Feet	79,329	79,329	79,329	79,329	79,329	xxxx	xxxx	xxxx	xxxx
			State Rated Capacity	447	527	527	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			Prior Fall Enrollment	381	389	321	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
203	MAREE G. FARRING ELEMENTARY/MIDDLE	1979	Square Feet	46,025	46,025	46,025	46,025	46,025	46,025	46,025	46,025	46,025
			State Rated Capacity	427	427	427	427	427	427	483	483	483
			Prior Fall Enrollment	468	457	395	423	471	461	425	381	471
204	MARY E. RODMAN ELEMENTARY	1964	Square Feet	73,247	73,247	73,247	73,247	73,247	73,247	74,512	74,512	74,512
			State Rated Capacity	569	569	569	569	569	569	543	543	543
			Prior Fall Enrollment	508	492	467	428	449	393	394	405	406
205	WOODHOME ELEMENTARY/MIDDLE	1969	Square Feet	66,325	66,325	66,325	66,325	66,325	66,325	66,325	66,325	66,325
			State Rated Capacity	641	641	641	641	641	641	495	495	495
			Prior Fall Enrollment	611	580	546	496	494	482	511	468	463
206	FURLEY ELEMENTARY	1969	Square Feet	76,089	76,089	76,089	76,089	76,089	76,089	76,089	76,089	76,089
			State Rated Capacity	479	479	479	479	479	479	545	545	545
			Prior Fall Enrollment	640	648	650	595	566	545	528	481	486

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				207	<i>CURTIS BAY ELEMENTARY/MIDDLE</i>	1964	Square Feet	69,339	69,339	69,339	69,339	69,339
			State Rated Capacity	509	509	509	509	509	509	466	466	466
			Prior Fall Enrollment	486	463	396	415	394	367	363	374	479
209	<i>WINSTON MIDDLE</i>	1959	Square Feet	85,525	85,525	85,525	85,525	85,525	85,525	100,060	100,060	100,060
			State Rated Capacity	775	775	775	732	775	775	633	633	633
			Prior Fall Enrollment	587	550	551	562	556	528	462	471	376
210	<i>HAZELWOOD ELEMENTARY/MIDDLE</i>	1958	Square Feet	65,977	65,977	65,977	65,977	65,977	65,977	65,977	65,977	65,977
			State Rated Capacity	702	702	702	690	702	702	520	520	520
			Prior Fall Enrollment	702	732	731	684	633	586	551	561	517
211	<i>GARDENVILLE ELEMENTARY</i>	1981	Square Feet	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500	40,500
			State Rated Capacity	297	297	297	297	297	297	284	284	284
			Prior Fall Enrollment	433	436	452	404	382	341	331	313	324
212	<i>GARRETT HEIGHTS ELEMENTARY/MIDDLE</i>	1932	Square Feet	58,753	58,753	58,753	58,753	58,753	58,753	58,753	58,753	58,753
			State Rated Capacity	396	396	396	396	396	396	326	326	326
			Prior Fall Enrollment	474	492	499	491	480	397	361	398	426
213	<i>GOVANS ELEMENTARY</i>	1931	Square Feet	45,341	45,341	45,341	45,341	45,341	45,341	51,643	51,643	51,643
			State Rated Capacity	309	309	309	309	309	309	338	338	338
			Prior Fall Enrollment	388	400	418	418	405	402	364	368	333
214	<i>GUILFORD ELEMENTARY/MIDDLE</i>	1970	Square Feet	50,383	50,383	50,383	50,383	50,383	50,383	65,851	65,851	65,851
			State Rated Capacity	371	371	371	371	371	371	432	432	432
			Prior Fall Enrollment	606	536	536	496	435	384	351	341	344
215	<i>HIGHLANDTOWN ELEMENTARY/MIDDLE</i>	1975	Square Feet	61,646	61,646	61,646	61,646	61,646	61,646	61,646	61,646	61,646
			State Rated Capacity	709	664	664	664	664	664	631	631	631
			Prior Fall Enrollment	755	704	647	667	611	438	452	408	365
216	<i>FRANKFORD INTERMEDIATE</i>	1958	Square Feet	63,819	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
	Frankford Intermediate ceased at the end of 2001; facility		State Rated Capacity	485	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
	now houses #105B-Moravia Elementary; grades 5-8		Prior Fall Enrollment	248	359	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
217	<i>BELMONT ELEMENTARY</i>	1962	Square Feet	71,568	71,568	71,568	71,568	71,568	71,568	71,568	71,568	71,568
			State Rated Capacity	417	417	417	417	417	417	591	591	591
			Prior Fall Enrollment	411	371	365	377	361	385	394	349	332
219	<i>YORKWOOD ELEMENTARY</i>	1958	Square Feet	71,861	71,861	71,861	71,861	71,861	71,861	71,861	71,861	71,861
			State Rated Capacity	459	459	459	459	459	459	487	487	487
			Prior Fall Enrollment	638	610	575	542	534	491	495	487	458
220	<i>MORRELL PARK ELEMENTARY/MIDDLE</i>	1977	Square Feet	53,314	53,314	53,314	53,314	53,314	53,314	53,314	53,314	53,314
			State Rated Capacity	372	454	454	452	454	454	463	463	463
			Prior Fall Enrollment	569	568	544	511	471	431	368	384	424
221	<i>MT. WASHINGTON ELEMENTARY</i>	1962	Square Feet	50,412	50,412	50,412	50,412	50,412	50,412	50,412	50,412	50,412
			State Rated Capacity	319	319	319	319	319	319	274	274	274
			Prior Fall Enrollment	284	266	320	281	275	276	314	321	332

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				222	<i>PIMLICO MIDDLE</i> <i>Building closed in summer 2007</i>	1956	Square Feet	205,394	205,394	205,394	205,394	205,394
			State Rated Capacity	1,925	1,925	1,925	1,818	1,925	1,925	1,485	xxxx	xxxx
			Prior Fall Enrollment	758	670	815	868	839	627	483	xxxx	xxxx
223	<i>PIMLICO ELEMENTARY/MIDDLE</i>	1910	Square Feet	165,274	165,274	165,274	165,274	165,274	165,274	165,274	165,274	165,274
			State Rated Capacity	926	926	926	926	926	926	882	882	882
			Prior Fall Enrollment	557	713	657	613	567	514	566	654	684
224	<i>GROVE PARK ELEMENTARY/MIDDLE</i>	1958	Square Feet	45,089	45,089	45,089	45,089	45,089	45,089	45,089	45,089	45,089
			State Rated Capacity	549	549	549	549	549	549	439	439	439
			Prior Fall Enrollment	412	395	379	344	356	337	341	399	443
225	<i>WESTPORT ELEMENTARY/MIDDLE</i>	1924	Square Feet	103,206	103,206	103,206	103,206	103,206	103,206	103,206	103,206	103,206
			State Rated Capacity	1,074	1,074	1,057	1,057	1,057	1,057	820	820	820
			Prior Fall Enrollment	582	616	615	565	509	462	381	382	369
226	<i>VIOLETVILLE ELEMENTARY/MIDDLE</i>	1930	Square Feet	43,060	43,060	43,060	43,060	43,060	43,060	43,060	43,060	43,060
			State Rated Capacity	302	302	302	302	302	302	363	363	363
			Prior Fall Enrollment	376	400	404	407	432	420	415	418	405
228	<i>JOHN RUHRAH ELEMENTARY/MIDDLE</i>	1930	Square Feet	62,638	62,638	62,638	62,638	62,638	62,638	62,638	62,638	62,638
			State Rated Capacity	454	454	454	454	454	454	442	442	442
			Prior Fall Enrollment	396	407	383	394	377	331	328	361	429
229	<i>HOLABIRD ELEMENTARY/MIDDLE</i>	1958	Square Feet	49,754	49,754	49,754	49,754	49,754	49,754	58,094	58,094	58,094
			State Rated Capacity	436	436	436	436	436	436	416	416	416
			Prior Fall Enrollment	318	306	321	297	260	231	199	179	218
230	<i>CANTON MIDDLE</i>	1926	Square Feet	97,568	97,568	97,568	97,568	97,568	97,568	97,568	97,568	97,568
			State Rated Capacity	850	850	850	705	850	850	1,005	1,005	1,005
			Prior Fall Enrollment	580	502	494	519	439	377	506	272	96
231	<i>BREHMS LANE ELEMENTARY</i>	1930	Square Feet	59,713	59,713	59,713	59,713	59,713	59,713	59,713	59,713	59,713
			State Rated Capacity	584	584	584	584	584	584	561	561	561
			Prior Fall Enrollment	829	901	873	715	650	621	592	656	684
232	<i>THOMAS JEFFERSON ELEMENTARY/MIDDLE</i>	1925	Square Feet	57,430	57,430	57,430	57,430	57,430	57,430	57,430	57,430	57,430
			State Rated Capacity	389	389	389	389	389	389	360	360	360
			Prior Fall Enrollment	396	359	267	236	249	260	306	358	434
233	<i>ROLAND PARK ELEMENTARY/MIDDLE</i>	1925	Square Feet	179,299	179,299	179,299	179,299	179,299	179,299	179,299	179,299	179,299
			State Rated Capacity	1,444	1,444	1,291	1,391	1,291	1,291	1,345	1,345	1,345
			Prior Fall Enrollment	1,403	1,311	1,366	1,341	1,310	1,261	1,199	1,197	1,194
234	<i>ARLINGTON ELEMENTARY /MIDDLE</i>	1926	Square Feet	76,684	76,684	76,684	76,684	76,684	76,684	76,684	76,684	76,684
			State Rated Capacity	546	546	546	546	546	546	585	585	585
			Prior Fall Enrollment	694	657	644	641	553	559	526	570	610
235	<i>GLENMOUNT ELEMENTARY/MIDDLE</i>	1928	Square Feet	91,514	91,514	91,514	91,514	91,514	91,514	91,514	91,514	91,514
			State Rated Capacity	624	624	624	620	624	624	756	756	756
			Prior Fall Enrollment	744	821	847	868	880	822	778	725	658

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				236	<i>HAMILTON ELEMENTARY/MIDDLE</i>	1926	Square Feet	82,303	82,303	82,303	82,303	82,303
			State Rated Capacity	758	758	758	749	758	758	701	701	701
			Prior Fall Enrollment	729	735	685	675	672	633	600	597	636
237	<i>HIGHLANDTOWN ELEMENTARY/MIDDLE</i>	1926	Square Feet	24,349	24,349	24,349	24,349	24,349	24,349	22,956	22,956	22,956
			State Rated Capacity	195	195	195	247	195	195	500	500	500
			Prior Fall Enrollment	283	285	218	174	168	163	151	241	375
239	<i>MASON COVE COMMUNITY ACADEMY</i>	1926	Square Feet	98,846	98,846	98,846	98,846	98,846	98,846	98,846	98,846	98,846
			State Rated Capacity	555	555	555	524	555	555	528	528	528
			Prior Fall Enrollment	316	343	447	497	447	344	315	314	286
240	<i>GRACELAND PARK / O'DONNELL HEIGHTS ELEMENTARY/MIDDLE</i>	1950	Square Feet	75,613	75,613	75,613	75,613	75,613	75,613	75,613	75,613	75,613
			State Rated Capacity	419	419	419	419	419	419	373	373	373
			Prior Fall Enrollment	346	332	250	224	216	181	241	306	369
241	<i>FALLSTAFF ELEMENTARY/MIDDLE</i>	1950	Square Feet	71,831	71,831	71,831	71,831	71,831	71,831	71,831	71,831	71,831
			State Rated Capacity	725	725	725	685	725	725	455	455	455
			Prior Fall Enrollment	587	608	393	136	227	253	273	327	362
242	<i>NORTHWOOD ELEMENTARY</i>	1951	Square Feet	68,166	68,166	68,166	68,166	68,166	68,166	83,816	83,816	83,816
			State Rated Capacity	828	828	828	828	828	828	739	739	739
			Prior Fall Enrollment	710	701	675	685	668	680	670	690	685
243	<i>ARMISTEAD GARDENS ELEMENTARY/MIDDLE</i>	1951	Square Feet	56,598	56,598	56,598	56,598	56,598	56,598	62,031	62,031	62,031
			State Rated Capacity	477	477	477	477	477	477	416	416	416
			Prior Fall Enrollment	307	287	299	293	303	341	350	408	460
245	<i>LEITH WALK ELEMENTARY</i>	1954	Square Feet	75,223	75,223	75,223	75,223	75,223	75,223	88,723	88,723	88,723
			State Rated Capacity	676	676	676	676	676	676	748	748	748
			Prior Fall Enrollment	1,023	981	971	942	941	933	926	893	883
246	<i>BEECHFIELD ELEMENTARY/MIDDLE</i>	1954	Square Feet	69,885	69,885	69,885	69,885	69,885	69,885	78,603	78,603	78,603
			State Rated Capacity	888	888	888	888	888	888	792	792	792
			Prior Fall Enrollment	711	730	694	675	668	623	659	781	840
247	<i>CROSS COUNTRY ELEMENTARY/MIDDLE</i>	1955	Square Feet	88,785	88,785	88,785	88,785	88,785	88,785	88,785	88,785	88,785
			State Rated Capacity	568	568	568	568	568	568	657	657	657
			Prior Fall Enrollment	751	837	693	713	470	516	545	686	649
248	<i>SINCLAIR LANE ELEMENTARY/MIDDLE</i>	1956	Square Feet	73,914	73,914	73,914	73,914	73,914	73,914	73,914	73,914	73,914
			State Rated Capacity	624	624	624	624	624	624	506	506	506
			Prior Fall Enrollment	594	495	413	488	515	457	467	413	451
249	<i>MEDFIELD HEIGHTS ELEMENTARY</i>	1956	Square Feet	31,106	31,106	31,106	31,106	31,106	31,106	44,606	44,606	44,606
			State Rated Capacity	401	401	401	401	401	401	334	334	334
			Prior Fall Enrollment	320	324	354	322	311	321	326	327	338
250	<i>DR. BERNARD HARRIS ELEMENTARY</i>	1971	Square Feet	81,339	81,339	81,339	81,339	81,339	81,339	84,636	84,636	84,636
			State Rated Capacity	654	654	654	654	654	654	563	563	563
			Prior Fall Enrollment	451	572	538	519	472	449	442	574	565

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				251	<i>CALLAWAY ELEMENTARY/MIDDLE</i>	1970	Square Feet	77,850	77,850	77,850	77,850	77,850
			State Rated Capacity	579	579	579	579	579	579	567	567	567
			Prior Fall Enrollment	469	447	446	415	341	309	324	355	339
254	<i>DR. MARTIN LUTHER KING ELEMENTARY/MIDDLE</i>	1973	Square Feet	100,100	100,100	100,100	100,100	100,100	100,100	100,100	100,100	100,100
			State Rated Capacity	884	884	884	884	884	884	789	789	789
			Prior Fall Enrollment	690	744	653	621	567	494	637	605	604
255	<i>SOUTHEAST MIDDLE</i>	1976	Square Feet	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000
			State Rated Capacity	785	785	785	741	785	785	567	567	567
			Prior Fall Enrollment	506	479	526	489	485	418	345	169	46
256	<i>CALVIN M. RODWELL ELEMENTARY</i>	1980	Square Feet	37,537	37,537	37,537	37,537	37,537	37,537	37,537	37,537	37,537
			State Rated Capacity	352	352	352	352	352	352	258	258	258
			Prior Fall Enrollment	365	366	289	277	272	296	291	294	300
260	<i>FREDERICK ELEMENTARY</i>	1983	Square Feet	43,465	43,465	43,465	43,465	43,465	43,465	43,465	43,465	43,465
			State Rated Capacity	359	359	359	359	359	359	337	337	337
			Prior Fall Enrollment	387	366	365	356	339	340	324	317	286
261	<i>LOCKERMAN-BUNDY ELEMENTARY</i>	1978	Square Feet	48,522	48,522	48,522	48,522	48,522	48,522	48,600	48,600	48,600
			State Rated Capacity	442	442	442	442	442	442	428	428	428
			Prior Fall Enrollment	292	246	244	221	195	188	185	216	244
262	<i>EMPOWERMENT TEMPLE ELEMENTARY/MIDDLE</i> Non BCPSS Building Enrollment data only	N/A	Square Feet	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			State Rated Capacity	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			Prior Fall Enrollment	xxxx	xxxx	xxxx	79	127	150	150	191	213
301	<i>WILLIAM S. BAER SCHOOL</i>	1933	Square Feet	80,929	80,929	80,929	80,929	80,929	80,929	80,929	80,929	80,929
			State Rated Capacity	269	269	269	269	269	269	230	230	230
			Prior Fall Enrollment	218	196	200	215	232	239	249	246	239
303	<i>THE UPTON SCHOOL</i> moved to #401 in 2006	1920	Square Feet	11,109	11,109	11,109	11,109	11,109	xxxx	xxxx	xxxx	xxxx
			State Rated Capacity	60	60	60	60	60	xxxx	xxxx	xxxx	xxxx
			Prior Fall Enrollment	271	198	209	229	169	xxxx	xxxx	xxxx	xxxx
304	<i>HARBOR VIEW</i> Ceased 2001; facility now houses #124B Bay-Brook Elementary	1971	Square Feet	18,113	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			State Rated Capacity	84	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			Prior Fall Enrollment	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
307	<i>CLAREMONT HIGH</i>	1966	Square Feet	18,780	18,780	18,780	18,780	18,780	18,780	18,780	18,780	18,780
			State Rated Capacity	108	108	108	108	108	108	90	90	90
			Prior Fall Enrollment	85	69	67	65	61	71	65	69	69
313	<i>LOIS T. MURRAY ELEMENTARY/MIDDLE</i>	1976	Square Feet	20,725	20,725	20,725	20,725	20,725	20,725	20,725	20,725	20,725
			State Rated Capacity	93	93	93	93	93	93	70	70	70
			Prior Fall Enrollment	71	62	49	56	63	56	48	56	59
314	<i>SHARP-LEADENHALL ELEMENTARY</i>	1979	Square Feet	20,725	20,725	20,725	20,725	20,725	20,725	20,725	20,725	20,725
			State Rated Capacity	100	100	100	100	100	100	100	100	100
			Prior Fall Enrollment	62	51	50	61	60	50	43	46	69

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				315/288	DR. LILLIE M. JACKSON ELEMENTARY <i>(formerly known as #288)</i>	1979	Square Feet	20,725	20,725	20,725	20,725	20,725
			State Rated Capacity	87	87	87	87	87	87	87	87	87
			Prior Fall Enrollment	53	50	46	49	7	10	10	9	xxx
321	MIDTOWN ACADEMY ELEMENTARY/MIDDLE	N/A	Square Feet	xxxx	xxxx	xxxx	xxxx	xxxx	xx	xx	xx	xx
	Non BCPSS Building		State Rated Capacity	xxxx	xxxx	xxxx	xxxx	xxxx	xx	xx	xx	xx
	Enrollment data only		Prior Fall Enrollment	130	168	183	181	185	184	183	182	180
322	NEW SONG ACADEMY ELEMENTARY/MIDDLE	N/A	Square Feet	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Non BCPSS Building		State Rated Capacity	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Enrollment data only		Prior Fall Enrollment	107	110	120	126	134	132	131	132	136
323	THE CROSSROADS SCHOOL ELEMENTARY/MIDDLE	N/A	Square Feet	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Non BCPSS Building		State Rated Capacity	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Enrollment data only		Prior Fall Enrollment	xxxx	xxxx	50	97	142	148	149	148	147
326	CITY NEIGHBORS CHARTER ELEMENTARY/MIDDLE	N/A	Square Feet	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Non BCPSS Building		State Rated Capacity	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Enrollment data only		Prior Fall Enrollment	xxxx	xxxx	xxxx	xxxx	xxxx	120	152	172	197
327	PATTERSON PARK CHARTER ELEMENTARY/MIDDLE	N/A	Square Feet	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Non BCPSS Building		State Rated Capacity	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Enrollment data only		Prior Fall Enrollment	xxxx	xxxx	xxxx	xxxx	xxxx	312	392	476	517
329	INNER HARBOR EAST ACADEMY ELEMENTARY	N/A	Square Feet	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Non BCPSS Building		State Rated Capacity	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Enrollment data only		Prior Fall Enrollment	xxxx	xxxx	xxxx	xxxx		184	220	242	266
330	NORTHWOOD APPOLD COMMUNITY ACADEMY ELEM	N/A	Square Feet	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Non BCPSS Building		State Rated Capacity	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Enrollment data only		Prior Fall Enrollment	xxxx	xxxx	xxxx	xxxx	xxxx	113	166	202	239
332	THE GREEN SCHOOL ELEMENTARY	N/A	Square Feet	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Non BCPSS Building		State Rated Capacity	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Enrollment data only		Prior Fall Enrollment	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	54	78	109
333	INDEPENDENCE LOCAL HIGH	N/A	Square Feet	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Non BCPSS Building		State Rated Capacity	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Enrollment data only		Prior Fall Enrollment	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	84	101
334	BLUFORD DREW JEMISON MST ACADEMY MIDDLE	N/A	Square Feet	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Non BCPSS Building		State Rated Capacity	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Enrollment data only		Prior Fall Enrollment	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	130	255
335	BALTIMORE INTERNATIONAL ACADEMY ELEM/MIDDLE	N/A	Square Feet	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Non BCPSS Building		State Rated Capacity	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
	Enrollment data only		Prior Fall Enrollment	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	137	345
372	WOODBOURNE DAY Program consolidated @ 451 to become New Hope Academy #345	1969	Square Feet	14,219	14,219	14,219	14,219	14,219	14,219	14,219	14,219	14,219
			State Rated Capacity	108	108	108	108	108	108	100	100	100
			Prior Fall Enrollment	97	94	91	84	87	64	77	62	xxx

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				400-A	EDMONDSON-WESTSIDE HIGH	1957	Square Feet	213,041	213,041	213,041	213,041	213,041
			State Rated Capacity	2,485	2,485	2,485	2,410	2,485	2,485	1,413	1,413	1,413
			Prior Fall Enrollment	1,086	1,074	1,056	1,066	1,145	1,168	1,221	1,171	1,079
400-B	WESTSIDE SKILLS CENTER BUILDING	1982	Square Feet	219,525	219,525	219,525	219,525	219,525	219,525	219,525	219,525	219,525
			State Rated Capacity	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
	Enrollment combined with 400-A		Prior Fall Enrollment	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
401	NORTHWESTERN HIGH	1966	Square Feet	307,200	307,200	307,200	307,200	307,200	307,200	307,200	307,200	307,200
			State Rated Capacity	1,820	1,820	1,820	1,719	1,820	1,820	1,848	1,848	1,848
			Prior Fall Enrollment	1,360	1,301	1,239	1,260	1,154	1,137	1,061	1,100	996
402	NORTHERN HIGH <i>See W.E.B. DuBOIS HIGH(418) as of 2003</i> School name/program changed effective 2002-2003 school year.	1965	Square Feet	312,903	312,903	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			State Rated Capacity	2,575	2,575	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			Prior Fall Enrollment	2,083	2,052	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
403	BALTIMORE POLYTECHNIC INSTITUTE	1967	Square Feet	406,853	406,853	406,853	406,853	406,853	406,853	406,853	406,853	406,853
			State Rated Capacity	2,389	2,389	2,389	2,256	2,389	2,389	2,093	2,093	2,093
			Prior Fall Enrollment	1,139	1,172	1,180	1,156	1,169	1,187	1,236	1,347	1,427
405	PATTERSON HIGH	1960	Square Feet	303,582	303,582	303,582	303,582	303,582	303,582	303,582	303,582	303,582
			State Rated Capacity	2,125	2,125	2,125	2,007	2,125	2,125	2,067	2,067	2,067
			Prior Fall Enrollment	1,827	1,854	1,905	1,936	1,759	1,635	1,548	1,548	1,634
406	FOREST PARK HIGH	1981	Square Feet	182,000	182,000	182,000	182,000	182,000	182,000	182,000	182,000	182,000
			State Rated Capacity	1,385	1,385	1,385	1,308	1,385	1,385	1,121	1,121	1,121
			Prior Fall Enrollment	818	822	815	846	763	717	788	798	771
407	WESTERN HIGH	1967	Square Feet	289,200	289,200	289,200	289,200	289,200	289,200	289,200	289,200	289,200
			State Rated Capacity	1,678	1,678	1,678	1,585	1,678	1,678	1,509	1,509	1,509
			Prior Fall Enrollment	1,014	924	879	890	875	828	843	811	834
410	MERGENTHALER VOC. TECH HIGH	1952	Square Feet	358,722	358,722	358,722	358,722	358,722	358,722	358,722	358,722	358,722
			State Rated Capacity	2,331	2,331	2,202	2,202	2,202	2,202	2,529	2,529	2,529
			Prior Fall Enrollment	1,459	1,401	1,393	1,399	1,412	1,434	1,372	1,371	1,306
411/434/ 435/ 436	WALBROOK UNIFORM ACADEMY(411) / HOMELAND SECURITY HS(434) / ENTREPRENEURIAL HS(435)/RENEWAL HS(436)	1971	Square Feet	346,700	346,700	346,700	346,700	346,700	346,700	346,700	346,700	346,700
			State Rated Capacity	2,240	2,240	2,240	2,116	2,240	2,240	1,920	1,920	1,920
			Prior Fall Enrollment #411	2,085	2,097	2,049	2,001	1,272	xxxx	xxxx	xxxx	xxxx
			Prior Fall Enrollment #434	xxxx	xxxx	xxxx	xxxx	xxxx	363	493	553	577
			Prior Fall Enrollment #435	xxxx	xxxx	xxxx	xxxx	xxxx	381	513	588	640
			Prior Fall Enrollment #436	xxxx	xxxx	xxxx	xxxx	xxxx	389	222	xxxx	xxxx

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412/429/ 430/ 433	SOUTHWESTERN HIGH (412) / VIVIEN T. THOMAS INST for MED ARTS(429) AUGUSTA FELLS SAVAGE ARTS INDUSTRY HS(430) RENAISSANCE ACADEMY(433) Building closed in summer 2007 School #430 moved to #078 in SY 2006-07 School #433 moved to #130 in SY 2006-07 School #429 moved to #178 in SY 2006-07	1971	Square Feet State Rated Capacity Prior Fall Enrollment #412 Prior Fall Enrollment #429 Prior Fall Enrollment #430 Prior Fall Enrollment #433	353,000 2,296 1,596 xxxx xxxx xxxx	353,000 2,296 1,591 xxxx xxxx xxxx	353,000 2,296 1,664 xxxx xxxx xxxx	353,000 2,168 1,648 xxxx xxxx xxxx	353,000 2,296 934 267 285 90	353,000 2,296 442 469 458 90	353,000 2,296 132 xxxx xxxx xxxx	xxxx xxxx xxxx xxxx xxxx xxxx	xxxx xxxx xxxx xxxx xxxx xxxx
413W	HARBOR CITY HIGH SCHOOL FRANCIS M. WOOD ALTERNATIVE HIGH 100 W. Saratoga Street Represents SRC & enrollment for all Harbor City campuses	1951	Square Feet State Rated Capacity Prior Fall Enrollment 413W Prior Fall Enrollment 178	72,834 450 809 xxxx	72,834 450 819 xxxx	72,834 450 1,040 xxxx	72,834 450 1,506 xxxx	72,834 450 1,682 xxxx	72,834 450 1,439 xxxx	72,834 450 1,439 xxxx	72,834 450 606 xxxx	72,834 450 489 xxxx
413A/500	HARBOR CITY PREPARATORY ACADEMY(413A / HARBOR CITY ACCELERATION ACADEMY(500) 5000 Gwynn Oak Avenue	1951	Square Feet State Rated Capacity Prior Fall Enrollment #500 Prior Fall Enrollment #413A	9,702 xxxx xxxx xxxx	9,702 xxxx xxxx xxxx	9,702 xxxx xxxx xxxx	9,702 xxxx xxxx xxxx	9,702 xxxx xxxx xxxx	9,702 xxxx xxxx xxxx	9,638 xxxx xxxx xxxx	9,638 xxxx xxxx xxxx	9,638 xxxx xxxx xxxx
413E	HARBOR CITY EAST(413E) 2555 Harford Road (formerly known as Fairmount-Harford/see #456) Effective 2003-2004 yr; building became part of Harbor City; SRC & enrollment tracked under 413W	1924	Square Feet State Rated Capacity Prior Fall Enrollment # 456 Prior Fall Enrollment #413E	xxxx xxxx xxxx xxxx	xxxx xxxx xxxx xxxx	xxxx xxxx xxxx xxxx	156,321 xxxx xxxx xxxx	156,321 xxxx xxxx xxxx	156,321 xxxx xxxx xxxx	156,321 xxxx xxxx xxxx	156,321 xxxx xxxx xxxx	156,321 xxxx xxxx xxxx
413C	HARBOR CITY CENTER ANNEX 790 W. North Avenue (building now occupied by #431 Maritime Academy) SRC & enrollment tracked under 413W; #431 in building effective 2004-2005 school year	1975	Square Feet State Rated Capacity Prior Fall Enrollment	26,435 xxxx xxxx	26,435 xxxx xxxx	26,435 xxxx xxxx	26,435 xxxx xxxx	xxxx xxxx xxxx	xxxx xxxx xxxx	xxxx xxxx xxxx	xxxx xxxx xxxx	xxxx xxxx xxxx
414	PAUL LAURENCE DUNBAR HIGH	1974	Square Feet State Rated Capacity Prior Fall Enrollment	307,006 1,210 930	307,006 1,210 884	307,006 1,210 782	307,006 1,143 681	307,006 1,210 596	307,006 1,210 501	307,006 1,169 505	307,006 1,169 446	307,006 1,169 449
415	BALTIMORE SCHOOL FOR THE ARTS HIGH	1925	Square Feet State Rated Capacity Prior Fall Enrollment	112,928 300 298	112,928 300 318	112,928 300 315	112,928 300 319	112,928 300 315	112,928 300 314	112,928 380 321	112,928 380 320	112,928 380 354
416/421/ 70	DIGITAL HARBOR HIGH SCHOOL(416) / NATIONAL ACADEMY FOUNDATION HIGH(421) (formerly known as #70 Southern High)	1978	Square Feet State Rated Capacity Prior Fall Enrollment #416 Prior Fall Enrollment #421 Prior Fall Enrollment # 70	308,000 2,160 xxxx xxxx 1,228	308,000 2,160 xxxx xxxx 1,189	308,000 2,160 315 409 658	308,000 2,040 571 295 328	308,000 2,040 708 193 112	308,000 2,040 842 291 xxxx	308,000 1,594 834 305 xxxx	308,000 1,594 825 321 xxxx	308,000 1,594 829 346 xxxx

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418/419	W.E.B. DuBOIS HIGH(418) / REGINALD F. LEWIS HIGH SCHOOL(419) <i>(formerly known as #402 Northern High)</i>	1965	Square Feet	xxxx	xxxx	312,903	312,903	312,903	312,903	312,903	312,903	312,903
			State Rated Capacity	xxxx	xxxx	1,884	1,884	1,884	1,884	1,884	1,884	1,884
			Prior Fall Enrollment #418	xxxx	xxxx	718	738	638	689	736	666	632
			Prior Fall Enrollment #419	xxxx	xxxx	712	719	602	670	788	693	615
420/427	DR. SAMUEL L. BANKS HIGH(420) / ACADEMY OF COLLEGE & CAREER EXPL(ACCE)(427) <i>(formerly PROFESSIONAL DEVELOPMENT CENTER(93)--Administrative Facility)</i> School #427 moved to #56 in SY 2006-07 School #420 moved to #170 in SY 2006-07	1972	Square Feet	298,325	298,325	298,325	298,325	298,325	298,325	298,325	298,325	298,325
			State Rated Capacity	xxxx	xxxx	xxxx	1,680	2,376	2,376	xxxx	xxxx	xxxx
			Prior Fall Enrollment #420	xxxx	xxxx	256	433	658	735	xxxx	xxxx	xxxx
			Prior Fall Enrollment #427	xxxx	xxxx	xxxx	xxxx	154	232	xxxx	xxxx	xxxx
431	MARITIME INDUSTRIES ACADEMY HIGH <i>790 W. North Avenue</i> <i>(formerly Harbor City / see 413C)</i> Part of Harbor City through 2003-2004 school year	1975	Square Feet	xxxx	xxxx	xxxx	xxxx	26,435	26,435	26,435	26,435	26,435
			State Rated Capacity	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			Prior Fall Enrollment	xxxx	xxxx	xxxx	xxxx	245	267	272	309	240
432	COPPIN ACADEMY HIGH Non BCPSS Building Enrollment data only	N/A	Square Feet	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
			State Rated Capacity	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
			Prior Fall Enrollment	xxxx	xxxx	xxxx	xxxx	xxxx	114	190	251	314
450	FREDERICK DOUGLASS HIGH	1927	Square Feet	262,371	262,371	262,371	262,371	262,371	262,371	252,371	252,371	252,371
			State Rated Capacity	1,530	1,530	1,530	1,445	1,530	1,530	1,445	1,445	1,445
			Prior Fall Enrollment	1,235	1,199	1,319	1,303	1,185	1,151	1,136	1,007	1,031
451	JOSEPH C. BRISCOE HIGH Program consolidated with Woodbourne Day School #372 to become New Hope Academy #345	1973	Square Feet	93,632	93,632	93,632	93,632	93,632	93,632	91,774	91,774	91,774
			State Rated Capacity	334	261	261	261	261	261	260	260	260
			Prior Fall Enrollment	126	138	116	125	101	108	82	84	xxxx
			Prior Fall Enrollment	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx	138
454	CARVER VOCATION TECHNICAL HIGH	1955	Square Feet	232,638	232,638	232,638	232,638	232,638	232,638	232,638	232,638	232,638
			State Rated Capacity	1,526	1,526	1,526	1,526	1,526	1,526	1,450	1,450	1,450
			Prior Fall Enrollment	1,447	1,384	1,423	1,396	1,335	1,283	1,110	1,036	945
456	FAIRMOUNT-HARFORD HIGH See #413E - facility part of Harbor City effective 2003-2004 school year.	1924	Square Feet	156,321	156,321	156,321	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			State Rated Capacity	450	450	450	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
			Prior Fall Enrollment	406	528	408	xxxx	xxxx	xxxx	xxxx	xxxx	xxxx
457	LAURENCE G. PAQUIN MIDDLE/HIGH	1977	Square Feet	57,850	57,850	57,850	57,850	57,850	57,850	57,850	57,850	57,850
			State Rated Capacity	454	454	454	454	454	454	461	461	461
			Prior Fall Enrollment	201	121	208	205	210	190	240	243	xxxx
480	BALTIMORE CITY COLLEGE HIGH	1928	Square Feet	273,800	273,800	273,800	273,800	273,800	273,800	273,800	273,800	273,800
			State Rated Capacity	1,440	1,418	1,418	1,418	1,418	1,418	1,551	1,551	1,551
			Prior Fall Enrollment	1,223	1,272	1,358	1,432	1,485	1,369	1,363	1,329	1,304
884	EAGER STREET ACADEMY Non BCPSS Building Enrollment data only	N/A	Square Feet	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
			State Rated Capacity	xxxx	xxxx	xxxx	xxxx	xxxx	xxx	xxx	xxx	xxx
			Prior Fall Enrollment	239	180	232	174	143	111	122	137	133

NOTE: Only nine years of enrollment information is available.



Student: Milan Silverman, 9th Grade

Title: Untitled

Medium: Oil pastels on paper

School: Baltimore School for the Arts, # 415

Teacher: unknown