

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**Capital Projects Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Year ended September 30, 2001**  
(In thousands)  
(with comparative totals for the year ended September 30, 2000)

	2001	2000
<b>Revenues:</b>		
District of Columbia appropriations	\$ 168,896	\$ 59,995
Restricted Federal grants	1,096	11,313
Sale of Surplus Property - buildings	5,613	3,202
<b>Total revenues</b>	<b>175,605</b>	<b>74,510</b>
<b>Expenditures - capital outlay:</b>		
School Modernizations	12,365	3,497
General improvements	70,921	33,712
Maintenance and improvements	75,574	30,306
Vehicles	4,412	-
<b>Total expenditures</b>	<b>163,272</b>	<b>67,515</b>
<b>Excess of revenues over expenditures</b>	<b>12,333</b>	<b>6,995</b>
<b>Other financing sources:</b>		
Proceeds from capital leases	4,412	-
<b>Excess of revenues over expenditures and other financing sources</b>	<b>16,745</b>	<b>6,995</b>
<b>Fund balance at beginning of year</b>	<b>101,730</b>	<b>94,735</b>
<b>Fund balance at end of year</b>	<b>\$ 118,475</b>	<b>\$ 101,730</b>

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**Fiduciary Fund - Student Activity (Agency)**  
**Combining Balance Sheet - All Trust and Agency Funds**  
**September 30, 2001**  
**(In thousands)**

<u>Assets</u>	Expendable Trust	Agency	Total
Cash	\$ -	\$ 2,383	\$ 2,383
Short term investments	1,164	-	1,164
Due from other Funds	786	-	786
<b>Total Assets</b>	<u>\$ 1,950</u>	<u>\$ 2,383</u>	<u>\$ 4,333</u>
 <b>Liabilities and Fund Balance</b>			
Due to Student Organizations	\$ -	\$ 2,383	\$ 2,383
Fund Balance	1,950	-	1,950
<b>Total Liabilites and Fund Balance</b>	<u>\$ 1,950</u>	<u>\$ 2,383</u>	<u>\$ 4,333</u>

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**Fiduciary Fund - Student Activity (Agency)**  
**Statement of Changes in Assets and Liabilities**  
**September 30, 2001**  
**(In thousands)**

<b>Assets</b>	Balance October 1, 2000	Additions	Deductions	Balance September 30, 2001
<b>Cash</b>	\$ 4,885	\$ 7,464	\$ 9,966	\$ 2,383
<b>Liabilities</b>				
<b>Due to student organizations</b>	\$ 4,885	\$ 7,464	\$ 9,966	\$ 2,383

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**General Fixed Assets Account Group**  
**Schedule of General Fixed Assets by Source**  
**September 30, 2001**  
 (with comparative totals at September 30, 2000)  
 (In thousands)

	2001	2000
General fixed assets - equipment, vehicles, furniture and fixtures, net of accumulated depreciation	\$ 18,127	\$ 13,523
Investment in general fixed assets:		
Appropriated revenues	\$ 14,415	\$ 9,563
Nonappropriated revenues	3,712	3,960
<b>Total investment in general fixed assets</b>	<b>\$ 18,127</b>	<b>\$ 13,523</b>

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**General Fixed Assets Account Group**  
**Schedule of Changes in General Fixed Assets by Major Asset Class and Function**  
**Year ended September 30, 2001**  
(In thousands)

Major Asset Class and Function	Gross Balance October 1, 2000	Additions	Adjustments Transfers and Disposals	September 30, 2001 Accumulated Depreciation	Net Balance September 30,
<b>Furniture and equipment:</b>					
Administration	\$ 1,393	\$ -	\$ (19)	\$ (960)	\$ 414
Instruction	14,868	350	(200)	(10,504)	4,514
Instructional support	9,361	25	(126)	(6,477)	2,783
Special populations	843	97	(11)	(650)	279
Pupil personnel services	258	6	(4)	(182)	78
Other operational costs	1,068	234	(14)	(901)	387
Building operations & maintenance	3,434	29	(46)	(2,390)	1,027
Food services	1,166	-	(16)	(804)	346
<b>Total furniture and equipment</b>	<b>32,391</b>	<b>741</b>	<b>(436)</b>	<b>(22,868)</b>	<b>9,828</b>
<b>Vehicles - transportation</b>	<b>6,661</b>	<b>12,009</b>	<b>(292)</b>	<b>(10,079)</b>	<b>8,299</b>
<b>Total</b>	<b>\$ 39,052</b>	<b>\$ 12,750</b>	<b>\$ (728)</b>	<b>\$ (32,947)</b>	<b>18,127</b>

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**General Long-Term Debt Account Group**  
**Schedule of General Long-Term Debt**  
**September 30, 2001**  
 (with comparative totals at September 30, 2000)  
 (In thousands)

	2001	2000
Other debits – amount to be provided for long-term liabilities	\$ 11,344	\$ 8,093
<b>Total debits</b>	<b>\$ 11,344</b>	<b>\$ 8,093</b>
<b>Liabilities:</b>		
Compensated absences	\$ 6,932	\$ 7,619
Capital lease obligations	4,412	474
<b>Total liabilities</b>	<b>\$ 11,344</b>	<b>\$ 8,093</b>

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DISTRICT OF COLUMBIA PUBLIC SCHOOLS

*Statistical Section*

Comprehensive Annual Financial Report  
Fiscal Year Ended September 30, 2001

# **DISTRICT OF COLUMBIA PUBLIC SCHOOLS**

## **Statistical Section**

**(Unaudited)**

Governmental expenditures and revenue include expenditures and revenue of the General Fund and the Capital Projects Fund.

The DCPS does not levy taxes therefore, although customarily provided by governmental entities, the following tables are omitted:

Property Tax Levies and Collections

Assessed and Estimated Actual Value of Taxable Property

Property Tax Rates

Ratio of Net General Debt to Assessed Value

Principal Taxpayers

The DCPS's long-term debt consists entirely of payables for accrued compensated absences, employee compensation agreements, and capital lease obligations. The DCPS does not have any legal debt margin.

The DCPS does not have any overlapping debt or revenue bonds.

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**Governmental Expenditures by Function**  
**Last Ten Fiscal Years**  
**(In thousands)**

<u>Function</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
General fund:										
Administration	\$ 21,972	\$ 32,050	\$ 22,706	\$ 30,935	\$ 22,443	\$ 23,673	\$ 26,342	\$ 29,463	\$ 33,250	\$ 34,529
Instruction	417,190	340,631	256,923	258,594	248,592	273,062	291,898	304,718	286,845	277,323
Instructional support	27,000	63,630	222,628	171,013	138,291	126,350	112,693	118,113	103,366	104,690
Special population	199,688	169,431	12,048	11,689	12,708	15,264	15,119	16,366	16,420	15,821
Pupil personnel services	4,277	6,078	6,381	9,668	8,863	10,964	9,769	10,632	10,310	10,593
Other operational costs	37,887	24,343	25,726	24,961	17,930	15,860	17,074	22,610	23,302	22,723
Building operations and maintenance	79,373	78,339	79,508	87,438	69,707	76,240	81,614	83,984	81,750	81,519
Transportation	52,491	45,637	27,921	23,561	15,599	12,308	12,736	13,742	13,110	12,747
Food services	22,797	26,923	27,852	24,872	22,556	29,274	27,080	30,305	32,601	31,688
Capital projects fund:										
Capital outlay	<u>163,272</u>	<u>67,515</u>	<u>29,825</u>	<u>45,879</u>	<u>44,069</u>	<u>14,963</u>	<u>21,195</u>	<u>9,580</u>	<u>20,544</u>	<u>28,151</u>
Total expenditures	<u>\$ 1,025,947</u>	<u>\$ 854,577</u>	<u>\$ 711,518</u>	<u>\$ 688,610</u>	<u>\$ 600,758</u>	<u>\$ 597,958</u>	<u>\$ 615,520</u>	<u>\$ 639,513</u>	<u>\$ 621,498</u>	<u>\$ 619,784</u>

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**Governmental Revenues by Source**  
**Last Ten Fiscal Years**  
**(In thousands)**

<u>Revenue Source</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
General fund:										
District of Columbia	\$ 674,648	\$ 601,789	\$ 556,360	\$ 520,076	\$ 481,553	\$ 495,219	\$ 506,270	\$ 534,746	\$ 515,267	\$ 519,600
Federal government	82,498	162,143	110,787	114,068	73,748	67,871	66,716	75,608	74,961	66,508
Revenue from other District agencies	33,029	16,878	11,270	2,295	1,747	2,216	3,258	4,423	4,735	4,248
Other revenues	7,377	8,309	7,339	5,462	4,015	9,597	7,425	7,311	3,831	3,098
Capital projects fund:										
District of Columbia	174,509	63,197	60,705	54,009	32,191	-	28,137	9,715	23,237	32,043
Federal government	<u>1,096</u>	<u>11,313</u>	-	-	<u>60,042</u>	-	-	-	-	-
<b>Total revenues</b>	<b>\$ <u>973,157</u></b>	<b>\$ <u>863,629</u></b>	<b>\$ <u>746,461</u></b>	<b>\$ <u>695,910</u></b>	<b>\$ <u>653,296</u></b>	<b>\$ <u>574,903</u></b>	<b>\$ <u>611,806</u></b>	<b>\$ <u>631,803</u></b>	<b>\$ <u>622,031</u></b>	<b>\$ <u>625,497</u></b>

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**

**Demographic Statistics**

**Last Ten Fiscal Years**

<u>Fiscal year</u>	<u>Population *</u>	<u>Per capital income *</u>	<u>Median age *</u>	<u>Student enrollment **</u>	<u>Unemployment rate (%)*</u>
	571,822	41,014	37.6	68,925	6.0
2000	572,059	39,858	37.6	70,762	5.8
	519,100	38,721	37.2	71,899	6.1
	523,124	36,248	36.3	77,111	8.5
	529,000	34,932	36.3	78,648	8.1
1996	539,300	33,452	34.9	79,802	8.1
	559,000	30,555	34.5	80,450	9.1
	570,000	29,836	33.1	80,678	7.6
	578,000	26,485	33.6	80,937	8.5
	606,900	24,063	33.5	80,618	8.4

**SOURCES:**

*\* District of Columbia FY 2001 Comprehensive Annual Financial Report and Bureau of Labor Statistics*

**\*\* SY 2000-01 Official Membership Report**

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**Budget by Function (District Appropriation)**  
**Last Ten Fiscal Years**  
**(In thousands)**

<u>Function</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
General fund:										
Administration	14,333 \$	23,048 \$	19,473 \$	26,427 \$	22,332 \$	23,513 \$	23,612 \$	29,127 \$	30,976 \$	33,625 \$
Instruction	358,253	287,174	226,550	236,435	248,505	259,144	259,439	268,087	249,057	252,584
Instructional support	9,325	137,810	167,464	105,019	90,977	88,075	88,079	91,967	91,485	91,807
Special populations	151,600	9,388	9,736	9,135	11,404	11,768	11,434	11,526	11,248	11,280
Pupil personnel services	4,588	5,837	6,287	8,088	10,453	10,683	10,770	12,677	11,831	11,829
Other operational costs	36,450	21,664	24,035	24,119	19,956	20,932	19,133	21,352	20,406	21,868
Building operation and maintenance	72,490	75,224	78,169	85,509	67,472	70,314	70,928	78,061	78,322	73,783
Transportation	26,272	40,320	23,923	23,513	9,754	8,460	7,895	8,723	8,732	8,718
Food services	1,337	1,324	723	1,831	700	2,330	14,980	13,226	13,226	14,096
<b>Total</b>	<b>\$ 674,648</b>	<b>\$ 601,789</b>	<b>\$ 556,360</b>	<b>\$ 520,076</b>	<b>\$ 481,553</b>	<b>\$ 495,219</b>	<b>\$ 506,270</b>	<b>\$ 534,746</b>	<b>\$ 515,283</b>	<b>\$ 519,590</b>

**DISTRICT OF COLUMBIA PUBLIC SCHOOLS**  
**General Fund Expenditures for Various Levels of Instruction**  
**Last Ten Fiscal Years**  
**(In thousands)**

<u>Instruction</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
Elementary	\$ 241,940	\$ 223,910	\$ 158,025	\$ 172,050	\$ 149,155	\$ 163,727	\$ 156,615	\$ 161,628	\$ 148,632	\$ 142,875
Junior	52,627	46,276	39,868	38,484	42,261	47,111	59,421	62,853	60,318	61,853
Senior	112,623	60,317	50,770	48,009	47,231	51,649	61,151	64,692	64,654	58,391
Career Education	<u>10,000</u>	<u>10,128</u>	<u>8,260</u>	<u>7,482</u>	<u>9,945</u>	<u>10,575</u>	<u>14,711</u>	<u>15,545</u>	<u>13,241</u>	<u>14,204</u>
<b>Total</b>	<u>\$ 417,190</u>	<u>\$ 340,631</u>	<u>\$ 256,923</u>	<u>\$ 266,025</u>	<u>\$ 248,592</u>	<u>\$ 273,062</u>	<u>\$ 291,898</u>	<u>\$ 304,718</u>	<u>\$ 286,845</u>	<u>\$ 277,323</u>