

# Popular Annual Financial Report

FOR THE FISCAL YEAR  
ENDED JUNE 30, 2021

COMPONENT UNIT  
OF THE COUNTY OF  
FAIRFAX, VIRGINIA





December 13, 2021

Most of this year has been spent navigating the global pandemic. In fiscal year 2021, Fairfax County Public Schools (FCPS) received funding from the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act under the Elementary and Secondary School Emergency Relief (ESSER) fund and Coronavirus Relief Fund (CRF) to address the impact of the pandemic on schools. FCPS will benefit from additional funding from the American Rescue Plan (ARP) Act. FCPS continues to focus on providing support to our students as we recover from the pandemic.

I am pleased to present FCPS' Popular Annual Financial Report (PAFR) for the fiscal year ended June 30, 2021, to the citizens of Fairfax County, Virginia. This report provides an overview of the school system's financial operations and highlights key accomplishments of interest to parents, teachers, and community members.

FCPS' PAFR earned the prestigious *Award of Outstanding Achievement in Popular Financial Reporting* from the Government Finance Officers Association of the United States and Canada (GFOA) for the fiscal years ended June 30, 2020, and June 30, 2019. The information in this report is derived from the financial information contained in our Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2021. The ACFR is a more detailed report prepared in accordance with generally accepted accounting principles (GAAP) and is available on the FCPS website at <https://www.fcps.edu/about-fcps/budget/financial-reports>.

FCPS' financial statements received an unmodified audit opinion, the highest audit rating, by our independent auditors, Cherry Bekaert LLP. While the PAFR is prepared consistent with GAAP, it is unaudited and simplifies reporting by summarizing FCPS' financial activities in an easy-to-understand format. The PAFR will help stakeholders understand how their tax dollars are being utilized to educate our students. Our goal is to provide financial transparency in an understandable manner.

Sincerely,

A handwritten signature in blue ink, which appears to read "Scott S. Brabrand". The signature is fluid and cursive, written over a white background.

Scott S. Brabrand, Ed.D.  
Superintendent of Schools

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SCHOOL BOARD MEMBERS



**Stella Pekarsky**  
Chair  
Sully District



**Rachna Sizemore Heizer**  
Vice-Chair  
Member-at-Large



**Karen Keys-Gamarra**  
Member-at-Large



**Abrar Omeish**  
Member-at-Large



**Megan McLaughlin**  
Braddock District



**Elaine Tholen**  
Dranesville District



**Melanie K. Meren**  
Hunter Mill District



**Tamara Derenak Kaufax**  
Lee District



**Ricardy Anderson**  
Mason District



**Karen Corbett Sanders**  
Mt. Vernon District



**Karl Frisch**  
Providence District

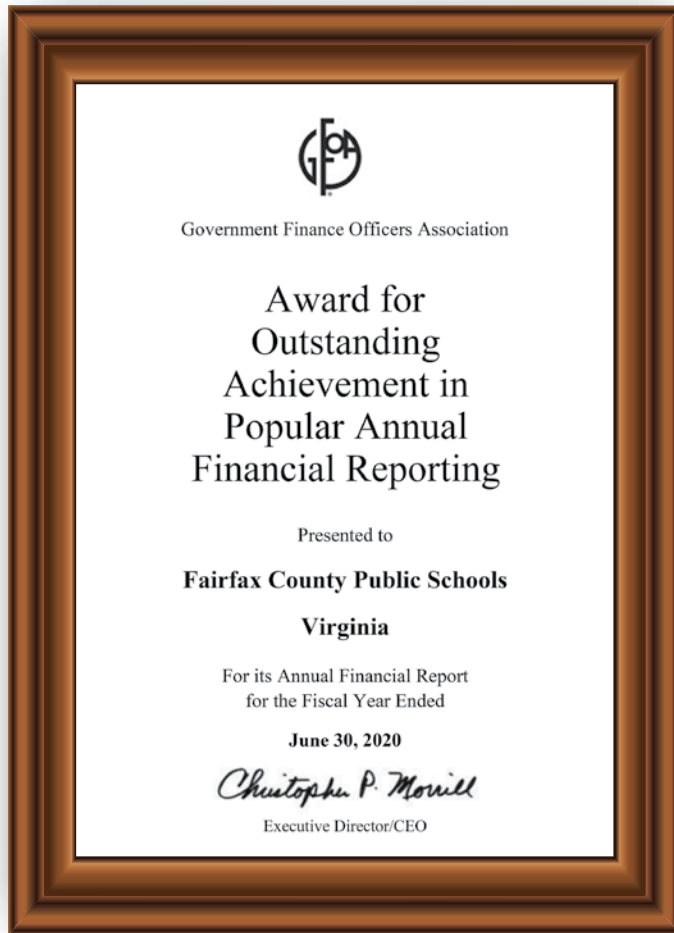


**Laura Jane Cohen**  
Springfield District



**Pranav Choudhary**  
Student Representative

DIVISION RECOGNITION



Award for Outstanding Achievement in Popular Annual Financial Reporting



The Government Finance Officers Association (GFOA) of the United States and Canada awarded an Award for Outstanding Achievement in Popular Annual Financial Reporting to FCPS for its PAFR for the fiscal year ended June 30, 2020. The award recognizes conformance with the highest standards for preparation of state and local government popular reports. To receive the award, a governmental unit must publish a PAFR whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

# ACCOMPLISHMENTS

## HIGHLIGHTS

### OUR SCHOOLS

**11th** largest school division in the U.S.

Largest school division in Virginia

**199** Schools and Centers

142 Elementary Schools

3 Middle Schools (6-8)

20 Middle Schools (7-8)

3 Secondary Schools (7-12)

22 High Schools (9-12)

2 Alternative Schools

7 Special Education Centers

### THE FCPS STRATEGIC PLAN

Provides a framework for decision making that builds upon a common mission vision, and guiding principles held by the community. The Portrait of a Graduate is the center of the Strategic Plan.



### SECOND LARGEST EMPLOYER IN FAIRFAX COUNTY

**25,389** Full-Time Employees

**92.9%** School-Based Employees

**7.1%** Nonschool-Based Employees

### DEMOGRAPHICS



# 179,748 STUDENTS

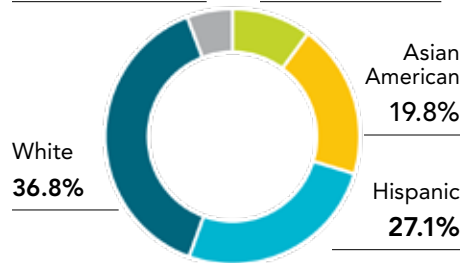
They come from **204** countries with over **200** different languages spoken at home.

**31%** Economically Disadvantaged<sup>1</sup>

**19%** English for Speakers of Other Languages (ESOL)

**15%** Special Education

Two or more races **6.3%** African American **10.0%**



### OUR STUDENTS



# 94.6%

## 4-YEAR ON-TIME GRADUATION RATE

### STUDENT SUCCESS



**84%** Of graduates attending post secondary programs

**72%** Passed an AP/IB or Dual Enrollment course

**212** National Merit Semifinalists Class of 2021

**1201** FCPS Class of 2021 SAT Score  
VA: 1151  
US: 1060

### INVESTING IN EXCELLENCE

**\$3.4 Billion** Operating Budget FY 2022

**86.1%** of our budget is spent on instruction



**FCPS NAMED A 2022 BEST SCHOOL DISTRICT**  
Given an overall grade of A by **Niche**.

DATA SOURCE: <sup>1</sup> FY2022 Budget Projected Enrollment (excludes students outside of FCPS)

STUDENT AND TEACHER ACHIEVEMENTS

Individual students and groups annually earn honors and awards in all academic, extra-curricular, and athletic areas in regional, state, and national competitions.

For SY 2020-21, FCPS' average overall composite SAT score was 1201, compared to the State average of 1151 and the national average of 1060. The highest possible combination score one can receive on the SAT is 1600.

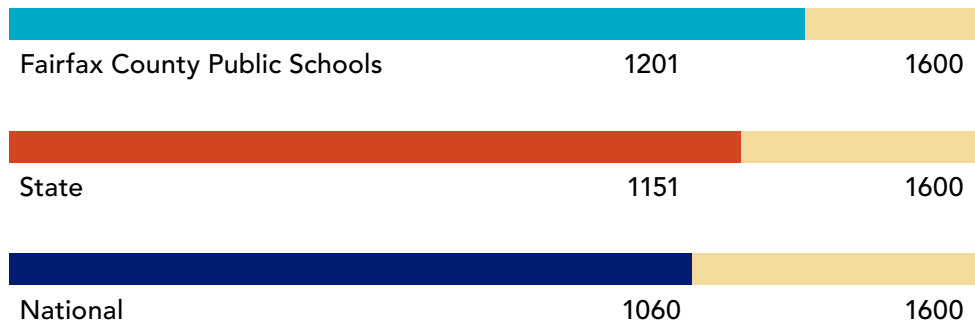
Nine FCPS high schools made the U.S. News & World Report 2021 list of top ten Best High Schools in Virginia. Thomas Jefferson High School for Science and Technology (TJHSST) was ranked number one best high school in Virginia, and number one best high school in the national rankings.

Sangster Elementary School has been named 2021 National Blue Ribbon Schools by the U.S. Department of Education. This FCPS school is among seven schools in Virginia receiving the honor this year.

Thirteen FCPS students were named winners of 2021 National Merit corporate sponsored scholarship awards.

A teacher at South County High School was chosen as the 2021 George Washington's Mount Vernon History Teacher of the Year. The award is given each year to one teacher in the Washington D.C. Metropolitan area who brings creativity and passion to their teaching, generates a love of learning, and deepens their students' understanding and appreciation of history.

**SY 2020-21 Average SAT Scores**

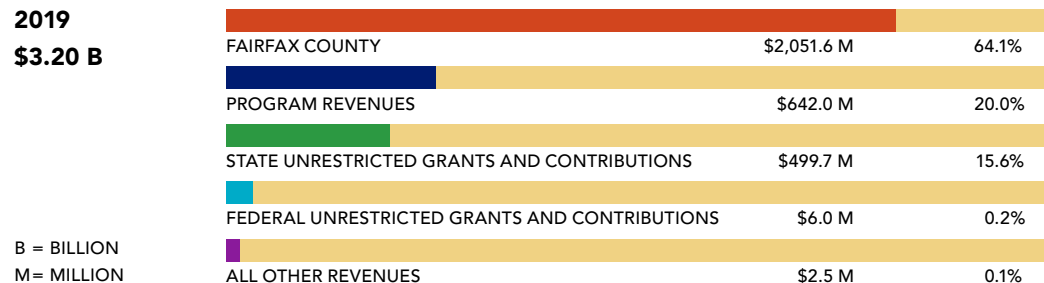
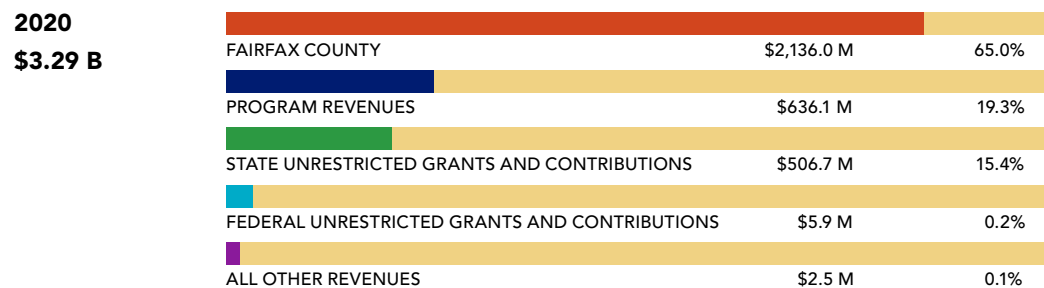
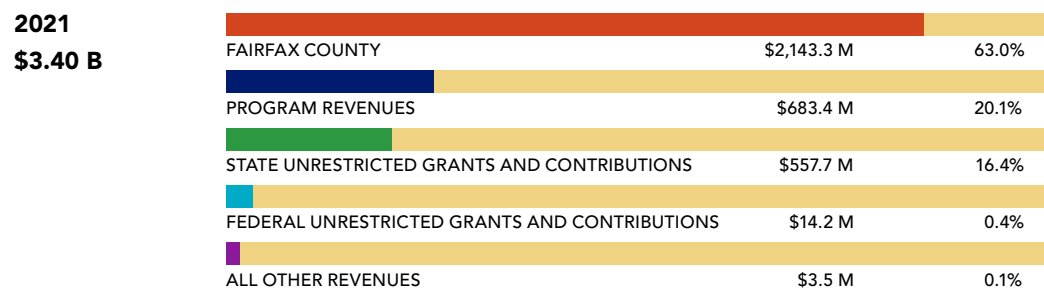


FINANCIAL OVERVIEW

Financial information in the report is derived from the ACFR. The ACFR is prepared in conformity with GAAP, as applicable to governmental units and includes detailed information of significant financial and nonfinancial events. This report is prepared consistent with GAAP, but does not include the level of detail presented in the ACFR. It presents an overview of FCPS’ governmental funds and highlights key revenue and expenditure information that occurred during the fiscal year.

REVENUES BY SOURCE

Total revenues for FCPS’ governmental activities were \$3,402.1 million in FY 2021, representing an increase of \$114.9 million, or 3.5 percent, over fiscal year (FY) 2020. The primary source of revenue for FCPS comes from Fairfax County, which in turn derives the majority of its revenue from real and personal property taxes. The increase is primarily due to \$49.3 million received from the CARES Act and ESSER, \$29.3 million increase of Basic Aid, and \$21.7 million increase of state sales tax revenues. The charts below present the revenues by sources for the last three fiscal years.



B = BILLION  
M = MILLION

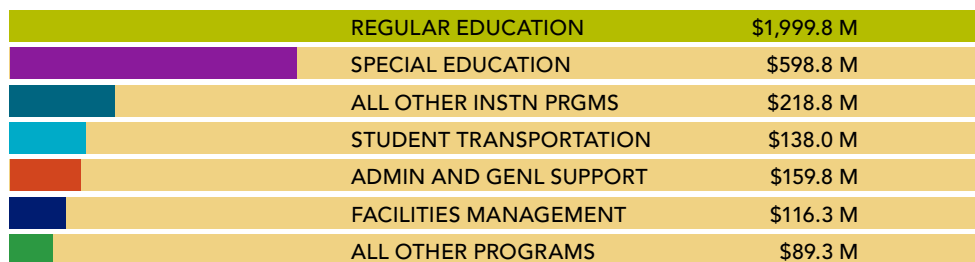


EXPENSES BY PROGRAM

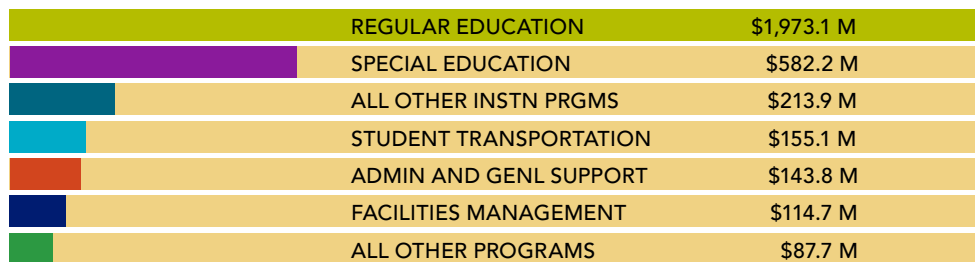
The total program expenses of FCPS' governmental activities for FY 2021 were \$3,320.8 million, representing an increase of \$50.3 million or 1.5 percent over FY 2020. The increase is primarily due to increases from pension and Other Postemployment Benefits (OPEB) expenses as a result of plan changes and actuarial assumption change. As the chart indicates, regular education is FCPS' largest program. Regular education includes activities

and programs conducted during the regular instructional day for students in grades K-12. Special education, FCPS' second largest program, includes activities for students with special needs. Such activities include programs specifically designed to overcome disabilities, alternative education, Head Start, and preschool programs. The charts below present the total expenses of each of FCPS' programs for the last three fiscal years.

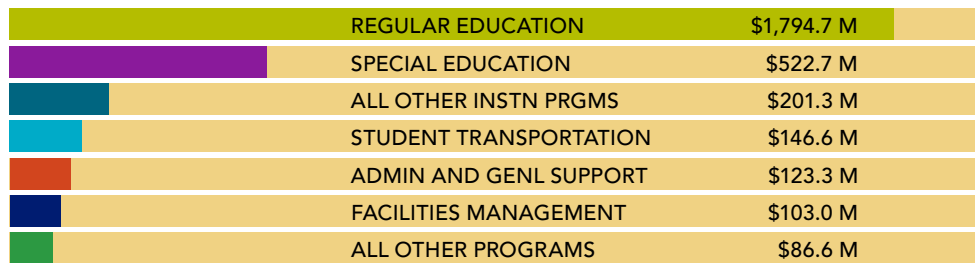
**2021**  
**\$3.32 B**



**2020**  
**\$3.27 B**



**2019**  
**\$2.98 B**



B = BILLION  
M = MILLION

## TECHNOLOGY

Achieving high academic standards increasingly involves integrating technology into the classroom. FCPSOn was established to meet the FCPS Strategic Plan’s goal to provide one electronic device per student and to create systemic strategies and standards for technology use by teachers and students to improve student engagement and learning.

FCPSOn provides students with equitable access to meaningful learning experiences using a variety of technology tools. Teachers are able to personalize student learning and ensure that each student has access to an active and inspiring learning environment in which they can develop and apply their Portrait of a Graduate skills as communicators, collaborators, ethical

and global citizens, creative and critical thinkers, and goal oriented and resilient individuals.

The pandemic brought unprecedented challenges to FCPS. All instruction was done virtually for the majority of the 2020-2021 school year. Beginning in Spring 2021, hybrid learning instruction was introduced to bring back students gradually and safely into classroom setting. In support of the FCPS Distance Learning Plan, laptops were distributed to all students, and MiFi devices were distributed to students in need. The pandemic further demonstrates that technology connectivity and infrastructure are vital for distance learning to ensure that instructional supports for students are not disrupted.



PLANNED CAPITAL PROJECTS WITH ESTIMATED COST

FCPS operates and maintains 221 schools and administrative centers. An annual Capital Projects budget is prepared, which allocates funds for new construction, facilities renovations, expansions, and improvement projects. Funding for capital improvement projects is currently limited by a \$180 million yearly cap on General Obligation Bond sales. The School Board and Fairfax County Board of Supervisors have formed a committee to study ways to solve the long renovation cycle of our schools due to the limited capital funding available.

The FY 2022–26 five-year capital requirement totals approximately \$1.1 billion or roughly \$220

million per year. \$360 million approved by county voters in the 2019 School Bond Referendum allows the construction of one new elementary school, the relocation of one modular addition, construction of three high school additions, and renovations of five elementary schools and two middle schools. The bond also included funding for the planning of one new elementary school and the renovations of five elementary schools. The unfunded balance of the five-year requirement will be addressed by the bond referendum from the fall of 2021.

Capital Projects Summary FY 2022 26

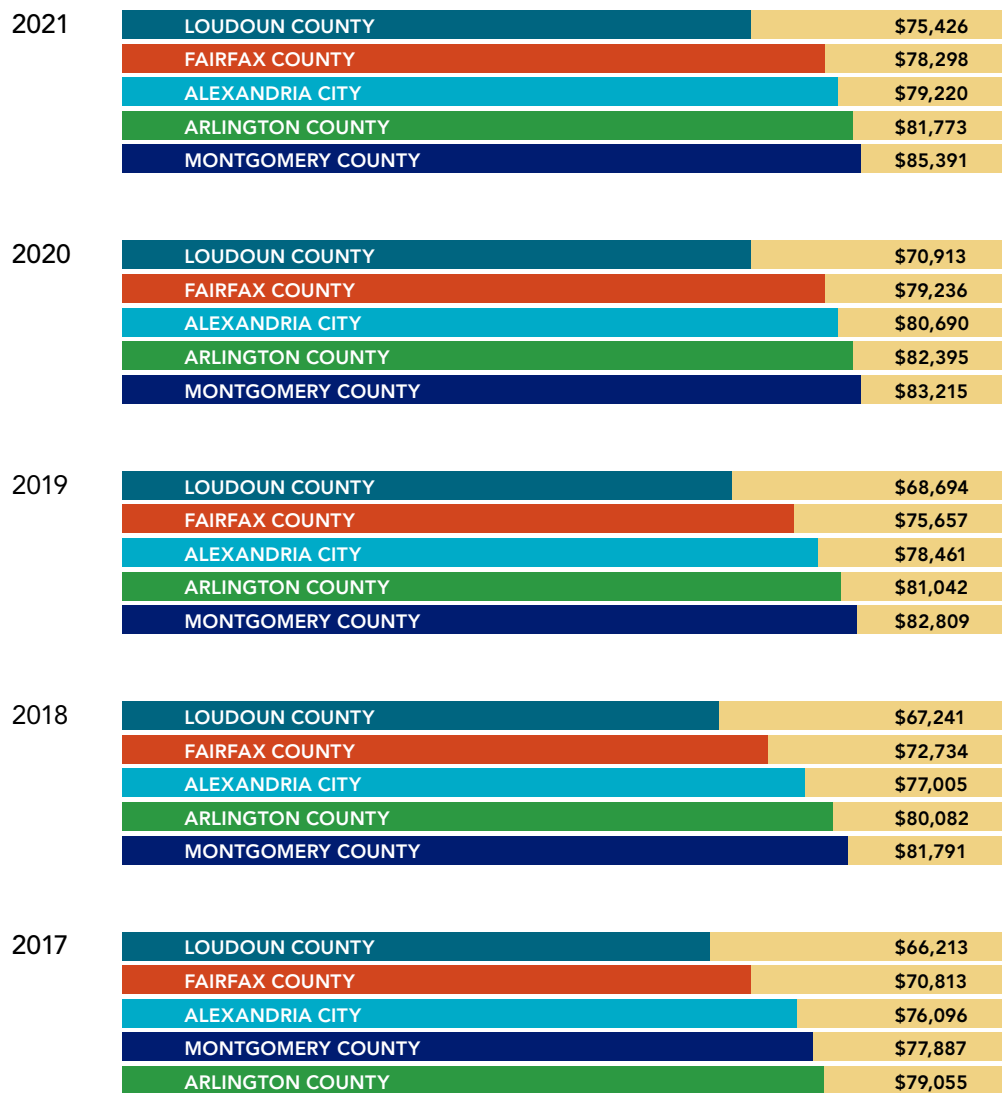
	UNDER CONSTRUCTION		IN PLANNING
ELEMENTARY SCHOOL	4 Renovations	2 New Constructions	6 Renovations
MIDDLE SCHOOL	3 Renovations	---	
HIGH SCHOOL	1 Renovation	3 Additions	1 Renovation



## AVERAGE TEACHER SALARY TRENDS

FCPS supports the Premier Workforce goal which includes compensation increases for teachers, classroom instructional assistants, school-based administrators, as well as administrative and support staff. Beginning in FY 2018, FCPS devoted \$29.0 million for salary scale enhancements for teachers, classroom instructional support, and schedule H employees. Additional salary schedule enhancements were approved in FY 2019, FY

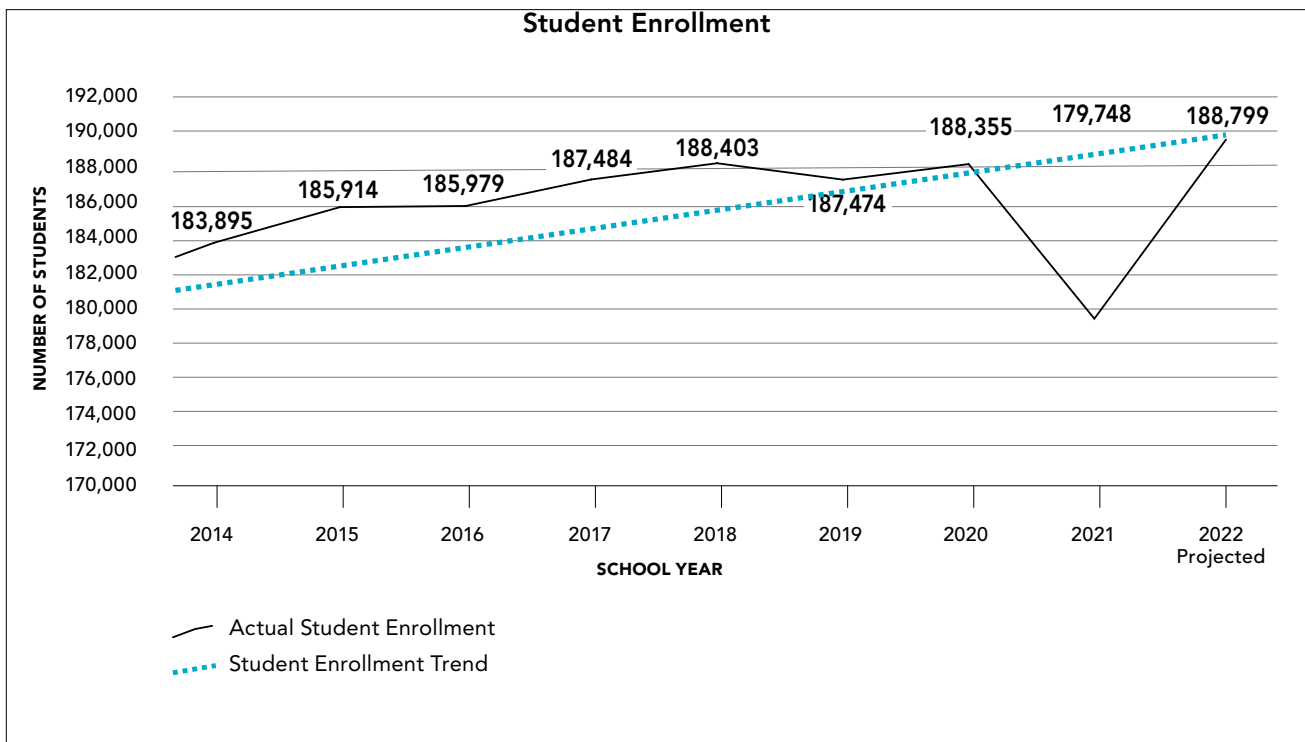
2020, and FY 2021. Due to economic constraints, FCPS' ability to enhance salaries to optimum levels remains a challenge. The FY 2022 Approved Budget includes a 2.0 percent compensation adjustment for all employees, the third-year investment of a three-year implementation plan to bring instructional assistants to 50 percent of the bachelor's teacher salary scale, and pay parity for elementary school principals and assistant principals.



## STUDENT ENROLLMENT GROWTH

FCPS closely monitors the student enrollment growth to ensure current and future facility space is available. The projected student enrollment for fiscal year 2022 is 188,799 students. Student enrollment projections are based on the County and school trends including: net County migration, size difference of exiting 12th grade and entering kindergarten

populations, County birthrates, new school programs, housing development patterns, and economic conditions. FCPS experienced slower growth in recent years due to smaller entering kindergarten cohorts which have led to a five-year forecast that projects contracted membership growth.



## COST PER PUPIL

Cost-per-pupil calculations provide an overall view of the cost of all programs that can be used to compare how school systems spend their funds. It includes both the direct as well as the indirect costs of programs. A systemwide

cost per pupil, which includes general and special education but excludes Audit and Community Education, is computed using the methodology agreed on by the Washington Area Boards of Education (WABE).

### FCPS Cost Per Pupil

FY 2021	\$16,505
FY 2020	\$16,043
FY 2019	\$15,293
FY 2018	\$14,767
FY 2017	\$14,432

The table below compares the FY 2021 cost per pupil for local jurisdictions. FCPS maintained its ranking in the middle of other school districts in the metropolitan area with a cost per pupil of \$16,505.

### FCPS Cost Per Pupil by School Division

LOUDOUN COUNTY	\$15,214
FAIRFAX COUNTY	\$16,505
MONTGOMERY COUNTY	\$16,759
ALEXANDRIA CITY	\$18,147
ARLINGTON COUNTY	\$19,581

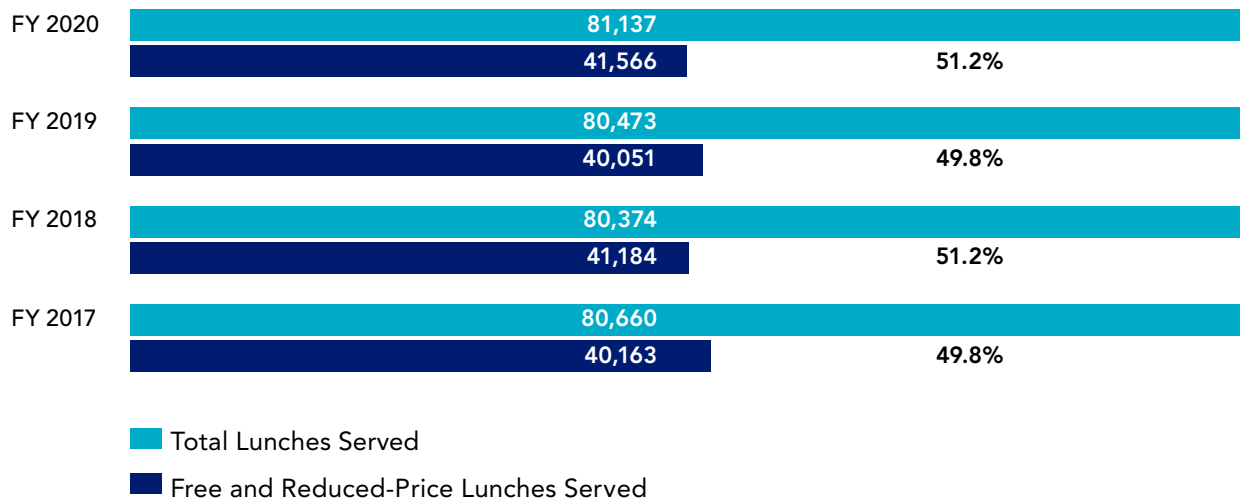
FOOD AND NUTRITION



FCPS Food and Nutrition Services (FNS) operates a year-round nationally recognized community nutrition program that is financially self-supporting. The primary goal of FNS is to support students’ health, wellness, and readiness to learn while embracing the school system and its stakeholders. FNS offers a variety of healthy food choices, strives to exceed established government regulations, and proudly serves more than 140,000 customers daily during a normal school year.

During school closures, FNS provided free meals to all students and families through emergency meal distribution at meal kit sites and offered Grab and Go meals. As FCPS returned to in-person learning, FNS continued to provide free meals to all students regardless of federal free and reduced-price meals (FRM) eligibility under the US Department of Agriculture’s (USDA) Summer Food Service Program and Community Eligibility Provision.

**Percentage of Free and Reduced-Price Lunches Compared to Total Student Lunches Served Daily\***

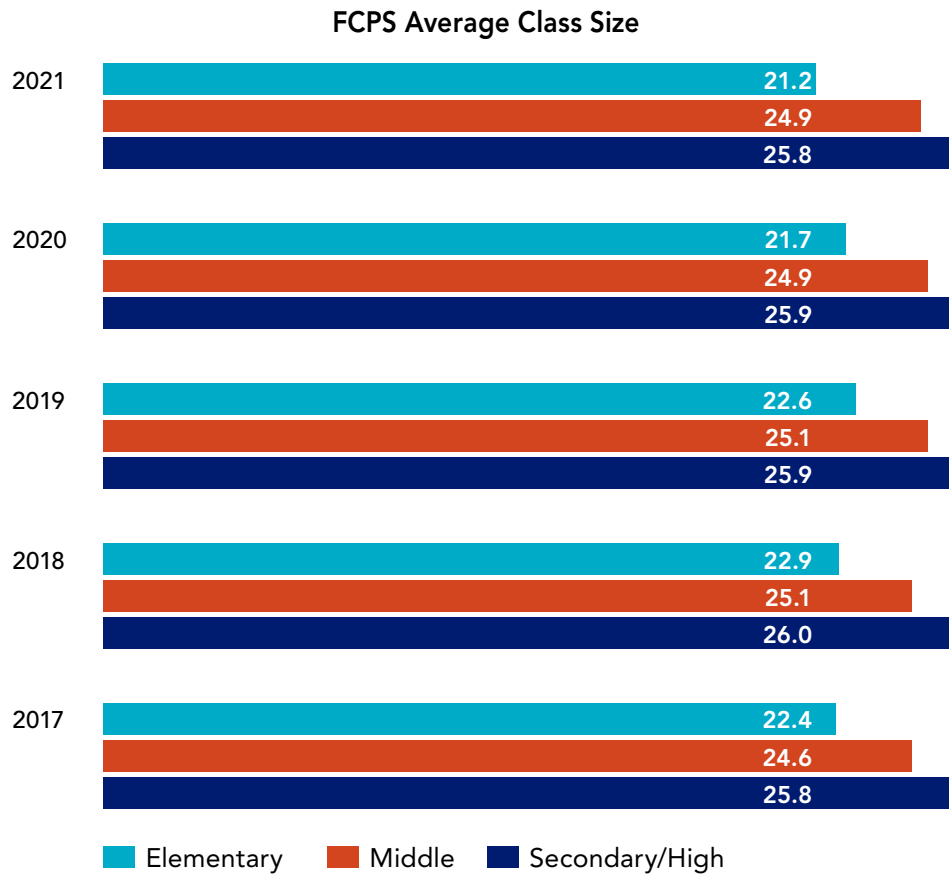


\*Due to the COVID-19 pandemic in fiscal year 2021, meals were distributed to the community for school age children at no cost.

## INSTRUCTIONAL STAFFING

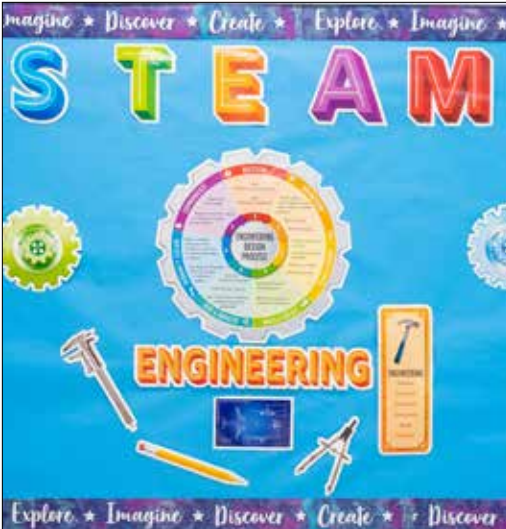
Over the years, there have been significant adjustments in school-based staffing. Positions assigned to a school are determined by formulas approved by the School Board. School-based staffing will vary depending on

student enrollment, eligibility for FRM, the number and level of students receiving English for Speakers of Other Languages (ESOL) services, and the number and level of special education services provided.









WE  
LOVE  
TEACHERS!!!

