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ACCOUNTING UNIT
A twelve-digit record indicating the category, location, program and sub-program for expenditure.

ACTIVITY
A major component of work performed by a department, division or agency that measures performance.

ACCRUAL BASIS
A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

ADEQUATE YEARLY PROGRESS
The federal requirements of adequate yearly progress are designed to ensure continuous improvement each year toward the goal of 100% proficiency in 2014. Improvement targets are particularly focused on subgroups of students who, historically, have the furthest to go. The intent, therefore, is to ensure that schools, school systems, and the states direct their instructional improvement efforts toward historically low performing subgroups and, by extension, all low performing students. The goal of 100% proficiency ensures that all students not just low performing students are expected to continuously progress.

AGENCY
A principal County department or office, or other governmental unit outside County organizational structure, receiving County funds (Note: For descriptive purposes only, this term is used interchangeably with department, office, division, and bureau).

ALERTNOW
The Alert Now/Saf-T-Net rapid telephone notification system permits the school system or individual schools to call parents of all students or parents of groups of students with a common message that is delivered at pre-determined dates and times or immediately to the identified parents. The system permits notification for school schedule changes; emergency situations in the school system, at the school level, or the classroom bus level; or the conveyance of important information about back-to-school nights, special meetings, or other events.

ALLOT
To divide an appropriation into amounts which may be encumbered or expended during an allotment period?

ALTERNATIVE PROGRAMS
A variety of intervention and support programs for students at risk for expulsion for inappropriate behavior, students conditionally expelled, and students whose adjustment to traditional education interferes with successful participation in general education.

ANNUAL MEASURABLE OBJECTIVE (AMO)
An annual measurable objective established by each state to ensure that all students are 100% proficient in reading/language arts and mathematics by 2013-2014.

ANNUALIZE
Taking changes that occurred mid-year and calculating their cost or savings for a full year, for the purpose of preparing an annual budget.

APPROPRIATION
The legal authorization to spend a specific amount of money for a particular purpose.

ASSESSABLE BASE
The total value of all real and personal property in the County used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

ASSESSED VALUATION
A valuation set upon real estate or other property by the State as a basis for levying taxes. Assessed value is less than market value.

ASSESSMENT RATIO
The ratio at which the tax rate is applied to the tax base.

ATTRITION
A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.

AUDIT
An annual examination of all school financial documents, records, and reports along with a review of all accounting practices and procedures.

AUDITOR
An independently appointed certified public accountant, directly serving the Board of Education.

AUTHORIZED POSITIONS
Employee positions, which are approved in the adopted budget, to be filled during the year.

AVERAGE DAILY MEMBERSHIP (ADM)
The aggregate membership of a school system divided by the number of day's school is in session.

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BALANCED BUDGET
Current appropriations in all funds are limited to the sum of available, unencumbered cash balances and revenues estimated to be received in the current budget period. The budget when adopted will be balanced in all funds and throughout the year.

BONDS
Long-term, interest-bearing certificates of public indebtedness used to finance the County's capital projects.

BOND RATING
Bond ratings are based upon the County's financial condition and its ability to meet all future interest and principal payments promptly.

BRIDGE TO EXCELLENCE
Maryland General Assembly enacted Senate Bill 856, *Bridge to Excellence in Public Schools Act*, on April 4, 2002 to restructure public school finance system and increase State Aid to public schools by $2.2 billion over six years. Under this legislation, MSDE must set academic performance standards, ensure that schools and students have sufficient resources to meet those standards, and hold schools and school systems accountable for student performance.

BUDGET
A comprehensive financial plan describing proposed expenditures and the means of financing those expenditures.

BUDGET CATEGORY
Represents 15 state defined expenditure categories within the Current Expense Fund, e.g. Administrative Services, Instructional Salaries, Transportation.

BUDGET REVIEWS
On-going review and re-evaluation of the budget based on actual expenditures and current projections.

BUDGETARY BASIS
This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

CAPITAL ASSETS
Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET
A financial plan for appropriating monies necessary to fund the construction of permanent public improvements. Capital projects may extend beyond one fiscal year, and are financed by bonds, grants, contributions, Paygo funds or other approved long-term indebtedness.

CAPITAL EQUIPMENT
Fixed assets valued above $5,000 and/or with an economic lifetime of five years or longer.

CAPITAL IMPROVEMENTS
Projects that are long-term assets such as school buildings and facilities.

CAPITAL IMPROVEMENTS PROGRAM
A five-year projection of capital improvements that includes funding sources of the project. The first year of the program represents the current fiscal year capital budget.

CAPITAL PROJECT
Any acquisition of property of a permanent nature for public use and/or any physical improvement including any preliminary studies, surveys and initial equipment purchases.

CARRYOVER
The process by which funds for previously approved School Board commitments to pay for goods and services at the end of one fiscal year are re-appropriated in the next fiscal year.

CASH BASIS
A basis of accounting in which transactions are recognized only when cash is increased or decreased.

CONFIDENCE INTERVAL
Statistical procedures will be used in all tests of Adequate Yearly Progress determinations to ensure that decisions take into account inherent measurement error presenting all accountability systems. The confidence interval is a statistical tool used in Maryland AYP determinations to ensure accurate and reliable accountability decisions. Because the accuracy of scores depends on the number of students in each group, the state uses a statistical test to help ensure that they make fair and valid AYP decisions for groups with different numbers of students.

CONSTRUCTION FUND
The fund used to account for new schools, school additions, and other major capital improvements to school buildings.

CONSUMER PRICE INDEX (CPI)
Measure of the average change over time in the prices paid by urban consumers for a fixed market basket of consumer goods and services. The CPI provides a

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way for consumers to compare what the market basket of goods and services costs this month with what the same market basket cost a month or a year ago.

COST-OF-LIVING ADJUSTMENT (COLA)
An increase in salaries to offset the adverse effect of inflation on compensation.

CURRENT OPERATING BUDGET
The Board's comprehensive financial plan for a single fiscal year including expenditure requirements for all services and planned programs along with revenue estimates needed to support these stated levels of activity.

CURRENT EXPENSE FUND
Accounts for the basic education programs and includes all financial resources used for the operations of the school system. This fund is subdivided into Unrestricted and Restricted programs.

DEBT SERVICE
The payment of principal and interest on bonded or long-term indebtedness required during a fiscal year.

DEDICATED TAX
A tax levied to support a specific government program or purpose.

DEFICIT
The excess of an entity's liabilities over its assets or the excess of expenses over revenues during a single accounting period.

EDLINE
A site for teachers to create class websites for uploading and archiving schedules, lessons, etc. Teachers can also publish grades, attendance, class info, and homework online for parent and student access.

DISBURSEMENT
The expenditure of monies from an account.

EMPLOYEE (OR FRINGE) BENEFITS
Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included is the government's share of costs for Social Security and the various pensions, medical, and life insurance plans.

ENCUMBRANCE
A formal obligation to pay for goods or services of that fiscal year.

ENTITLEMENTS
Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the state or the federal government.

EXPENDITURES
The cost of goods delivered or services rendered.

EXPENSE
Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

FREE AND REDUCED MEALS (FaRMS)
Free and Reduced Meals (Breakfast and Lunch) are available to students based on income levels.

FISCAL IMPACT STATEMENT
The net financial effect of a change to a capital project or an agency's operating budget for the current fiscal year.

FISCAL POLICY
A board policy with respect to revenues and expenditures as it pertains to programs and services in the Operating Budget and Capital Budget.

FIDUCIARY FUNDS
Agency Fund (School Funds) are used to account for the assets held by the school system in a trustee capacity. School fund accounts are the direct responsibility of the principals of their respective school.

FISCAL YEAR
A 12-month time period to which the annual Operating and Capital Budgets apply. The Harford County Public Schools fiscal year begins July 1 and ends June 30.

FOOD & NUTRITION FUND
The self-supporting fund used to account for all activities of the school food services program.

FULL-TIME EQUIVALENT POSITION (FTE)
A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year for 12-month employees or 1,650 hours per year for 10-month employees.

FUND
A separate budget/accounting entity designated for specific revenues in accordance with special regulations, restrictions, or limitations.

FUND BALANCE
The remainder of fund assets and resources over fund liabilities available for appropriation.

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GAAP
Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GENERAL FUND
A fund established for conducting normal operations, not accounted for in any other fund.

GENERAL OBLIGATION BONDS
Bonds backed by the full faith and credit of the issuing government that finance a variety of public improvement projects.

GOAL
A long-range desirable aim attained by completion of defined objectives.

GOVERNMENTAL FUNDS
These funds include the Current Expense Fund, which is a combination of the school system's Unrestricted and Restricted Funds, Food Service Fund, Special Revenue Fund, School Construction Fund, and Capital Projects Fund.

GRANT
A contribution from one governmental unit to another or from a government to a private organization to aid in the support of a specific purpose, activity or facility.

INDIRECT COST
A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

INTER-GOVERNMENTAL REVENUE
Funds received from other governmental units in the form of grants or shared revenues.

INTERNATIONAL BACCALAUREATE
The IB program is an internationally recognized advanced academic program for 11th and 12th graders. This program provides college level course work in several academic areas and provides high school students with an opportunity to earn advanced placement, college credit, or both, at participating universities and colleges across the country.

INTERNATIONAL GENERAL CERTIFICATE OF SECONDARY EDUCATION
An international advanced academic program for 9th and 10th graders originating through Cambridge University, England.

"HELP" CONFERENCE
The *Harford Equity Leadership Program* Conference is designed to guide students to a better understanding of the value of diversity and the contributions of all members of society.

LAWSON
The integrated financial accounting and human resources information system.

LEASE PURCHASE AGREEMENT
A contractual agreement termed "lease" but is actually a purchase contract.

LONG-TERM DEBT
Debt with a maturity of more than one year after the date of issuance.

MODIFIED ACCRUAL BASIS
The basis of accounting under which expenditures are recorded when the services or goods are received and the liabilities are incurred, and revenues are recorded when available. Accounting records for the County's general funds and expendable trust and agency funds are maintained on a modified accrual basis.

OBJECT
A classification of expenditures indicating goods and services. Examples include personal services or supplies and materials.

OBJECTIVE
A well-defined measurable task or function to be accomplished in a specific time frame.

OBLIGATIONS
Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OFFICE
An organizational unit within a department responsible for accomplishing major programs and activities of the department.

MAINTENANCE OF EFFORT
The county governing body shall appropriate local funds to the school operating budget in an amount no less than the product of the county's full-time equivalent enrollment for the current fiscal year and the local appropriation on a per pupil basis for the prior fiscal year.

MASTER PLAN
A five-year comprehensive master plan that describes the goals, objectives, and strategies that will be used to improve student achievement for every segment of the

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student population. HCPS will integrate Board Goals with the parameters of the *Bridge to Excellence* legislation and *No Child Left Behind* legislation.

NEW RESOURCES
A term used to identify budget requests requiring additional resources above the baseline budget funding designed to meet identified School Board goals.

NON-CAPITAL EQUIPMENT
Equipment with a useful life greater than one year and an acquisition value equal to or greater than $500.

OPERATING BUDGET
A comprehensive financial plan outlining expenditure requirements necessary to support Harford County Public Schools' services and activities in the coming fiscal year and the available resources needed to fund these requirements.

OPERATING EXPENSE
Those costs necessary to maintain and support the operation of an organization, excluding salaries, wages, benefits, and capital outlay. Examples: office supplies and utilities.

OPERATING REVENUES
Funds that the Board receives as income to pay for ongoing operations. It includes such items as tuition, fees from specific services, and interest earnings.

ORGANIZATION
A general term applied to any governmental unit receiving funds.

PARAEDUCATOR
Formerly a teacher's assistant.

PAYGO
A fiscal policy by which capital projects are funded with operating budget revenues rather than long-term or bonded indebtedness.

PER PUPIL ALLOCATION
Per pupil ratios used to allocate textbooks, supplies, and other materials funds to schools.

PERFORMANCE INDICATOR
A unit measurement of work to be accomplished, which alone or in combination with other data, permits assessment of efficiency and effectiveness.

PERFORMANCE MEASURES
Data collected to determine how effective or efficient a program is in achieving its objectives.

POSITION CONTROL MANAGEMENT
The budgetary process where all changes in budgeted FTE positions and the position's link to an accounting unit and account are monitored.

PRIOR-YEAR ENCUMBRANCES
Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

PROGRAM
A primary function of an organization, encompassing all related activities aimed at achieving an established objective, whether long or short term.

PROPERTY TAX
An assessment placed on real estate including land and permanent improvements and personal property.

PURPOSE
A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.

RESTRICTED FUND
A fund established to receive and disburse funds for programs provided by Federal and/or State governments. These programs may or may not require Board matches, and may or may not coincide with Harford County Public Schools' fiscal year.

RESERVE
Any account established for a particular exclusive purpose, and therefore not available for further appropriation or expenditure.

REVENUE
All funds collected to support Harford County Public Schools' programs and services.

RISK MANAGEMENT
A process used by an organization to identify and measure the risks of accidental loss; to develop and implement techniques for handling risk; and to monitor results. Techniques may include self-insurance, commercial insurance and loss control activities.

SAFE HARBOR PROVISION
If a school does not meet the annual performance targets for each subgroup, a provision called Safe Harbor still allows a school to make AYP if the school meets all performance targets in the aggregate, and the subgroup meets the other academic indicators; and the percentage of students achieving below the

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proficient level in that subgroup decreases by ten proficient level in that subgroup decreases by ten percent. Safe Harbor is calculated using the last two years of test administration data.

SCHOOL IMPROVEMENT LEADERSHIP TEAMS
A leadership team at the individual school level that will plan and monitor the school improvements necessary for the students.

SCHOOL IMPROVEMENT PLAN
An individual school plan reflecting the educational improvement needs of students and goals for the coming school year.

SELF-INSURANCE
A planned approach for funding liability, property, worker's compensation, unemployment, and life and health insurance needs through financial resources other than commercial insurance plans.

SPECIAL REVENUE FUNDS
Special Revenue Funds (Food Service Fund) are used to account for the proceeds of specific revenue sources (other than capital projects funds) that are legally restricted to expenditures for specified purposes.

STAFFING STANDARDS
Per student ratios used to allocate teachers, administrators, and other instructional staff to schools and centers.

TAX
A compulsory charge levied by the County government to finance services to benefit the community.

TITLE I
Provides assistance in language arts and math for low-achieving students in eligible elementary schools.

TITLE IX
Part of federal law that prohibits sex discrimination in any aspect of the educational program.

TRANSFERS IN/OUT
Amounts transferred from one fund to another assist in financing the services for the recipient fund.

TURNOVER SAVINGS
Savings generated in the employee compensation accounts due to long tenured employees leaving the system and being replaced by entry level employees.

UNAPPROPRIATED FUND BALANCE
Cumulative result of actual revenues exceeding expenditures for the current and prior fiscal years. This represents the available balance that is unappropriated or not designated for future year's expenditures.

UNRESERVED FUND BALANCE
The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

VACANCY SAVINGS
Savings generated in the employee compensation accounts due to positions being unfilled for some period of time.

ARC
Association for Retarded Citizens

ADM
Average Daily Membership

AMO
Annual Measurement Objectives

AGB
Alternative Governance Board

AP
Advanced Placement

APG
Aberdeen Proving Ground – a U.S. Army Military Installation

ARRA
American Reinvestment and Recovery Act

AS
Achievement Series – Online program for District assessment development and district assessment reporting

ASBO
Association of School Business Officials

ASPA
American Society for Public Administration

AT
Assistive Technology

AVID
Advancement Via Individual Determination

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AYP
Adequate Yearly Progress

BOE
Board of Education

BRAC
Base Realignment and Closure – a military process

BTE
Bridge to Excellence

CSSRP
Comprehensive Secondary School Reform Program

CPI-U
Consumer Price Index for all urban consumers

DECA
Association of Marketing Students

DEED
Department of Economic and Employment Development

EEEP
Extended Elementary Education Program

ELL
English Language Learners

EMS
Emergency Medical Service

ESEA
Elementary and Secondary Education Act, federal legislation

FaRMS
Free and Reduced Meals

FBLA
Future Business Leaders of America

FICA
Federal Insurance Contribution Act

FTE
Full Time Equivalent

GASB
Governmental Accounting Standards Board

GBC
Greater Baltimore Committee

GFOA
Government Finance Officers Association

GT
Gifted and Talented

HCPS
Harford County Public Schools

HOUSSE
High Objective Uniform State Standard of Evaluation

HSA
High School Assessment tests

HHT
Home and Hospital Teachers

IAQ
Indoor Air Quality

IDEA
Individuals with Disabilities Education Act

IEP
Individualized Education Plan

IFSP
Individualized Family Service Plan

LEA
Local Educational Agency

LMB
Local Management Board

LRE
Least restrictive environment

LTD
Long Term Disability

MABE
Maryland Association of Boards of Education

MACO
Maryland Association of Counties

MIS
Management Information Systems

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MOE
Maintenance of Effort

MOSHA
Maryland Occupational Safety Hazard Association

MRIS
Metropolitan Regional Information Systems

MSA
Maryland School Assessment tests for Elementary and Middle School

MSDE
Maryland State Department of Education

NCLB
No Child Left Behind, federal legislation enacted in January 2002

OSHA
Occupational Safety Hazard Association

OTIS
Office of Technology and Information Systems

PLC
Professional Learning Community

SAFE PROGRAM
School Accountability Funding for Excellence Program

SCANS
Secretary's Commission on Achieving Necessary Skills

SLO
Student Learning Objectives

SE
Special Education

SMA
Science and Mathematics Academy

Visionary Panel
An MSDE appointed panel of state-wide leaders who considered the vision of K-12 education in Maryland for the next ten years

VSC
Voluntary State Curriculum