

**BOARD OF EDUCATION OF HARFORD COUNTY**

**INFORMATIONAL REPORT**

**PRESENTATION OF  
Quarterly Financial Report for the Period Ending September 30, 2020**

November 16, 2020

**Background Information**

Each quarter a series of high-level financial reports are prepared and electronically distributed to the Board of Education and the Board's Audit Committee. The reports are presented on the budgetary basis of accounting. The report for the quarter ended September 30, 2020 is submitted.

**Discussion**

A multi-page narrative analysis of the financial reports is included with charts and tables for your review. The reports are formatted in a manner consistent with the year-end audit report for budgeted funds (Exhibit 7). Reports provide detail on the object level for each category, the object level for the Unrestricted Fund as a whole, and the allocated account balances for each office and school. Reports also provide detail for the Food Service Fund and Capital Projects Fund. All budget accounts are within reason at this time and do not require any actions.

Projections are not calculated after the first quarter as the first quarter review typically focuses on outliers and comparing to recent years for line items and categories. Revenues and expenditures are in line for a typical first quarter analysis.

**Superintendent's Recommendation**

No action is required.

**Business Services**  
Deborah L. Judd, CPA  
Assistant Superintendent for Business Services

## Memorandum

To: Sean W. Bulson, Ed.D., Superintendent  
Board of Education  
Audit Committee

From: Deborah L. Judd

CC: Eric Clark  
Jay Staab  
Laura Tucholski

Date: November 4, 2020  
Subject: Financial Report for the Period Ending September 30, 2020

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### INTRODUCTION

Attached is the financial report for the Unrestricted Fund (Executive Summary, Schedules A, B, C, and D) for the first quarter of FY20 ending September 30, 2020. The report presents the Statement of Revenues, Expenditures and Changes in Fund Balance for the first quarter and is not audited. The Executive Summary adds a column, "% to Total Actual," in order to show the relative value of each revenue or expenditure line to the total actual quarter-ending revenues or expenditures. Statements of expenditures by program, budget manager, and school are also presented. In addition, the Statement of Revenues, Expenditures, and Changes in Fund Balance for Food Services and a list of Capital Projects balances are included.

These statements are prepared on the non-GAAP budgetary basis consistent with Exhibit 7 in the year-end audit report. Budgetary basis statements include open purchase orders charged against the appropriation amounts for that year as legal obligations and exclude other expenditures made on behalf of the Board, including the contribution by the State of Maryland to the State Teacher's

Financial Report  
 Period Ending September 30, 2020

Pension Fund. Under generally accepted accounting principles (GAAP), encumbrances are excluded and on-behalf payments are included; therefore, these statements are non-GAAP. In addition, Rate Stabilization Fund activity is not included in budgetary basis statements.

The column "% Year-to-Date Budget" may be used as a barometer in your review of these statements. Since the financials are for one quarter, the amount expended should approximate 25%; however, this percentage may be higher in certain areas due to payments that are made at the start of the school year for certain contracts and other items needed for the return of students.

**ANALYSIS**

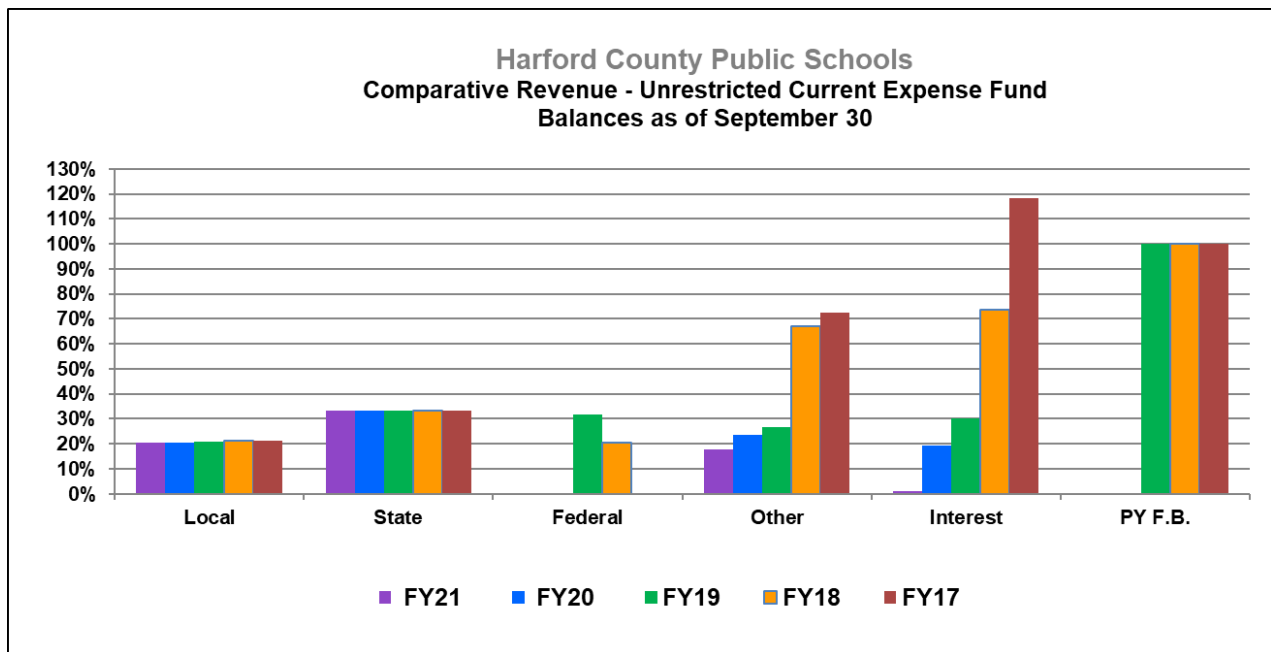
***Unrestricted Fund***

Projections for total year-end expenditures are not provided with these statements. Salaries typically make up about 60% of unrestricted expenditures and only two paychecks have been issued at the end of the first quarter for 10-month employees. Projections for year-end expenditures and revenues will be provided beginning with the statements for the second quarter.

***Revenues***

Total revenue received to date is within expectation at 26.27% of the amount budgeted. The County manages its cash distributions to the Board based on the payments we receive from the State; therefore, the County portion is typically lower than the State's at the end of the first quarter.

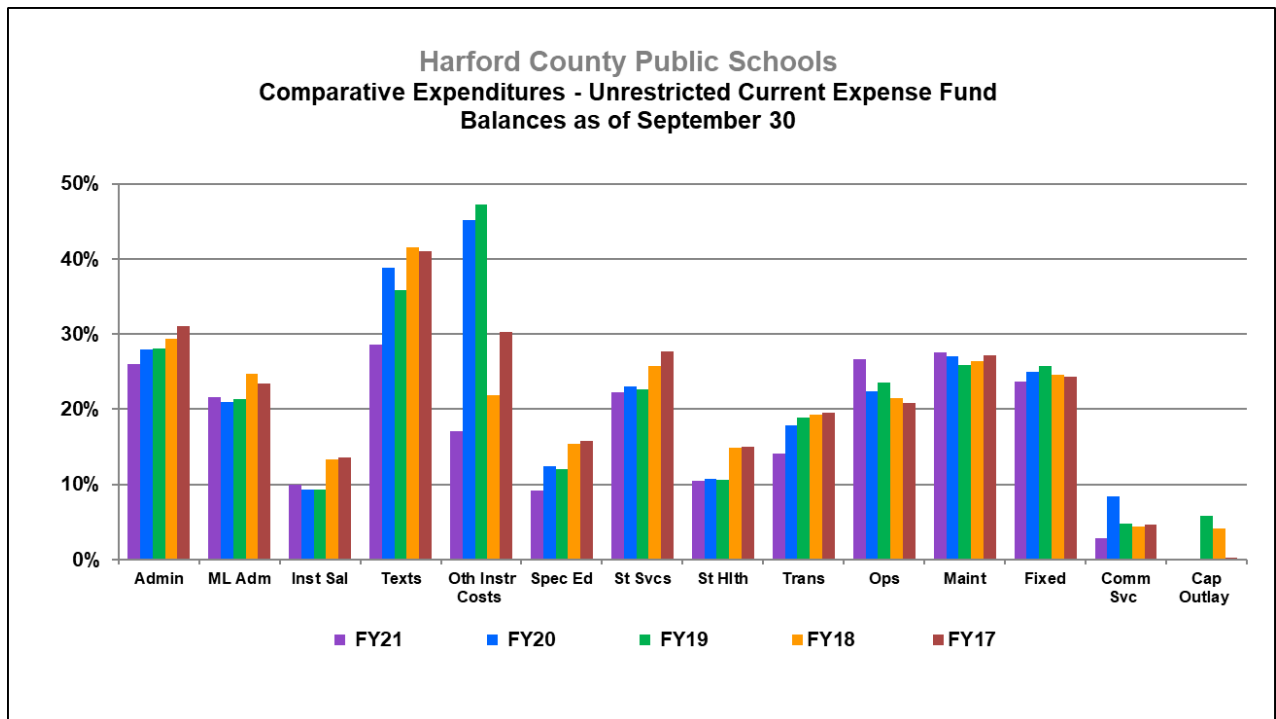
The chart below provides information on revenue received as a percentage of budget for each funding source over the past five years for the period ending September 30. Detail may be found within Schedule A on page 9. Variances in revenue for Federal and Other Revenues are due to both timing of receipts as well as the loss of other revenues due to COVID. Interest income is trending lower due to falling interest rates.



**Expenditures**

Expenditures in all categories are within expectations and in total are 16.69% of the appropriation. The categorical view of expenditures as presented within the *Statement of Revenues, Expenditures and Changes in Fund Balance with Supporting Schedules A, B, C, and D* is the view of expenditures as required by the State.

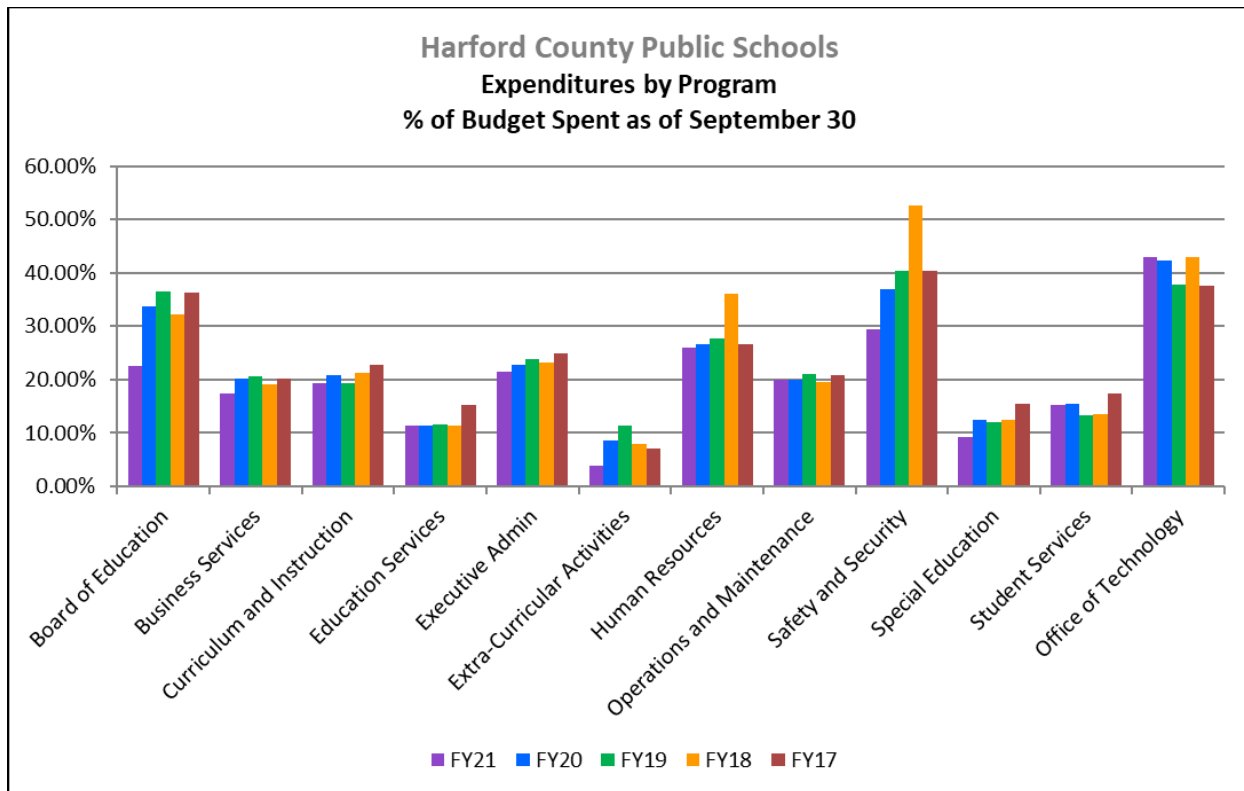
By category, the chart below provides information on the level of expenditures as a percentage of budget for each of the past five years' period ending September 30. Detail may be found in pages 9 through 12.



In order to provide alternate views of expenditures, three additional expenditure statements are included--*by Program, by Budget Manager, and by School Allocation*. These views of expenditures are consistent with the budgeting system used by HCPS.

Statement of Program Budget Expenditures

Spending by program is consistent with first quarter spending, with most programs spending below 25% of program budget. Detail may be found on page 13.



Statement of Budget Manager Expenditures

Budget manager spending for the first quarter is less than the same period in prior years due to spending needs and patterns as a result of COVID. Cases of higher levels of expenditures, by percentage of budget, are the result of payments for annual contracts made early in the fiscal year. Due to organizational restructuring some budget manager line items have no comparative percentages in prior years as those departments were newly formed in the current fiscal year. Detail may be found on page 14.

The Statement of School Allocation Expenditures

At 17.12% of allocation, school and central office spending for the first quarter is significantly less compared to past years. Due to reduced school capacity, increased centralized spending and uncertain current year state revenue, HCPS reduced school budgets by 35% at the beginning of the fiscal year. As the year progresses, this reduction will be re-evaluated to ensure needs are met and that HCPS is still in line with its overall budgeted expenditures. To provide historical context, percentage spent comparisons are shown for prior years. When reviewing the comparisons, it is important to consider that school leadership may have changed over time and principals have different philosophies about expending allocated funds. Some hold funds until the end of the year; others spend earlier in the year. Neither is wrong; our goal is to ensure that the funds are spent without being overspent by year-end. This report is provided to the Executive Directors of Elementary, Middle and High School Performance and is used as part of the evaluation process for building administrators. Detail may be found on page 15.

***Fund Balance***

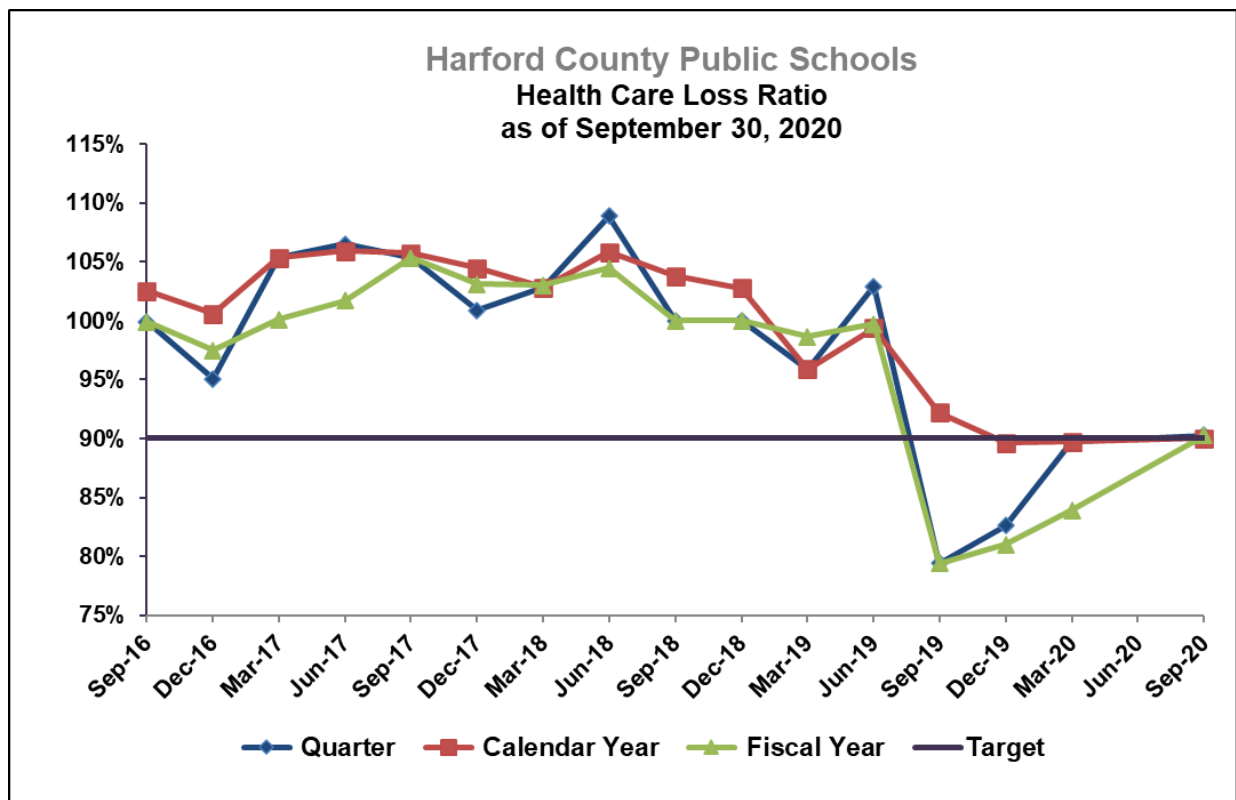
The projected fund balance is not presented at the end of the first quarter, as it is not an accurate prediction this early in the fiscal year. HCPS has only one month of school expenditures, two payrolls that include all 10-month staff and yet 33% of the State revenues have been recorded. Typically, spending increases as the school year progresses. While some areas of spending have decreased due to COVID, HCPS is also experiencing increased spending on many items such as PPE, cleaning supplies, curriculum development and Learning Support Centers. Many needs are unbudgeted and although federal monies are helping tremendously, the operating budget will most likely have to absorb some of these costs. HCPS will be closely monitoring all spending throughout the fiscal year. Historically, HCPS spends 98%-99% of its total budget by June 30 each year.

**Health Insurance Expenditures and Loss Ratio**

For FY21, health insurance expenditures are budgeted to be 18.39% of the school system’s total unrestricted fund expenditures. The loss ratio from CareFirst is a measure of claims paid against premiums paid for our self-insured health benefits program. Loss ratio is a good indicator of whether the estimated premium will be adequate to cover costs or if additional premium payments, a ‘call’, will be necessary. Generally, a target loss ratio of 90% allows enough margin to cover incurred but unreported or unpaid claims, as well as administrative expenses, and thereby avoid a call. Keep in mind that the plan year coincides with the fiscal year, which is when premium amounts change. That change in premium amounts is based upon projections for future health costs and is somewhat predicated on the claims experience from the preceding calendar year.

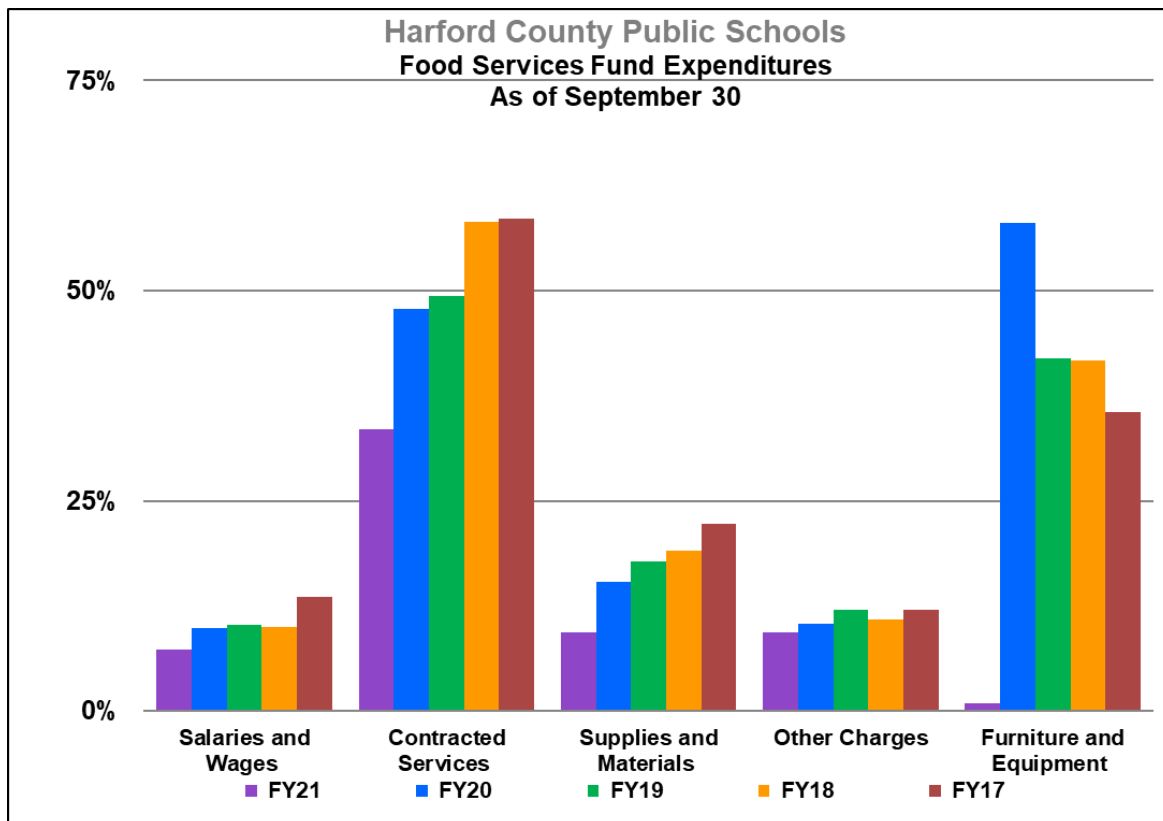
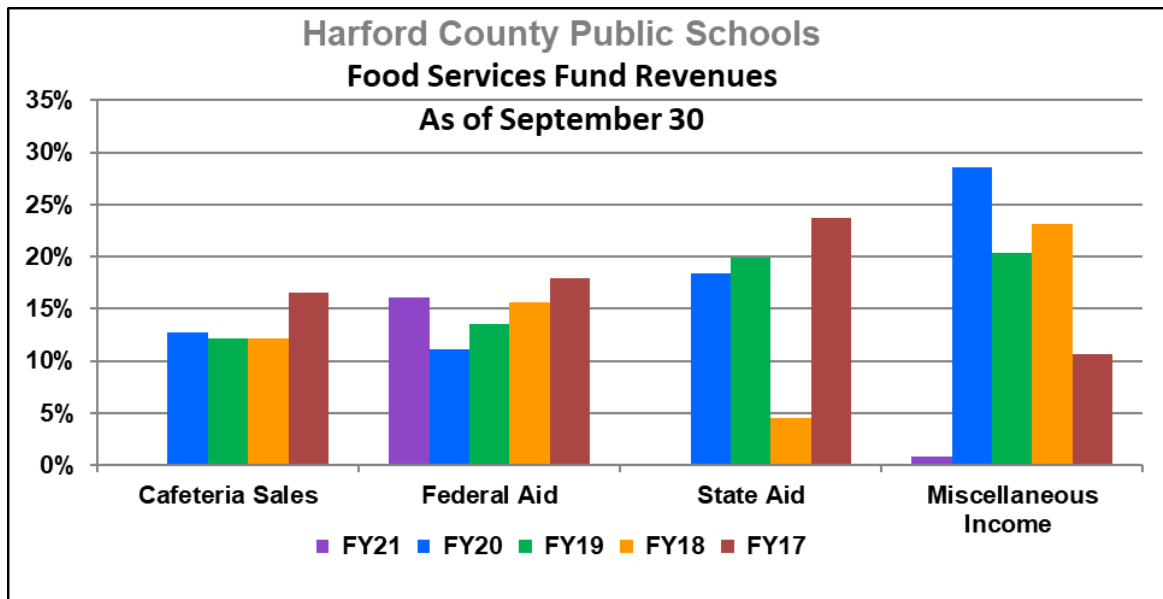
Loss ratio for the first quarter of FY21 approximates the target at 90.28%. For the calendar year-to-date HCPS also approximates the target at 90.01%. It is too early in the fiscal year to draw conclusions, but we will continue to monitor health claims trends. Due to COVID, many healthcare services were not sought from March to June. Predictions are that claims will increase during the last half of the calendar year and into 2021. That could change if a virus surge forces more individuals to refrain from elective medical appointments or procedures. In order to protect HCPS from unusually high claims within a plan year, HCPS purchases stop-loss insurance on individual claims that exceed \$300K during the plan year and aggregate claims in excess of 125% of estimates. Claims exceeding the stop-loss levels will be removed from our actual experience at settlement.

The chart below tracks the loss ratio for three periods of time--the quarter, the calendar year (CY), and the fiscal year (FY).



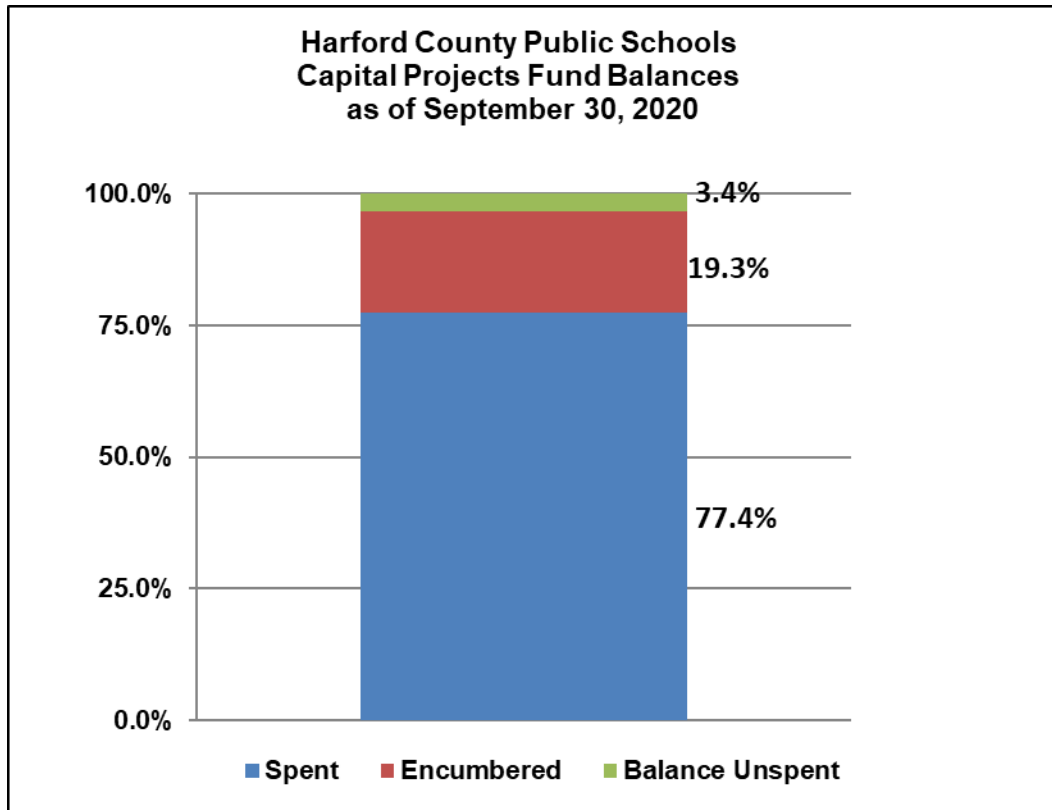
**Special Revenue Fund**

The Food Service Fund is a self-supporting special revenue fund that does not receive any Unrestricted Fund support. The first quarter typically shows a loss because of the few number of schools days. Contracted services are front-loaded as contracts are paid in the beginning of each fiscal year and furniture and equipment are purchased and installed when kitchens are vacant during the summer months. The effects of COVID on the food service fund are indisputable. Through CARES Act Funds, Harford County Government has reimbursed \$1.3 million in expenditures that occurred from March through June 2020. This financial assistance will significantly help to replenish their fund balance. Modified meal service during this school year will continue to directly affect their financial results. It is likely that the program will experience a loss for FY 2021 that the operating budget or fund balance may need to absorb. Detail may be found on page 16.



***Capital Projects Fund***

Capital Projects Balances as of September 30, 2020 are reported for all open projects and projects spent out. These are listed alphabetically by project name on page 17.



DLJ:eam  
Attachments

## Executive Summary

### HARFORD COUNTY PUBLIC SCHOOLS CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF REVENUES, EXPENDITURES AND

FOR THE PERIOD ENDED SEPTEMBER 30, 2020 (unaudited)

<u>Revenues</u>	Budget	Actual Year- to-Date	Variance- Favorable (Unfavorable)	% Actual Year-to- Date to Budget	% to Total Actual
Local	\$ 276,927,778	\$ 56,600,000	\$ (220,327,778)	20.44%	42.80%
State	218,939,837	72,795,952	(146,143,885)	33.25%	55.05%
Federal	420,000	-	(420,000)	0.00%	0.00%
Other	4,685,000	827,783	(3,857,217)	17.67%	0.63%
Interest	420,000	4,578	(415,422)	1.09%	0.00%
Prior Years' Fund Balance	2,000,000	2,000,000	-	100.00%	1.51%
<b>Total Revenues</b>	<b><u>\$ 503,392,615</u></b>	<b><u>\$ 132,228,313</u></b>	<b><u>\$ (371,164,302)</u></b>	<b><u>26.27%</u></b>	<b><u>100.00%</u></b>
 <b><u>Expenditures</u></b>					
Administration	11,485,806	2,981,051	8,504,755	25.95%	3.55%
Mid-Level Administration	27,809,169	6,009,813	21,799,356	21.61%	7.15%
Instructional Salaries	181,139,788	17,934,952	163,204,836	9.90%	21.34%
Textbooks	7,290,542	2,082,926	5,207,616	28.57%	2.48%
Other Instructional Costs	3,553,237	607,203	2,946,034	17.09%	0.72%
Special Education	49,235,965	4,515,070	44,720,895	9.17%	5.37%
Student Personnel Services	2,270,081	504,532	1,765,549	22.23%	0.60%
Student Health Services	4,316,000	451,239	3,864,761	10.46%	0.54%
Student Transportation	35,056,382	4,924,155	30,132,227	14.05%	5.86%
Operation of Plant	28,373,082	7,575,208	20,797,874	26.70%	9.02%
Maintenance of Plant	14,346,081	3,958,733	10,387,348	27.59%	4.71%
Fixed Charges	137,339,017	32,465,801	104,873,216	23.64%	38.64%
Community Services	551,803	15,671	536,132	2.84%	0.02%
Capital Outlay	625,662	660	625,002	0.11%	0.00%
<b>Total Expenditures</b>	<b><u>\$ 503,392,615</u></b>	<b><u>\$ 84,027,013</u></b>	<b><u>\$ 419,365,602</u></b>	<b><u>16.69%</u></b>	<b><u>100.00%</u></b>
 <b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>					
		<b><u>\$ 48,201,300</u></b>			

**HARFORD COUNTY PUBLIC SCHOOLS**  
**CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2020 (unaudited)**

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
<b><u>Schedule A</u></b>				
<b><u>REVENUE</u></b>				
LOCAL - COUNTY (includes Capital Outlay)	\$ 276,927,778	\$ 56,600,000	\$ (220,327,778)	20.44%
STATE				
Basic Aid	181,872,369	60,624,123	(121,248,246)	33.33%
Transportation	14,082,028	4,694,009	(9,388,019)	33.33%
Special Education	10,857,257	3,423,752	(7,433,505)	31.53%
Limited English Prof.	2,938,814	979,605	(1,959,209)	33.33%
Other	9,189,369	3,074,463	(6,114,906)	33.46%
TOTAL STATE	<u>218,939,837</u>	<u>72,795,952</u>	<u>(146,143,885)</u>	<u>33.25%</u>
FEDERAL				
Impact Aid	420,000	-	(420,000)	0.00%
OTHER				
<u>Tuition, Fees, etc.</u>				
Tuition	212,000	59,659	(152,341)	28.14%
Out of County LEAs	225,000	-	(225,000)	0.00%
Transportation Fees	285,000	8,958	(276,042)	3.14%
Student Payment Fees	515,000	-	(515,000)	0.00%
Rental of Facilities	447,000	11,106	(435,894)	2.48%
Total Tuition, Fees, etc.	<u>1,684,000</u>	<u>79,723</u>	<u>(1,604,277)</u>	<u>4.73%</u>
Interscholastic Receipts	440,000	-	(440,000)	0.00%
Donations, Gifts, Awards	2,500	50	(2,450)	1.99%
Sale of Equipment/Scrap	50,000	3,020	(46,980)	6.04%
Net Insurance Recovery	60,000	766	(59,234)	1.28%
Criminal Background	58,500	11,290	(47,210)	19.30%
Settlements Health & Dental	-	632,023	632,023	n/a
Other Miscellaneous	1,140,000	100,911	(1,039,089)	8.85%
Medicare Part D Subsidy	1,250,000	-	(1,250,000)	-
TOTAL OTHER	<u>4,685,000</u>	<u>827,783</u>	<u>(3,857,217)</u>	<u>17.67%</u>
Interest	420,000	4,578	(415,422)	1.09%
Prior Years' Fund Balance	2,000,000	2,000,000	-	100.00%
TOTAL REVENUE	<u>503,392,615</u>	<u>132,228,313</u>	<u>(371,164,302)</u>	<u>26.27%</u>
<b><u>EXPENDITURES</u></b>				
Administration	11,485,806	2,981,051	8,504,755	25.95%
Mid-Level Administration	27,809,169	6,009,813	21,799,356	21.61%
Instructional Salaries	181,139,788	17,934,952	163,204,836	9.90%
Textbooks	7,290,542	2,082,926	5,207,616	28.57%
Other Instructional Costs	3,553,237	607,203	2,946,034	17.09%
Special Education	49,235,965	4,515,070	44,720,895	9.17%
Student Personnel Services	2,270,081	504,532	1,765,549	22.23%
Student Health Services	4,316,000	451,239	3,864,761	10.46%
Student Transportation	35,056,382	4,924,155	30,132,227	14.05%
Operation of Plant	28,373,082	7,575,208	20,797,874	26.70%
Maintenance of Plant	14,346,081	3,958,733	10,387,348	27.59%
Fixed Charges	137,339,017	32,465,801	104,873,216	23.64%
Community Services	551,803	15,671	536,132	2.84%
Capital Outlay	625,662	660	625,002	0.11%
Total	<u>\$ 503,392,615</u>	<u>\$ 84,027,013</u>	<u>\$ 419,365,602</u>	<u>16.69%</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		<u>\$ 48,201,300</u>		

**HARFORD COUNTY PUBLIC SCHOOLS**  
**CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2020 (unaudited)**

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
<b><u>Schedule B</u></b>				
<b><u>CATEGORY AND OBJECT SUMMARY SCHEDULE</u></b>				
ADMINISTRATION:				
Salaries and Wages	\$ 9,982,809	\$ 2,218,893	\$ 7,763,916	22.23%
Contracted Services	1,361,983	702,757	659,226	51.60%
Supplies and Materials	253,118	80,042	173,076	31.62%
Other Charges	337,579	61,003	276,576	18.07%
Equipment	120,317	63,734	56,583	52.97%
Indirect Cost Recovery	(570,000)	(145,377)	(424,623)	25.50%
TOTAL	<u>11,485,806</u>	<u>2,981,051</u>	<u>8,504,755</u>	<u>25.95%</u>
MID-LEVEL ADMINISTRATION:				
Salaries and Wages	27,088,396	5,920,089	21,168,307	21.85%
Contracted Services	39,800	16,969	22,831	42.64%
Supplies and Materials	442,157	50,580	391,577	11.44%
Other Charges	117,857	963	116,894	0.82%
Equipment	120,959	21,212	99,747	17.54%
TOTAL	<u>27,809,169</u>	<u>6,009,813</u>	<u>21,799,356</u>	<u>21.61%</u>
INSTRUCTIONAL SALARIES				
Salaries and Wages	181,139,788	17,934,952	163,204,836	9.90%
TEXTBOOKS				
Supplies and Materials	7,290,542	2,082,926	5,207,616	28.57%
OTHER INSTRUCTIONAL COSTS				
Contracted Services	1,696,120	498,924	1,197,196	29.42%
Other Charges	333,188	30,597	302,591	9.18%
Equipment	1,523,929	77,682	1,446,247	5.10%
TOTAL	<u>3,553,237</u>	<u>607,203</u>	<u>2,946,034</u>	<u>17.09%</u>
SPECIAL EDUCATION:				
Salaries and Wages	41,570,151	4,062,198	37,507,953	9.77%
Contracted Services	6,964,115	207,334	6,756,781	2.98%
Supplies and Materials	443,647	178,018	265,629	40.13%
Other Charges	154,041	583	153,458	0.38%
Equipment	104,011	66,938	37,073	64.36%
TOTAL	<u>49,235,965</u>	<u>4,515,070</u>	<u>44,720,895</u>	<u>9.17%</u>
STUDENT PERSONNEL SERVICES:				
Salaries and Wages	2,231,203	489,171	1,742,032	21.92%
Contracted Services	13,000	12,604	396	96.95%
Supplies and Materials	12,925	2,041	10,884	15.79%
Other Charges	7,710	550	7,160	7.13%
Equipment	5,243	166	5,077	3.17%
TOTAL	<u>2,270,081</u>	<u>504,532</u>	<u>1,765,549</u>	<u>22.23%</u>
STUDENT HEALTH SERVICES:				
Salaries and Wages	4,164,353	373,779	3,790,574	8.98%
Contracted Services	7,113	-	7,113	0.00%
Supplies and Materials	113,805	42,115	71,690	37.01%
Other Charges	16,663	433	16,230	2.60%
Equipment	14,066	34,912	(20,846)	248.20%
TOTAL	<u>4,316,000</u>	<u>451,239</u>	<u>3,864,761</u>	<u>10.46%</u>

**HARFORD COUNTY PUBLIC SCHOOLS**  
**CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2020 (unaudited)**

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
STUDENT TRANSPORTATION:				
Salaries and Wages	6,994,503	642,958	6,351,545	9.19%
Contracted Services	26,512,104	4,157,121	22,354,983	15.68%
Supplies and Materials	1,485,850	96,808	1,389,042	6.52%
Other Charges	32,899	1,368	31,531	4.16%
Equipment	296,026	25,899	270,127	8.75%
Field Trip Cost Recovery	(265,000)	-	(265,000)	0.00%
TOTAL	<u>35,056,382</u>	<u>4,924,155</u>	<u>30,132,227</u>	<u>14.05%</u>
OPERATION OF PLANT:				
Salaries and Wages	12,950,300	2,677,572	2,677,572	20.68%
Contracted Services	1,553,517	2,392,522	2,392,522	154.01%
Supplies and Materials	1,076,331	196,065	196,065	18.22%
Other Charges	12,538,329	2,307,935	2,307,935	18.41%
Equipment	254,605	1,113	1,113	0.44%
TOTAL	<u>28,373,082</u>	<u>7,575,208</u>	<u>20,797,874</u>	<u>26.70%</u>
MAINTENANCE OF PLANT				
Salaries and Wages	7,328,777	1,622,549	5,706,228	22.14%
Contracted Services	4,539,522	1,972,470	2,567,052	43.45%
Supplies and Materials	2,063,598	346,802	1,716,796	16.81%
Other Charges	40,046	5,214	34,832	13.02%
Equipment	374,138	11,697	362,441	3.13%
TOTAL	<u>14,346,081</u>	<u>3,958,733</u>	<u>10,387,348</u>	<u>27.59%</u>
FIXED CHARGES	<u>137,339,017</u>	<u>32,465,801</u>	<u>104,873,216</u>	<u>23.64%</u>
COMMUNITY SERVICES				
Salaries and Wages	426,803	15,671	411,132	3.67%
Supplies and Materials	125,000	-	125,000	0.00%
TOTAL	<u>551,803</u>	<u>15,671</u>	<u>536,132</u>	<u>2.84%</u>
TOTAL REGULAR PROGRAMS	<u>502,766,953</u>	<u>84,026,353</u>	<u>418,740,600</u>	<u>16.71%</u>
CAPITAL OUTLAY				
Contracted Services	28,500	660	27,840	2.32%
Other Charges	597,162	-	597,162	0.00%
TOTAL	<u>625,662</u>	<u>660</u>	<u>625,002</u>	<u>0.11%</u>
TOTAL EXPENDITURES	<u>\$ 503,392,615</u>	<u>\$ 84,027,013</u>	<u>\$ 419,365,602</u>	<u>16.69%</u>

**HARFORD COUNTY PUBLIC SCHOOLS**  
**CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2020 (unaudited)**

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
<b><u>Schedule C</u></b>				
<b><u>OBJECT SUMMARY SCHEDULE</u></b>				
Salaries and Wages	\$ 293,877,083	\$ 35,957,830	\$ 257,919,253	12.24%
Contracted Services	42,715,774	9,961,361	32,754,413	23.32%
Supplies and Materials	13,306,973	3,075,397	10,231,576	23.11%
Other Charges	151,514,491	34,874,448	116,640,043	23.02%
Equipment	2,813,294	303,354	2,509,940	10.78%
Field Trip Cost Recovery	(265,000)	-	(265,000)	0.00%
Indirect Cost Recovery	(570,000)	(145,377)	(424,623)	25.50%
Total	<u>\$ 503,392,615</u>	<u>\$ 84,027,013</u>	<u>\$ 419,365,602</u>	<u>16.69%</u>
<b><u>SPECIAL EDUCATION</u></b>				
Non-public Placements	<u>\$ 6,660,792</u>	<u>\$ 131,437</u>	<u>\$ 6,529,355</u>	<u>1.97%</u>
<b><u>FIXED CHARGES SCHEDULE</u></b>				
Liability Insurance	\$ 994,271	\$ 491,938	\$ 502,333	49.48%
Retirement	11,818,187	2,112,374	9,705,813	17.87%
Social Security	21,630,314	2,655,764	18,974,550	12.28%
Unemployment Comp Ins.	160,000	12,425	147,575	7.77%
Workers' Comp Ins.	2,499,410	1,161,154	1,338,256	46.46%
Health Ins.	92,593,847	24,117,005	68,476,842	26.05%
Dental Ins.	4,138,108	1,485,512	2,652,596	35.90%
Life Ins.	648,096	144,158	503,938	22.24%
Other Post Employment Benefits	1,500,000	-	-	-
College Credit Reimbursement	1,130,123	285,471	844,652	25.26%
Debt Service - Interest	226,661	-	226,661	0.00%
Total	<u>\$ 137,339,017</u>	<u>\$ 32,465,801</u>	<u>\$ 104,873,216</u>	<u>23.64%</u>
<b><u>Schedule D</u></b>				
<b><u>Board of Education</u></b>				
Salaries and Wages	\$ 69,745	\$ 17,372	\$ 52,373	24.91%
Auditing	50,000	12,500	37,500	25.00%
Legal	40,000	4,208	35,793	10.52%
Consultants	1,000	-	1,000	0.00%
Office Supplies	500	-	500	0.00%
Books, Subs, Periodicals	500	-	-	-
Other Charges	1,000	35	965	3.50%
Board Members Allowance	33,400	8,100	25,300	24.25%
Mileage, Parking, & Tolls	1,000	-	-	-
Professional Dues	40,000	27,575	12,425	68.94%
Institutes, Conferences, Mtgs.	30,500	525	29,975	1.72%
Total Board of Education	<u>\$ 267,645</u>	<u>\$ 70,314</u>	<u>\$ 197,331</u>	<u>26.27%</u>

# HARFORD COUNTY PUBLIC SCHOOLS

## CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF PROGRAM BUDGET EXPENDITURES - BUDGET AND ACTUAL FOR THE PERIOD ENDED SEPTEMBER 30, 2020 (unaudited)

	Current Year			Same Period Prior Year
	Amended Budget	Actual Year-to-Date	% Spent	FY20
Internal Audit	\$ 266,882	\$ 46,599	17.46%	22.08%
Legal	248,644	60,093	24.17%	24.18%
Board of Education	<u>267,645</u>	<u>70,314</u>	<u>26.27%</u>	<u>52.82%</u>
<b>Board of Education</b>	<u>783,171</u>	<u>177,007</u>	<u>22.60%</u>	<u>33.69%</u>
Fiscal Services	39,179,514	6,781,982	17.31%	20.06%
Purchasing	<u>781,609</u>	<u>176,864</u>	<u>22.63%</u>	<u>21.88%</u>
<b>Business Services</b>	<u>39,961,123</u>	<u>6,958,846</u>	<u>17.41%</u>	<u>20.10%</u>
Curriculum Dev. and Implementation	4,313,749	836,010	19.38%	19.20%
Office of Accountability	875,566	150,668	17.21%	19.19%
Professional Development	<u>1,980,291</u>	<u>392,868</u>	<u>19.84%</u>	<u>28.20%</u>
<b>Curriculum and Instruction</b>	<u>7,169,606</u>	<u>1,379,546</u>	<u>19.24%</u>	<u>20.81%</u>
Career and Technology Programs	8,258,184	879,252	10.65%	10.07%
Gifted and Talented Program	1,680,834	142,689	8.49%	8.12%
Intervention Services	156,311	926	0.59%	8.18%
Magnet and Signature Programs	1,840,029	152,272	8.28%	7.47%
Office of Education Services	944,887	215,484	22.81%	23.09%
Other Special Programs	4,464,222	368,571	8.26%	8.36%
Regular Programs	172,459,539	19,873,851	11.52%	11.50%
School Library Media Program	6,277,572	457,467	7.29%	9.08%
Summer School	<u>173,928</u>	<u>101,873</u>	<u>58.57%</u>	<u>75.13%</u>
<b>Education Services</b>	<u>196,255,506</u>	<u>22,192,386</u>	<u>11.31%</u>	<u>11.35%</u>
Equity & Cultural Proficiency	270,308	58,644	21.70%	15.98%
Communications	459,915	108,302	23.55%	33.57%
Family & Community Partners	201,671	39,921	19.80%	23.08%
Innovative Partnerships	109,850	-	0.00%	23.08%
Executive Administration Office	<u>955,108</u>	<u>222,990</u>	<u>23.35%</u>	<u>19.26%</u>
<b>Executive Administration Office</b>	<u>1,996,852</u>	<u>429,857</u>	<u>21.53%</u>	<u>22.65%</u>
Interscholastics Athletics	2,921,376	75,361	2.58%	11.08%
Student Activities	<u>929,721</u>	<u>75,647</u>	<u>8.14%</u>	<u>0.60%</u>
<b>Extra-Curricular Activities</b>	<u>3,851,097</u>	<u>151,009</u>	<u>3.92%</u>	<u>8.53%</u>
<b>Human Resources</b>	<u>102,602,821</u>	<u>26,564,402</u>	<u>25.89%</u>	<u>26.60%</u>
Facilities Management	24,829,580	7,131,344	28.72%	23.74%
Planning and Construction	766,090	149,830	19.56%	23.50%
Transportation	35,101,142	5,022,761	14.31%	17.94%
Utility Resource Management	<u>11,833,840</u>	<u>2,103,296</u>	<u>17.77%</u>	<u>18.30%</u>
<b>Operations and Maintenance</b>	<u>72,530,652</u>	<u>14,407,231</u>	<u>19.86%</u>	<u>20.05%</u>
<b>Safety and Security</b>	<u>1,180,155</u>	<u>348,244</u>	<u>29.51%</u>	<u>36.98%</u>
<b>Special Education</b>	<u>49,143,811</u>	<u>4,493,303</u>	<u>9.14%</u>	<u>12.36%</u>
Health Services	4,316,000	451,239	10.46%	10.70%
Pupil Personnel Services	2,270,081	504,532	22.23%	23.06%
Psychological Services	3,006,665	746,585	24.83%	28.62%
School Counseling Services	<u>8,723,284</u>	<u>1,101,344</u>	<u>12.63%</u>	<u>11.44%</u>
<b>Student Services</b>	<u>18,316,030</u>	<u>2,803,699</u>	<u>15.31%</u>	<u>15.48%</u>
<b>Office of Technology and Info.</b>	<u>9,601,791</u>	<u>4,121,484</u>	<u>42.92%</u>	<u>42.24%</u>
<b>Unrestricted Fund</b>	<u>\$ 503,392,615</u>	<u>\$ 84,027,013</u>	<u>16.69%</u>	<u>17.48%</u>

# HARFORD COUNTY PUBLIC SCHOOLS

## CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF BUDGET MANAGER EXPENDITURES - BUDGET AND ACTUAL FOR THE PERIOD ENDED SEPTEMBER 30, 2020 (unaudited)

Budget Manager Title	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY20	FY19	FY18	FY17
Applications Development Team Leader	\$ 447,170	\$ 336,598	\$ 110,572	75.27%	93.55%	83.31%	86.91%	95.38%
Assistant Superintendent of Human Resources	104,862,302	26,796,830	78,065,472	25.55%	26.10%	27.07%	35.26%	26.07%
Assistant Superintendent of Operations	571,922	86,609	485,313	15.14%	17.72%	17.41%	10.71%	7.80%
Assistant Superintendent of Business Services	35,685,833	5,128,892	30,556,941	14.37%	17.35%	17.91%	15.99%	17.29%
Assistant Supervisor of Resource Conservation & Utilities	11,833,840	2,103,296	9,730,544	17.77%	18.30%	19.18%	13.93%	15.62%
Assistant Supervisor of Science	606,405	35,082	571,323	5.79%	6.07%	5.22%	4.86%	7.14%
Board of Education President	267,645	70,314	197,331	26.27%	52.82%	59.80%	48.17%	45.96%
Chief of Administration	876,668	219,865	656,803	25.08%	24.27%	23.68%	22.63%	25.27%
Coordinator of Safety & Security	1,133,355	302,098	831,257	26.66%	34.31%	37.09%	50.18%	37.30%
Director of Information Systems & Technology	7,871,089	3,429,537	4,441,552	43.57%	38.76%	33.54%	41.49%	36.15%
Director of Organizational Development	1,702,076	343,091	1,358,985	20.16%	26.16%	23.70%	27.62%	29.78%
Director of Special Education	49,143,811	4,493,303	44,650,508	9.14%	12.36%	12.03%	12.42%	15.42%
Director of Transportation	35,064,203	5,078,408	29,985,795	14.48%	17.99%	19.08%	18.33%	19.59%
Endpoint Services Team Leader	443,330	54,694	388,636	12.34%	39.35%	57.27%	17.05%	8.84%
Enterprise Operations & Infrastructure Team Leader	680,002	296,822	383,180	43.65%	52.83%	n/a	n/a	n/a
Exec Dir Of Curr., Instruction & Assessment	4,481,516	857,524	3,623,992	19.13%	19.41%	18.28%	20.03%	21.45%
Executive Director of Facilities Management	23,219,948	6,606,118	16,613,830	28.45%	23.11%	24.26%	23.86%	25.46%
Executive Director of Student Services	2,403,249	491,994	1,911,255	20.47%	21.37%	21.20%	21.45%	24.77%
Executive Directors of School Performance	181,888,853	20,996,062	160,892,791	11.54%	11.50%	11.84%	11.59%	15.60%
General Counsel	270,644	63,218	207,426	23.36%	22.24%	21.87%	21.72%	22.83%
Internal Auditor	266,882	46,599	220,283	17.46%	22.08%	22.69%	21.86%	35.23%
Manager of Communications	506,715	154,448	352,267	30.48%	39.72%	35.84%	34.69%	34.95%
Manager of Equity & Cultural Proficiency	289,012	67,771	221,241	23.45%	17.97%	20.08%	20.23%	23.14%
Manager of Family & Community Partnerships	201,671	39,921	161,750	19.80%	23.08%	n/a	n/a	n/a
Manager of Innovative Programs	166,290	-	166,290	0.00%	9.09%	n/a	n/a	n/a
Nurse Coordinator	4,316,000	451,239	3,864,761	10.46%	10.70%	10.66%	10.75%	14.91%
Risk Manager	4,251,316	2,031,909	2,219,407	47.79%	50.34%	50.91%	52.67%	51.98%
Supervisor of Elementary & Middle School Physical Educ.	116,616	4,298	112,318	3.69%	26.49%	21.01%	25.22%	29.70%
Supervisor of Fine Arts	217,750	10,231	207,519	4.70%	16.62%	11.41%	10.93%	9.51%
Supervisor of Magnet and CTE Programs	1,599,200	85,206	1,513,994	5.33%	7.84%	7.53%	7.99%	7.91%
Supervisor of Personalized Accelerated Learning & Intervention	2,018,180	245,305	1,772,875	12.15%	12.92%	13.06%	11.88%	14.87%
Supervisor of Personalized Learning / Library & Media Service	6,277,572	457,467	5,820,105	7.29%	9.08%	10.38%	9.47%	14.06%
Supervisor of Phys. Educ. & Interscholastic Athletics	2,921,376	75,361	2,846,015	2.58%	11.08%	14.10%	9.61%	8.81%
Supervisor of Planning & Construction	766,090	149,830	616,260	19.56%	23.50%	24.77%	31.28%	24.80%
Supervisor of Psychological Services	3,006,665	746,585	2,260,080	24.83%	28.62%	17.61%	13.81%	17.22%
Supervisor of Pupil Services	596,949	26,184	570,765	4.39%	14.53%	n/a	n/a	n/a
Supervisor of Purchasing	781,609	176,864	604,745	22.63%	21.88%	21.20%	23.04%	25.20%
Supervisor of School Counseling	8,723,284	1,101,344	7,621,940	12.63%	11.44%	10.87%	11.51%	15.46%
Supervisor of Science	1,068,139	126,141	941,998	11.81%	17.42%	14.56%	12.91%	14.25%
Supervisor of the Office of Accountability	875,566	150,668	724,898	17.21%	19.19%	18.36%	17.40%	17.72%
Supervisor of World Language and ESOL	971,872	89,287	882,585	9.19%	9.08%	8.79%	8.98%	13.13%
<b>Total</b>	<b>\$ 503,392,615</b>	<b>\$ 84,027,013</b>	<b>\$ 419,365,602</b>	<b>16.69%</b>	<b>17.48%</b>	<b>17.71%</b>	<b>18.88%</b>	<b>19.31%</b>

# HARFORD COUNTY PUBLIC SCHOOLS

## CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF SCHOOL ALLOCATION EXPENDITURES - BUDGET AND ACTUAL FOR THE PERIOD ENDED SEPTEMBER 30, 2020 (unaudited)

Name	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY20	FY19	FY18	FY17
Central Office	\$ 744,000	\$ 61,643	\$ 682,356	8.29%	27.01%	6.21%	7.35%	10.66%
Forest Hill Annex	1,563	33	1,530	2.13%	0.00%	9.77%	0.00%	0.00%
Hickory Annex	3,290	1,794	1,496	54.52%	17.40%	31.42%	47.23%	425.93%
<b>Total Central Funds</b>	<b>748,852</b>	<b>63,470</b>	<b>685,382</b>	<b>8.48%</b>	<b>21.30%</b>	<b>5.75%</b>	<b>6.23%</b>	<b>8.43%</b>
Harford Glen	27,353	2,375	24,978	8.68%	21.01%	11.67%	16.57%	13.27%
John Archer	110,793	45,393	65,400	40.97%	35.64%	36.70%	40.77%	38.83%
Ctr for Education Opportunity	43,679	19,637	24,042	44.96%	27.43%	27.26%	33.50%	13.40%
<b>Total Special Schools</b>	<b>181,825</b>	<b>67,405</b>	<b>114,420</b>	<b>37.07%</b>	<b>30.34%</b>	<b>29.02%</b>	<b>33.96%</b>	<b>25.57%</b>
Aberdeen High	212,213	63,694	148,519	30.01%	32.03%	37.38%	36.53%	48.56%
Bel Air High	234,803	50,156	184,647	21.36%	29.09%	30.86%	23.64%	26.43%
C. Milton Wright High	207,555	46,645	160,910	22.47%	18.79%	31.60%	39.84%	34.25%
Edgewood High	217,394	25,196	192,198	11.59%	24.90%	22.19%	25.40%	27.40%
Fallston High	161,660	32,398	129,262	20.04%	18.92%	19.53%	27.73%	29.84%
Harford Technical High	210,261	71,017	139,244	33.78%	46.59%	39.47%	37.39%	37.89%
Havre de Grace High	114,982	15,075	99,907	13.11%	23.10%	17.44%	23.36%	21.83%
Joppatowne High	127,710	46,883	80,827	36.71%	39.48%	38.10%	22.02%	30.15%
North Harford High	195,657	41,867	153,790	21.40%	25.89%	37.62%	41.20%	32.60%
Patterson Mill High	134,898	53,458	81,440	39.63%	46.75%	58.81%	42.86%	58.56%
<b>Total High Schools</b>	<b>1,817,133</b>	<b>446,389</b>	<b>1,370,744</b>	<b>24.57%</b>	<b>30.16%</b>	<b>33.15%</b>	<b>32.48%</b>	<b>34.77%</b>
Aberdeen Middle	137,495	27,213	110,282	19.79%	31.55%	36.23%	25.43%	21.46%
Bel Air Middle	150,950	42,779	108,171	28.34%	36.16%	24.45%	23.74%	29.90%
Edgewood Middle	131,302	31,625	99,677	24.09%	28.11%	44.50%	32.56%	32.43%
Fallston Middle	99,990	19,246	80,744	19.25%	35.46%	42.90%	48.73%	38.29%
Havre de Grace Middle	66,624	6,702	59,922	10.06%	15.34%	22.81%	19.40%	31.27%
Magnolia Middle	97,523	30,927	66,596	31.71%	38.29%	48.08%	35.15%	33.98%
North Harford Middle	102,699	23,796	78,903	23.17%	46.87%	42.83%	64.91%	38.00%
Patterson Mill Middle	83,832	19,836	63,996	23.66%	52.20%	77.16%	66.29%	38.51%
Southampton Middle	135,907	44,891	91,015	33.03%	39.66%	46.32%	33.53%	38.41%
<b>Total Middle Schools</b>	<b>1,006,321</b>	<b>247,015</b>	<b>759,306</b>	<b>24.55%</b>	<b>36.01%</b>	<b>41.73%</b>	<b>37.82%</b>	<b>33.06%</b>
<b>Total Secondary Schools</b>	<b>2,823,454</b>	<b>693,404</b>	<b>2,130,050</b>	<b>24.56%</b>	<b>32.19%</b>	<b>36.08%</b>	<b>34.32%</b>	<b>34.18%</b>
Abingdon Elementary	76,287	24,155	52,132	31.66%	22.10%	24.45%	36.62%	38.31%
Bakerfield Elementary	46,324	13,606	32,718	29.37%	27.59%	34.61%	36.65%	66.84%
Bel Air Elementary	54,804	25,039	29,766	45.69%	46.05%	29.56%	49.06%	43.19%
Church Creek Elementary	72,914	19,682	53,232	26.99%	48.86%	46.63%	25.42%	31.19%
Churchville Elementary	39,443	12,671	26,772	32.12%	18.01%	18.63%	21.73%	28.51%
Darlington Elementary	17,024	5,506	11,518	32.34%	29.08%	65.51%	35.86%	38.81%
Deerfield Elementary	79,960	1,759	78,201	2.20%	19.87%	33.28%	28.25%	26.65%
Dublin Elementary	29,648	7,317	22,331	24.68%	37.81%	33.61%	39.16%	28.65%
Edgewood Elementary	44,687	18,308	26,379	40.97%	46.62%	46.26%	49.93%	56.30%
Emmorton Elementary	60,678	22,174	38,504	36.54%	34.66%	33.75%	47.51%	31.60%
Forest Hill Elementary	53,155	19,906	33,249	37.45%	47.31%	33.67%	35.58%	32.33%
Forest Lakes Elementary	47,859	14,219	33,640	29.71%	39.42%	42.68%	42.16%	60.93%
Fountain Green Elementary	50,773	16,127	34,646	31.76%	42.01%	39.70%	43.91%	46.64%
George D. Lisby Elementary	44,751	7,613	37,138	17.01%	35.59%	41.27%	36.02%	38.68%
Halls Cross Roads Elementary	49,542	13,536	36,006	27.32%	51.28%	66.24%	49.90%	67.78%
Havre de Grace Elementary	62,594	49,296	13,298	78.76%	63.30%	59.57%	71.18%	41.92%
Hickory Elementary	71,559	15,200	56,360	21.24%	38.22%	58.82%	22.52%	27.06%
Homestead-Wakefield Elementary	106,207	36,741	69,466	34.59%	40.13%	55.67%	41.49%	37.62%
Jarrettsville Elementary	47,781	6,711	41,070	14.05%	22.91%	8.75%	15.73%	11.28%
Joppatowne Elementary	65,376	30,005	35,371	45.90%	54.39%	53.43%	41.56%	17.15%
Magnolia Elementary	58,454	10,033	48,420	17.16%	39.55%	52.12%	56.15%	48.27%
Meadowvale Elementary	54,702	21,222	33,480	38.80%	52.35%	55.90%	58.94%	51.99%
Norrisville Elementary	27,892	14,523	13,369	52.07%	62.96%	56.21%	57.03%	60.40%
North Bend Elementary	43,201	11,744	31,457	27.19%	29.48%	30.02%	32.50%	50.83%
North Harford Elementary	39,738	14,131	25,606	35.56%	37.18%	31.58%	38.74%	46.63%
Prospect Mill Elementary	61,558	12,533	49,026	20.36%	36.32%	26.66%	31.91%	39.96%
Red Pump Elementary	79,738	24,991	54,747	31.34%	54.04%	43.93%	38.38%	27.27%
Ring Factory Elementary	56,055	11,381	44,674	20.30%	63.02%	50.33%	53.11%	47.17%
Riverside Elementary	49,307	16,719	32,588	33.91%	37.80%	40.08%	28.15%	30.24%
Roye Williams Elementary	52,844	12,850	39,994	24.32%	18.25%	23.77%	34.32%	27.01%
William Paca Elementary	92,619	46,909	45,709	50.65%	38.89%	37.56%	43.26%	41.26%
William S. James Elementary	49,532	22,134	27,398	44.69%	63.69%	43.18%	54.11%	38.25%
Youths Benefit Elementary	110,203	22,206	87,997	20.15%	41.44%	50.74%	44.79%	54.06%
<b>Total Elementary Schools</b>	<b>1,897,210</b>	<b>600,947</b>	<b>1,296,263</b>	<b>31.68%</b>	<b>40.52%</b>	<b>41.75%</b>	<b>40.19%</b>	<b>39.69%</b>
<b>Unallocated</b>	<b>2,673,836</b>	<b>-</b>	<b>2,673,836</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Total All Allocated Funds</b>	<b>\$ 8,325,177</b>	<b>\$ 1,425,226</b>	<b>\$ 6,899,951</b>	<b>17.12%</b>	<b>34.67%</b>	<b>36.50%</b>	<b>34.83%</b>	<b>34.41%</b>

# HARFORD COUNTY PUBLIC SCHOOLS

## FOOD SERVICE FUND - (SPECIAL REVENUE FUND) BUDGETARY BASIS (NON-GAAP) STATEMENT OF REVENUES, EXPENDITURES AND FOR THE PERIOD ENDED SEPTEMBER 30, 2020 (unaudited)

	<u>Budget</u>	<u>Actual Year-To-Date</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Percent Actual to Budget</u>
<u>Revenues</u>				
Cafeteria Sales	\$ 7,950,609	\$ 2,852	\$ (7,947,757)	0.04%
<u>Federal Aid</u>				
School Lunch Program	648,900	-	(648,900)	0.00%
School Breakfast Program	2,206,240	-	(2,206,240)	0.00%
Section II	5,287,902	-	(5,287,902)	0.00%
Other Federal Revenue	800,851	1,243,536	442,685	155.28%
USDA Commodities	1,148,140	380,139	(768,001)	33.11%
Total Federal Aid	<u>10,092,033</u>	<u>1,623,676</u>	<u>(8,468,357)</u>	<u>16.09%</u>
<u>State Aid</u>				
Child Feeding Program	151,500	-	(151,500)	0.00%
Other State Revenue	270,375	-	(270,375)	0.00%
Total State Aid	<u>421,875</u>	<u>-</u>	<u>(421,875)</u>	<u>0.00%</u>
Miscellaneous Income	174,000	1,470	(172,530)	0.84%
Total Revenues	<u>\$18,638,517</u>	<u>1,627,998</u>	<u>\$ (17,010,519)</u>	<u>8.73%</u>
<u>Expenditures</u>				
Salaries and Wages	6,086,736	443,920	5,642,816	7.29%
Contracted Services	493,000	165,106	327,894	33.49%
Supplies and Materials	8,502,466	794,885	7,707,581	9.35%
Other Charges	3,423,031	319,347	3,103,684	9.33%
Furniture and Equipment	133,284	1,131	132,153	0.85%
Total Expenditures	<u>\$18,638,517</u>	<u>1,724,389</u>	<u>\$ 16,914,128</u>	<u>9.25%</u>
Excess (Deficit) of Revenues over Expenditures		<u>\$ (96,392)</u>		

# HARFORD COUNTY PUBLIC SCHOOLS

## HARFORD COUNTY PUBLIC SCHOOLS Open Capital Projects Balances as of September 30, 2020

Description	Project #	Budget	Expenditures	Encumbrances	Total	Balance	% Remaining
<b>Modernizations - 310</b>							
Youth's Benefit Elementary	4810	49,461,866	49,311,898	-	49,311,898	149,968	0.30%
Aberdeen High North	7110	665,000	567,053	-	567,053	97,947	14.73%
Havre de Grace High <sup>(1)</sup>	7810	98,459,739	79,947,539	16,377,706	96,325,245	2,134,494	2.17%
<b>Renovations - 315</b>							
Joppatowne High Ltd Renov.	8115	23,510,000	3,315,487	31,176,922.25	34,492,409	(10,982,409)	-46.71%
Technology Education Lab Refresh	9017	1,601,648	1,579,308	-	1,579,308	22,340	1.39%
<b>Systemics - 325 / 326</b>							
Hickory Elem Roof	3325	2,272,817	878,529	476,990.80	1,355,520	917,297	40.36%
Aberdeen Middle Roof	6525	3,707,278	3,627,278	31,590	3,658,868	48,410	1.31%
Bel Air Middle Roof	7225	5,975,000	-	-	-	5,975,000	100.00%
North Bend Plant/Alarm	4727	1,907,520	859,007	630,401.30	1,489,408	418,112	21.92%
GDLisby Elem HVAC	1168	8,490,850	4,763,401	2,461,693.22	7,225,094	1,265,756	14.91%
Bel Air Elem HVAC	1468	7,015,520	6,880,756	-	6,880,756	134,764	1.92%
Roye Wms Elem HVAC	3968	11,720,000	7,796,123	3,164,883.79	10,961,007	758,993	6.48%
Fallston High HVAC	8268	16,082,961	16,082,257	-	16,082,257	704	0.00%
Center Educ. Opport. A/C	9183	4,625,000	4,600,733	5,546	4,606,280	18,720	0.40%
<b>Other - 340</b>							
Relocatables	9041	11,036,037	10,908,629	-	10,908,629	127,408	1.15%
<b>Facilities Repairs - Miscellaneous - 390</b>							
Security Measures	9098	3,208,588	2,353,451	309,106.15	2,662,557	546,031	17.02%
Textbooks	9793	4,291,293	4,287,232	4,061.28	4,291,293	-	0.00%
<b>Miscellaneous - 391</b>							
Swimming Pools	9095	1,220,844	1,208,608	12,236.00	1,220,844	-	0.00%
<b>Facilities Master Plan - 302</b>							
Facilities Master Plan	9000	670,000	-	-	-	670,000	100.00%
<b>Site Improvements - 312</b>							
Septic Facilities	9077	104,453	-	-	-	104,453	100.00%
<b>Educational Facilities - 322</b>							
Tech Ed Lab Refresh	9017	23,352	-	-	-	23,352	100.00%
Special Ed Facility Impr	9021	1,529,264	205,364	367,173.08	572,537	956,727	62.56%
Music Equipment	9097	2,476	-	-	-	2,476	100.00%
Textbook/Supplemental	9793	390,579	-	-	-	390,579	100.00%
CTE Equipment	9990	20,535	5,130	-	5,130	15,405	75.02%
<b>Athletic &amp; Recreational - 332</b>							
Swimming Pool Renovation	9095	162,156	22,684	21,446.57	44,131	118,025	72.78%
Athletic Fields Repairs	9162	309,351	-	203,165.00	203,165	106,186	34.33%
<b>Fleet Replacement - 342</b>							
Buses	9096	1,558,159	-	-	-	1,558,159	100.00%
<b>Technology Infrastruct. - 352</b>							
Technology Infrastruct	9000	1,420,861	-	-	-	1,420,861	100.00%
Technology Refresh	9057	-	305,539	-	305,539	(305,539)	n/a
<b>Facilities Repairs Prog. - 362</b>							
Facilities Repair	9000	400,000	-	-	-	400,000	100.00%
Roofs	9025	204,445	11,324	-	11,324	193,121	94.46%
Floors	9071	376,250	225,692	16,633.54	242,326	133,924	35.59%
Partitions	9072	20,000	17,735	-	17,735	2,265	11.33%
ADA	9080	37,185	-	-	-	37,185	100.00%
Bleachers	9084	32,523	12,784	-	12,784	19,739	60.69%
<b>Major HVAC - 372</b>							
Major HVAC	9000	1,359,541	10,833	6,600.00	17,433	1,342,107	98.72%
<b>Life, Health, Safety - 382</b>							
Emergency Systems	9074	563,419	-	-	-	563,419	100.00%
Water & Backflow	9078	127,470	-	-	-	127,470	100.00%
Energy Conservation	9087	134,442	-	-	-	134,442	100.00%
<b>Total Active Projects</b>		<b>\$ 264,698,422</b>	<b>\$ 199,784,376</b>	<b>\$ 55,266,155</b>	<b>\$ 255,050,531</b>	<b>\$ 9,647,891</b>	<b>3.64%</b>

<sup>(1)</sup> The appropriation will be updated as monies are available.