

BOARD OF EDUCATION OF HARFORD COUNTY

INFORMATIONAL REPORT

**PRESENTATION OF
Quarterly Financial Report for the Period Ending March 31, 2021**

May 10, 2021

Background Information

Each quarter, a series of high-level financial reports are prepared and distributed to the Board of Education and the Board's Audit Committee. These reports are for the third quarter of the fiscal year. The reports are presented on the budgetary basis of accounting.

Discussion

Included in this report are detailed analyses of revenues and expenditures. Projections to year-end are included. Highlights of this financial information are as follows:

- Revenues – Total revenue received to-date is as expected at 80.70% of budget.
 - Healthcare surplus from rate stabilization fund is \$15.0 million.
- Expenditures – Total expenditures are 67.30% of the appropriation.
 - Significant savings, \$21.7 million, are projected due to the extended closure and reduced operations during the year.
 - Fund Balance – Projected fiscal year surplus as of 3/31/21 is \$35.2 million which results in a projected Unassigned Fund Balance of \$37.6 million. Assignments include the following:
 - \$3.0 million in the FY22 budget.
 - \$1.0 million for emergency fuel
 - \$4.0 million for device leases
 - \$1.2 million for food and nutrition

Superintendent's Recommendation

The Superintendent of Schools recommends that the Board of Education accept the Quarterly Financial Report for the Period Ending March 31, 2021.

Business Services
Deborah L. Judd, CPA
Assistant Superintendent of Business Services

Memorandum

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

From: Deborah Judd

CC: Jay Staab
Laura Tucholski
Eric Clark

Date: April 29, 2021

Subject: Financial Report for the Period Ending March 31, 2021

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INTRODUCTION

Attached is the financial report for the Unrestricted Fund (Executive Summary, Schedules A, B, C, and D) for the third quarter of FY 2021 ending March 31, 2021. The report presents the Statement of Revenues, Expenditures and Changes in Fund Balance for the third 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 year-to-date 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 budgetary basis. 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 Pension Fund. Under generally accepted accounting principles (GAAP), encumbrances are excluded and on-behalf payments are included; therefore, these statements are non-GAAP.

The column "% Year-to-Date to Budget" may be used as a barometer in your review of these statements. The budgeted amounts received or expended should be about 75%.

Methods of Projection

Several expenditure projection methods are employed in this process. Generally, revenues are simply extrapolated to year-end.

- Wages are projected based on the most current payroll actual amount paid divided by that number of pays and extrapolated out to the remaining number of pay periods. To the extent that unique circumstances may apply to a specific wage line item, those circumstances are factored into the projection. As an example, coaches' pay occurs just three times a year. Given that the Instructional Salaries category, which is all wages, represents almost 40% of the budget, it is clear that significant emphasis is directed toward salary projections.
- For those line items where control can be exercised over the total annual spending, the projection method used is to annualize the amount expended to date through the end of the year but to cap the expenditures at the budget amount. In many cases, the annualized amount will be less than budget, in which case, the variance is recognized. This method is used for all objects of expenditures (except wages) in the categories of Administration, Mid-level Administration, Textbooks, Other Instructional Costs, Student Personnel Services, Student Health Services, and Capital Outlay.
- Some accounts, such as utilities and fuel, cannot be managed in the same way because of the volatility of the market. In these cases, we annualize the amount expended to date but do not cap the upper limit to the budgeted amount. In these cases, the variances are recognized in the projection even if negative. This method is used for all objects of expenditure (except wages) in the categories of Student Transportation, Operation of Plant, Maintenance of Plant, Fixed Charges (except those identified as a percentage of wages), and Community Services.
- To the extent possible, certain key high value accounts are analyzed by the budget office and compared with prior year trends after which a projection is made. This method is used for the Fixed Charges and Special Education category accounts, in particular.

The closer we get to year-end, the more accurate the projections will be. It is important to note that the projections are calculated in order to alert the Board, Superintendent and staff to potential fiscal problems and actual expenditures are affected by changing circumstances as the fiscal year progresses.

ANALYSIS

Unrestricted Fund

Revenues

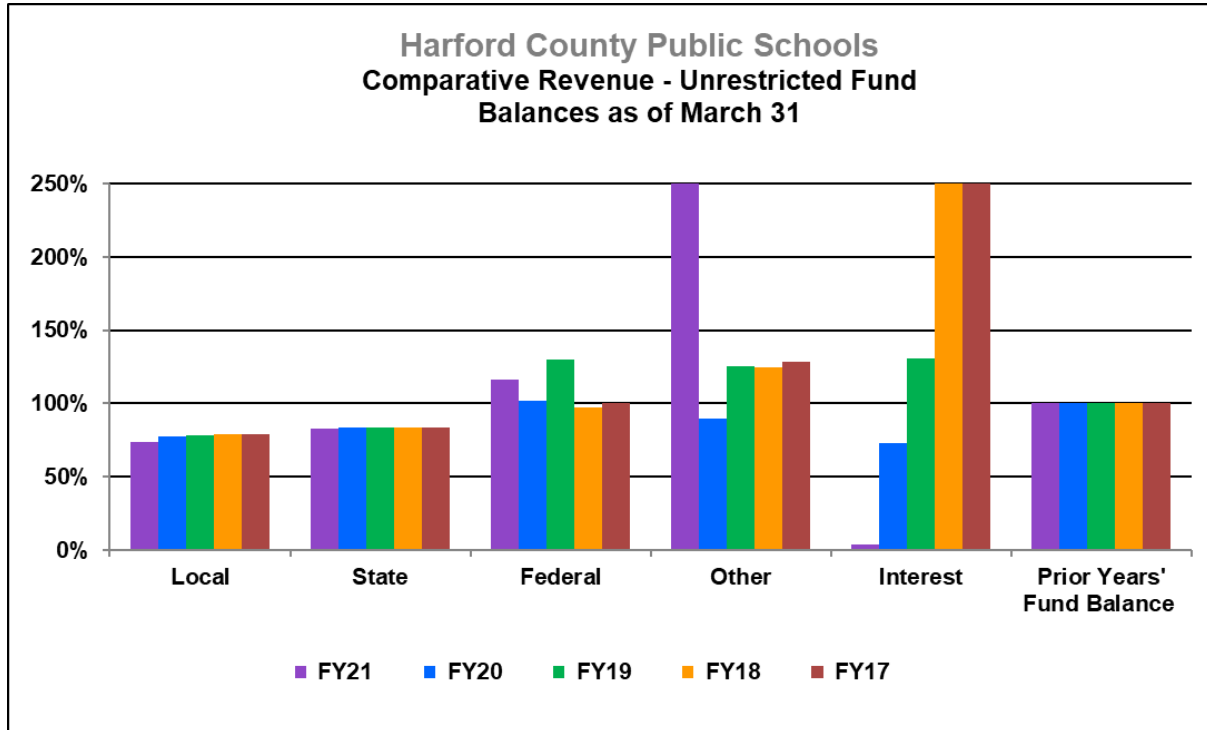
Overall, total revenue received to date is within expectation at 80.73% of the amount projected for the year. Because the County manages its cash distributions to the Board based on the payments we receive from the State, the County portion is typically lower than the State's at the end of the third quarter.

Other Revenue is almost 400.0% of budget due to the withdrawal of \$15.0 million from the rate stabilization account in the Harford County Healthcare Consortium. These funds represent a surplus in the consortium account due to a significant reduction of healthcare costs for FY20 as a result of the pandemic. Without these funds, other revenue is approximately, 73.0% of budget, which is slightly less than the expectation for the third quarter. Included in Other Revenue are tuition, facility rental, rebates, Medicare Part D receipts, dividends from MABE's insurance programs, payments from Out-of-County LEAs, and settlement payments from liability, health and dental insurance carriers. It is anticipated that there will be no Student Payment Fees and Interscholastic Receipts during FY21 due to the reduced schedule for sports.

The timing and amount of payments under the Federal Impact Aid are unpredictable and vary year-to-year, as illustrated in the graph below. Federal Impact Aid is unrestricted funding provided for students of uniformed military parents and parents who work on tax-exempt federal property. As of March 31, we had received a total of \$0.5 million, slightly more than

budget for the year. In addition, HCPS has also received \$0.3 million in reimbursements from Harford County Government CARES Act funds.

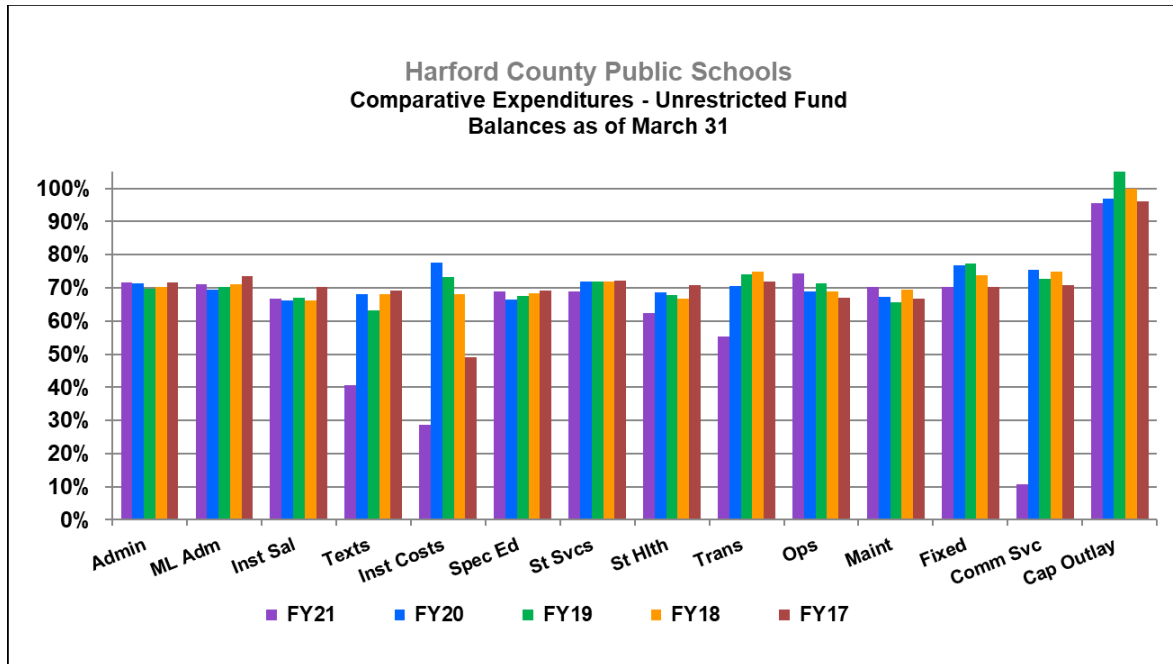
The chart below provides information on revenue received as a percentage of budget for each funding source over the past five years as of March 31.



Expenditures

Expenditures in all categories are within expectations and total 67.3% of the appropriation, compared to 70.07% for the same period last year. This reduction in spending is attributed to the prolonged closure during the pandemic. 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 on the following page provides information on the level of expenditures as a percentage of budgets for each of the past five years as of March 31.

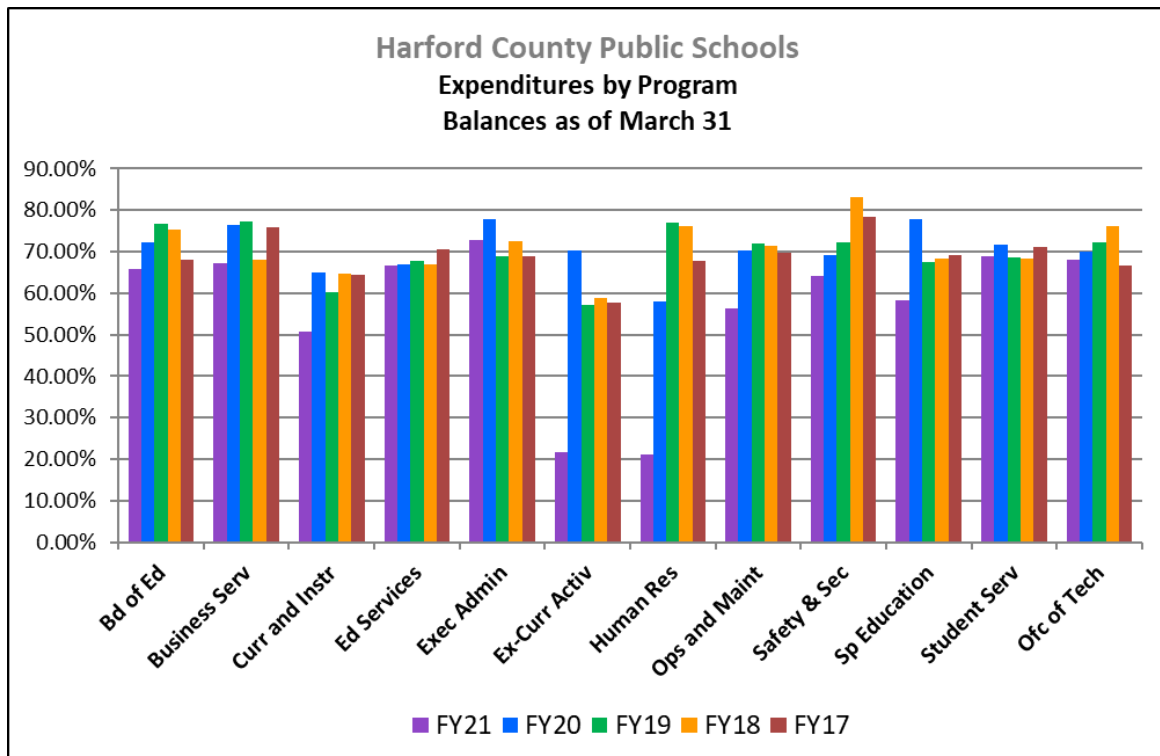
A \$21.7 million savings is expected in expenditures due mainly to the extended closure. This savings is broken down as follows: \$7.0 million in salaries, \$4.2 million in contracted services, \$3.4 million in supplies and materials and \$6.7 million in other charges. The majority of savings in other charges is due to health insurance and is mainly the result of the conversion of Medicare retiree benefits to a Medicare advantage plan.



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 within expectations with total programs expending approximately 67.3% of budget-to-date.



Statement of Budget Manager Expenditures

Budget manager spending for the third quarter is also similar to prior years, with most budget managers spending less than 75% of budget. Cases of higher levels of expenditures, by percentage of budget, are the result of payments for annual contracts made early in the fiscal year.

The Statement of School Allocation Expenditures

At 35.41% of allocation, school and central office spending for the third quarter is significantly lower than previous years due to the closures this year. School budgets were reduced in anticipation of the closures and many school needs were centrally purchased, such as technology, textbooks and custodial supplies. 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.

Fund Balance

Fund Balance is accumulated surplus from prior years when revenues exceeded expenditures. Currently, the projected surplus for FY 2021 is \$35.2 million. Accumulated fund balance on July 1, 2020 was \$13.7 million; however, \$2.0 million is assigned to cover expenses in FY 2021, \$3.0 million is assigned to cover expenses in FY 2022, \$1.0 million is assigned as a contingency for fuel costs, \$1.2 million is assigned as a possible transfer to food services, \$4.0 million is assigned for device lease payments and \$0.2 million is attributed to non-spendable instructional and custodial inventory. The assignment for devices is to ensure availability of funds in a future year when revenues are not certain or there are unexpected costs. The assignment for food and nutrition is to provide coverage for any unreimbursed costs during the closure. Current assignments and uses may be found in the chart below. After subtracting all assignments/allocations, the projected unassigned fund balance is \$37.6 million. Any unassigned fund balance in the unrestricted budget is available for expenses or emergencies in FY 2021 or subsequent years. HCPS is exploring options for a new ERP (Enterprise Resource Planning System). A portion of the unassigned fund balance may be utilized for this purpose. In addition, funds may be utilized to support capital expenditures and other year-end needs.

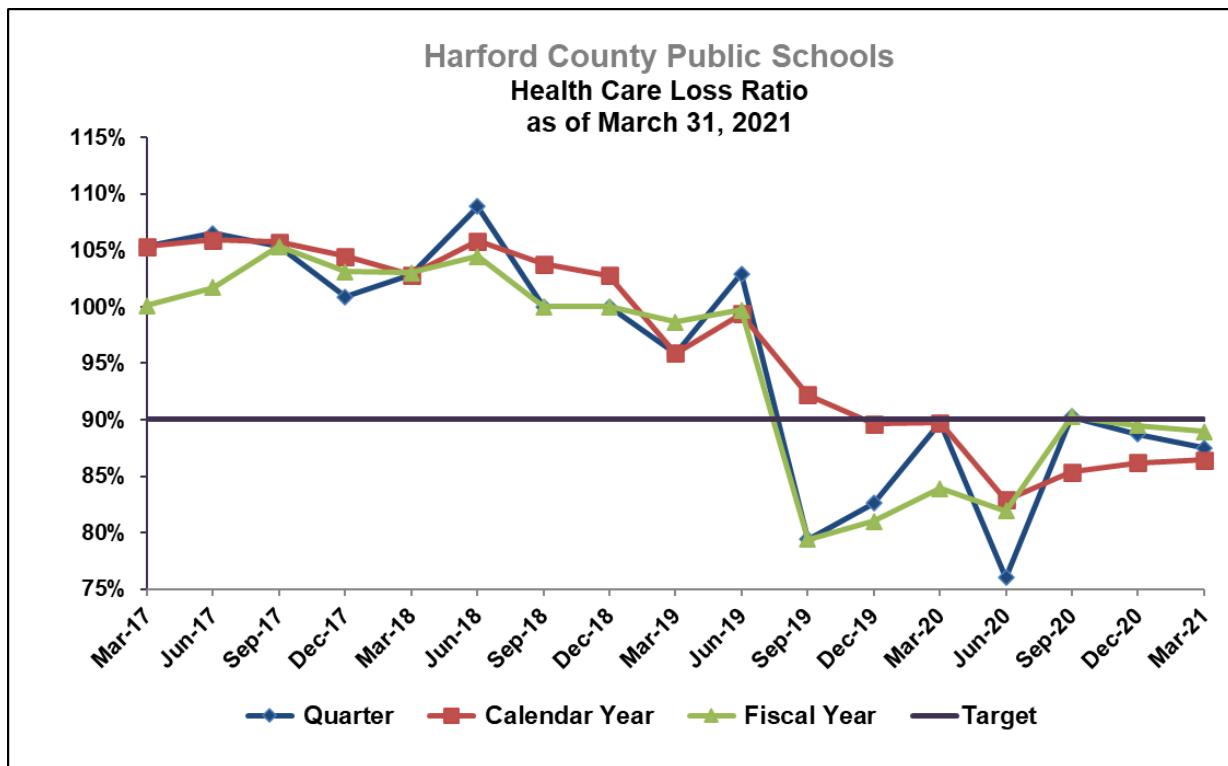
Projected Excess of Revenues Over Expenditures	35,208,989
Total Fund Balance at July 1, 2020	13,716,622
Assigned for FY 2021 Budget	(2,000,000)
Assigned for Emergency Fuel	(1,000,000)
Assigned for transfer to food services fund	(1,200,000)
Assigned for lease payments for devices	(4,000,000)
Proposed Assignment for FY 2022 Budget	(2,989,500)
Non-spendable for inventory	<u>(176,339)</u>
Assigned Fund Balance at March 31, 2021	<u>(11,365,839)</u>
Projected Unassigned Fund Balance	<u><u>\$ 37,559,772</u></u>

Health Insurance Expenditures and Loss Ratio

For FY21, health insurance expenditures are budgeted to be 19.73% 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. The change in premium 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 fiscal year-to-date is below target at 88.93%. While this ratio is below the target, the claims experience is closely monitored for fluctuations. In addition to variations in covered members seeking medical care during the pandemic, HCPS also transitioned Medicare retirees to a fully insured Medicare advantage plan effective January 1, 2021. 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.

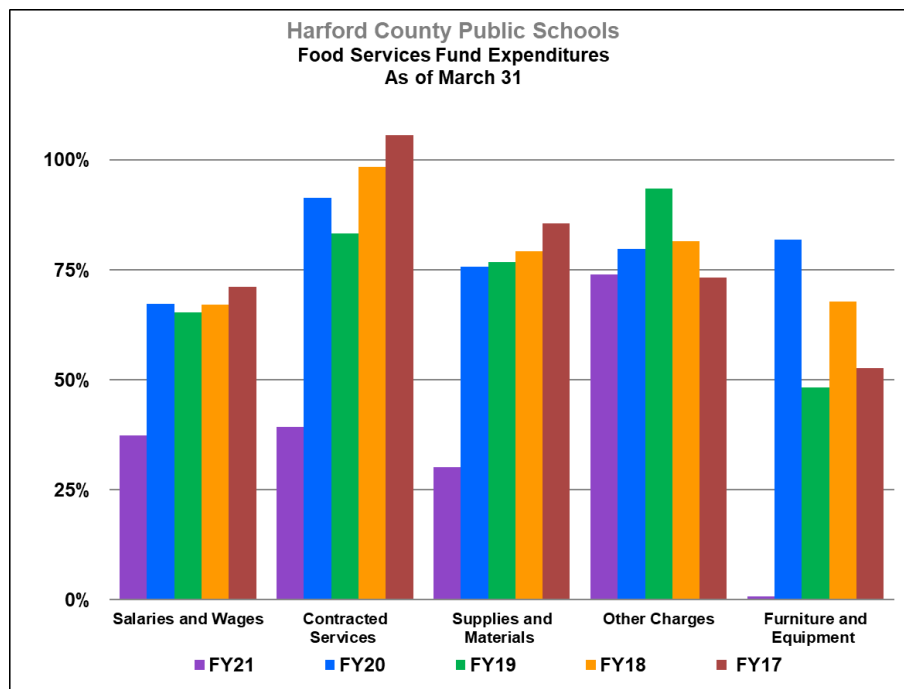
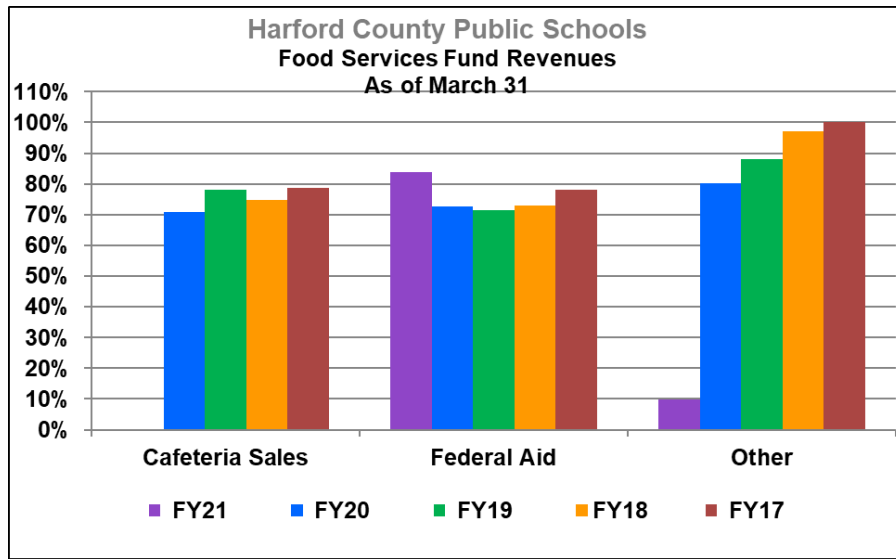
The chart below tracks the loss ratio for three periods of time: the quarter, the calendar year, and the fiscal year.



Food Services Fund

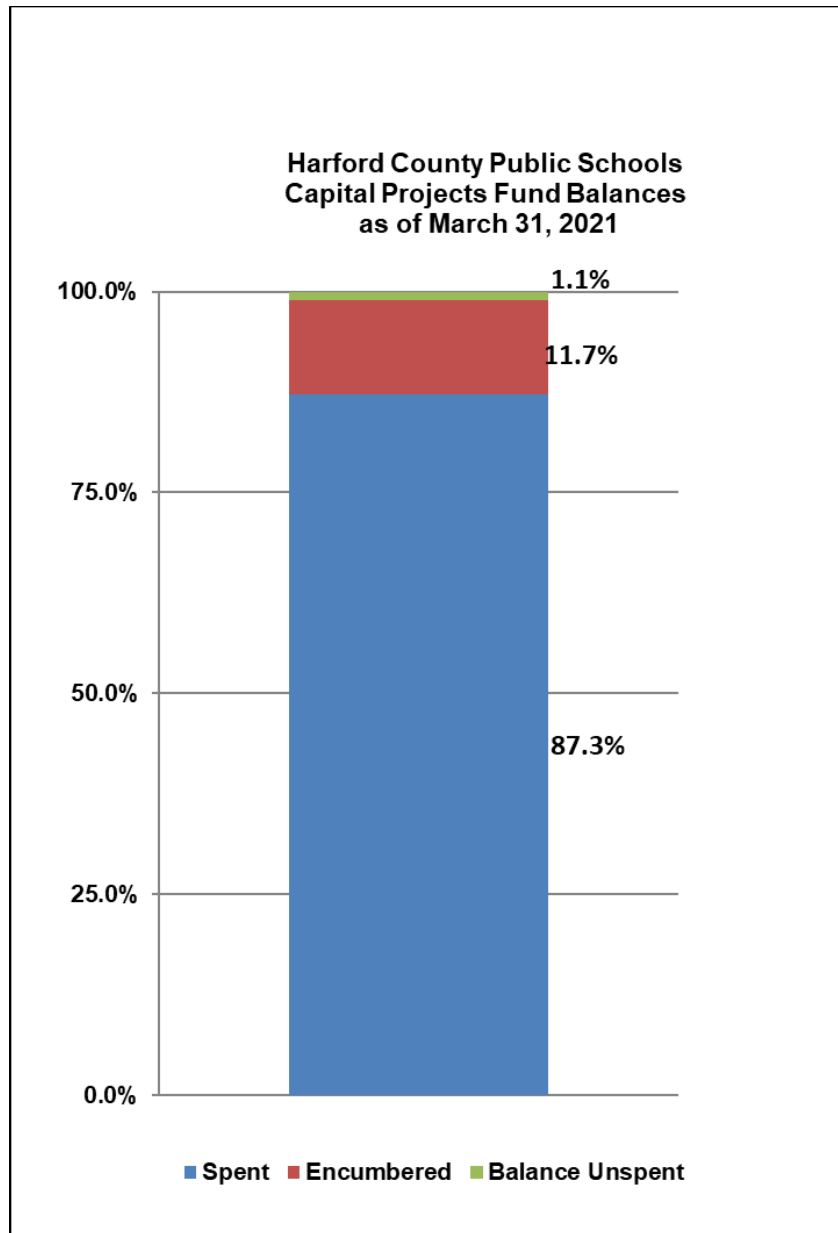
The Food Services Fund is a self-supporting fund that does not receive any Unrestricted Fund support. At March 31, revenues exceeded expenditures by approximately \$1.06 million; however, \$1.9 million is related to reimbursements from Harford County Government CARES Act funds. Without this reimbursement the fund has an actual deficit of \$0.84 million. Additional federal reimbursements may be available to help offset this deficit by year-end.

Revenues year-to-date are below what is expected for the first three quarters of the year given the closure that began mid-March. Expenditures for the fiscal year are not expected to vary widely from prior years because the program is still functioning, although in a different manner. The performance of the fund for the fiscal year is dependent on federal and state waivers and corresponding reimbursements. HCPS is monitoring the food services fund performance closely due to the effects of the pandemic.



Capital Projects Fund

Capital Projects Balances as of March 31, 2021 are reported for all open projects. These are listed by project category on page 18. In total, there are \$248.6 million in active capital projects. The graph below provides the percentage of capital funds spent, encumbered and unspent. The balances remaining unspent total 1.2%, or \$3.1 million.



DLJ: EAM
Attachments

HARFORD COUNTY PUBLIC SCHOOLS
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 MARCH 31, 2021 (unaudited)

	Amended Budget	Actual Year-to-Date	Variance- Favorable (Unfavorable)	% Actual Year-to- Date to Budget	% to Total Actual	Projected to Year End	Projected Surplus (Deficit)
Revenues							
Local	\$ 276,927,778	\$ 203,200,000	\$ (73,727,778)	73.38%	50.04%	\$ 276,927,778	\$ -
State	218,939,837	181,972,871	(36,966,966)	83.12%	44.81%	218,939,837	-
Federal	420,000	488,267	68,267	116.25%	0.12%	488,267	68,267
Other	4,685,000	18,419,760	13,734,760	393.16%	4.54%	18,532,243	13,847,243
Interest	420,000	14,760	(405,240)	3.51%	0.00%	20,000	(400,000)
Prior Years' Fund Balance	2,000,000	2,000,000	-	100.00%	0.49%	2,000,000	-
Total Revenues	\$ 503,392,615	\$ 406,095,657	\$ (97,296,958)	80.67%	100.00%	\$ 516,908,125	13,515,510
Expenditures							
Administration	11,485,806	8,234,430	3,251,376	71.69%	2.43%	10,998,337	487,469
Mid-Level Administration	27,809,169	19,758,847	8,050,322	71.05%	5.83%	27,266,750	542,419
Instructional Salaries	181,139,788	120,869,968	60,269,820	66.73%	35.68%	180,329,788	810,000
Textbooks	7,290,542	2,968,063	4,322,479	40.71%	0.88%	5,790,542	1,500,000
Other Instructional Costs	3,553,237	1,020,169	2,533,068	28.71%	0.30%	2,303,237	1,250,000
Special Education	49,235,965	33,959,393	15,276,572	68.97%	10.02%	48,629,965	606,000
Student Personnel Services	2,270,081	1,561,918	708,163	68.80%	0.46%	2,139,303	130,778
Student Health Services	4,316,000	2,695,906	1,620,094	62.46%	0.80%	3,980,243	335,757
Student Transportation	35,056,382	19,415,741	15,640,641	55.38%	5.73%	26,764,282	8,292,100
Operation of Plant	28,373,082	21,086,787	7,286,295	74.32%	6.22%	26,783,082	1,590,000
Maintenance of Plant	14,346,081	10,077,101	4,268,980	70.24%	0.03	13,993,481	352,600
Fixed Charges	137,339,017	96,500,130	40,838,887	70.26%	28.48%	132,042,661	5,296,356
Community Services	551,803	59,443	492,360	10.77%	0.02%	76,803	475,000
Capital Outlay	625,662	598,211	27,451	95.61%	0.18%	600,662	25,000
Total Expenditures	\$ 503,392,615	\$ 338,806,106	\$ 164,586,509	67.30%	100.00%	\$ 481,699,137	21,693,478
Excess (Deficit) of Revenues Over Expenditures - March 31, 2021							35,208,989
Total Fund Balance at July 1, 2020							13,716,622
Assigned Fund Balance at March 31, 2021							(11,365,839)
Projected Unassigned Fund Balance March 31, 2021							\$ 37,559,772

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 MARCH 31, 2021 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget	Projected To Year-End	Projected Surplus (Deficit)
Schedule A						
REVENUE						
LOCAL - COUNTY (Includes Capital Outlay)	\$ 276,927,778	\$ 203,200,000	\$ (73,727,778)	73.38%	\$ 276,927,778	\$ -
STATE						
Basic Aid	181,872,369	151,560,308	(30,312,062)	83.33%	181,872,369	-
Transportation	14,082,028	11,735,023	(2,347,005)	83.33%	14,082,028	-
Special Education	10,857,257	8,559,381	(2,297,876)	78.84%	10,857,257	-
Limited English Prof.	2,938,814	2,449,012	(489,802)	83.33%	2,938,814	-
Other	9,189,369	7,669,148	(1,520,221)	83.46%	9,189,369	-
TOTAL STATE	<u>218,939,837</u>	<u>181,972,871</u>	<u>(36,966,966)</u>	<u>83.12%</u>	<u>218,939,837</u>	<u>-</u>
FEDERAL						
Impact Aid	420,000	488,267	68,267	116.25%	488,267	68,267
CARES	-	304,987	304,987	n/a	304,987	304,987
TOTAL FEDERAL	<u>420,000</u>	<u>793,254</u>	<u>373,254</u>	<u>188.87%</u>	<u>793,254</u>	<u>373,254</u>
OTHER						
Tuition, Fees, etc.						
Tuition	212,000	107,802	(104,198)	50.85%	175,000	(37,000)
Out of County LEAs	225,000	-	(225,000)	0.00%	-	(225,000)
Transportation Fees	285,000	9,224	(275,776)	3.24%	10,000	(275,000)
Student Payment Fees	515,000	-	(515,000)	0.00%	-	(515,000)
Rental of Facilities	447,000	20,794	(426,206)	4.65%	21,000	(426,000)
Total Tuition, Fees, etc.	<u>1,684,000</u>	<u>137,819</u>	<u>(1,546,181)</u>	<u>8.18%</u>	<u>206,000</u>	<u>(1,478,000)</u>
Interscholastic Receipts	440,000	-	(440,000)	0.00%	-	(440,000)
Donations, Gifts, Awards	2,500	988	(1,512)	39.53%	2,500	-
Sale of Equipment/Scrap	50,000	36,264	(13,736)	72.53%	50,000	-
Criminal Background	58,500	39,997	(18,503)	68.37%	58,500	-
Net Insurance Recovery	60,000	14,449	(45,551)	24.08%	25,000	(35,000)
Settlements Health & Dental	-	15,668,095	15,668,095	n/a	15,668,095	15,668,095
Medicare Part D Subsidy	1,500,000	1,586,344	86,344	105.76%	1,586,344	86,344
Device & Hotspot Restitution	-	12,657	12,657	n/a	12,657	12,657
Other Miscellaneous	890,000	923,147	33,147	103.72%	923,147	33,147
TOTAL OTHER	<u>4,685,000</u>	<u>18,419,760</u>	<u>13,734,760</u>	<u>393.16%</u>	<u>18,532,243</u>	<u>13,847,243</u>
Interest	420,000	14,760	(405,240)	3.51%	20,000	(400,000)
Prior Years' Fund Balance	2,000,000	2,000,000	-	100.00%	2,000,000	-
TOTAL REVENUE	<u>503,392,615</u>	<u>406,400,645</u>	<u>(97,296,958)</u>	<u>80.73%</u>	<u>516,908,125</u>	<u>13,515,510</u>
EXPENDITURES						
Administration	11,485,806	8,234,430	3,251,376	71.69%	10,998,337	487,469
Mid-Level Administration	27,809,169	19,758,847	8,050,322	71.05%	27,266,750	542,419
Instructional Salaries	181,139,788	120,869,968	60,269,820	66.73%	180,329,788	810,000
Textbooks	7,290,542	2,968,063	4,322,479	40.71%	5,790,542	1,500,000
Other Instructional Costs	3,553,237	1,020,169	2,533,068	28.71%	2,303,237	1,250,000
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Operation of Plant	28,373,082	21,086,787	7,286,295	74.32%	26,783,082	1,590,000
Maintenance of Plant	14,346,081	10,077,101	4,268,980	70.24%	13,993,481	352,600
Fixed Charges	137,339,017	96,500,130	40,838,887	70.26%	132,042,661	5,296,356
Community Services	551,803	59,443	492,360	10.77%	76,803	475,000
Capital Outlay	625,662	598,211	27,451	95.61%	600,662	25,000
Total	<u>\$ 503,392,615</u>	<u>\$ 338,806,106</u>	<u>\$ 164,586,509</u>	<u>67.30%</u>	<u>\$ 481,699,137</u>	<u>21,693,478</u>
Projected Excess of Revenues Over Expenditures						35,208,989
Total Fund Balance at July 1, 2020						13,716,622
Assigned for FY 2021 Budget						(2,000,000)
Assigned for Emergency Fuel						(1,000,000)
Assigned for transfer to food services fund						(1,200,000)
Assigned for lease payments for devices						(4,000,000)
Proposed Assignment for FY 2022 Budget						(2,989,500)
Non-spendable for inventory						(176,339)
Assigned Fund Balance at March 31, 2021						(11,365,839)
Projected Unassigned Fund Balance						\$ 37,559,772

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 MARCH 31, 2021 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget	Projected To Year-End	Projected Surplus (Deficit)
Schedule B						
CATEGORY AND OBJECT SUMMARY SCHEDULE						
ADMINISTRATION:						
Salaries and Wages	9,982,809	7,131,448	2,851,361	71.44%	9,782,809	200,000
Contracted Services	1,361,983	1,113,126	248,857	81.73%	1,261,983	100,000
Supplies and Materials	253,118	160,800	92,318	63.53%	248,056	5,062
Other Charges	337,579	122,687	214,892	36.34%	157,579	180,000
Equipment	120,317	103,586	16,731	86.09%	117,911	2,406
Indirect Cost Recovery	(570,000)	(397,217)	(172,783)	69.69%	(570,000)	-
TOTAL	<u>11,485,806</u>	<u>8,234,430</u>	<u>3,251,376</u>	<u>71.69%</u>	<u>10,998,337</u>	<u>487,469</u>
MID-LEVEL ADMINISTRATION:						
Salaries and Wages	27,088,396	19,468,018	7,620,378	71.87%	26,788,396	300,000
Contracted Services	39,800	21,830	17,970	54.85%	39,800	-
Supplies and Materials	442,157	197,328	244,829	44.63%	292,157	150,000
Other Charges	117,857	5,239	112,618	4.45%	27,857	90,000
Equipment	120,959	66,432	54,527	54.92%	118,540	2,419
TOTAL	<u>27,809,169</u>	<u>19,758,847</u>	<u>8,050,322</u>	<u>71.05%</u>	<u>27,266,750</u>	<u>542,419</u>
INSTRUCTIONAL SALARIES:						
Salaries and Wages	181,139,788	120,869,968	60,269,820	66.73%	180,329,788	810,000
TEXTBOOKS:						
Supplies and Materials	7,290,542	2,968,063	4,322,479	40.71%	5,790,542	1,500,000
OTHER INSTRUCTIONAL COSTS:						
Contracted Services	1,696,120	724,910	971,210	42.74%	1,046,120	650,000
Other Charges	333,188	62,239	270,949	18.68%	133,188	200,000
Equipment	1,523,929	233,019	1,290,910	15.29%	1,123,929	400,000
TOTAL	<u>3,553,237</u>	<u>1,020,169</u>	<u>2,533,068</u>	<u>28.71%</u>	<u>2,303,237</u>	<u>1,250,000</u>
SPECIAL EDUCATION:						
Salaries and Wages	41,570,151	27,441,346	14,128,805	66.01%	40,330,151	1,240,000
Contracted Services	6,964,115	6,245,851	718,264	89.69%	7,864,115	(900,000)
Supplies and Materials	443,647	202,140	241,507	45.56%	297,647	146,000
Other Charges	154,041	5,008	149,033	3.25%	34,041	120,000
Equipment	104,011	65,048	38,963	62.54%	104,011	-
TOTAL	<u>49,235,965</u>	<u>33,959,393</u>	<u>15,276,572</u>	<u>68.97%</u>	<u>48,629,965</u>	<u>606,000</u>
STUDENT PERSONNEL SERVICES:						
Salaries and Wages	2,231,203	1,544,088	687,115	69.20%	2,101,203	130,000
Contracted Services	13,000	12,604	396	96.95%	12,740	260
Supplies and Materials	12,925	3,764	9,161	29.12%	12,667	259
Other Charges	7,710	1,039	6,671	13.48%	7,556	154
Equipment	5,243	423	4,820	8.07%	5,138	105
TOTAL	<u>2,270,081</u>	<u>1,561,918</u>	<u>708,163</u>	<u>68.80%</u>	<u>2,139,303</u>	<u>130,778</u>
STUDENT HEALTH SERVICES:						
Salaries and Wages	4,164,353	2,618,755	1,545,598	62.89%	3,829,353	335,000
Contracted Services	7,113	160	6,953	2.25%	6,971	142
Supplies and Materials	113,805	50,310	63,495	44.21%	113,805	-
Other Charges	16,663	3,541	13,122	21.25%	16,330	333
Equipment	14,066	23,140	(9,074)	164.51%	13,785	281
TOTAL	<u>4,316,000</u>	<u>2,695,906</u>	<u>1,620,094</u>	<u>62.46%</u>	<u>3,980,243</u>	<u>335,757</u>
STUDENT TRANSPORTATION:						
Salaries and Wages	6,994,503	3,380,519	3,613,984	48.33%	4,914,503	2,080,000
Contracted Services	26,512,104	15,721,688	10,790,416	59.30%	21,312,104	5,200,000
Supplies and Materials	1,485,850	274,071	1,211,779	18.45%	485,850	1,000,000
Other Charges	32,899	5,420	27,479	16.48%	15,799	17,100
Equipment	296,026	34,043	261,983	11.50%	36,026	260,000
Field Trip Cost Recovery	(265,000)	-	(265,000)	0.00%	-	(265,000)
TOTAL	<u>35,056,382</u>	<u>19,415,741</u>	<u>15,640,641</u>	<u>55.38%</u>	<u>26,764,282</u>	<u>8,292,100</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 MARCH 31, 2021 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget	Projected To Year-End	Projected Surplus (Deficit)
OPERATION OF PLANT:						
Salaries and Wages	12,950,300	8,551,267	4,399,033	66.03%	11,680,300	1,270,000
Contracted Services	1,553,517	3,961,881	(2,408,364)	255.03%	2,333,517	(780,000)
Supplies and Materials	1,076,331	678,525	397,806	63.04%	776,331	300,000
Other Charges	12,538,329	7,744,483	4,793,846	61.77%	11,738,329	800,000
Equipment	254,605	150,631	103,974	59.16%	254,605	-
TOTAL	<u>28,373,082</u>	<u>21,086,787</u>	<u>7,286,295</u>	<u>74.32%</u>	<u>26,783,082</u>	<u>1,590,000</u>
MAINTENANCE OF PLANT:						
Salaries and Wages	7,328,777	5,156,722	2,172,055	70.36%	7,071,777	257,000
Contracted Services	4,539,522	3,658,620	880,902	80.59%	4,669,522	(130,000)
Supplies and Materials	2,063,598	1,176,636	886,962	57.02%	1,923,598	140,000
Other Charges	40,046	15,753	24,293	39.34%	24,446	15,600
Equipment	374,138	69,370	304,768	18.54%	304,138	70,000
TOTAL	<u>14,346,081</u>	<u>10,077,101</u>	<u>4,268,980</u>	<u>70.24%</u>	<u>13,993,481</u>	<u>352,600</u>
FIXED CHARGES	<u>137,339,017</u>	<u>96,500,130</u>	<u>40,838,887</u>	<u>70.26%</u>	<u>132,042,661</u>	<u>5,296,356</u>
COMMUNITY SERVICES:						
Salaries and Wages	426,803	59,443	367,360	13.93%	76,803	350,000
Supplies and Materials	125,000	-	125,000	0.00%	-	125,000
TOTAL	<u>551,803</u>	<u>59,443</u>	<u>492,360</u>	<u>10.77%</u>	<u>76,803</u>	<u>475,000</u>
TOTAL REGULAR PROGRAMS	<u>502,766,953</u>	<u>338,207,895</u>	<u>164,559,058</u>	<u>67.27%</u>	<u>481,098,475</u>	<u>21,668,478</u>
CAPITAL OUTLAY:						
Contracted Services	28,500	1,050	27,450	3.68%	3,500	25,000
Other Charges	597,162	597,161	1	-	597,162	-
TOTAL	<u>625,662</u>	<u>598,211</u>	<u>27,451</u>	<u>95.61%</u>	<u>600,662</u>	<u>25,000</u>
TOTAL EXPENDITURES	<u>503,392,615</u>	<u>338,806,106</u>	<u>164,586,509</u>	<u>67.30%</u>	<u>481,699,137</u>	<u>21,693,478</u>

Schedule C

OBJECT SUMMARY SCHEDULE

Salaries and Wages	293,877,083	196,221,572	97,655,511	66.77%	286,905,083	6,972,000
Contracted Services	42,715,774	31,461,720	11,254,054	73.65%	38,550,372	4,165,402
Supplies and Materials	13,306,973	5,711,638	7,595,335	42.92%	9,940,652	3,366,321
Other Charges	151,514,491	105,062,701	46,451,790	69.34%	144,794,948	6,719,543
Equipment	2,813,294	745,692	2,067,602	26.51%	2,078,082	735,212
Field trip Cost Recovery	(265,000)	-	(265,000)	0.00%	-	(265,000)
Indirect Cost Recovery	(570,000)	(397,217)	(172,783)	69.69%	(570,000)	-
Total	<u>503,392,615</u>	<u>338,806,106</u>	<u>164,586,509</u>	<u>67.30%</u>	<u>481,699,137</u>	<u>21,693,478</u>

SPECIAL EDUCATION

Non-public Placements	<u>6,660,792</u>	<u>5,494,074</u>	<u>1,166,718</u>	<u>82.48%</u>	<u>6,860,792</u>	<u>(200,000)</u>
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FIXED CHARGES SCHEDULE

Liability Insurance	994,271	977,397	16,875	98.30%	978,000	16,271
Retirement	11,818,187	6,609,673	5,208,514	55.93%	11,724,000	94,187
Social Security	21,630,314	14,493,034	7,137,280	67.00%	21,134,000	496,314
Unemployment Comp Ins.	160,000	441,219	(281,219)	275.76%	1,360,000	(1,200,000)
Workers' Comp Ins.	2,499,410	2,263,671	235,739	90.57%	2,228,000	271,410
Health Insurance	92,593,847	66,846,449	25,747,398	72.19%	87,162,000	5,431,847
Dental Insurance	4,138,108	3,508,268	629,840	84.78%	4,142,000	(3,892)
Life Insurance	648,096	354,091	294,005	54.64%	458,000	190,096
Tuition Reimbursement	1,130,123	779,667	350,456	68.99%	1,130,000	123
Debt Service - Interest	226,661	226,661	-	100.00%	226,661	-
OPEB	1,500,000	-	1,500,000	0.00%	1,500,000	-
Total	<u>137,339,017</u>	<u>96,500,130</u>	<u>40,838,887</u>	<u>70.26%</u>	<u>132,042,661</u>	<u>5,296,356</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 MARCH 31, 2021 (unaudited)**

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget	Projected To Year-End	Projected Surplus (Deficit)
Schedule D						
Board of Education						
Clerical	69,745	53,038	16,708	76.04%	69,745	-
Audit	50,000	51,486	(1,486)	102.97%	50,000	-
Legal	40,000	20,818	19,183	52.04%	39,200	800
Consultants	1,000	-	1,000	0.00%	980	20
Office Supplies	500	228	272	45.65%	228	272
Books, Subs, Periodicals	500	-	500	0.00%	-	500
Other Charges	1,000	113	887	11.34%	980	20
Board Members Allowance	33,400	23,700	9,700	70.96%	33,400	-
Mileage, Parking, Tolls	1,000	-	1,000	0.00%	1,000	-
Professional Dues	40,000	27,575	12,425	68.94%	27,575	12,425
Institutes, Conferences, Mtgs.	30,500	525	29,975	1.72%	30,500	-
Total Board of Education	<u>267,645</u>	<u>177,483</u>	<u>90,162</u>	<u>66.31%</u>	<u>183,863</u>	<u>14,037</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 MARCH 31, 2021 (unaudited)

	Current Year			Same Period Prior Year
	Amended Budget	Actual Year-to-Date	% Spent	FY20
Board of Education	\$ 267,645	\$ 177,483	66.31%	78.14%
Legal	253,277	186,177	73.51%	73.77%
Internal Audit	266,882	154,768	57.99%	62.12%
Board of Education	787,804	518,428	65.81%	72.13%
Fiscal Services	39,194,514	26,246,969	66.97%	76.53%
Purchasing	781,609	583,672	74.68%	69.47%
Business Services	39,976,123	26,830,641	67.12%	76.39%
Curriculum Dev. and Implementation	4,313,749	2,758,088	63.94%	65.16%
Professional Development	2,474,491	683,154	27.61%	57.39%
Office of Accountability	865,566	441,111	50.96%	73.55%
Curriculum and Instruction	7,653,806	3,882,353	50.72%	64.95%
Office of Education Services	944,887	680,207	71.99%	72.82%
Regular Programs	171,661,610	115,557,235	67.32%	67.06%
Career and Technology Programs	8,666,184	5,752,670	66.38%	67.46%
School Library Media Program	6,219,572	3,810,183	61.26%	65.61%
Gifted and Talented Program	1,680,834	989,025	58.84%	58.93%
Intervention Services	127,656	16,932	13.26%	65.12%
Magnet and Signature Programs	1,880,029	875,638	46.58%	44.70%
Summer School	173,928	102,044	58.67%	79.50%
Other Special Programs	4,464,222	2,858,822	64.04%	68.57%
Education Services	195,818,922	130,642,756	66.72%	66.81%
Communications	504,138	329,517	65.36%	79.08%
Equity & Cultural Proficiency	270,308	190,538	70.49%	58.02%
Executive Administration Office	975,108	774,815	79.46%	62.82%
Family & Community Partners	201,671	146,999	72.89%	77.81%
Innovative Partnerships	94,550	-	0.00%	45.38%
Executive Administration Office	2,045,775	1,441,869	70.48%	65.88%
Interscholastics Athletics	2,921,376	635,985	21.77%	70.31%
Student Activities	928,459	173,617	18.70%	19.73%
Extra-Curricular Activities	3,849,835	809,602	21.03%	57.99%
Human Resources	102,607,821	73,614,511	71.74%	76.70%
Facilities Management	24,764,480	19,228,749	77.65%	68.13%
Planning and Construction	766,090	480,324	62.70%	72.64%
Transportation	35,101,142	19,778,901	56.35%	70.35%
Utility Resource Management	11,833,840	7,025,724	59.37%	67.06%
Operations and Maintenance	72,465,552	46,513,698	64.19%	69.06%
Safety and Security	1,180,155	688,799	58.37%	77.69%
Special Education	49,141,978	33,890,463	68.96%	66.46%
Health Services	4,316,000	2,695,906	62.46%	68.68%
Psychological Services	3,096,511	2,274,138	73.44%	74.93%
Pupil Personnel Services	2,270,081	1,561,918	68.80%	71.80%
School Counseling Services	8,737,284	5,984,115	68.49%	68.22%
Student Services	18,419,876	12,516,077	67.95%	69.86%
Office of Technology and Info.	9,444,968	7,456,909	78.95%	74.55%
Unrestricted Fund	\$ 503,392,615	\$ 338,806,106	67.30%	70.07%

HARFORD COUNTY PUBLIC SCHOOLS

CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF BUDGET MANAGER EXPENDITURES - BUDGET AND ACTUAL FOR THE PERIOD ENDED MARCH 31, 2021 (unaudited)

Budget Manager Title	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY20	FY19	FY18	FY17
Applications Development Team Leader	\$ 447,170	\$ 430,978	\$ 16,192	96.38%	94.08%	98.17%	99.21%	106.43%
Assistant Superintendent for Business Services	35,700,833	23,005,899	12,694,934	64.44%	74.55%	75.57%	65.01%	73.83%
Assistant Superintendent of Human Resources	104,867,302	74,278,494	30,588,808	70.83%	75.27%	75.90%	74.65%	66.79%
Assistant Superintendent of Operations	571,922	217,057	354,865	37.95%	79.90%	82.93%	65.33%	65.11%
Assistant Supervisor of Resource Conservation/Utilities	11,833,840	7,025,724	4,808,116	59.37%	67.06%	71.13%	65.04%	64.85%
Assistant Supervisor of Science	606,405	239,760	366,645	39.54%	62.76%	62.26%	62.75%	45.36%
Board of Education President	267,645	177,483	90,162	66.31%	78.14%	82.64%	82.02%	64.27%
Chief of Administration	896,668	675,890	220,778	75.38%	65.28%	67.93%	69.91%	70.60%
Coordinator of Safety & Security	1,133,355	642,653	490,702	56.70%	76.83%	70.84%	82.28%	77.28%
Director of Information Systems & Technology	7,926,189	6,389,342	1,536,847	80.61%	73.09%	70.11%	74.05%	65.20%
Director of Organizational Development	1,786,076	617,006	1,169,070	34.55%	62.21%	55.04%	65.91%	65.36%
Director of Special Education	49,141,978	33,890,463	15,251,515	68.96%	66.46%	67.48%	68.31%	69.16%
Director of Transportation	35,064,203	19,901,359	15,162,844	56.76%	70.39%	73.97%	74.81%	71.92%
Endpoint Services Team Leader	443,330	222,061	221,269	50.09%	74.93%	90.82%	102.70%	29.22%
Enterprise Operations & Infrastructure Team Leader	628,279	383,961	244,318	61.11%	79.03%	n/a	n/a	n/a
Executive Dir of Curriculum, Instruction & Assessment	4,481,516	2,789,004	1,692,512	62.23%	65.38%	61.07%	65.59%	65.66%
Executive Director of Facilities Management	23,154,848	18,110,163	5,044,685	78.21%	66.95%	67.93%	69.44%	68.90%
Executive Director of Student Services	2,403,249	1,611,813	791,436	67.07%	71.08%	71.67%	72.26%	72.33%
Executive Directors of School Performance	181,747,662	123,029,599	58,718,063	67.69%	67.62%	68.36%	67.96%	71.66%
General Counsel	275,277	190,602	84,675	69.24%	67.77%	67.06%	83.34%	66.05%
Internal Auditor	266,882	154,768	112,114	57.99%	62.12%	73.84%	70.22%	68.31%
Manager of Communications	550,938	375,663	175,275	68.19%	80.81%	76.81%	74.89%	72.30%
Manager of Equity & Cultural Proficiency	289,012	203,924	85,088	70.56%	58.53%	69.39%	69.76%	67.34%
Manager of Family & Community Partnerships	201,671	146,999	54,672	72.89%	77.81%	n/a	n/a	n/a
Manager of Innovative Programs	150,990	94,500	56,490	62.59%	46.74%	n/a	n/a	n/a
Nurse Coordinator	4,316,000	2,695,906	1,620,094	62.46%	68.68%	67.80%	66.84%	70.84%
Supervisor of Elementary & Middle School Physical Ed	116,616	33,040	83,576	28.33%	27.61%	29.75%	46.44%	42.30%
Supervisor of Fine Arts	217,750	25,502	192,248	11.71%	58.59%	61.36%	50.27%	49.09%
Supervisor of Magnet and CTE Programs	1,639,200	454,880	1,184,320	27.75%	37.14%	32.58%	33.37%	33.07%
Supervisor of Personalized Accelerated Learning/Intervention	1,989,525	1,179,118	810,407	59.27%	64.40%	62.18%	58.47%	61.64%
Supervisor of Personalized Learning / Library & Media Services	6,219,572	3,810,183	2,409,389	61.26%	65.61%	67.30%	65.57%	71.13%
Supervisor of Phys. Educ. & Interscholastic Athletics	2,921,376	635,985	2,285,391	21.77%	70.31%	68.95%	69.33%	66.22%
Supervisor of Planning & Construction	766,090	480,324	285,766	62.70%	72.64%	79.16%	73.73%	71.13%
Supervisor of Psychological Services	3,096,511	2,274,138	822,373	73.44%	74.93%	69.14%	62.39%	60.63%
Supervisor of Pupil Services	596,949	110,735	486,214	18.55%	55.48%	n/a	n/a	n/a
Supervisor of Purchasing	781,609	583,672	197,937	74.68%	69.47%	63.33%	68.85%	70.08%
Supervisor of Risk Management	4,251,316	3,998,703	252,613	94.06%	98.98%	99.93%	103.28%	101.89%
Supervisor of School Counseling	8,737,284	5,984,115	2,753,169	68.49%	68.22%	68.12%	68.04%	72.00%
Supervisor of Science	1,068,139	619,990	448,149	58.04%	66.56%	63.60%	69.84%	67.73%
Supervisor of the Office of Accountability	865,566	441,111	424,455	50.96%	73.55%	56.34%	54.93%	54.29%
Supervisor of World Language and ESOL	971,872	673,538	298,334	69.30%	68.34%	68.15%	68.58%	70.13%
Total	\$ 503,392,615	\$ 338,806,105	\$ 164,586,510	67.30%	70.07%	70.86%	69.73%	69.99%

HARFORD COUNTY PUBLIC SCHOOLS

CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF SCHOOL ALLOCATION EXPENDITURES - BUDGET AND ACTUAL FOR THE PERIOD ENDED MARCH 31, 2021 (unaudited)

School	Name	Current Year				Same Period Prior Years			
		Budget	Actual	Balance	% Spent	FY20	FY19	FY18	FY17
1	Central Office	\$ 744,000	\$ 241,976	\$ 502,024	32.52%	40.13%	18.24%	20.37%	15.25%
5	Hickory Annex	3,290	2,075	1,215	63.07%	87.61%	36.22%	95.63%	934.32%
6	Forest Hill Annex	1,564	1,199	365	76.65%	20.62%	19.72%	53.94%	9.26%
	Total Central Funds	748,853	245,249	503,604	32.75%	40.72%	18.52%	21.77%	16.65%
9	Harford Glen	27,353	10,203	17,150	37.30%	53.79%	37.38%	45.83%	43.90%
91	John Archer	110,793	83,176	27,617	75.07%	78.63%	66.68%	92.25%	79.34%
92	Alternative Education	43,679	28,437	15,243	65.10%	48.76%	44.58%	51.85%	30.12%
	Total Special Schools	181,825	121,816	60,009	67.00%	64.72%	54.40%	70.12%	56.13%
70	Aberdeen High	212,213	95,948	116,265	45.21%	55.70%	61.14%	57.13%	70.89%
73	Bel Air High	234,803	108,489	126,314	46.20%	56.06%	68.02%	64.09%	69.07%
85	C. Milton Wright High	207,555	93,335	114,220	44.97%	54.68%	66.79%	74.74%	65.83%
76	Edgewood High	217,394	134,308	83,086	61.78%	72.05%	61.19%	68.90%	61.53%
82	Fallston High	161,660	63,147	98,513	39.06%	56.54%	52.78%	59.02%	59.21%
4	Harford Technical High	213,857	129,783	84,075	60.69%	80.30%	87.16%	70.11%	79.08%
78	Havre de Grace High	114,982	69,650	45,333	60.57%	52.59%	65.21%	60.69%	66.14%
81	Joppatowne High	127,710	72,429	55,281	56.71%	64.24%	70.68%	49.39%	55.18%
80	North Harford High	195,657	96,628	99,029	49.39%	62.33%	71.34%	82.16%	68.18%
87	Patterson Mill High	134,898	84,057	50,841	62.31%	77.03%	88.88%	82.50%	88.42%
	Total High Schools	1,820,729	947,774	872,955	52.05%	63.08%	69.02%	67.41%	68.50%
65	Aberdeen Middle	137,495	76,478	61,017	55.62%	82.97%	75.64%	80.85%	60.42%
72	Bel Air Middle	150,950	67,304	83,646	44.59%	68.81%	58.01%	46.68%	45.48%
77	Edgewood Middle	131,302	52,286	79,016	39.82%	49.16%	68.91%	60.24%	65.00%
86	Fallston Middle	99,990	49,169	50,822	49.17%	61.15%	75.94%	82.56%	66.08%
79	Havre de Grace Middle	66,624	45,050	21,574	67.62%	29.51%	47.08%	50.66%	66.82%
84	Magnolia Middle	97,523	42,595	54,928	43.68%	81.78%	84.63%	67.82%	66.57%
83	North Harford Middle	102,699	46,359	56,340	45.14%	75.24%	72.85%	91.07%	73.83%
88	Patterson Mill Middle	83,832	48,591	35,241	57.96%	78.32%	100.31%	99.08%	72.81%
74	Southampton Middle	135,907	79,088	56,818	58.19%	67.27%	81.22%	63.40%	84.72%
	Total Middle Schools	1,006,321	506,919	499,402	50.37%	67.01%	73.42%	70.29%	65.94%
	Total Secondary Schools	2,827,050	1,454,693	1,372,357	51.46%	64.43%	70.52%	68.38%	67.64%
23	Abingdon Elementary	76,287	46,893	29,394	61.47%	66.14%	57.45%	80.30%	58.48%
12	Bakerfield Elementary	46,324	26,369	19,955	56.92%	59.09%	65.48%	62.06%	83.78%
14	Bel Air Elementary	54,804	42,060	12,745	76.75%	68.77%	69.78%	71.13%	71.30%
25	Church Creek Elementary	72,914	48,033	24,881	65.88%	77.93%	73.24%	76.41%	60.14%
16	Churchville Elementary	39,443	26,072	13,370	66.10%	49.62%	48.13%	58.47%	60.83%
18	Darlington Elementary	17,024	11,670	5,355	68.55%	58.12%	91.01%	78.32%	65.91%
20	Deerfield Elementary	79,960	24,280	55,681	30.36%	53.72%	69.97%	70.46%	53.06%
22	Dublin Elementary	29,648	16,099	13,549	54.30%	65.28%	58.66%	62.44%	59.92%
15	Edgewood Elementary	44,687	30,055	14,632	67.26%	68.00%	79.17%	93.71%	86.96%
21	Emmorton Elementary	60,678	36,807	23,871	60.66%	78.22%	65.10%	71.90%	80.15%
26	Forest Hill Elementary	53,155	30,929	22,226	58.19%	80.22%	79.93%	71.06%	82.95%
28	Forest Lakes Elementary	47,859	22,886	24,973	47.82%	63.95%	64.07%	73.65%	74.63%
27	Fountain Green Elementary	50,773	36,755	14,018	72.39%	63.07%	72.01%	78.00%	74.49%
11	George D. Lisby Elementary	44,751	19,274	25,476	43.07%	66.35%	75.83%	80.76%	65.08%
30	Halls Cross Roads Elementary	49,542	30,469	19,073	61.50%	76.04%	97.90%	73.29%	87.08%
32	Havre de Grace Elementary	62,594	54,242	8,352	86.66%	83.10%	95.84%	91.86%	75.74%
33	Hickory Elementary	71,559	30,043	41,516	41.98%	65.22%	87.13%	51.26%	56.88%
35	Homestead-Wakefield Elementary	106,207	64,513	41,694	60.74%	60.37%	86.32%	87.51%	71.58%
36	Jarrettsville Elementary	47,781	14,517	33,264	30.38%	55.31%	38.46%	50.95%	45.36%
37	Joppatowne Elementary	65,376	44,738	20,638	68.43%	76.30%	81.87%	62.39%	37.72%
31	Magnolia Elementary	58,454	48,771	9,682	83.44%	63.16%	76.76%	80.64%	76.76%
38	Meadowvale Elementary	54,702	42,594	12,108	77.87%	84.20%	81.27%	81.18%	77.91%
41	Norrisville Elementary	27,892	25,258	2,635	90.55%	113.47%	97.38%	84.11%	91.08%
47	North Bend Elementary	43,201	19,150	24,051	44.33%	52.25%	57.19%	46.67%	76.38%
44	North Harford Elementary	39,738	25,574	14,164	64.36%	67.83%	67.01%	71.50%	69.67%
29	Prospect Mill Elementary	61,558	38,259	23,300	62.15%	76.43%	69.12%	49.65%	64.99%
49	Red Pump Elementary	79,738	52,466	27,272	65.80%	86.21%	72.57%	69.66%	62.59%
45	Ring Factory Elementary	56,055	23,764	32,292	42.39%	59.37%	76.05%	75.02%	73.13%
43	Riverside Elementary	49,307	31,519	17,788	63.92%	71.41%	75.72%	86.84%	68.35%
39	Roye Williams Elementary	52,844	28,648	24,196	54.21%	43.31%	57.64%	65.35%	65.36%
40	William Paca Elementary	92,619	60,968	31,650	65.83%	62.42%	67.53%	64.77%	75.85%
13	William S. James Elementary	49,532	34,131	15,401	68.91%	85.29%	89.84%	75.78%	68.59%
48	Youths Benefit Elementary	110,203	38,501	71,702	34.94%	66.92%	79.23%	67.77%	88.61%
	Total Elementary Schools	1,897,210	1,126,306	770,904	59.37%	68.36%	73.60%	71.72%	69.56%
	Unallocated	2,670,240	186	2,670,054	0.01%	0.00%	0.00%	0.00%	0.00%
	Total All Funds	\$ 8,325,177	\$ 2,948,250	\$ 5,376,927	35.41%	64.65%	62.19%	67.32%	65.18%

**HARFORD COUNTY PUBLIC SCHOOLS
FOOD SERVICE FUND - (SPECIAL REVENUE FUND)
BUDGETARY BASIS (NON-GAAP)
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE PERIOD ENDED MARCH 31, 2021 (unaudited)**

	Adopted Budget	Actual Year-To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
Revenues				
Cafeteria Sales	\$ 7,950,609	\$ 19,878	\$ (7,930,731)	0.25%
Federal Aid				
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	5,919,252	5,118,401	739.12%
CARES	-	1,897,848	1,897,848	n/a
USDA Commodities	1,148,140	653,268	(494,872)	56.90%
Total Federal Aid	<u>10,092,033</u>	<u>8,470,367</u>	<u>(1,621,666)</u>	<u>83.93%</u>
State Aid				
Child Feeding Program	151,500	113,869	(37,631)	75.16%
Other State Revenue	270,375	11,033	(259,342)	4.08%
Total State Aid	<u>421,875</u>	<u>124,902</u>	<u>(296,973)</u>	<u>29.61%</u>
Miscellaneous Income	174,000	15,799	158,201	9.08%
Total Revenues	<u>\$ 18,638,517</u>	<u>8,630,946</u>	<u>\$(10,007,571)</u>	<u>46.31%</u>
Expenditures				
Salaries and Wages	6,086,736	2,280,210	3,806,526	37.46%
Contracted Services	493,000	193,707	299,293	39.29%
Supplies and Materials	8,502,466	2,566,042	5,936,424	30.18%
Other Charges	3,423,031	2,530,602	892,429	73.93%
Furniture and Equipment	133,284	1,131	132,153	0.85%
Total Expenditures	<u>\$ 18,638,517</u>	<u>7,571,691</u>	<u>\$ 11,066,826</u>	<u>40.62%</u>
Excess of Revenues over Expenditures or (Expenditures over Revenues)		<u>\$ 1,059,255</u>		

HARFORD COUNTY PUBLIC SCHOOLS

HARFORD COUNTY PUBLIC SCHOOLS

Open Capital Projects

Balances as of December 31, 2020

Description	Project #	Budget	Expenditures	Encumbrances	Total	Balance	% Remaining
Modernizations - 310							
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 ⁽¹⁾	7810	98,459,739	89,085,207	7,847,902	96,933,109	1,526,629	1.55%
		<u>148,586,604</u>	<u>138,964,158</u>	<u>7,847,902</u>	<u>146,812,060</u>	<u>1,774,544</u>	<u>1.19%</u>
Renovations - 315							
Joppatowne High Ltd Renov.	8115	23,510,000	13,408,263	21,708,045.09	35,116,308	(11,606,308)	-49.37%
Technology Education Lab Refresh	9017	1,601,648	1,579,308	-	1,579,308	22,340	1.39%
		<u>25,111,648</u>	<u>14,987,571</u>	<u>21,708,045</u>	<u>36,695,616</u>	<u>(11,583,968)</u>	<u>-46.13%</u>
Systemics - 325 / 326							
Hickory Elem Roof	3325	2,272,817	1,363,108	200,345.49	1,563,454	709,363	31.21%
Aberdeen Middle Roof	6525	3,707,278	3,699,702	-	3,699,702	7,576	0.20%
Bel Air Middle Roof	7225	5,975,000	-	25,898	25,898	5,949,102	99.57%
North Bend Plant/Alarm	4727	1,907,520	1,568,374	254,647.69	1,823,022	84,498	4.43%
GDLisby Elem HVAC	1168	8,490,850	7,355,927	162,369.92	7,518,297	972,553	11.45%
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	10,979,314	332,807.06	11,312,121	407,879	3.48%
Center Educ. Opport. A/C	9183	4,625,000	4,600,733	5,546	4,606,280	18,720	0.40%
		<u>45,713,985</u>	<u>36,447,915</u>	<u>981,615</u>	<u>37,429,530</u>	<u>8,284,455</u>	<u>18.12%</u>
Other - 340							
Relocatables	9041	11,036,037	10,908,629	-	10,908,629	127,408	1.15%
Miscellaneous - 390							
Security Measures	9098	3,146,661	2,686,293	10,176.93	2,696,470	450,192	14.31%
Textbooks	9793	4,291,293	4,290,756	-	4,290,756	538	0.01%
		<u>7,437,955</u>	<u>6,977,048</u>	<u>10,177</u>	<u>6,987,225</u>	<u>450,729</u>	<u>6.06%</u>
Miscellaneous - 391							
Swimming Pools	9095	1,220,844	1,209,464	11,380	1,220,844	-	0.00%
Facilities Master Plan - 302							
Facilities Master Plan	9000	670,000	410,418	238,007	648,425	21,575	3.22%
Site Improvements - 312							
Septic Facilities	9077	104,453	-	-	-	104,453	100.00%
Educational Facilities - 322							
Tech. Ed Lab Refresh	9017	23,352	-	-	-	23,352	100.00%
Special Ed Facility Impr	9021	1,529,264	598,712	692,545	1,291,257	238,007	15.56%
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%
		<u>1,966,206</u>	<u>603,842</u>	<u>692,545</u>	<u>1,296,387</u>	<u>669,819</u>	<u>34.07%</u>
Athletic & Recreational - 332							
Swimming Pool Renovation	9095	162,156	52,381	35,020	87,401	74,755	46.10%
Athletic Fields Repairs	9162	309,351	208,439	54,986	263,425	45,926	14.85%
		<u>471,507</u>	<u>260,820</u>	<u>90,006</u>	<u>350,826</u>	<u>120,681</u>	<u>25.59%</u>
Fleet Replacement - 342							
Buses	9096	1,558,159	-	1,533,434	1,533,434	24,725	1.59%
Technology Infrastruct. - 352							
Technology Infrastruct.	9000	1,420,861	585,419	270,693	856,112	564,749	39.75%
Technology Refresh	9057	-	305,539	-	305,539	(305,539)	n/a
		<u>1,420,861</u>	<u>890,958</u>	<u>270,693</u>	<u>1,161,651</u>	<u>259,210</u>	<u>18.24%</u>
Facilities Repair Program - 362							
Facilities Repair	9000	400,000	-	-	-	400,000	100.00%
Roofs	9025	204,445	48,367	-	48,367	156,078	76.34%
Floors	9071	376,250	293,863	-	293,863	82,387	21.90%
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%
		<u>1,070,403</u>	<u>372,748</u>	<u>-</u>	<u>372,748</u>	<u>697,655</u>	<u>65.18%</u>
Major HVAC - 372							
Major HVAC	9000	1,359,541	41,080	2,000	43,080	1,316,461	96.83%
Life, Health, Safety - 382							
Emergency Systems	9074	563,419	10,389	5,384	15,774	547,646	97.20%
Water & Backflow	9078	127,470	-	-	-	127,470	100.00%
Energy Conservation	9087	134,442	663	-	663	133,779	99.51%
		<u>825,331</u>	<u>11,052</u>	<u>5,384</u>	<u>16,436</u>	<u>808,895</u>	<u>98.01%</u>
Total Active Projects		<u>\$ 248,553,534</u>	<u>\$ 212,085,705</u>	<u>\$ 33,391,188</u>	<u>\$ 245,476,892</u>	<u>\$ 3,076,642</u>	<u>1.24%</u>

⁽¹⁾ The appropriation will be updated as monies are available.