

BOARD OF EDUCATION OF HARFORD COUNTY

INFORMATIONAL REPORT

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

February 28, 2022

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 second 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 49.87% of budget.
- Expenditures – Total expenditures are 44.12% of the appropriation.
- Fund Balance – FY2022 projected surplus as of 12/31/21 is \$16.9 million.
 - \$5.6 million is related to salary savings and \$8.8 million is projected savings in healthcare.
 - After subtracting all assignments and allocations, the resulting projected unassigned fund balance is \$35.1 million, or 6.8% of the unrestricted budget. Note: Fund Balance assignments may change based on the final approval of the FY2023 budget.

Superintendent's Recommendation

The Superintendent of Schools recommends that the Board of Education accept the Quarterly Financial Report for the Period Ending December 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: February 8, 2022

Subject: Financial Report for the Period Ending December 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 second quarter of FY 2022 ending December 31, 2021. The report presents the Statement of Revenues, Expenditures and Changes in Fund Balance for the second 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 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 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 to Budget" may be used as a barometer in your review of these statements. The budgeted amounts received or expended should be about 50%; 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.

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 not to annualize the amount expended to date through the end of the year but to cap the expenditures at the budget. 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. Any expenditure categories projected to result in negative balances by year-end will be addressed through an inter-category transfer later in the fiscal year.
- To the extent possible, certain key high value accounts are analyzed 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

As a point of explanation, because Actual Year-to-Date revenue is measured against a full-year budget and we are currently at mid-year, most revenue lines show an unfavorable variance at December 31. This is to be expected. Whereas, Projected to Year-End revenue is used to develop a full-year projected surplus (deficit).

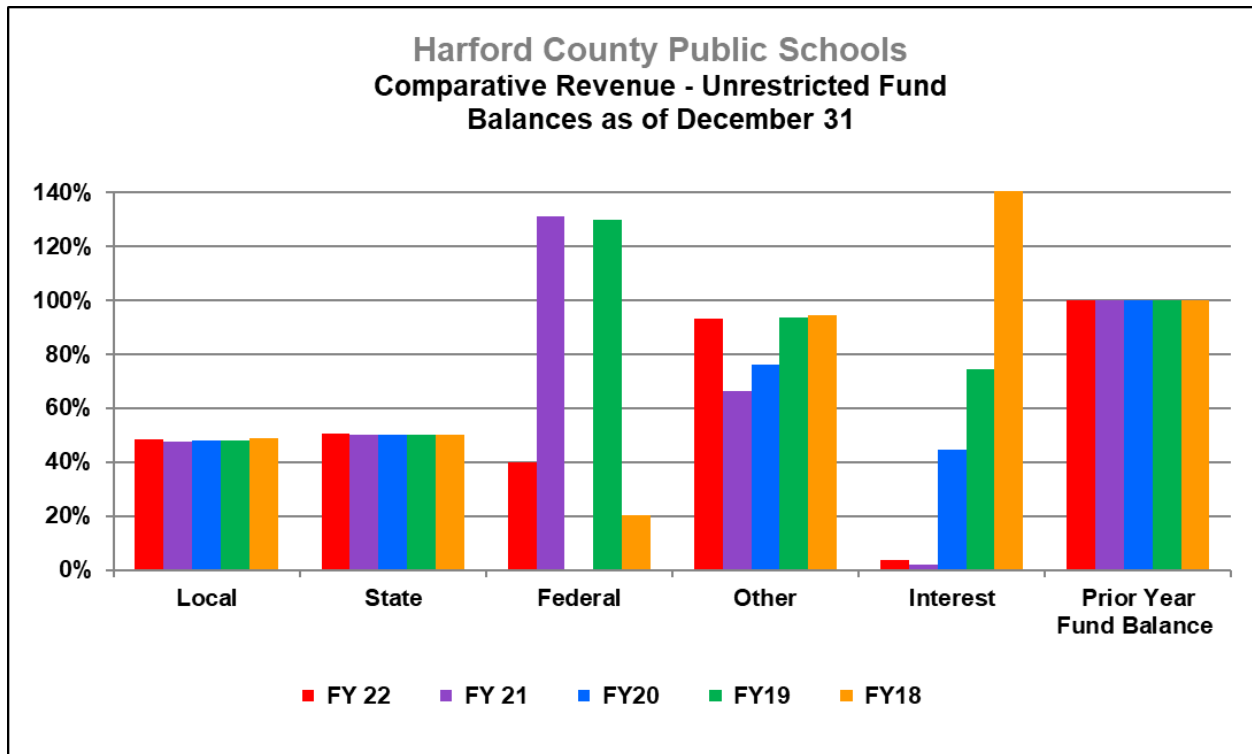
Overall, total revenue received is 49.87% of the amount projected for the year. The County portion of funds received is typically lower than the State's at the end of the second quarter. This is because the County manages its cash distributions to the Board based on the payments we receive from the State.

Other Revenue is at 93.16% of budget. Included in Other Revenue are tuition, facility rental, e-Rate 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. A significant portion of Other Revenue received through the second quarter is the Medicare Part D subsidy for \$1.3 million. In addition, settlements health & dental, student payment fees, interscholastic receipts and device restitution/service plan receipts totaled \$1.3 million. These items account for 71.14% of Other Revenue. Due to COVID-19 restrictions on operations and general economic conditions, school system cash operations have not been at normal levels; therefore, some normally occurring receipts continue to fall behind budget in FY 2022.

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. At December 31, we had received \$0.2 million in aid payments so far for the fiscal year.

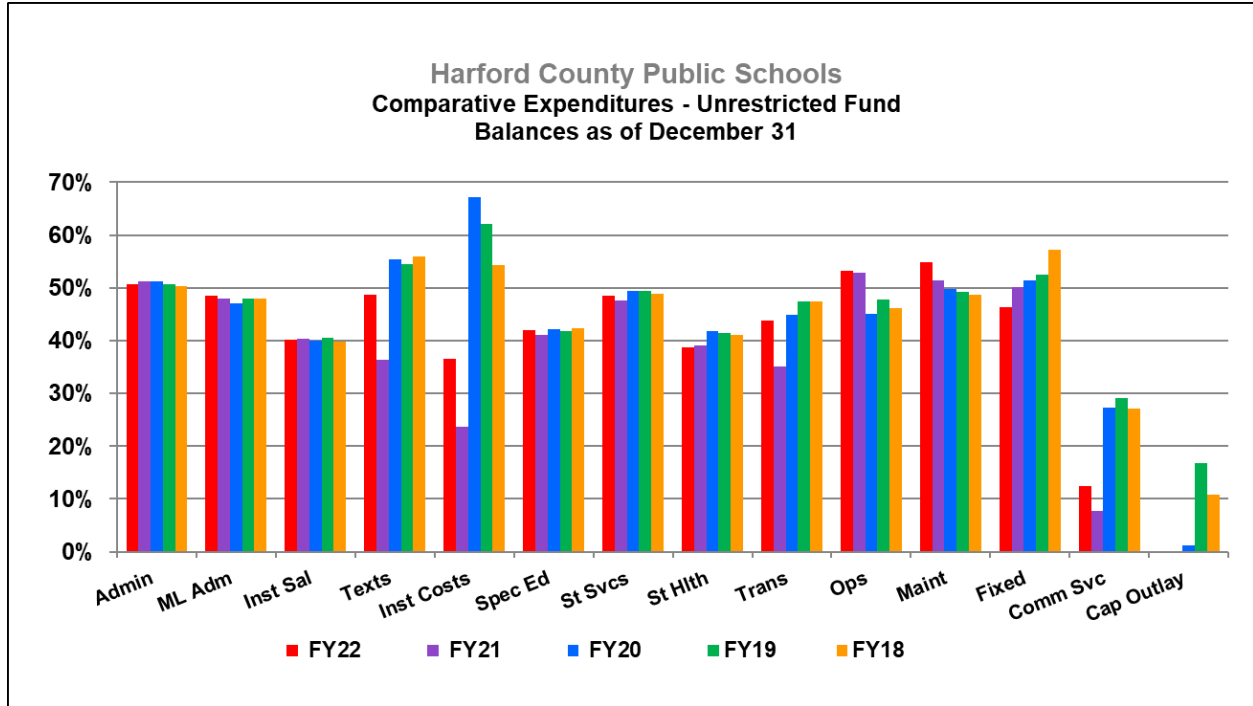
The chart below provides information on revenue received as a percentage of budget for each funding source over the past five years as of December 31.



Expenditures

Expenditures in all categories are 44.12% 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 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 December 31.

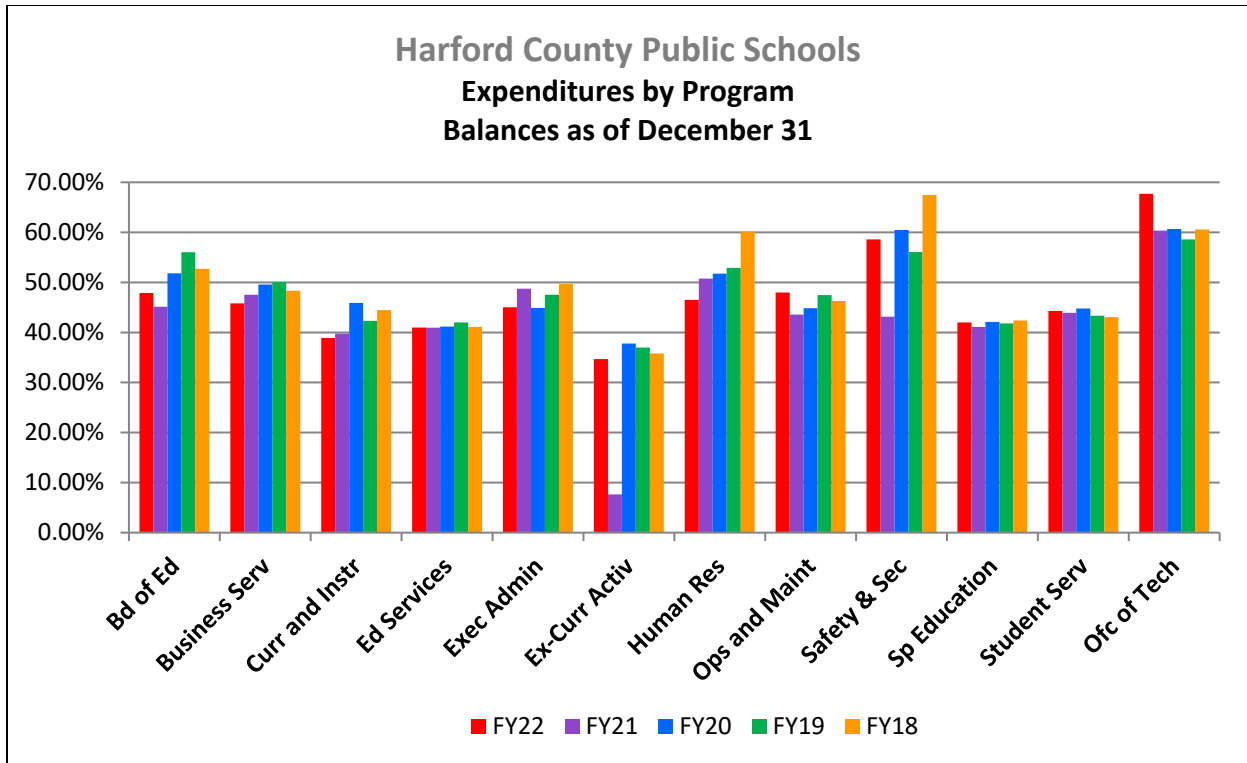
At this point in the fiscal year, a total expenditure surplus of \$16.8 million is projected. The majority of the surplus originates from the following areas: salary and wages for \$5.6 million and fixed charges for \$11.4 million. All areas are monitored throughout the year for potential shortfall or surplus.



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 most programs expending 40-55% of budget to date.



Statement of Budget Manager Expenditures

Budget manager spending for the second quarter is also similar to prior years, with most budget managers' spending less than 50% 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 44.12% of allocation, school and central office spending is in line with spending in previous years. The instructional equipment line for schools was reduced by 50% this year since devices were purchased centrally. School needs will be monitored to ensure sufficient needs are met. 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.

Fund Balance

Fund Balance is accumulated surplus from prior years when revenues exceeded expenditures. Currently, the projected surplus for FY22 is \$16.9 million. Accumulated fund balance at July 1, 2021 was \$49.5 million; however, \$3.0 million is assigned to cover expenses in FY22, \$4.8 is proposed as an assignment for the FY23 budget, \$17.0 million was transferred to the Capital Budget for FY22; \$1.0 million is assigned as a contingency for fuel costs, \$1.2 million is assigned for transfer to food and nutrition to supplement any program losses, \$4.0 million is assigned for future lease payments on student and teacher devices and \$0.1 million is related to inventory. Assignments may be found in the chart below. After subtracting all assignments/allocations, the resulting projected unassigned fund balance of \$35.3 million is 6.8% of the school system's \$519.6 million unrestricted budget. These funds are available for expenses or emergencies in FY22 or FY23. The final decision on the FY23 budget will affect the proposed assignment.

| | |
|---|------------------------------------|
| Projected Excess of Revenues Over Expenditures | \$ 16,937,341 |
| Total Fund Balance at July 1, 2021 | 49,465,034 |
| Assigned for FY 2022 Budget | (2,989,500) |
| Proposed Assignment for FY 2023 Budget | (4,791,581) |
| Transfer to Capital Budget for FY22 | (17,000,000) |
| 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) |
| Non-spendable for inventory | <u>(133,238)</u> |
| Assigned Fund Balance at December 31, 2021 | <u>(31,114,319)</u> |
| Projected Unassigned Fund Balance | <u><u>\$ 35,288,056</u></u> |

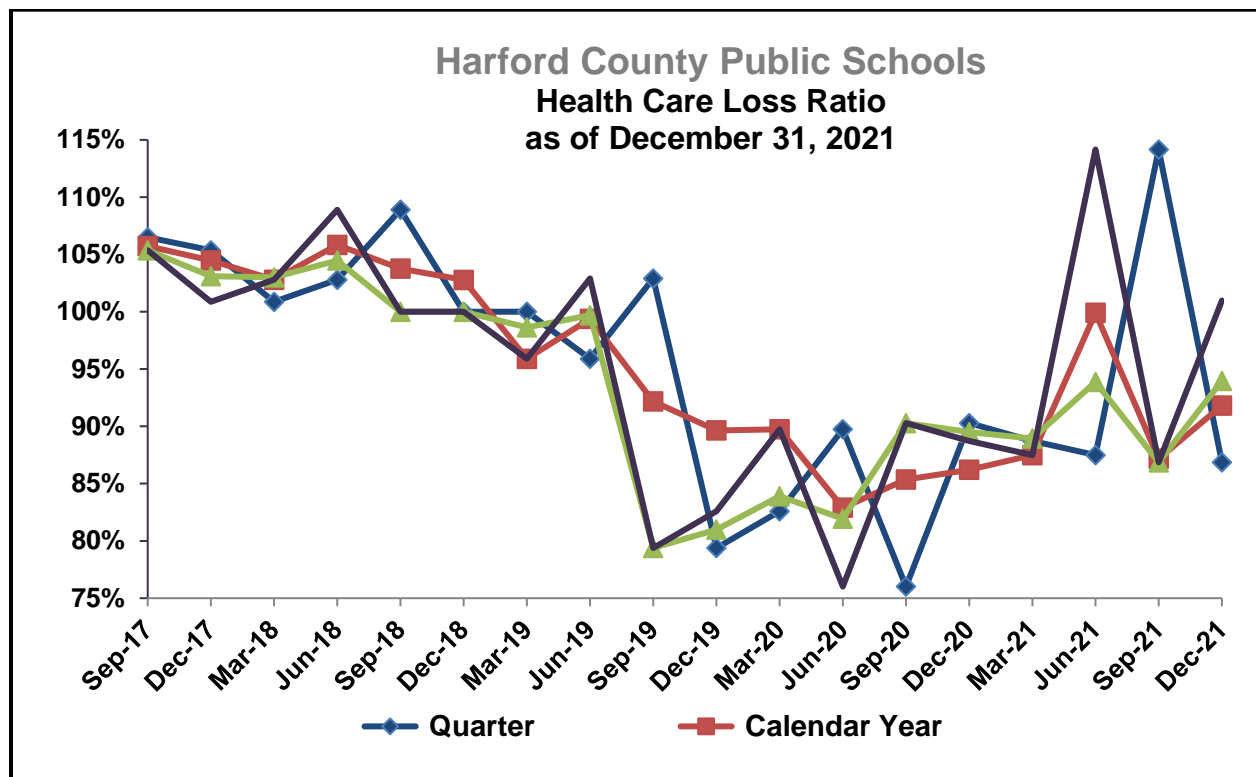
Health Insurance Expenditures and Loss Ratio

For FY22, health insurance expenditures are budgeted to be 17.58% 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 second quarter of FY22 is above the target, at 100.98%. The calendar year-to-date loss ratio is also above the target at 91.82% while the fiscal year-to-date is 93.97%. These percentages suggest that claims may be increasing following reduced claims since March 2020.

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.

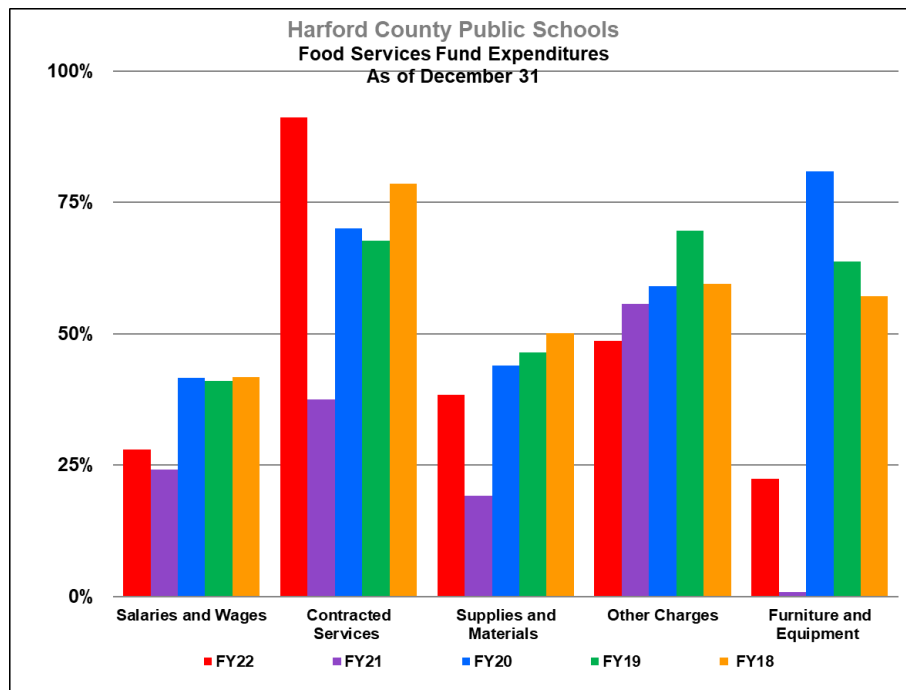
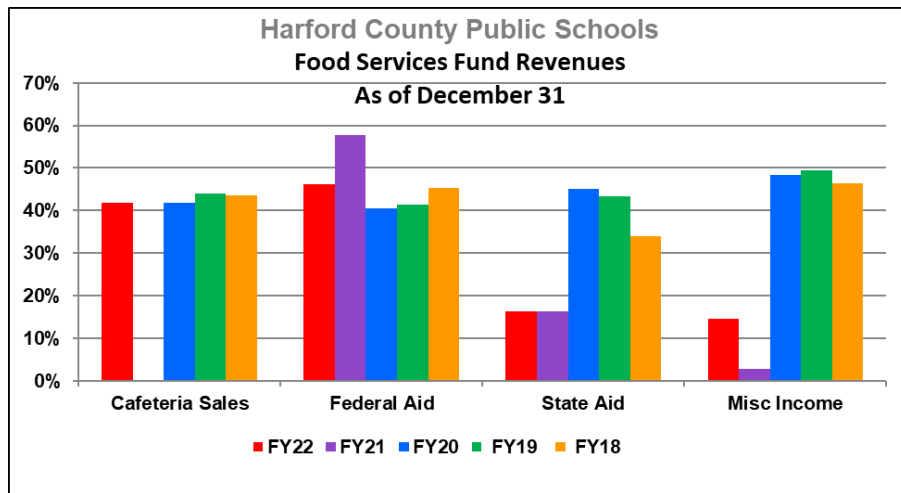
The chart below tracks the loss ratio for three periods of time: the quarter, the calendar year, and the fiscal year.



Food Services Fund

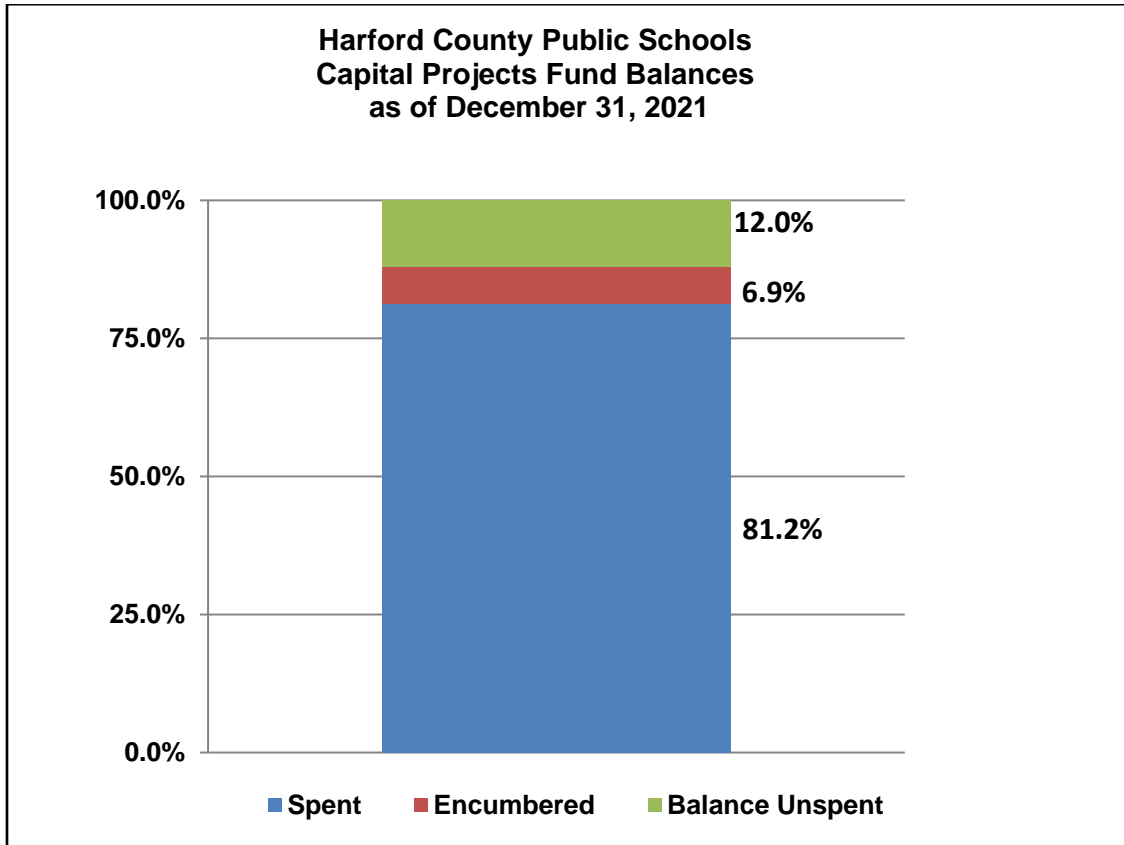
The Food Services Fund is typically a self-supporting fund that does not receive any Unrestricted Fund support. The effects of the pandemic on the food service fund are indisputable. Vacant positions will result in savings through the year; however, increased food costs and supply costs are expected, as well. All students are eligible for free meals for the entire school year, so most revenue is recorded in Other Federal Revenue. For the current year, Food and Nutrition is operating under the seamless summer meal program and the child and adult care program. Decreased cafeteria sales are also expected due to lack of supply and lack of participation. The fund will be monitored closely through the year as the variables present this year are outside what is normally expected. Detail may be found on page 16.

Revenues exceeded expenditures by \$2.0 million at December 31 and represent 45.37% of budgeted revenues. Expenditures are at 36.66% of budget which is higher than the same quarter last year but lower when compared to the same quarter in other prior years.



Capital Projects Fund

Capital Projects Balances as of December 31, 2021 are reported for all open projects and projects spent out. These are listed by project category on page 18. In total, there are \$286.7 million in active capital projects. The graph below provides the percentage of capital funds spent, encumbered, and remaining.



DLJ: EAM
Attachments

Executive Summary

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 DECEMBER 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 | \$ 293,812,984 | \$ 142,000,000 | \$ (151,812,984) | 48.33% | 54.80% | \$ 293,812,984 | \$ - |
| State | 218,249,613 | 110,325,745 | (107,923,868) | 50.55% | 42.57% | 218,249,613 | - |
| Federal | 420,000 | 167,807 | (252,193) | 39.95% | 0.06% | 420,000 | - |
| Other | 3,915,500 | 3,647,583 | (267,917) | 93.16% | 1.41% | 4,422,943 | 507,443 |
| Interest | 200,000 | 7,510 | (192,490) | 3.76% | 0.00% | 40,000 | (160,000) |
| Prior Years' Fund Balance | 2,989,500 | 2,989,500 | - | 100.00% | 1.15% | 2,989,500 | - |
| Total Revenues | \$ 519,587,597 | \$ 259,138,145 | \$ (260,449,452) | 49.87% | 100.00% | \$ 519,935,040 | 347,443 |
| Expenditures | | | | | | | |
| Administration | 11,476,258 | 5,818,565 | 5,657,693 | 50.70% | 2.54% | 11,468,065 | 8,193 |
| Mid-Level Administration | 29,596,022 | 14,368,083 | 15,227,939 | 48.55% | 6.27% | 29,167,377 | 428,645 |
| Instructional Salaries | 188,225,307 | 75,539,729 | 112,685,578 | 40.13% | 32.95% | 186,350,000 | 1,875,307 |
| Textbooks | 7,400,542 | 3,603,154 | 3,797,388 | 48.69% | 1.57% | 7,363,539 | 37,003 |
| Other Instructional Costs | 4,178,037 | 1,525,602 | 2,652,435 | 36.51% | 0.67% | 4,127,451 | 50,586 |
| Special Education | 53,359,506 | 22,424,875 | 30,934,631 | 42.03% | 9.78% | 52,318,274 | 1,041,232 |
| Student Personnel Services | 2,268,780 | 1,101,326 | 1,167,454 | 48.54% | 0.48% | 2,238,205 | 30,575 |
| Student Health Services | 4,477,285 | 1,735,962 | 2,741,323 | 38.77% | 0.76% | 4,313,194 | 164,091 |
| Student Transportation | 36,158,682 | 15,844,360 | 20,314,322 | 43.82% | 6.91% | 35,856,286 | 302,396 |
| Operation of Plant | 28,767,404 | 15,316,908 | 13,450,496 | 53.24% | 6.68% | 27,996,461 | 770,943 |
| Maintenance of Plant | 14,471,023 | 7,931,074 | 6,539,949 | 54.81% | 3.46% | 14,223,401 | 247,622 |
| Fixed Charges | 138,008,081 | 63,987,243 | 74,020,838 | 46.36% | 27.91% | 126,653,257 | 11,354,824 |
| Community Services | 555,481 | 68,876 | 486,605 | 12.40% | 0.03% | 277,000 | 278,481 |
| Capital Outlay | 645,189 | 180 | 645,009 | 0.03% | 0.00% | 645,189 | - |
| Total Expenditures | \$ 519,587,597 | \$ 229,265,937 | \$ 290,321,660 | 44.12% | 100.00% | \$ 502,997,699 | 16,589,898 |
| Excess (Deficit) of Revenues Over Expenditures | | | | | | | \$ 16,937,341 |
| Total Fund Balance at July 1, 2021 | | | | | | | 49,465,034 |
| Assigned Fund Balance at December 31, 2021 | | | | | | | <u>(31,114,319)</u> |
| Projected Unassigned Fund Balance | | | | | | | <u>\$ 35,288,056</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 DECEMBER 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) | \$ 293,812,984 | \$ 142,000,000 | \$ (151,812,984) | 48.33% | \$ 293,812,984 | \$ - |
| STATE | | | | | | |
| Basic Aid | 179,479,964 | 89,739,982 | (89,739,982) | 50.00% | 179,479,964 | - |
| Transportation | 13,700,298 | 6,850,149 | (6,850,149) | 50.00% | 13,700,298 | - |
| Special Education | 10,133,912 | 6,267,894 | (3,866,018) | 61.85% | 10,133,912 | - |
| Limited English Prof. | 2,912,767 | 1,456,384 | (1,456,384) | 50.00% | 2,912,767 | - |
| Other | 12,022,672 | 6,011,336 | (6,011,336) | 50.00% | 12,022,672 | - |
| TOTAL STATE | 218,249,613 | 110,325,745 | (107,923,868) | 50.55% | 218,249,613 | - |
| FEDERAL | | | | | | |
| Impact Aid | 420,000 | 167,807 | (252,193) | 39.95% | 420,000 | - |
| TOTAL FEDERAL | 420,000 | 167,807 | (252,193) | 39.95% | 420,000 | - |
| OTHER | | | | | | |
| Tuition, Fees, etc. | | | | | | |
| Tuition | 200,000 | 44,526 | (155,474) | 22.26% | 200,000 | - |
| Out of County LEAs | 200,000 | 6,199 | (193,801) | 3.10% | 200,000 | - |
| Transportation Fees | 285,000 | - | (285,000) | 0.00% | - | (285,000) |
| Student Payment Fees | 515,000 | 296,400 | (218,600) | 57.55% | 515,000 | - |
| Rental of Facilities | 442,000 | 18,044 | (423,956) | 4.08% | 88,400 | (353,600) |
| Total Tuition, Fees, etc. | 1,642,000 | 365,169 | (1,276,831) | 22.24% | 1,003,400 | (638,600) |
| Interscholastic Receipts | 440,000 | 273,469 | (166,531) | 62.15% | 352,000 | (88,000) |
| Donations, Gifts, Awards | 2,500 | 145 | (2,355) | 5.82% | 2,500 | - |
| E-Rate | - | 77,311 | 77,311 | n/a | - | - |
| Net Insurance Recovery | 60,000 | 18,425 | (41,575) | 30.71% | 60,000 | - |
| Sale of Equipment/Scrap | 50,000 | 82,925 | 32,925 | 165.85% | 65,000 | 15,000 |
| Criminal Background | 60,000 | 4,200 | (55,800) | 7.00% | 4,200 | (55,800) |
| Device Restitution/Service Plan | - | 323,349 | 323,349 | n/a | 323,349 | 323,349 |
| Settlements Health & Dental | - | 390,979 | 390,979 | n/a | 390,979 | 390,979 |
| Medicare Part D Subsidy | 750,000 | 1,310,515 | 560,515 | 174.74% | 1,310,515 | 560,515 |
| Other Miscellaneous | 911,000 | 801,094 | (109,906) | 87.94% | 911,000 | - |
| TOTAL OTHER | 3,915,500 | 3,647,583 | (267,917) | 93.16% | 4,422,943 | 507,443 |
| Interest | 200,000 | 7,510 | (192,490) | 3.76% | 40,000 | (160,000) |
| Prior Years' Fund Balance | 2,989,500 | 2,989,500 | - | 100.00% | 2,989,500 | - |
| TOTAL REVENUE | 519,587,597 | 259,138,145 | (260,449,452) | 49.87% | 519,935,040 | 347,443 |
| EXPENDITURES | | | | | | |
| Administration | 11,476,258 | 5,818,565 | 5,657,693 | 50.70% | 11,468,065 | 8,193 |
| Mid-Level Administration | 29,596,022 | 14,368,083 | 15,227,939 | 48.55% | 29,167,377 | 428,645 |
| Instructional Salaries | 188,225,307 | 75,539,729 | 112,685,578 | 40.13% | 186,350,000 | 1,875,307 |
| Textbooks | 7,400,542 | 3,603,154 | 3,797,388 | 48.69% | 7,363,539 | 37,003 |
| Other Instructional Costs | 4,178,037 | 1,525,602 | 2,652,435 | 36.51% | 4,127,451 | 50,586 |
| Special Education | 53,359,506 | 22,424,875 | 30,934,631 | 42.03% | 52,318,274 | 1,041,232 |
| Student Personnel Services | 2,268,780 | 1,101,326 | 1,167,454 | 48.54% | 2,238,205 | 30,575 |
| Student Health Services | 4,477,285 | 1,735,962 | 2,741,323 | 38.77% | 4,313,194 | 164,091 |
| Student Transportation | 36,158,682 | 15,844,360 | 20,314,322 | 43.82% | 35,856,286 | 302,396 |
| Operation of Plant | 28,767,404 | 15,316,908 | 13,450,496 | 53.24% | 27,996,461 | 770,943 |
| Maintenance of Plant | 14,471,023 | 7,931,074 | 6,539,949 | 54.81% | 14,223,401 | 247,622 |
| Fixed Charges | 138,008,081 | 63,987,243 | 74,020,838 | 46.36% | 126,653,257 | 11,354,824 |
| Community Services | 555,481 | 68,876 | 486,605 | 12.40% | 277,000 | 278,481 |
| Capital Outlay | 645,189 | 180 | 645,009 | 0.03% | 645,189 | - |
| Total | \$ 519,587,597 | \$ 229,265,937 | \$ 290,321,660 | 44.12% | \$ 502,997,699 | \$ 16,589,898 |
| Projected Excess of Revenues Over Expenditures | | | | | | \$ 16,937,341 |
| Total Fund Balance at July 1, 2021 | | | | | | 49,465,034 |
| Assigned for FY 2022 Budget | | | | | | (2,989,500) |
| Proposed Assignment for FY 2023 Budget | | | | | | (4,791,581) |
| Transfer to Capital Budget for FY22 | | | | | | (17,000,000) |
| 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) |
| Non-spendable for inventory | | | | | | (133,238) |
| Assigned Fund Balance at December 31, 2021 | | | | | | (31,114,319) |
| Projected Unassigned Fund Balance | | | | | | \$ 35,288,056 |

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 DECEMBER 31, 2021 (unaudited)

Schedule B

| | Amended Budget | Actual Year To-Date | Variance Favorable (Unfavorable) | % Actual Year-to-Date To Budget | Projected To Year-End | Projected Surplus (Deficit) |
|---|-------------------|---------------------------|--|---------------------------------------|-----------------------------|-----------------------------------|
| CATEGORY AND OBJECT SUMMARY SCHEDULE | | | | | | |
| ADMINISTRATION: | | | | | | |
| Salaries and Wages | \$ 9,954,340 | \$ 4,887,630 | \$ 5,066,710 | 49.10% | \$ 9,956,000 | \$ (1,660) |
| Contracted Services | 1,370,804 | 1,024,082 | 346,722 | 74.71% | 1,363,950 | 6,854 |
| Supplies and Materials | 254,118 | 96,400 | 157,718 | 37.94% | 252,847 | 1,271 |
| Other Charges | 345,579 | 93,990 | 251,589 | 27.20% | 343,851 | 1,728 |
| Equipment | 121,417 | 14,139 | 107,278 | 11.65% | 121,417 | - |
| Indirect Cost Recovery | (570,000) | (297,677) | (272,323) | 52.22% | (570,000) | - |
| TOTAL | 11,476,258 | 5,818,565 | 5,657,693 | 50.70% | 11,468,065 | 8,193 |
| MID-LEVEL ADMINISTRATION: | | | | | | |
| Salaries and Wages | 28,868,649 | 14,074,369 | 14,794,280 | 48.75% | 28,452,000 | 416,649 |
| Contracted Services | 39,800 | 26,570 | 13,230 | 66.76% | 39,004 | 796 |
| Supplies and Materials | 442,157 | 174,494 | 267,663 | 39.46% | 433,314 | 8,843 |
| Other Charges | 117,857 | 25,250 | 92,607 | 21.42% | 115,500 | 2,357 |
| Equipment | 127,559 | 67,401 | 60,158 | 52.84% | 127,559 | - |
| TOTAL | 29,596,022 | 14,368,083 | 15,227,939 | 48.55% | 29,167,377 | 428,645 |
| INSTRUCTIONAL SALARIES: | | | | | | |
| Salaries and Wages | 188,225,307 | 75,539,729 | 112,685,578 | 40.13% | 186,350,000 | 1,875,307 |
| TEXTBOOKS: | | | | | | |
| Supplies and Materials | 7,400,542 | 3,603,154 | 3,797,388 | 48.69% | 7,363,539 | 37,003 |
| OTHER INSTRUCTIONAL COSTS: | | | | | | |
| Contracted Services | 2,196,120 | 884,967 | 1,311,153 | 40.30% | 2,152,198 | 43,922 |
| Other Charges | 333,188 | 26,068 | 307,120 | 7.82% | 326,524 | 6,664 |
| Equipment | 1,648,729 | 614,567 | 1,034,162 | 37.28% | 1,648,729 | - |
| TOTAL | 4,178,037 | 1,525,602 | 2,652,435 | 36.51% | 4,127,451 | 50,586 |
| SPECIAL EDUCATION: | | | | | | |
| Salaries and Wages | 45,063,692 | 18,742,382 | 26,321,310 | 41.59% | 44,424,000 | 639,692 |
| Contracted Services | 7,594,115 | 99,208 | 7,494,907 | 1.31% | 7,294,115 | 300,000 |
| Supplies and Materials | 443,647 | 162,708 | 280,939 | 36.68% | 343,647 | 100,000 |
| Other Charges | 154,041 | 28,823 | 125,218 | 18.71% | 152,501 | 1,540 |
| Equipment | 104,011 | 21,319 | 82,692 | 20.50% | 104,011 | - |
| Transfers | - | 3,370,434 | (3,370,434) | n/a | - | - |
| TOTAL | 53,359,506 | 22,424,875 | 30,934,631 | 42.03% | 52,318,274 | 1,041,232 |
| STUDENT PERSONNEL SERVICES: | | | | | | |
| Salaries and Wages | 2,229,902 | 1,081,464 | 1,148,438 | 48.50% | 2,200,000 | 29,902 |
| Contracted Services | 13,000 | 12,125 | 875 | 93.27% | 12,740 | 260 |
| Supplies and Materials | 12,925 | 3,209 | 9,716 | 24.83% | 12,667 | 259 |
| Other Charges | 7,710 | 1,599 | 6,111 | 20.74% | 7,556 | 154 |
| Equipment | 5,243 | 2,930 | 2,313 | 55.88% | 5,243 | - |
| TOTAL | 2,268,780 | 1,101,326 | 1,167,454 | 48.54% | 2,238,205 | 30,575 |
| STUDENT HEALTH SERVICES: | | | | | | |
| Salaries and Wages | 4,306,966 | 1,682,298 | 2,624,668 | 39.06% | 4,146,000 | 160,966 |
| Contracted Services | 7,113 | 5,412.50 | 1,701 | 76.09% | 6,971 | 142 |
| Supplies and Materials | 132,477 | 36,821 | 95,656 | 27.79% | 129,827 | 2,650 |
| Other Charges | 16,663 | 2,028 | 14,635 | 12.17% | 16,330 | 333 |
| Equipment | 14,066 | 9,402 | 4,664 | 66.84% | 14,066 | - |
| TOTAL | 4,477,285 | 1,735,962 | 2,741,323 | 38.77% | 4,313,194 | 164,091 |
| STUDENT TRANSPORTATION: | | | | | | |
| Salaries and Wages | 7,329,396 | 2,957,529 | 4,371,867 | 40.35% | 6,762,000 | 567,396 |
| Contracted Services | 27,345,011 | 12,340,154 | 15,004,857 | 45.13% | 27,345,011 | - |
| Supplies and Materials | 1,485,850 | 308,894 | 1,176,956 | 20.79% | 1,485,850 | - |
| Other Charges | 32,899 | 5,935 | 26,964 | 18.04% | 32,899 | - |
| Equipment | 230,526 | 231,849 | (1,323) | 100.57% | 230,526 | - |
| Field Trip Cost Recovery | (265,000) | - | (265,000) | 0.00% | - | (265,000) |
| TOTAL | 36,158,682 | 15,844,360 | 20,314,322 | 43.82% | 35,856,286 | 302,396 |

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 DECEMBER 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 | 13,222,126 | 5,760,940 | 7,461,186 | 43.57% | 11,655,000 | 1,567,126 |
| Contracted Services | 1,556,613 | 2,748,756 | (1,192,143) | 176.59% | 1,556,613 | 489,487 |
| Supplies and Materials | 1,076,331 | 547,967 | 528,364 | 50.91% | 1,022,514 | 53,817 |
| Other Charges | 12,657,729 | 6,144,077 | 6,513,652 | 48.54% | 13,507,729 | (850,000) |
| Equipment | 254,605 | 115,167 | 139,438 | 45.23% | 254,605 | - |
| TOTAL | 28,767,404 | 15,316,908 | 13,450,496 | 53.24% | 27,996,461 | 770,943 |
| MAINTENANCE OF PLANT: | | | | | | |
| Salaries and Wages | 7,451,719 | 3,616,619 | 3,835,100 | 48.53% | 7,337,000 | 114,719 |
| Contracted Services | 4,539,522 | 2,965,633 | 1,573,889 | 65.33% | 4,448,732 | 90,790 |
| Supplies and Materials | 2,065,598 | 1,272,924 | 792,674 | 61.62% | 2,024,286 | 41,312 |
| Other Charges | 40,046 | 8,852 | 31,194 | 22.11% | 39,245 | 801 |
| Equipment | 374,138 | 67,046 | 307,092 | 17.92% | 374,138 | - |
| TOTAL | 14,471,023 | 7,931,074 | 6,539,949 | 54.81% | 14,223,401 | 247,622 |
| FIXED CHARGES | 138,008,081 | 63,987,243 | 74,020,838 | 46.36% | 126,653,257 | 11,354,824 |
| COMMUNITY SERVICES: | | | | | | |
| Salaries and Wages | 430,481 | 53,672 | 376,809 | 12.47% | 152,000 | 278,481 |
| Supplies and Materials | 125,000 | 15,204 | 109,796 | 12.16% | 125,000 | - |
| TOTAL | 555,481 | 68,876 | 486,605 | 12.40% | 277,000 | 278,481 |
| TOTAL REGULAR PROGRAMS | 518,942,408 | 229,265,757 | 289,676,651 | 44.18% | 502,352,510 | 16,589,898 |
| CAPITAL OUTLAY: | | | | | | |
| Contracted Services | 28,500 | 180 | 28,320 | 0.63% | 28,500 | - |
| Other Charges | 616,689 | - | 616,689 | - | 616,689 | - |
| TOTAL | 645,189 | 180 | 645,009 | 0.03% | 645,189 | - |
| TOTAL EXPENDITURES | \$ 519,587,597 | \$ 229,265,937 | \$ 290,321,660 | 44.12% | \$ 502,997,699 | \$ 16,589,898 |

Schedule C

OBJECT SUMMARY SCHEDULE

| | | | | | | |
|--------------------------|-----------------------|-----------------------|-----------------------|---------------|-----------------------|----------------------|
| Salaries and Wages | \$ 307,082,578 | \$ 128,396,632 | \$ 178,685,946 | 41.81% | \$ 301,434,000 | \$ 5,648,578 |
| Contracted Services | 44,690,598 | 20,107,086 | 24,583,512 | 44.99% | 44,247,833 | 932,252 |
| Supplies and Materials | 13,438,645 | 6,221,775 | 7,216,870 | 46.30% | 13,193,492 | 245,153 |
| Other Charges | 152,330,482 | 70,323,865 | 82,006,617 | 46.17% | 141,812,080 | 10,518,402 |
| Equipment | 2,880,294 | 1,143,821 | 1,736,473 | 39.71% | 2,880,294 | - |
| Field trip Cost Recovery | (265,000) | - | (265,000) | 0.00% | - | (265,000) |
| Indirect Cost Recovery | (570,000) | (297,677) | (272,323) | 52.22% | (570,000) | - |
| Transfers | - | 3,370,434 | (3,370,434) | n/a | - | - |
| Total | \$ 519,587,597 | \$ 229,265,937 | \$ 290,321,660 | 44.12% | \$ 502,997,699 | \$ 17,079,385 |

SPECIAL EDUCATION

| | | | | | | |
|-----------------------|--------------|--------------|--------------|--------|--------------|------------|
| Non-public Placements | \$ 7,260,792 | \$ 3,384,632 | \$ 3,876,160 | 46.62% | \$ 6,960,792 | \$ 300,000 |
|-----------------------|--------------|--------------|--------------|--------|--------------|------------|

FIXED CHARGES SCHEDULE

| | | | | | | |
|-------------------------|-----------------------|----------------------|----------------------|---------------|-----------------------|----------------------|
| Liability Insurance | \$ 1,014,271 | \$ 491,152 | \$ 523,119 | 48.42% | \$ 964,000 | \$ 50,271 |
| Retirement | 11,986,382 | 6,591,934 | 5,394,448 | 55.00% | 10,300,000 | 1,686,382 |
| Social Security | 22,370,522 | 9,416,438 | 12,954,084 | 42.09% | 22,364,000 | 6,522 |
| Unemployment Comp Ins. | 160,000 | 53,570 | 106,430 | 33.48% | 160,000 | - |
| Workers' Comp Ins. | 2,580,471 | 1,096,584 | 1,483,887 | 42.50% | 2,165,000 | 415,471 |
| Health Insurance | 91,358,758 | 42,891,381 | 48,467,377 | 46.95% | 82,555,000 | 8,803,758 |
| Dental Insurance | 4,408,685 | 2,522,174 | 1,886,511 | 57.21% | 4,200,000 | 208,685 |
| Life Insurance | 641,735 | 248,164 | 393,571 | 38.67% | 458,000 | 183,735 |
| Tuition Reimbursement | 1,280,123 | 675,849 | 604,274 | 52.80% | 1,280,123 | - |
| Debt Service - Interest | 207,134 | - | 207,134 | 0.00% | 207,134 | - |
| OPEB | 2,000,000 | - | 2,000,000 | 0.00% | 2,000,000 | - |
| Total | \$ 138,008,081 | \$ 63,987,243 | \$ 74,020,838 | 46.36% | \$ 126,653,257 | \$ 11,354,824 |

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 DECEMBER 31, 2021 (unaudited)

Schedule D

Board of Education

| | Amended Budget | Actual Year To-Date | Variance Favorable (Unfavorable) | % Actual Year-to-Date To Budget | Projected To Year-End | Projected Surplus (Deficit) |
|--------------------------------|-------------------|---------------------------|--|---------------------------------------|-----------------------------|-----------------------------------|
| Clerical | \$ 50,441 | \$ 25,221 | \$ 25,220 | 50.00% | \$ 50,441 | \$ - |
| Clerical - Addtl Hours | - | 78 | (78) | n/a | 100 | (100) |
| Audit | 50,000 | 33,000 | 17,000 | 66.00% | 49,000 | 1,000 |
| Legal | 40,000 | 4,658 | 35,343 | 11.64% | 39,200 | 800 |
| Consultants | 1,000 | - | 1,000 | 0.00% | 980 | 20 |
| Office Supplies | 500 | 830 | (330) | 166.08% | 1,000 | (500) |
| Books, Subs, Periodicals | 500 | - | 500 | 0.00% | 490 | 10 |
| Other Charges | 1,000 | 301 | 699 | 30.11% | 980 | 20 |
| Board Members Allowance | 33,400 | 16,304 | 17,096 | 48.82% | 32,732 | 668 |
| Mileage Parking & Tolls | 1,000 | - | 1,000 | 0.00% | 500 | 500 |
| Professional Dues | 40,000 | 27,575 | 12,425 | 68.94% | 27,024 | 12,977 |
| Institutes, Conferences, Mtgs. | 30,500 | 6,090 | 24,410 | 19.97% | 29,890 | 610 |
| Total Board of Education | <u>\$ 248,341</u> | <u>114,056</u> | <u>\$ 134,285</u> | <u>45.93%</u> | <u>\$ 232,337</u> | <u>\$ 16,005</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 DECEMBER 31, 2021 (unaudited)

| | Current Year | | | Same Period Prior Year |
|--|-----------------------|------------------------|---------------|---------------------------|
| | Amended Budget | Actual Year-to-Date | % Spent | FY21 |
| Internal Audit | 281,690 | 134,311 | 47.68% | 35.64% |
| Legal | 372,632 | 183,760 | 49.31% | 51.40% |
| Board of Education | \$ 248,341 | \$ 114,056 | 45.93% | 48.63% |
| Board of Education | <u>902,663</u> | <u>432,127</u> | <u>47.87%</u> | <u>45.12%</u> |
| Fiscal Services | 40,245,294 | 18,389,193 | 45.69% | 47.47% |
| Purchasing | 837,529 | 423,112 | 50.52% | 50.96% |
| Business Services | <u>41,082,823</u> | <u>18,812,305</u> | <u>45.79%</u> | <u>47.54%</u> |
| Curriculum Dev. and Implementation | 4,704,399 | 2,308,584 | 49.07% | 43.00% |
| Office of Accountability | 862,272 | 277,407 | 32.17% | 38.93% |
| Organizational Development | 4,465,577 | 1,315,260 | 29.45% | 34.03% |
| Curriculum and Instruction | <u>10,032,248</u> | <u>3,901,251</u> | <u>38.89%</u> | <u>39.76%</u> |
| Career and Technology Programs | 9,316,222 | 3,776,812 | 40.54% | 40.16% |
| Gifted and Talented Program | 1,762,818 | 610,612 | 34.64% | 35.75% |
| Intervention Services | 219,422 | 83,805 | 38.19% | 6.93% |
| Magnet Programs | 1,973,050 | 623,796 | 31.62% | 28.49% |
| Office of Elem/Mid/High School Performance | 1,235,121 | 498,155 | 40.33% | 49.44% |
| Other Special Programs | 5,257,371 | 1,910,804 | 36.35% | 38.67% |
| Regular Programs | 175,584,044 | 72,659,273 | 41.38% | 41.38% |
| School Library Media Program | 6,503,175 | 2,595,853 | 39.92% | 35.98% |
| Summer School | 173,928 | 7,855 | 4.52% | 58.56% |
| Education Services | <u>202,025,151</u> | <u>82,766,965</u> | <u>40.97%</u> | <u>40.95%</u> |
| Equity & Cultural Proficiency | 285,490 | 136,063 | 47.66% | 47.94% |
| Communications | 528,275 | 230,302 | 43.60% | 43.40% |
| Family & Community Partners | 206,332 | 79,964 | 38.76% | 43.62% |
| Strategic Initiatives | 186,222 | 79,532 | 42.71% | 0.00% |
| Executive Administration Office | 1,032,741 | 482,826 | 46.75% | 57.55% |
| Executive Administration Office | <u>2,239,060</u> | <u>1,008,687</u> | <u>45.05%</u> | <u>48.76%</u> |
| Interscholastics Athletics | 2,921,376 | 1,236,580 | 42.33% | 4.93% |
| Student Activities | 928,459 | 99,048 | 10.67% | 16.19% |
| Extra-Curricular Activities | <u>3,849,835</u> | <u>1,335,628</u> | <u>34.69%</u> | <u>7.64%</u> |
| Human Resources | <u>102,336,270</u> | <u>47,600,055</u> | <u>46.51%</u> | <u>50.75%</u> |
| Facilities Management | 25,236,227 | 13,348,553 | 52.89% | 56.62% |
| Planning and Construction | 775,607 | 365,950 | 47.18% | 42.61% |
| Transportation | 36,194,367 | 15,971,733 | 44.13% | 35.60% |
| Utility Resource Management | 11,833,840 | 5,826,752 | 49.24% | 39.91% |
| Operations and Maintenance | <u>74,040,041</u> | <u>35,512,988</u> | <u>47.96%</u> | <u>43.56%</u> |
| Safety and Security | <u>1,179,275</u> | <u>691,159</u> | <u>58.61%</u> | <u>43.15%</u> |
| Special Education | <u>53,263,528</u> | <u>22,376,532</u> | <u>42.01%</u> | <u>41.11%</u> |
| Health Services | 4,477,285 | 1,735,962 | 38.77% | 39.11% |
| Pupil Personnel Services | 2,268,780 | 1,101,326 | 48.54% | 47.53% |
| Psychological Services | 3,602,135 | 1,789,670 | 49.68% | 51.53% |
| School Counseling Services | 9,129,840 | 4,000,074 | 43.81% | 42.67% |
| Student Services | <u>19,478,040</u> | <u>8,627,032</u> | <u>44.29%</u> | <u>43.90%</u> |
| Office of Technology and Info. | <u>9,158,663</u> | <u>6,201,208</u> | <u>67.71%</u> | <u>60.35%</u> |
| Unrestricted Fund | <u>\$ 519,587,597</u> | <u>\$ 229,265,937</u> | <u>44.12%</u> | <u>44.11%</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 DECEMBER 31, 2021 (unaudited)

| Budget Manager Title | Current Year | | | | Same Period Prior Years | | | |
|---|-----------------------|-----------------------|-----------------------|---------------|-------------------------|---------------|---------------|---------------|
| | Budget | Actual | Balance | % Spent | FY21 | FY20 | FY19 | FY18 |
| Applications Development Team Leader | \$ 452,492 | \$ 454,521 | \$ (2,029) | 100.45% | 89.13% | 91.83% | 95.92% | 99.21% |
| Assistant Superintendent of Human Resources | 104,595,751 | 47,860,419 | 56,735,332 | 45.76% | 50.06% | 50.71% | 52.09% | 58.73% |
| Assistant Superintendent of Operations | 578,696 | 178,770 | 399,926 | 30.89% | 27.44% | 36.64% | 40.17% | 29.50% |
| Assistant Superintendent for Business Services | 36,650,552 | 16,801,457 | 19,849,095 | 45.84% | 47.64% | 49.70% | 50.27% | 48.01% |
| Assistant Supervisor of Resource Conservation/Utilities | 11,833,840 | 5,826,752 | 6,007,088 | 49.24% | 39.91% | 41.02% | 46.67% | 41.33% |
| Assistant Supervisor of Science | 616,696 | 169,531 | 447,165 | 27.49% | 23.93% | 35.69% | 36.48% | 37.24% |
| Board of Education President | 248,341 | 114,056 | 134,285 | 45.93% | 48.63% | 63.20% | 66.90% | 60.28% |
| Chief of Administration | 1,010,741 | 480,884 | 529,857 | 47.58% | 52.15% | 44.10% | 46.44% | 47.76% |
| Coordinator of Safety & Security | 1,132,475 | 645,013 | 487,462 | 56.96% | 40.86% | 58.85% | 53.72% | 65.82% |
| Director of Information Systems & Technology | 7,629,546 | 4,557,201 | 3,072,345 | 59.73% | 61.62% | 58.49% | 55.22% | 58.08% |
| Director of Organizational Development | 4,186,225 | 1,066,237 | 3,119,988 | 25.47% | 25.93% | 46.31% | 40.32% | 48.71% |
| Director of Special Education | 53,263,528 | 22,376,532 | 30,886,996 | 42.01% | 41.11% | 42.09% | 41.82% | 42.39% |
| Director of Strategic Initiatives | 186,222 | 79,532 | 106,690 | 42.71% | 59.61% | 30.87% | n/a | n/a |
| Director of Transportation | 36,157,428 | 16,015,774 | 20,141,654 | 44.29% | 44.29% | 44.92% | 47.41% | 47.24% |
| Endpoint Services Team Leader | 445,330 | 791,691 | (346,361) | 177.78% | 33.40% | 61.37% | 86.47% | 73.88% |
| Enterprise Operations & Infrastructure Team Leader | 631,295 | 397,795 | 233,500 | 63.01% | 54.79% | 66.16% | n/a | n/a |
| Executive Dir of Curriculum, Instruction & Assessment | 4,713,103 | 2,403,170 | 2,309,933 | 50.99% | 41.90% | 43.36% | 42.30% | 44.33% |
| Executive Director of Facilities Management | 23,530,421 | 12,617,891 | 10,912,530 | 53.62% | 57.82% | 46.82% | 47.91% | 48.10% |
| Executive Director of Student Services | 2,346,157 | 1,099,116 | 1,247,041 | 46.85% | 45.63% | 48.20% | 48.52% | 48.16% |
| Executive Directors of School Performance | 186,560,396 | 77,804,581 | 108,755,815 | 41.70% | 41.76% | 41.74% | 42.39% | 41.85% |
| General Counsel | 394,632 | 185,702 | 208,930 | 47.06% | 48.59% | 47.08% | 46.55% | 53.70% |
| Internal Auditor | 281,690 | 134,311 | 147,379 | 47.68% | 35.64% | 37.95% | 48.62% | 46.73% |
| Manager of Communications | 575,075 | 276,448 | 298,627 | 48.07% | 48.09% | 61.06% | 57.70% | 57.69% |
| Manager of Equity & Cultural Proficiency | 304,194 | 148,290 | 155,904 | 48.75% | 48.94% | 36.37% | 46.59% | 46.79% |
| Manager of Family & Community Partnerships | 206,332 | 79,964 | 126,368 | 38.76% | 43.62% | 54.09% | n/a | n/a |
| Nurse Coordinator | 4,477,285 | 1,735,962 | 2,741,323 | 38.77% | 39.11% | 41.79% | 41.51% | 41.11% |
| Supervisor of Elementary & Middle School Physical Ed | 216,616 | 22,687 | 193,929 | 10.47% | 11.96% | 23.07% | 28.67% | 30.29% |
| Supervisor of Fine Arts | 217,750 | 39,598 | 178,152 | 18.19% | 6.91% | 37.06% | 38.34% | 30.71% |
| Supervisor of Magnet and CTE Programs | 1,705,055 | 437,150 | 1,267,905 | 25.64% | 16.40% | 23.31% | 22.83% | 23.31% |
| Supervisor of Personalized Learning/ Accelerated & Intervention | 2,663,275 | 758,869 | 1,904,406 | 28.49% | 39.35% | 40.51% | 40.16% | 36.86% |
| Supervisor of Personalized Learning /Library & Media Services | 6,503,175 | 2,595,853 | 3,907,322 | 39.92% | 35.98% | 39.68% | 42.39% | 39.35% |
| Supervisor of Phys. Educ. & Interscholastic Athletics | 2,921,376 | 1,236,580 | 1,684,796 | 42.33% | 4.93% | 46.56% | 45.25% | 42.43% |
| Supervisor of Planning & Construction | 775,607 | 365,950 | 409,657 | 47.18% | 42.61% | 48.38% | 57.31% | 55.33% |
| Supervisor of Psychological Services | 3,602,135 | 1,789,670 | 1,812,465 | 49.68% | 51.53% | 54.20% | 43.50% | 39.90% |
| Supervisor of Pupil Services | 643,949 | 160,717 | 483,232 | 24.96% | 9.17% | 31.69% | n/a | n/a |
| Supervisor of Purchasing | 837,529 | 423,112 | 414,417 | 50.52% | 50.96% | 46.79% | 42.86% | 47.56% |
| Supervisor of Risk Management | 4,441,777 | 2,018,167 | 2,423,610 | 45.44% | 46.45% | 49.13% | 49.90% | 51.70% |
| Supervisor of School Counseling | 9,129,840 | 4,000,074 | 5,129,766 | 43.81% | 42.67% | 41.89% | 41.83% | 41.77% |
| Supervisor of Science | 1,095,305 | 439,655 | 655,650 | 40.14% | 37.87% | 44.36% | 42.71% | 43.03% |
| Supervisor of the Office of Accountability | 862,272 | 277,407 | 584,865 | 32.17% | 38.93% | 57.13% | 39.75% | 37.58% |
| Supervisor of World Language and ESOL | 963,493 | 398,848 | 564,645 | 41.40% | 42.30% | 41.09% | 40.92% | 40.76% |
| Total | \$ 519,587,597 | \$ 229,265,937 | \$ 290,321,660 | 44.12% | 44.11% | 45.22% | 46.00% | 46.67% |

HARFORD COUNTY PUBLIC SCHOOLS

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

| School | Name | Current Year | | | | Same Period Prior Years | | | |
|--------|---------------------------------|---------------------|---------------------|---------------------|---------------|-------------------------|---------------|---------------|---------------|
| | | Budget | Actual | Balance | % Spent | FY21 | FY20 | FY19 | FY18 |
| 1 | Central Office | \$ 1,112,801 | \$ 152,754 | \$ 960,047 | 13.73% | 15.70% | 29.93% | 12.19% | 21.30% |
| 5 | Hickory Annex | 5,061 | 801 | 4,260 | 15.82% | 63.10% | 28.39% | 39.50% | 84.46% |
| 6 | Forest Hill Annex | 2,406 | 196 | 2,210 | 8.14% | 14.86% | 0.00% | 19.72% | 37.85% |
| | Total Central Funds | 1,120,268 | 153,750 | 966,518 | 13.72% | 15.91% | 29.68% | 12.64% | 22.40% |
| 9 | Harford Glen | 39,581 | 10,865 | 28,716 | 27.45% | 17.19% | 39.31% | 29.83% | 41.63% |
| 91 | John Archer | 110,793 | 59,749 | 51,044 | 53.93% | 78.03% | 58.03% | 53.12% | 73.63% |
| 92 | Alternative Education | 67,171 | 30,389 | 36,782 | 45.24% | 54.93% | 41.99% | 40.76% | 45.97% |
| 96 | Swan Creek School | - | 98,434 | (98,434) | n/a | n/a | n/a | n/a | n/a |
| | Total Special Schools | 217,545 | 199,437 | 18,108 | 91.68% | 63.33% | 49.56% | 45.07% | 58.48% |
| 70 | Aberdeen High | 326,510 | 131,765 | 194,745 | 40.36% | 37.47% | 46.91% | 56.34% | 45.89% |
| 73 | Bel Air High | 347,783 | 135,891 | 211,892 | 39.07% | 34.95% | 43.16% | 52.51% | 49.33% |
| 85 | C. Milton Wright High | 310,089 | 109,371 | 200,718 | 35.27% | 29.51% | 45.44% | 56.35% | 61.68% |
| 76 | Edgewood High | 334,211 | 121,084 | 213,127 | 36.23% | 23.90% | 45.46% | 45.92% | 49.58% |
| 82 | Fallston High | 242,606 | 135,235 | 107,371 | 55.74% | 24.39% | 40.54% | 45.31% | 42.13% |
| 4 | Harford Technical High | 318,521 | 103,510 | 215,011 | 32.50% | 42.26% | 67.33% | 71.49% | 58.73% |
| 78 | Havre de Grace High | 179,750 | 74,367 | 105,383 | 41.37% | 24.24% | 39.61% | 48.78% | 46.08% |
| 81 | Joppatowne High | 202,120 | 79,533 | 122,587 | 39.35% | 45.54% | 53.27% | 61.53% | 38.29% |
| 80 | North Harford High | 292,528 | 169,297 | 123,231 | 57.87% | 31.18% | 45.00% | 55.87% | 61.01% |
| 87 | Patterson Mill High | 207,600 | 95,343 | 112,257 | 45.93% | 51.94% | 60.36% | 82.72% | 67.49% |
| | Total High Schools | 2,761,718 | 1,155,396 | 1,606,322 | 41.84% | 34.14% | 48.63% | 57.22% | 52.49% |
| 65 | Aberdeen Middle | 201,906 | 110,401 | 91,505 | 54.68% | 34.99% | 49.79% | 68.56% | 48.48% |
| 72 | Bel Air Middle | 220,750 | 129,646 | 91,104 | 58.73% | 36.74% | 50.60% | 43.46% | 37.95% |
| 77 | Edgewood Middle | 192,723 | 50,913 | 141,810 | 26.42% | 31.98% | 41.92% | 63.92% | 53.47% |
| 86 | Fallston Middle | 146,359 | 50,747 | 95,612 | 34.67% | 30.48% | 41.60% | 70.72% | 63.76% |
| 79 | Havre de Grace Middle | 97,690 | 17,437 | 80,253 | 17.85% | 18.26% | 26.34% | 43.48% | 42.72% |
| 84 | Magnolia Middle | 143,388 | 60,850 | 82,538 | 42.44% | 35.96% | 60.09% | 74.57% | 53.39% |
| 83 | North Harford Middle | 150,566 | 45,400 | 105,166 | 30.15% | 47.59% | 69.21% | 65.34% | 86.14% |
| 88 | Patterson Mill Middle | 122,861 | 51,900 | 70,961 | 42.24% | 46.85% | 62.08% | 101.59% | 88.77% |
| 74 | Southampton Middle | 198,999 | 62,620 | 136,379 | 31.47% | 40.97% | 57.90% | 68.23% | 51.45% |
| | Total Middle Schools | 1,475,242 | 579,913 | 895,329 | 39.31% | 36.48% | 51.33% | 65.60% | 56.94% |
| | Total Secondary Schools | 4,236,960 | 1,735,309 | 2,501,651 | 40.96% | 34.98% | 49.57% | 60.09% | 54.01% |
| 23 | Abingdon Elementary | 112,297 | 43,414 | 68,883 | 38.66% | 37.14% | 36.95% | 40.32% | 57.65% |
| 12 | Bakerfield Elementary | 68,285 | 22,989 | 45,296 | 33.67% | 50.69% | 48.78% | 52.30% | 44.54% |
| 14 | Bel Air Elementary | 80,597 | 53,001 | 27,596 | 65.76% | 65.75% | 76.19% | 63.49% | 58.40% |
| 25 | Church Creek Elementary | 107,296 | 75,729 | 31,567 | 70.58% | 48.78% | 62.12% | 69.58% | 59.91% |
| 16 | Churchville Elementary | 58,091 | 21,580 | 36,511 | 37.15% | 40.69% | 36.62% | 35.92% | 33.67% |
| 18 | Darlington Elementary | 25,463 | 11,877 | 13,586 | 46.64% | 54.16% | 43.92% | 79.90% | 60.86% |
| 20 | Deerfield Elementary | 117,752 | 44,314 | 73,438 | 37.63% | 17.23% | 43.09% | 61.60% | 57.41% |
| 22 | Dublin Elementary | 44,003 | 12,751 | 31,253 | 28.98% | 39.63% | 56.73% | 56.56% | 55.28% |
| 15 | Edgewood Elementary | 65,914 | 29,955 | 35,959 | 45.45% | 59.23% | 58.26% | 70.24% | 74.39% |
| 21 | Emmorton Elementary | 89,207 | 37,381 | 51,826 | 41.90% | 53.39% | 49.49% | 58.12% | 59.97% |
| 26 | Forest Hill Elementary | 78,228 | 23,809 | 54,419 | 30.44% | 45.71% | 59.34% | 47.75% | 59.63% |
| 28 | Forest Lakes Elementary | 70,514 | 33,356 | 37,158 | 47.30% | 39.42% | 56.91% | 60.92% | 68.37% |
| 27 | Fountain Green Elementary | 74,724 | 37,985 | 36,739 | 50.83% | 38.86% | 52.16% | 66.65% | 56.99% |
| 11 | George D. Lisby Elementary | 65,956 | 23,780 | 42,176 | 36.05% | 23.20% | 56.31% | 64.17% | 62.05% |
| 30 | Halls Cross Roads Elementary | 73,041 | 43,022 | 30,019 | 58.90% | 40.12% | 67.74% | 94.78% | 63.45% |
| 32 | Havre de Grace Elementary | 92,035 | 33,084 | 58,951 | 35.95% | 83.74% | 79.39% | 95.55% | 77.97% |
| 33 | Hickory Elementary | 105,254 | 41,693 | 63,561 | 39.61% | 31.59% | 49.88% | 86.05% | 35.91% |
| 35 | Homestead-Wakefield Elementary | 156,158 | 116,563 | 39,595 | 74.64% | 50.94% | 54.79% | 80.13% | 79.09% |
| 36 | Jarrettsville Elementary | 70,359 | 18,420 | 51,939 | 26.18% | 22.05% | 54.80% | 30.31% | 32.11% |
| 37 | Joppatowne Elementary | 96,260 | 47,389 | 48,871 | 49.23% | 58.38% | 63.70% | 75.65% | 57.56% |
| 31 | Magnolia Elementary | 86,079 | 25,593 | 60,486 | 29.73% | 27.89% | 49.31% | 70.11% | 68.46% |
| 38 | Meadowvale Elementary | 80,531 | 61,021 | 19,510 | 75.77% | 71.36% | 74.22% | 78.63% | 70.21% |
| 41 | Norrisville Elementary | 41,385 | 26,566 | 14,819 | 64.19% | 74.71% | 96.83% | 133.29% | 69.84% |
| 47 | North Bend Elementary | 63,649 | 23,634 | 40,015 | 37.13% | 34.32% | 46.40% | 52.04% | 40.17% |
| 44 | North Harford Elementary | 58,524 | 17,920 | 40,604 | 30.62% | 47.81% | 47.64% | 59.84% | 58.38% |
| 29 | Prospect Mill Elementary | 90,568 | 46,721 | 43,847 | 51.59% | 25.00% | 68.95% | 74.17% | 43.55% |
| 49 | Red Pump Elementary | 117,270 | 52,868 | 64,402 | 45.08% | 51.48% | 93.62% | 61.44% | 56.82% |
| 45 | Ring Factory Elementary | 82,466 | 38,141 | 44,325 | 46.25% | 36.05% | 49.45% | 80.25% | 65.47% |
| 43 | Riverside Elementary | 72,623 | 45,664 | 26,959 | 62.88% | 48.73% | 62.27% | 65.03% | 75.42% |
| 39 | Roye Williams Elementary | 77,869 | 30,480 | 47,389 | 39.14% | 32.42% | 28.65% | 38.26% | 55.78% |
| 40 | William Paca Elementary | 136,435 | 98,744 | 37,691 | 72.37% | 54.71% | 56.29% | 62.08% | 51.55% |
| 13 | William S. James Elementary | 72,899 | 39,657 | 33,242 | 54.40% | 57.73% | 80.33% | 63.55% | 59.17% |
| 48 | Youths Benefit Elementary | 162,144 | 81,326 | 80,818 | 50.16% | 30.86% | 55.88% | 72.14% | 54.23% |
| | Total Elementary Schools | 2,793,876 | 1,360,426 | 1,433,450 | 48.69% | 44.55% | 57.83% | 66.32% | 58.48% |
| | Unallocated | - | - | - | n/a | 0.00% | 0.00% | 0.00% | 0.00% |
| | Total All Funds | \$ 8,368,649 | \$ 3,448,922 | \$ 4,919,727 | 41.21% | 24.84% | 51.31% | 53.98% | 53.83% |

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 DECEMBER 31, 2021 (unaudited)**

| | <u>Adopted Budget</u> | <u>Actual Year-To-Date</u> | <u>Variance Favorable (Unfavorable)</u> | <u>% Actual Year-to-Date To Budget</u> |
|---|---------------------------|--------------------------------|---|--|
| <u>Revenues</u> | | | | |
| Cafeteria Sales | \$ 1,200,000 | \$ 501,598 | \$ (698,402) | 41.80% |
| <u>Federal Aid</u> | | | | |
| Other Federal Revenue | 20,473,914 | 9,233,478 | (11,240,436) | 45.10% |
| USDA Commodities | 1,148,140 | 749,894 | (398,246) | 65.31% |
| Total Federal Aid | <u>21,622,054</u> | <u>9,983,372</u> | <u>(11,638,682)</u> | <u>46.17%</u> |
| <u>State Aid</u> | | | | |
| Child Feeding Program | 151,500 | 68,354 | (83,146) | 45.12% |
| Other State Revenue | 270,375 | - | (270,375) | 0.00% |
| Total State Aid | <u>421,875</u> | <u>68,354</u> | <u>(353,521)</u> | <u>16.20%</u> |
| Miscellaneous Income | 25,000 | 3,664 | 21,336 | 14.66% |
| Total Revenues | <u>\$ 23,268,929</u> | <u>10,556,988</u> | <u>(12,711,941)</u> | <u>45.37%</u> |
| <u>Expenditures</u> | | | | |
| Salaries and Wages | 8,569,125 | 2,393,213 | 6,175,912 | 27.93% |
| Contracted Services | 268,000 | 244,098 | 23,902 | 91.08% |
| Supplies and Materials | 10,240,864 | 3,926,247 | 6,314,617 | 38.34% |
| Other Charges | 3,915,940 | 1,904,473 | 2,011,468 | 48.63% |
| Furniture and Equipment | 275,000 | 61,468 | 213,532 | 22.35% |
| Total Expenditures | <u>\$ 23,268,929</u> | <u>8,529,499</u> | <u>\$ 14,739,430</u> | <u>36.66%</u> |
| Excess of Revenues over Expenditures or (Expenditures over Revenues) | | <u>\$ 2,027,489</u> | | |

HARFORD COUNTY PUBLIC SCHOOLS

Open Capital Projects Balances as of December 31, 2021

| Description | Project # | Budget | Expenditures | Encumbrances | Total | Balance | % Remaining |
|---|-----------|-----------------------|-----------------------|-------------------|-----------------------|----------------------|---------------|
| New - 300 | | | | | | | |
| Homestead Wakefield Elementary | 3501 | 6,000,000 | 1,568,272 | 1,787,789 | 3,356,061 | 2,643,939 | 44.07% |
| Modernizations - 310 | | | | | | | |
| Youth's Benefit Elementary | 4810 | 49,461,866 | 49,346,584 | 113,485 | 49,460,069 | 1,797 | 0.00% |
| Aberdeen High North | 7110 | 665,000 | 567,053 | - | 567,053 | 97,947 | 14.73% |
| Havre de Grace High | 7810 | 98,459,739 | 96,335,452 | 1,932,163 | 98,267,614 | 192,124 | 0.20% |
| Renovations - 315 | | | | | | | |
| Joppatowne High Ltd Renov. | 8115 | 42,057,263 | 29,080,680 | 10,404,898 | 39,485,578 | 2,571,685 | 6.11% |
| Technology Education Lab Refresh | 9017 | 1,601,648 | 1,579,308 | - | 1,579,308 | 22,340 | 1.39% |
| Systemics - 325 / 326 | | | | | | | |
| Hickory Elem Roof | 3325 | 1,563,241 | 1,561,241 | - | 1,561,241 | 2,000 | 0.13% |
| Bel Air Middle Roof | 7225 | 5,664,545 | 3,171,191 | 979,840 | 4,151,031 | 1,513,514 | 26.72% |
| CEO Roof | 9225 | 4,329,000 | 1,960 | 21,040 | 23,000 | 4,306,000 | 99.47% |
| North Bend Plant/Alarm | 4727 | 1,907,520 | 1,835,389 | 3,928 | 1,839,317 | 68,203 | 3.58% |
| Abingdon Elem Central PL | 2363 | 2,494,000 | - | 119,500 | 119,500 | 2,374,500 | 95.21% |
| GD/Lisby Elem HVAC | 1168 | 8,490,850 | 8,293,649 | 82,012 | 8,375,661 | 115,189 | 1.36% |
| Roye Wms Elem HVAC | 3968 | 11,720,000 | 11,484,297 | 79,619 | 11,563,916 | 156,084 | 1.33% |
| Center Educ. Opport. A/C | 9183 | 4,625,000 | 4,600,733 | 5,546 | 4,606,280 | 18,720 | 0.40% |
| Other - 340 | | | | | | | |
| Relocatables | 9041 | 11,036,037 | 10,909,515 | - | 10,909,515 | 126,523 | 1.15% |
| Facilities Repairs - Miscellaneous - 390 | | | | | | | |
| Security Measures | 9098 | 3,497,661 | 2,705,953 | 235,357 | 2,941,310 | 556,351 | 15.91% |
| 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 | 870,000 | 628,818 | 24,087 | 652,905 | 217,095 | 24.95% |
| Site Improvements - 312 | | | | | | | |
| Septic Facilities | 9077 | 104,453 | - | - | - | 104,453 | 100.00% |
| SWM, Erosion, Sediment | 9079 | 500,000 | - | 10,909 | 10,909 | 489,091 | 97.82% |
| Paving - Over & Maint. | 9082 | 1,575,000 | 15,535 | 97,928 | 113,463 | 1,461,537 | 92.80% |
| Educational Facilities - 322 | | | | | | | |
| Tech Ed Lab Refresh | 9017 | 23,352 | - | - | - | 23,352 | 100.00% |
| Special Ed Facility Impr | 9021 | 3,038,840 | 1,955,217 | 482,746 | 2,437,962 | 600,878 | 19.77% |
| Music Equipment | 9097 | 2,476 | - | - | - | 2,476 | 100.00% |
| Textbook/Supplemental | 9793 | 390,579 | - | - | - | 390,579 | 100.00% |
| CTE Equipment | 9990 | 470,535 | 5,130 | 328,000 | 333,130 | 137,405 | 29.20% |
| Athletic & Recreational - 332 | | | | | | | |
| Swimming Pool Renovation | 9095 | 162,156 | 61,836 | 25,565 | 87,401 | 74,755 | 46.10% |
| Playgrounds | 195 | 200,000 | 4,965 | 14,229 | 19,194 | 180,806 | 90.40% |
| Athletic Fields Repairs | 9162 | 309,351 | 268,592 | - | 268,592 | 40,759 | 13.18% |
| Fleet Replacement - 342 | | | | | | | |
| Vehicles and Equipment | 9075 | 2,850,000 | 69,974 | 2,006,577 | 2,076,551 | 773,449 | 27.14% |
| Buses | 9096 | 2,660,159 | 1,533,434 | 1,136,330 | 2,669,764 | (9,605) | -0.36% |
| Technology Infrastruct. - 352 | | | | | | | |
| Technology Infrastruct | 9000 | 3,355,861 | 675,013 | 306,374 | 981,386 | 2,374,475 | 70.76% |
| Technology Refresh | 9057 | - | 305,539 | - | 305,539 | (305,539) | n/a |
| ERP System | 9058 | 10,000,000 | - | - | - | 10,000,000 | 100.00% |
| Facilities Repairs Prog. - 362 | | | | | | | |
| Facilities Repair | 9000 | 400,000 | - | - | - | 400,000 | 100.00% |
| Roofs | 9025 | 204,445 | 54,009 | - | 54,009 | 150,436 | 73.58% |
| Floors | 9071 | 626,250 | 338,983 | - | 338,983 | 287,267 | 45.87% |
| 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% |
| Major HVAC - 372 | | | | | | | |
| Major HVAC | 9000 | 1,501,881 | 322,461 | 55,183 | 377,644 | 1,124,237 | 74.86% |
| Life, Health, Safety - 382 | | | | | | | |
| Emergency Systems | 9074 | 2,300,419 | 150,110 | 109,934 | 260,044 | 2,040,375 | 88.70% |
| Water & Backflow | 9078 | 127,470 | - | - | - | 127,470 | 100.00% |
| Energy Conservation | 9087 | 134,442 | 663 | - | 663 | 133,779 | 99.51% |
| Total Active Projects | | \$ 286,691,591 | \$ 230,671,539 | 20,374,418 | \$ 251,045,957 | \$ 35,645,634 | 12.43% |