

BOARD OF EDUCATION OF HARFORD COUNTY

INFORMATIONAL REPORT

PRESENTATION OF Quarterly Financial Report for the Period Ending June 30, 2022 Preliminary and Unaudited

September 19, 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 last quarter of the fiscal year and represent all of the activity for 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. All information presented herein is preliminary and unaudited; however, no material changes are expected. Highlights of this financial information are as follows:

- Revenues – Total revenue received for FY 2022 is 103.4% of budget.
- Expenditures – Expenditures for the fiscal year were approximately 96.7% of the appropriation.
- Fund Balance – Projected unassigned fund balance is \$43.0 million.
- Assignments for fund balance include the following:
 - FY23 Budget \$4.8 million
 - Fuel \$1.0 million
 - Transfer to Food and Nutrition \$1.2 million
 - Lease payments for student and teacher devices \$4.0 million
 - Transfer to capital projects \$5.3 million
 - Transfer to restricted fund \$5.0 million

Superintendent's Recommendation

The Superintendent of Schools recommends that the Board of Education accept the Quarterly Financial Report for the Period Ending June 30, 2022.

Business Services
Deborah L. Judd, CPA

Assistant Superintendent for Business Services

Memorandum

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

From: Deborah Judd

CC: Jay Staab
Laura Tucholski
Eric Clark

Date: September 27, 2022

Subject: Preliminary and Unaudited Financial Report for the Period Ending June 30, 2022

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INTRODUCTION

Attached is the financial report for the Unrestricted Fund (Executive Summary, Schedules A, B, C, and D) for the fiscal year ending June 30, 2022. The report presents the Statement of Revenues, Expenditures and Changes in Fund Balance for the fiscal year 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.

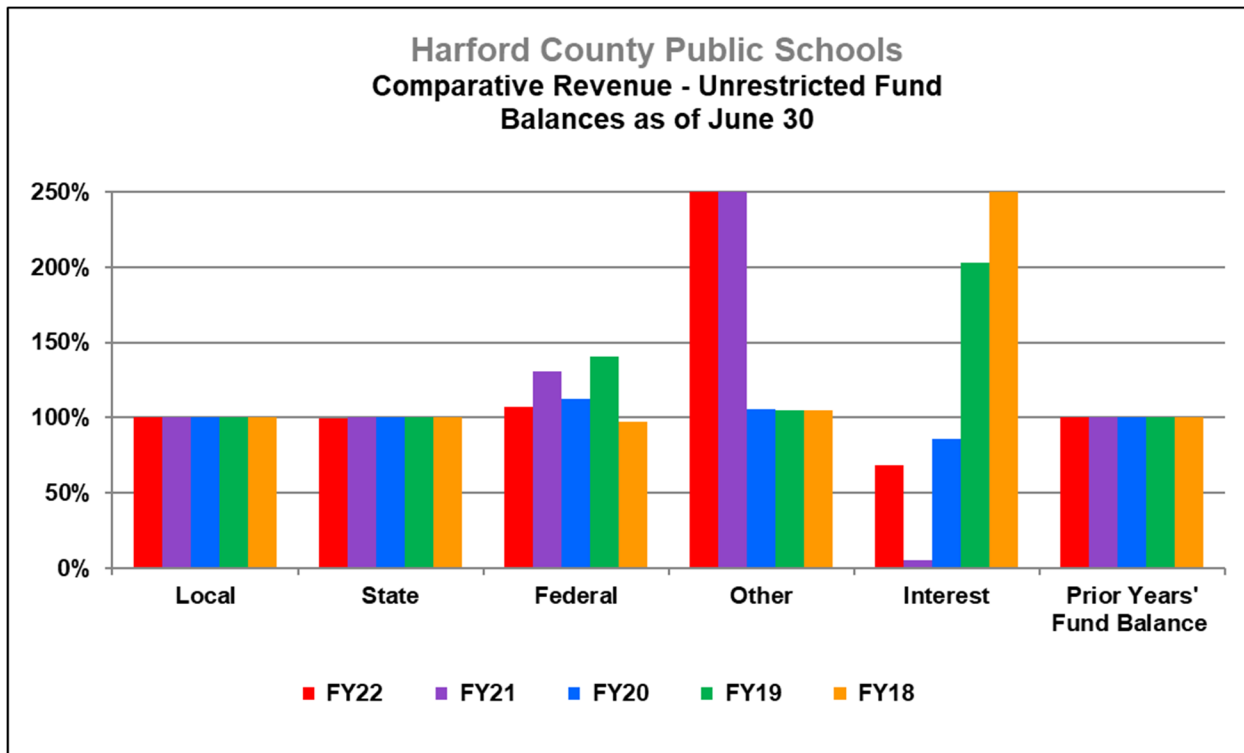
ANALYSIS

Unrestricted Fund

Revenues

Overall, total revenue received at year-end is at 103.4% of the amount budgeted for the year, or \$17.6 million above budget. While there were various shortfalls in revenue, \$15.0 million was withdrawn from the healthcare rate stabilization account which provided the majority of the non-budgeted revenue and remains in the unassigned fund balance.

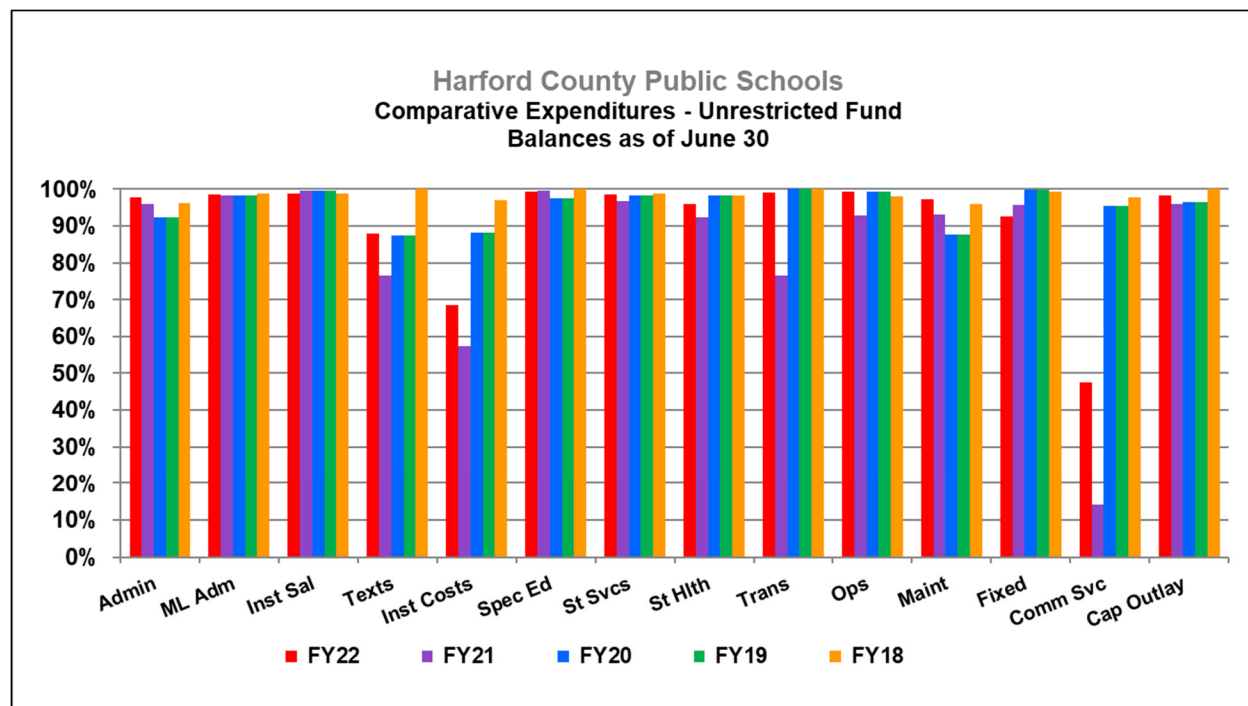
The chart below provides information on revenue received as a percentage of budget for each funding source over the past five years as of June 30.



Expenditures

Expenditures in all categories are less than budget and total 96.7% of the appropriation compared to 95.4% for June 30, 2021. The categorical view of expenditures as presented within the Statement of Revenues, Expenditures and Changes in Fund Balance with Supporting Schedules A, B, C, and D is the view of expenditures as required by the State. By category, the chart below provides information on the level of expenditures as a percentage of budgets for each of the past five years as of June 30.

The two largest variances were in the state categories of fixed charges (\$10.2 million) and instructional salaries (\$2.3 million). Fixed charges were significantly less than budget due to the implementation of the Medicare Advantage health insurance plan for retirees and also to vacancies. The instructional salary variance is due mainly to vacancies.



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

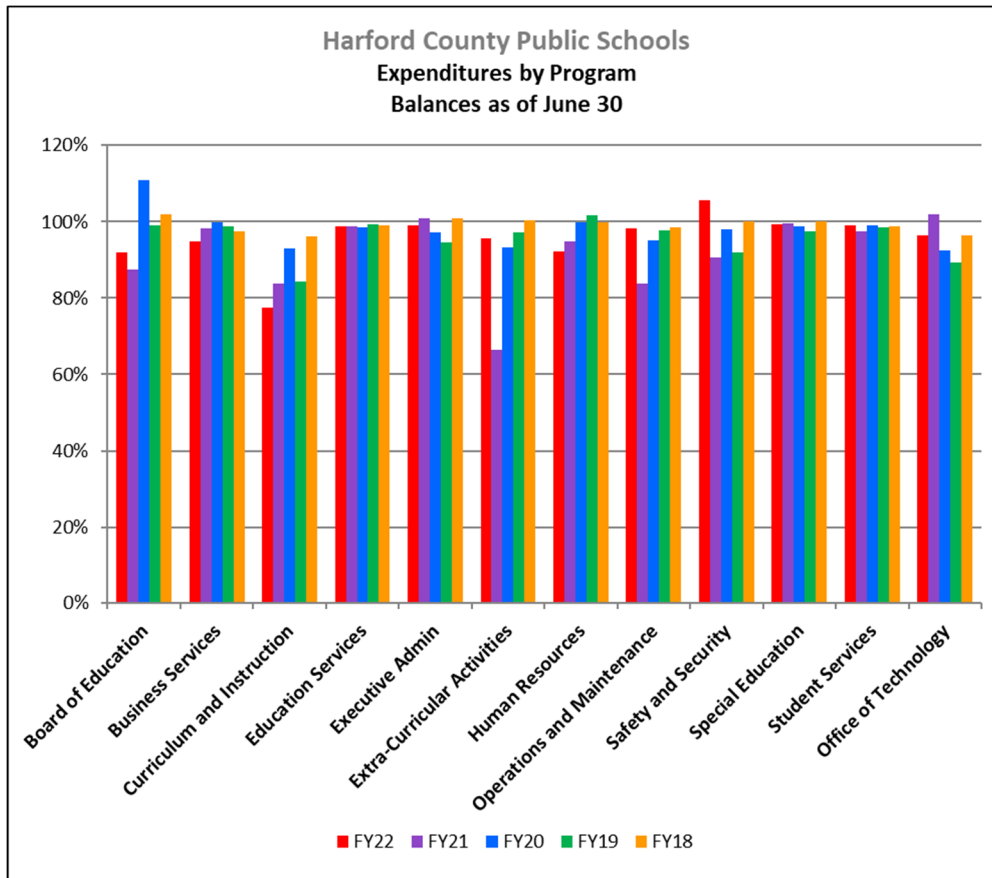
FY 2022 spending by program is indicated below, with total spending at 96.7% of budget compared to 95.4% of budget for June 30, 2021. Additional detail may be found on page 14.

Statement of Budget Manager Expenditures

Budget manager spending for the fourth quarter is less than prior years at 96.7% compared to 95.4% at June 30, 2021. The report may be found on page 15.

The Statement of School Allocation Expenditures

At 83.7% of allocation, school and central office spending for the fiscal year is higher than in the prior year, which was 71.7%, but in line with previous years. To provide historical context, percentage spent comparisons are shown for prior years. 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. When we reallocate funds between categories, the goal is to remain within budget for any particular category.



Fund Balance

Fund Balance is accumulated surplus from prior years when revenues exceeded expenditures. The preliminary surplus for FY 2022 is \$34.9 million, as described above. Accumulated fund balance at July 1, 2021 was \$49.5 million; however, \$3.0 million is recognized as revenue in FY 2022. Additional assignments include the following: \$4.8 million for ongoing expenses in FY 2023, \$1.0 million for a fuel contingency, \$1.2 million is assigned for assistance to Food and Nutrition Services, if necessary, and \$4.0 million is assigned to cover future lease payments for student and teacher devices. In addition, \$17.0 million was transferred to the capital projects fund in FY 2022 and \$5.3 million will be transferred to the capital projects fund in FY 2023. Also in FY 2023, \$5.0 million will be transferred to the restricted fund for the talent pathways initiative. Current assignments may be found in the chart below. Non-spendable fund balance represents resources that cannot be spent because of their form or due to contractual requirements. After subtracting all assignments/allocations, the preliminary unassigned fund balance is \$43.0 million. Unassigned fund balance in the unrestricted budget is available for expenses or emergencies in FY 2023 or years beyond.

Projected Excess of Revenues over Expenditures \$ 34,917,777

Total Fund Balance at July 1, 2021 49,465,034

Prior year fund balance recognized as revenue above 2,989,500

Assigned for FY2023 Budget 4,791,581

Assigned for FY2022 transfer to capital projects fund 17,000,000

Assigned for FY2023 transfer to restricted fund 5,000,000

Assigned for FY2023 transfer to capital projects fund 5,250,000

Assigned for emergency fuel 1,000,000

Assigned for future transfer to food services fund 1,200,000

Assigned for future lease payments for devices 4,000,000

Non-spendable fund balance 165,983

Assigned Fund Balance at June 30, 2022 (41,397,064)

Projected Unassigned Fund Balance at June 30, 2022 \$ 42,985,747

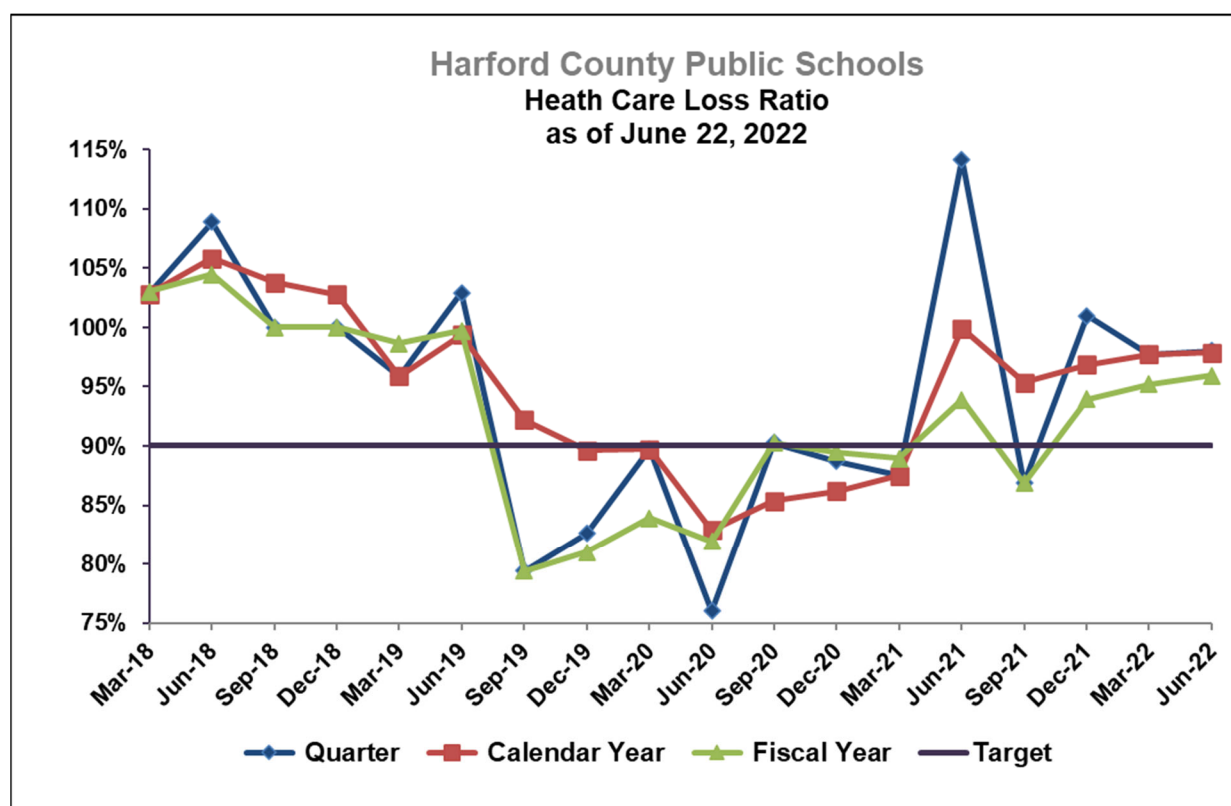
Health Insurance Expenditures and Loss Ratio

For FY 2022, health insurance expenditures are budgeted at 17.6% of the school system's total unrestricted fund expenditures. Actual expenditures were 16.1% of the budget. 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. A change in premium is based upon projections for future health costs and is somewhat predicated on the claims experience from the preceding calendar year.

The loss ratio for the fiscal year-to-date is 95.2%, compared to 93.9% at June 30, 2021. For the calendar year-to-date the loss ratio is 97.9% compared to 99.9% for the calendar year-to-date at June 30, 2021. These ratios are trending upward towards pre-pandemic percentages. However, based on the overall fiscal year experience, HCPS is anticipating a surplus when comparing premiums paid to expenses incurred. Final reconciliation will occur during the fall.

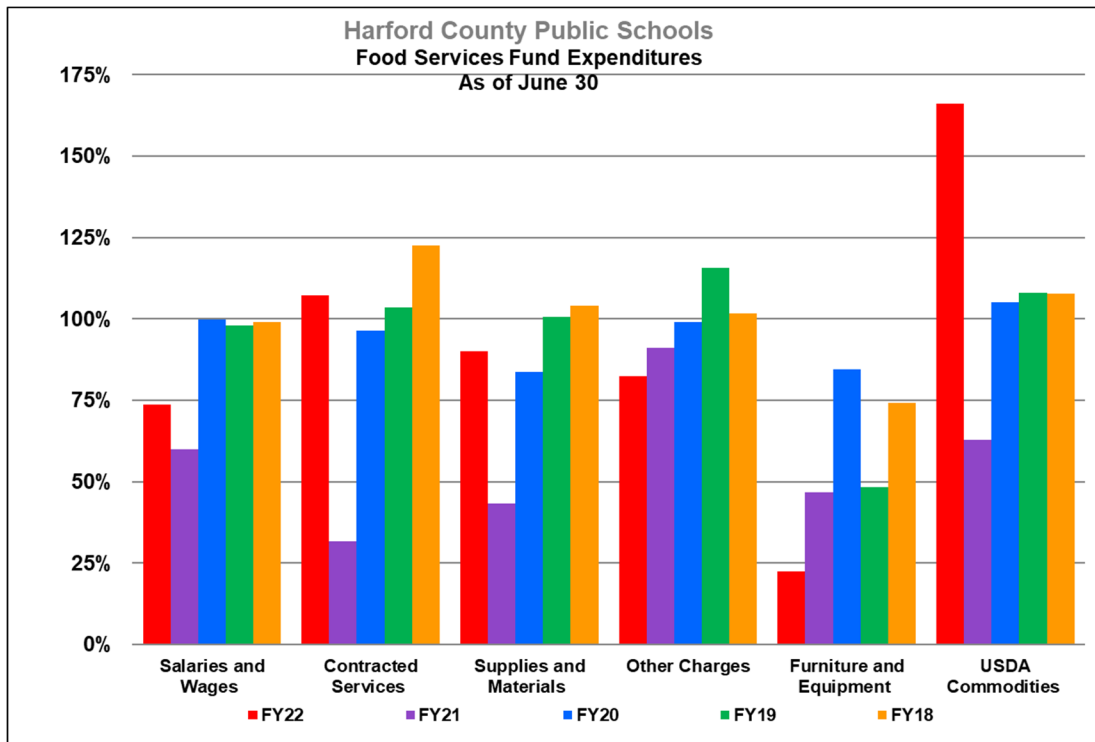
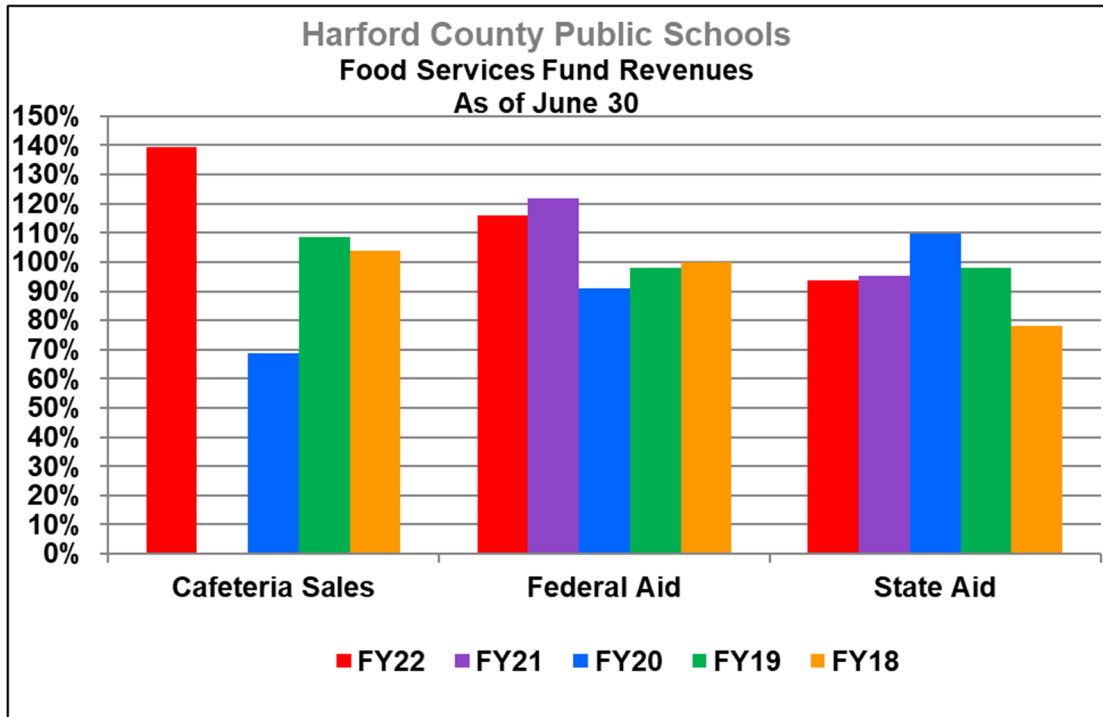
In order to protect HCPS from unusually high claims within a plan year, HCPS purchases stop-loss insurance on individual claims that exceed \$400K during the plan year and aggregate claims in excess of 125% of estimates. Claims exceeding the stop-loss levels will be removed from our actual experience at settlement.

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



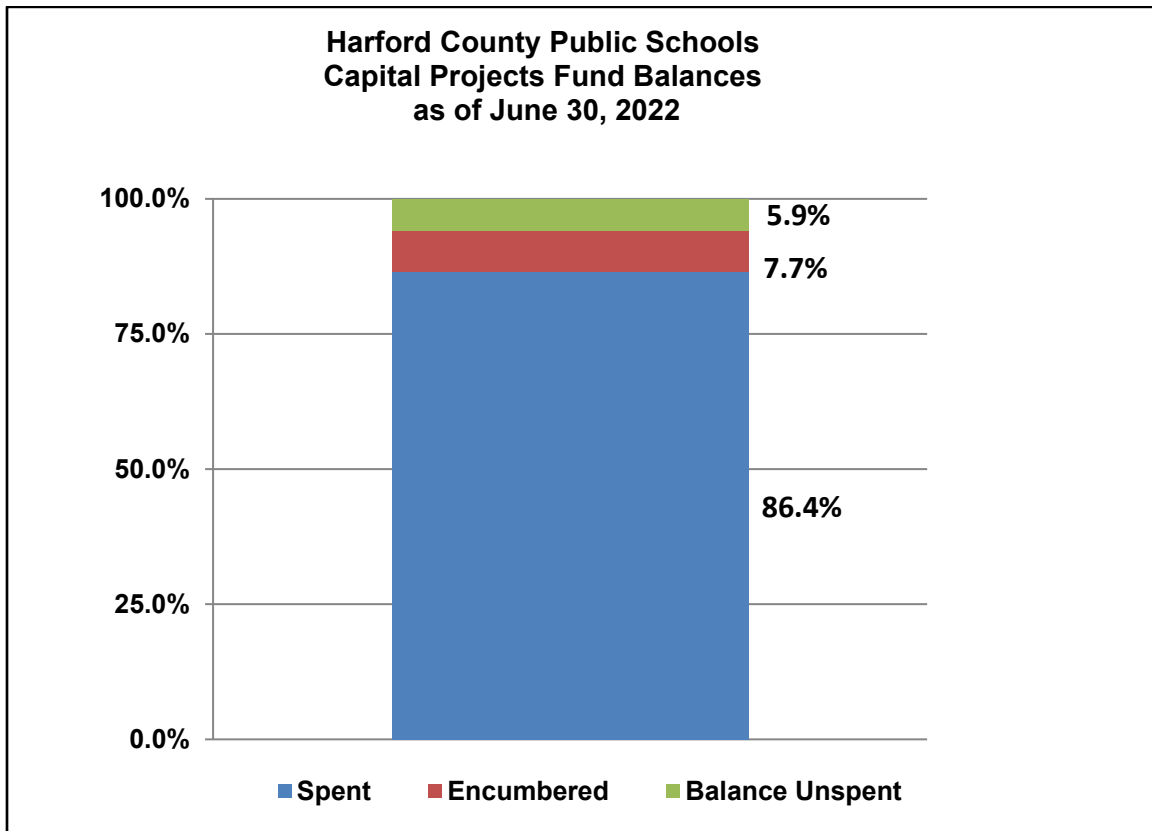
Food Services Fund

The Food Services Fund is a self-supporting fund that has not received any Unrestricted Fund support. At June 30, 2022 revenues exceeded expenditures by \$8.0 million due to the extended USDA waivers and the higher program participation and corresponding reimbursement rate for meals served.



Capital Projects Fund

Capital Projects Balances as of June 30, 2022 are reported for all open projects. These are listed by project category on page 18. In total, \$289.5 million is budgeted for active capital projects. The total spent is \$271.8 million, leaving approximately 6.0% unspent at June 30. The graph below provides the percentage of total capital funds spent, encumbered, and remaining.



DLJ: cam
Attachments

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 JUNE 30, 2022 (unaudited)

	Amended Budget	Actual Year-to-Date	Variance- Favorable (Unfavorable)	% Actual Year-to- Date to Budget	% to Total Actual
<u>Revenues</u>					
Local	\$ 293,812,984	\$ 293,812,984	\$ -	100.00%	54.69%
State	218,249,613	219,450,551	1,200,938	100.55%	40.85%
Federal	420,000	449,032	29,032	106.91%	0.08%
Other	3,915,500	20,346,486	16,430,986	519.64%	3.79%
Interest	200,000	137,160	(62,840)	68.58%	0.03%
Prior Years' Fund Balance	2,989,500	2,989,500	-	100.00%	0.56%
Total Revenues	\$ 519,587,597	\$ 537,185,714	\$ 17,598,117	103.39%	100.00%
<u>Expenditures</u>					
Administration	11,476,258	11,209,537	266,722	97.68%	2.23%
Mid-Level Administration	29,596,022	29,172,551	423,471	98.57%	5.81%
Instructional Salaries	188,225,307	185,912,700	2,312,607	98.77%	37.01%
Textbooks	7,400,542	6,499,096	901,446	87.82%	1.29%
Other Instructional Costs	4,178,037	2,860,713	1,317,324	68.47%	0.57%
Special Education	53,359,506	52,933,900	425,606	99.20%	10.54%
Student Personnel Services	2,268,780	2,233,562	35,218	98.45%	0.44%
Student Health Services	4,477,285	4,290,983	186,302	95.84%	0.85%
Student Transportation	36,158,682	35,795,647	363,035	99.00%	7.13%
Operation of Plant	28,767,404	28,554,079	213,325	99.26%	5.69%
Maintenance of Plant	14,471,023	14,077,714	393,309	97.28%	2.80%
Fixed Charges	138,008,081	127,828,666	10,179,415	92.62%	25.45%
Community Services	555,481	263,987	291,494	47.52%	0.05%
Capital Outlay	645,189	634,802	10,387	98.39%	0.13%
Total Expenditures	\$ 519,587,597	\$ 502,267,937	\$ 17,319,660	96.67%	100.00%
Projected Excess of Revenues over Expenditures			\$ 34,917,777		
Total Fund Balance at July 1, 2021			49,465,034		
Assigned for FY2022 Budget			<u>(2,989,500)</u>		
Total fund balance June 30, 2022			81,393,311		
Total assignments at June 30, 2022			(38,241,581)		
Non-spendable for Inventory at June 30, 2022			<u>(165,983)</u>		
Projected Unassigned Fund Balance at June 30, 2022			\$ 42,985,747		

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 JUNE 30, 2022 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
Schedule A				
REVENUE				
LOCAL - COUNTY (Includes Capital Outlay)	\$ 293,812,984	\$ 293,812,984	\$ -	100.00%
STATE				
Basic Aid	179,479,964	179,479,964	-	100.00%
Transportation	13,700,298	13,700,298	-	100.00%
Special Education	10,133,912	11,334,850	1,200,938	111.85%
Limited English Prof.	2,912,767	2,912,767	-	100.00%
Other	12,022,672	12,022,672	-	100.00%
TOTAL STATE	218,249,613	219,450,551	1,200,938	100.55%
FEDERAL				
Impact Aid	420,000	449,032	29,032	106.91%
CARES			-	0.00%
TOTAL FEDERAL	420,000	449,032	29,032	106.91%
OTHER				
<u>Tuition, Fees, etc.</u>				
Tuition	200,000	74,497	(125,503)	37.25%
Out of County LEAs	200,000	231,071	31,071	115.54%
Transportation Fees	285,000	15,375	(269,625)	5.39%
Student Payment Fees	515,000	453,400	(61,600)	88.04%
Rental of Facilities	442,000	57,403	(384,597)	12.99%
Total Tuition, Fees, etc.	1,642,000	831,747	(810,254)	50.65%
Interscholastic Receipts	440,000	381,525	(58,475)	86.71%
Donations, Gifts, Awards	2,500	650	(1,850)	25.98%
e Rate Rebate	-	183,114	183,114	0.00%
Sale of Equipment/Scrap	50,000	246,616	196,616	493.23%
Net Insurance Recovery	60,000	22,280	(37,720)	37.13%
Criminal Background & Garnishme	60,000	8,940	(51,060)	14.90%
Settlements Health & Dental	40,000	15,390,979	15,350,979	38477.45%
Medicare Part D Subsidy	750,000	1,310,515	560,515	174.74%
Device Restitution/Service Plan	-	407,553	407,553	0.00%
Other Miscellaneous	871,000	1,562,568	691,568	179.40%
TOTAL OTHER	3,915,500	20,346,486	16,430,986	519.64%
Interest	200,000	137,160	(62,840)	68.58%
Prior Years' Fund Balance	2,989,500	2,989,500	-	100.00%
TOTAL REVENUE	519,587,597	537,185,714	17,598,117	103.39%
EXPENDITURES				
Administration	11,476,258	11,209,537	266,722	97.68%
Mid-Level Administration	29,596,022	29,172,551	423,471	98.57%
Instructional Salaries	188,225,307	185,912,700	2,312,607	98.77%
Textbooks	7,400,542	6,499,096	901,446	87.82%
Other Instructional Costs	4,178,037	2,860,713	1,317,324	68.47%
Special Education	53,359,506	52,933,900	425,606	99.20%
Student Personnel Services	2,268,780	2,233,562	35,218	98.45%
Student Health Services	4,477,285	4,290,983	186,302	95.84%
Student Transportation	36,158,682	35,795,647	363,035	99.00%
Operation of Plant	28,767,404	28,554,079	213,325	99.26%
Maintenance of Plant	14,471,023	14,077,714	393,309	97.28%
Fixed Charges	138,008,081	127,828,666	10,179,415	92.62%
Community Services	555,481	263,987	291,494	47.52%
Capital Outlay	645,189	634,802	10,387	98.39%
Total	\$ 519,587,597	\$ 502,267,937	\$ 17,319,660	96.67%
Excess (Deficit) of Revenue over Expenditures		34,917,777		
Total Fund Balance at July 1, 2021		49,465,034		
Fund balance assigned for FY22 budget (recognized as revenue above)		(2,989,500)		
Total Fund Balance		81,393,311		
Fund Balance at June 30, 2022 - assigned		(38,241,581)		
Fund Balance at June 30, 2022 - non-spendable		(165,983)		
Fund Balance at June 30, 2022 - unassigned		\$ 42,985,747		

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 JUNE 30, 2022 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
<u>Schedule B</u>				
<u>CATEGORY AND OBJECT SUMMARY SCHEDULE</u>				
ADMINISTRATION:				
Salaries and Wages	9,954,340	10,020,435	(66,095)	100.66%
Contracted Services	1,370,804	1,292,307	78,497	94.27%
Supplies and Materials	254,118	202,289	51,829	79.60%
Other Charges	345,579	202,364	143,215	58.56%
Equipment	121,417	127,231	(5,814)	104.79%
Indirect Cost Recovery	(570,000)	(635,090)	65,090	111.42%
TOTAL	11,476,258	11,209,537	266,722	97.68%
MID-LEVEL ADMINISTRATION:				
Salaries and Wages	28,868,649	28,482,159	386,490	98.66%
Contracted Services	39,800	27,650	12,151	69.47%
Supplies and Materials	442,157	343,215	98,942	77.62%
Other Charges	117,857	65,425	52,432	55.51%
Equipment	127,559	254,102	(126,543)	199.20%
TOTAL	29,596,022	29,172,551	423,471	98.57%
INSTRUCTIONAL SALARIES:				
Salaries and Wages	188,225,307	185,912,700	2,312,607	98.77%
TEXTBOOKS:				
Supplies and Materials	7,400,542	6,499,096	901,446	87.82%
OTHER INSTRUCTIONAL COSTS:				
Contracted Services	2,196,120	1,666,074	530,046	75.86%
Other Charges	333,188	80,409	252,779	24.13%
Equipment	1,648,729	1,114,230	534,499	67.58%
TOTAL	4,178,037	2,860,713	1,317,324	68.47%
SPECIAL EDUCATION:				
Salaries and Wages	45,063,692	44,831,653	232,039	99.49%
Contracted Services	7,594,115	214,830	7,379,285	2.83%
Supplies and Materials	443,647	365,455	78,192	82.38%
Other Charges	154,041	93,843	60,198	60.92%
Equipment	104,011	123,839	(19,828)	119.06%
Transfers	-	7,304,279	(7,304,279)	0.00%
TOTAL	53,359,506	52,933,900	425,606	99.20%
STUDENT PERSONNEL SERVICES:				
Salaries and Wages	2,229,902	2,193,538	36,364	98.37%
Contracted Services	13,000	12,124	876	93.26%
Supplies and Materials	12,925	9,740	3,185	75.36%
Other Charges	7,710	5,322	2,388	69.03%
Equipment	5,243	12,837	(7,594)	244.85%
TOTAL	2,268,780	2,233,562	35,218	98.45%
STUDENT HEALTH SERVICES:				
Salaries and Wages	4,306,966	4,136,910	170,056	96.05%
Contracted Services	7,113	7,985	(872)	112.25%
Supplies and Materials	132,477	118,634	13,843	89.55%
Other Charges	16,663	5,938	10,725	35.64%
Equipment	14,066	21,517	(7,451)	152.97%
TOTAL	4,477,285	4,290,983	186,302	95.84%
STUDENT TRANSPORTATION:				
Salaries and Wages	7,329,396	6,826,008	503,388	93.13%
Contracted Services	27,345,011	27,796,912	(451,901)	101.65%
Supplies and Materials	1,485,850	853,777	632,073	57.46%
Other Charges	32,899	16,944	15,955	51.50%
Equipment	230,526	302,007	(71,481)	131.01%
Field Trip Cost Recovery	(265,000)	-	(265,000)	0.00%
TOTAL	36,158,682	35,795,647	363,035	99.00%

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 JUNE 30, 2022 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
OPERATION OF PLANT:				
Salaries and Wages	13,222,126	11,706,150	1,515,976	88.53%
Contracted Services	1,556,613	1,470,385	86,228	94.46%
Supplies and Materials	1,076,331	963,720	112,611	89.54%
Other Charges	12,657,729	14,121,046	(1,463,317)	111.56%
Equipment	254,605	292,779	(38,174)	114.99%
TOTAL	28,767,404	28,554,079	213,325	99.26%
MAINTENANCE OF PLANT:				
Salaries and Wages	7,451,719	7,310,321	141,398	98.10%
Contracted Services	4,539,522	4,039,273	500,249	88.98%
Supplies and Materials	2,065,598	2,275,136	(209,538)	110.14%
Other Charges	40,046	20,824	19,222	52.00%
Equipment	374,138	432,160	(58,022)	115.51%
TOTAL	14,471,023	14,077,714	393,309	97.28%
FIXED CHARGES	138,008,081	127,828,666	10,179,415	92.62%
COMMUNITY SERVICES:				
Salaries and Wages	430,481	125,455	305,026	29.14%
Supplies and Materials	125,000	138,532	(13,532)	110.83%
TOTAL	555,481	263,987	291,494	47.52%
TOTAL REGULAR PROGRAMS	518,942,408	501,633,135	17,309,273	96.66%
CAPITAL OUTLAY:				
Contracted Services	28,500	18,114	10,386	63.56%
Other Charges	616,689	616,688	1	100.00%
TOTAL	645,189	634,802	10,387	98.39%
TOTAL EXPENDITURES	519,587,597	502,267,937	17,319,660	96.67%

Schedule C

OBJECT SUMMARY SCHEDULE

Salaries and Wages	307,082,578	301,545,329	5,537,249	98.20%
Contracted Services	44,690,598	36,545,653	8,144,945	81.77%
Supplies and Materials	13,438,645	11,769,595	1,669,050	87.58%
Other Charges	152,330,482	143,057,469	9,273,013	93.91%
Equipment	2,880,294	2,680,703	199,591	93.07%
Field trip Cost Recovery	(265,000)	-	(265,000)	0.00%
Indirect Cost Recovery	(570,000)	(635,090)	65,090	111.42%
Total	519,587,597	494,963,658	24,623,939	95.26%

SPECIAL EDUCATION

Non-public Placements	7,260,792	7,318,777	(57,985)	100.80%
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FIXED CHARGES SCHEDULE

Liability Insurance	1,014,271	964,046	50,225	95.05%
Retirement	11,986,382	10,269,433	1,716,949	85.68%
Social Security	22,370,522	22,366,776	3,746	99.98%
Unemployment Comp Ins.	160,000	80,265	79,735	50.17%
Workers' Comp Ins.	2,580,471	2,207,308	373,163	85.54%
Health Insurance	91,358,758	83,710,888	7,647,870	91.63%
Dental Insurance	4,408,685	4,270,524	138,161	96.87%
Life Insurance	641,735	677,922	(36,187)	105.64%
Other Post Employment Benefits	2,000,000	2,000,000	-	100.00%
Tuition Reimbursement	1,280,123	1,074,370	205,753	83.93%
Debt Service - Interest	207,134	207,134	0	100.00%
Total	138,008,081	127,828,666	10,179,415	92.62%

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 JUNE 30, 2022 (unaudited)

	Amended <u>Budget</u>	Actual Year <u>To-Date</u>	Variance Favorable <u>(Unfavorable)</u>	% Actual Year-to-Date <u>To Budget</u>
<u>Schedule D</u>				
<u>Board of Education</u>				
Clerical	50,441	50,894	(453)	100.90%
Audit	50,000	33,000	17,000	66.00%
Legal	40,000	16,905	23,095	42.26%
Consultants	1,000	-	1,000	0.00%
Office Supplies	500	1,600	(1,100)	320.04%
Books, Subs, Periodicals	500	-	500	0.00%
Other Charges	1,000	301	699	30.11%
Board Members Allowance	33,400	33,504	(104)	100.31%
Mileage, Parking, Tolls	1,000	-	1,000	0.00%
Professional Dues	40,000	27,575	12,425	68.94%
Institutes, Conferences, Mtgs.	30,500	18,573	11,927	60.90%
Total Board of Education	<u>248,341</u>	<u>182,353</u>	<u>65,988</u>	<u>73.43%</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 JUNE 30, 2022 (unaudited)

	Current Year			Same Period Prior Year
	Amended Budget	Actual Year-to-Date	% Spent	FY21
Internal Audit	281,690	275,591	97.83%	85.44%
Legal	372,632	372,046	99.84%	99.71%
Board of Education	\$ 248,341	\$ 182,353	73.43%	77.72%
Board of Education	902,663	829,990	91.95%	87.41%
Fiscal Services	40,245,294	38,112,404	94.70%	98.19%
Procurement	837,529	834,584	99.65%	102.07%
Business Services	41,082,823	38,946,988	94.80%	98.27%
Curriculum Dev. and Implementation	4,704,399	4,511,233	95.89%	92.58%
Office of Accountability	862,272	725,890	84.18%	87.27%
Professional Development	4,465,577	2,523,620	56.51%	65.00%
Curriculum and Instruction	10,032,248	7,760,743	77.36%	83.67%
Career and Technology Programs	9,313,126	8,645,745	92.83%	99.54%
Gifted and Talented Program	1,762,818	1,498,493	85.01%	87.74%
Intervention Services	219,422	229,138	104.43%	21.22%
Magnet and Signature Programs	1,973,050	1,997,545	101.24%	92.24%
Office of Education Services	1,235,121	1,059,046	85.74%	265.22%
Other Special Programs	5,257,371	5,125,547	97.49%	95.53%
Regular Programs	175,587,140	174,743,725	99.52%	98.06%
School Library Media Program	6,503,175	6,350,060	97.65%	95.48%
Summer School	173,928	12,455	7.16%	60.55%
Education Services	202,025,151	199,661,754	98.83%	98.78%
Equity & Cultural Proficiency	285,490	275,029	96.34%	98.57%
Communications	528,275	492,823	93.29%	89.71%
Family & Community Partners	206,332	197,020	95.49%	107.02%
Strategic Initiatives	186,222	185,473	99.60%	0.00%
Executive Administration Office	1,032,741	1,067,062	103.32%	115.58%
Executive Administration Office	2,239,060	2,217,407	99.03%	100.77%
Interscholastics Athletics	2,921,376	2,839,676	97.20%	64.50%
Student Activities	928,459	844,724	90.98%	72.42%
Extra-Curricular Activities	3,849,835	3,684,400	95.70%	66.41%
Human Resources	102,336,270	94,327,841	92.17%	94.74%
Facilities Management	25,236,227	22,981,226	91.06%	91.82%
Planning and Construction	775,607	797,058	102.77%	90.49%
Transportation	36,194,367	35,842,808	99.03%	77.75%
Utility Resource Management	11,833,840	13,034,462	110.15%	85.21%
Operations and Maintenance	74,040,041	72,655,554	98.13%	83.91%
Safety and Security	1,179,275	1,245,675	105.63%	90.56%
Special Education	53,263,528	52,834,566	99.19%	99.59%
Health Services	4,477,285	4,290,983	95.84%	92.35%
Pupil Personnel Services	2,268,780	2,233,562	98.45%	96.68%
Psychological Services	3,602,135	3,591,488	99.70%	101.65%
School Counseling Services	9,129,840	9,151,259	100.23%	98.82%
Student Services	19,478,040	19,267,292	98.92%	97.52%
Office of Technology and Info.	9,158,663	8,835,727	96.47%	102.01%
Unrestricted Fund	\$ 519,587,597	\$ 502,267,937	96.67%	95.37%

HARFORD COUNTY PUBLIC SCHOOLS

CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF BUDGET MANAGER EXPENDITURES - BUDGET AND ACTUAL FOR THE PERIOD ENDED JUNE 30, 2022 (unaudited)

Budget Manager Title	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY21	FY20	FY19	FY18
Applications Development Team Leader	\$ 452,492	\$ 461,793	\$ (9,301)	102.1%	97.42%	100.98%	99.74%	100.70%
Assistant Superintendent of Human Resources	104,595,751	96,598,839	7,996,912	92.4%	94.38%	99.40%	100.06%	99.16%
Assistant Superintendent of Operations	578,696	464,271	114,425	80.2%	43.82%	85.58%	96.84%	91.03%
Assistant Superintendent for Business Services	36,650,552	34,941,053	1,709,499	95.3%	98.78%	100.14%	99.07%	97.49%
Assistant Supervisor of Resource Conservation/Utilities	11,833,840	13,034,462	(1,200,622)	110.1%	85.21%	88.94%	101.28%	97.11%
Assistant Supervisor of Science	616,696	415,258	201,438	67.3%	58.21%	85.47%	90.63%	92.15%
Board of Education President	248,341	182,353	65,988	73.4%	77.72%	90.52%	97.85%	108.98%
Chief of Administration	1,010,741	1,062,342	(51,601)	105.1%	116.70%	91.28%	93.24%	97.74%
Coordinator of Safety & Security	1,132,475	1,189,649	(57,174)	105.0%	90.23%	98.18%	91.45%	100.30%
Director of Information Systems & Technology	7,629,546	7,163,843	465,703	93.9%	104.48%	92.23%	88.41%	96.34%
Director of Organizational Development	4,027,162	2,125,801	1,901,361	52.8%	73.62%	93.05%	69.73%	90.23%
Director of Special Education	53,263,528	52,834,566	428,962	99.2%	99.59%	98.88%	97.48%	99.97%
Director of Strategic Initiatives	186,222	185,473	749	99.6%	0.00%	n/a	n/a	n/a
Director of Transportation	36,157,428	35,853,026	304,402	99.2%	78.35%	93.01%	99.53%	99.71%
Endpoint Services Team Leader	445,330	665,393	(220,063)	149.4%	94.43%	101.89%	107.38%	109.82%
Enterprise Operations & Infrastructure Team Leader	631,295	544,698	86,597	86.3%	69.34%	87.81%	n/a	n/a
Executive Dir of Curriculum, Instruction & Assessment	4,872,166	4,655,544	216,622	95.6%	90.82%	90.53%	86.01%	97.39%
Executive Director of Facilities Management	23,530,421	21,409,931	2,120,490	91.0%	92.79%	101.99%	94.46%	97.74%
Executive Director of Student Services	2,346,157	2,199,692	146,465	93.8%	95.38%	97.59%	98.52%	100.18%
Executive Directors of School Performance	186,560,396	184,990,394	1,570,002	99.2%	99.47%	98.73%	99.49%	99.50%
General Counsel	394,632	376,766	17,866	95.5%	97.12%	136.82%	91.26%	110.07%
Internal Auditor	281,690	275,591	6,099	97.8%	85.44%	89.25%	99.81%	96.70%
Manager of Communications	575,075	548,849	26,226	95.4%	90.47%	117.91%	99.63%	100.87%
Manager of Equity & Cultural Proficiency	304,194	293,551	10,643	96.5%	98.46%	88.52%	97.11%	99.68%
Manager of Family & Community Partnerships	206,332	197,020	9,312	95.5%	107.02%	104.26%	n/a	n/a
Nurse Coordinator	4,477,285	4,290,983	186,302	95.8%	92.35%	99.07%	98.18%	98.30%
Supervisor of Elementary & Middle School Physical Ed	216,616	172,943	43,673	79.8%	42.84%	92.15%	32.86%	81.05%
Supervisor of Fine Arts	217,750	151,994	65,756	69.8%	31.49%	63.51%	84.52%	98.23%
Supervisor of Magnet and CTE Programs	1,705,055	1,887,346	(182,291)	110.7%	94.63%	108.21%	99.17%	99.06%
Supervisor of Personalized Learning/Accelerated & Interventio	2,663,275	1,980,834	682,441	74.4%	87.00%	89.87%	90.80%	91.38%
Supervisor of Personalized Learning/Library & Media Services	6,503,175	6,350,060	153,115	97.6%	95.48%	95.48%	96.00%	97.13%
Supervisor of Phys. Educ. & Interscholastic Athletics	2,921,376	2,839,676	81,700	97.2%	64.50%	95.43%	97.42%	98.75%
Supervisor of Planning & Construction	775,607	797,058	(21,451)	102.8%	90.49%	99.60%	92.31%	96.87%
Supervisor of Procurement	837,529	834,584	2,945	99.6%	102.07%	93.33%	85.01%	92.48%
Supervisor of Psychological Services	3,602,135	3,591,488	10,647	99.7%	101.65%	100.66%	105.96%	99.21%
Supervisor of Pupil Services	643,949	814,819	(170,870)	126.5%	51.13%	114.55%	n/a	n/a
Supervisor of Risk Management	4,441,777	4,032,217	409,560	90.8%	93.57%	98.59%	99.45%	99.80%
Supervisor of School Counseling	9,129,840	9,151,259	(21,419)	100.2%	98.82%	98.88%	98.83%	98.90%
Supervisor of Science	1,095,305	1,021,759	73,546	93.3%	84.63%	95.87%	80.67%	96.74%
Supervisor of the Office of Accountability	862,272	725,890	136,382	84.2%	87.27%	101.11%	84.13%	99.72%
Supervisor of World Language and ESOL	963,493	954,869	8,624	99.1%	100.86%	100.67%	99.96%	100.88%
Total	\$ 519,587,597	\$ 502,267,937	\$ 17,319,660	96.7%	95.37%	98.23%	98.59%	98.98%

HARFORD COUNTY PUBLIC SCHOOLS

CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF SCHOOL ALLOCATION EXPENDITURES - BUDGET AND ACTUAL FOR THE PERIOD ENDED JUNE 30, 2022 (unaudited)

School	Name	Current Year				Same Period Prior Years			
		Budget	Actual	Balance	% Spent	FY21	FY20	FY19	FY18
1	Central Office	\$ 1,144,061	\$ 387,164	\$ 756,897	33.8%	201.1%	123.6%	-82.6%	-417.8%
5	Hickory Annex	5,061	5,213	(152)	103.0%	82.4%	110.3%	56.9%	116.9%
6	Forest Hill Annex	2,406	2,449	(43)	101.8%	91.2%	63.3%	35.1%	74.8%
Total Central Funds		1,151,528	394,826	756,702	34.3%	200.3%	123.3%	-86.7%	-473.0%
9	Harford Glen	39,581	22,656	16,925	57.2%	61.9%	58.1%	47.0%	80.5%
91	Harford Academy	110,793	110,363	430	99.6%	100.0%	99.8%	99.6%	99.9%
92	Alternative Education/Swan Creek	67,033	100,400	(33,367)	149.8%	85.5%	61.3%	99.0%	96.5%
Total Special Schools		217,407	233,418	(16,011)	107.4%	90.8%	80.0%	90.4%	95.3%
70	Aberdeen High	323,102	263,854	59,248	81.7%	91.0%	74.8%	99.2%	99.3%
73	Bel Air High	344,195	314,061	30,134	91.2%	85.8%	70.0%	95.1%	99.0%
85	C. Milton Wright High	306,549	276,812	29,737	90.3%	78.1%	64.7%	94.8%	100.1%
76	Edgewood High	330,831	319,012	11,819	96.4%	73.0%	80.3%	99.4%	100.0%
82	Fallston High	239,450	235,981	3,469	98.6%	69.0%	75.2%	93.9%	95.5%
4	Harford Technical High	315,425	288,996	26,429	91.6%	99.5%	94.5%	97.2%	99.5%
78	Havre de Grace High	177,938	155,699	22,239	87.5%	83.4%	72.3%	96.1%	99.0%
81	Joppatowne High	199,272	182,109	17,163	91.4%	91.5%	75.2%	97.9%	93.9%
80	North Harford High	289,224	289,285	(61)	100.0%	100.3%	75.8%	100.0%	99.9%
87	Patterson Mill High	204,610	177,377	27,233	86.7%	98.6%	89.0%	99.4%	99.7%
Total High Schools		2,730,596	2,503,186	227,410	91.7%	86.9%	76.9%	97.3%	98.8%
65	Aberdeen Middle	201,906	178,119	23,787	88.2%	83.1%	85.7%	96.0%	100.0%
72	Bel Air Middle	220,750	220,418	332	99.8%	100.1%	76.8%	98.9%	100.0%
77	Edgewood Middle	192,723	137,735	54,988	71.5%	93.2%	64.8%	89.9%	91.5%
86	Fallston Middle	146,359	141,646	4,713	96.8%	76.2%	65.1%	100.0%	99.9%
79	Havre de Grace Middle	97,690	59,323	38,367	60.7%	77.1%	37.3%	86.9%	100.0%
84	Magnolia Middle	143,388	110,818	32,570	77.3%	77.2%	81.6%	100.0%	99.9%
83	North Harford Middle	150,566	138,639	11,927	92.1%	89.2%	78.9%	100.0%	100.0%
88	Patterson Mill Middle	122,861	140,776	(17,915)	114.6%	98.3%	81.4%	99.1%	99.9%
74	Southampton Middle	198,999	199,066	(67)	100.0%	89.1%	81.1%	98.3%	98.1%
Total Middle Schools		1,475,242	1,326,540	148,702	89.9%	88.0%	73.9%	96.7%	98.6%
Total Secondary Schools		4,205,838	3,829,727	376,111	91.1%	87.3%	75.9%	97.1%	98.7%
23	Abingdon Elementary	112,297	108,991	3,306	97.1%	98.2%	90.5%	97.2%	99.9%
12	Bakerfield Elementary	68,285	62,743	5,542	91.9%	98.0%	96.8%	100.3%	94.4%
14	Bel Air Elementary	80,597	79,162	1,435	98.2%	98.9%	96.3%	99.0%	100.0%
25	Church Creek Elementary	107,296	102,140	5,156	95.2%	94.2%	98.6%	96.2%	98.7%
16	Churchville Elementary	58,091	55,004	3,087	94.7%	100.8%	92.1%	99.6%	99.1%
18	Darlington Elementary	25,463	24,404	1,059	95.8%	97.3%	86.5%	104.4%	93.8%
20	Deerfield Elementary	117,752	102,602	15,150	87.1%	91.9%	71.2%	99.8%	95.3%
22	Dublin Elementary	44,003	38,892	5,111	88.4%	93.7%	85.7%	81.2%	82.8%
15	Edgewood Elementary	65,914	62,011	3,903	94.1%	109.4%	94.1%	100.0%	99.7%
21	Emmorton Elementary	89,207	86,649	2,558	97.1%	99.5%	95.5%	100.0%	99.9%
26	Forest Hill Elementary	78,228	74,419	3,809	95.1%	89.4%	99.0%	88.7%	100.6%
28	Forest Lakes Elementary	70,514	70,138	376	99.5%	97.2%	89.5%	97.1%	100.0%
27	Fountain Green Elementary	74,724	69,384	5,340	92.9%	121.6%	82.0%	97.3%	99.7%
11	George D. Lisby Elementary	65,956	64,746	1,210	98.2%	104.7%	91.2%	98.8%	98.9%
30	Halls Cross Roads Elementary	73,041	64,902	8,139	88.9%	87.0%	85.9%	98.6%	100.0%
32	Havre de Grace Elementary	92,035	69,120	22,915	75.1%	96.3%	99.6%	99.2%	99.9%
33	Hickory Elementary	105,254	69,329	35,925	65.9%	87.6%	92.2%	87.8%	99.1%
35	Homestead-Wakefield Elementary	156,158	140,279	15,879	89.8%	104.6%	98.4%	100.0%	99.9%
36	Jarrettsville Elementary	70,359	45,648	24,711	64.9%	76.0%	76.9%	82.9%	101.5%
37	Joppatowne Elementary	96,260	93,195	3,065	96.8%	84.1%	83.6%	91.4%	98.2%
31	Magnolia Elementary	86,079	82,811	3,268	96.2%	107.5%	99.1%	93.4%	97.0%
38	Meadowvale Elementary	80,531	78,542	1,989	97.5%	99.2%	91.0%	97.5%	91.8%
41	Norrisville Elementary	41,385	42,014	(629)	101.5%	100.3%	94.7%	95.6%	97.2%
47	North Bend Elementary	63,649	43,414	20,235	68.2%	79.5%	65.9%	90.5%	93.6%
44	North Harford Elementary	58,524	42,670	15,854	72.9%	98.0%	86.3%	98.3%	99.3%
40	Old Post Road Elementary	136,435	132,589	3,846	97.2%	100.0%	75.5%	99.4%	99.8%
29	Prospect Mill Elementary	90,568	90,568	-	100.0%	89.5%	89.9%	98.2%	100.0%
49	Red Pump Elementary	117,270	93,964	23,306	80.1%	95.9%	99.6%	76.2%	110.7%
45	Ring Factory Elementary	82,466	81,616	850	99.0%	99.7%	89.0%	98.1%	97.6%
43	Riverside Elementary	72,623	67,593	5,030	93.1%	98.1%	91.2%	99.0%	100.1%
39	Royce Williams Elementary	77,869	76,668	1,201	98.5%	109.4%	92.3%	98.3%	108.4%
13	William S. James Elementary	72,899	71,224	1,675	97.7%	99.0%	99.0%	99.9%	100.0%
48	Youths Benefit Elementary	162,144	155,295	6,849	95.8%	91.3%	80.0%	80.1%	99.9%
Total Elementary Schools		2,793,876	2,542,726	251,150	91.0%	96.7%	89.6%	94.8%	99.2%
Unallocated		-	-	-	n/a	0.0%	0.0%	0.0%	0.0%
Total All Funds		\$ 8,368,649	\$ 7,000,696	\$ 1,367,953	83.7%	71.7%	84.0%	85.5%	97.1%

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 JUNE 30, 2022 (unaudited)

	Adopted Budget	Year-To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
<u>Revenues</u>				
Cafeteria Sales	\$ 1,200,000	\$ 1,674,626	\$ 474,626	139.55%
<u>Federal Aid</u>				
Other Federal Revenue	20,473,914	23,638,574	3,164,660	115.46%
USDA Commodities	1,148,140	1,406,316	258,176	122.49%
Total Federal Aid	21,622,054	25,044,890	3,422,836	115.83%
<u>State Aid</u>				
Child Feeding Program	151,500	136,835	(14,665)	90.32%
Other State Revenue	270,375	257,944	(12,431)	95.40%
Total State Aid	421,875	394,779	(27,096)	93.58%
Miscellaneous Income	25,000	21,593	3,407	86.37%
Total Revenues	<u>\$ 23,268,929</u>	<u>27,135,888</u>	<u>\$ 3,866,959</u>	<u>116.62%</u>
<u>Expenditures</u>				
Salaries and Wages	8,569,125	6,312,966	2,256,159	73.67%
Contracted Services	268,000	287,644	(19,644)	107.33%
Supplies and Materials	10,240,864	9,223,689	1,017,175	90.07%
Other Charges	3,915,940	3,225,552	690,388	82.37%
Furniture and Equipment	275,000	61,578	213,422	22.39%
Total Expenditures	<u>\$ 23,268,929</u>	<u>19,111,429</u>	<u>\$ 4,157,500</u>	<u>82.13%</u>
Revenues over Expenditures		8,024,460		
Fund Balance at Beginning of Year		<u>2,992,758</u>		
Fund Balance at End of Year		<u>\$ 11,017,218</u>		

HARFORD COUNTY PUBLIC SCHOOLS

Open Capital Projects Balances as of March 31, 2022

Description	Project #	Budget	Expenditures	Encumbrances	Total	Balance	% Remaining
New- 300							
Homestead Wakefield Elementary	3501	6,000,000	4,986,674	4,378,515	9,365,188	(3,365,188)	-56.09%
Modernizations - 310							
Youth's Benefit Elementary	4810	49,461,866	49,461,294	-	49,461,294	572	0.00%
Aberdeen High North	7110	665,000	602,238	53,835	656,073	8,927	1.34%
Havre de Grace High	7810	98,459,739	98,382,480	47,220	98,429,700	30,038	0.03%
Renovations - 315							
Joppatowne High Ltd Renov.	8115	42,057,263	37,382,275	4,027,096	41,409,371	647,892	1.54%
Technology Education Lab Refresh	9017	1,601,648	1,579,308	-	1,579,308	22,340	1.39%
Systemics - 325 / 326							
Bakerfield Elem Roof	1225	1,185,912	285,000	1,597,400	1,882,400	(696,488)	-58.73%
Hickory Elem Roof	3325	1,563,300	1,561,241	-	1,561,241	2,059	0.13%
Bel Air Middle Roof	7225	5,664,545	3,970,226	191,793	4,162,020	1,502,525	26.53%
CEO Roof	9225	3,971,734	896,974	2,502,606	3,399,579	572,155	14.41%
North Bend Plant/Alarm	4727	1,907,520	1,836,853	8,308	1,845,161	62,359	3.27%
Abingdon Elem Central PL	2363	2,494,000	99,370	2,173,425	2,272,795	221,205	8.87%
GDLisby Elem HVAC	1168	8,490,850	8,367,861	103,427	8,471,287	19,563	0.23%
Roye Wms Elem HVAC	3968	11,720,000	11,540,276	19,208	11,559,485	160,515	1.37%
Swan Creek HVAC	9668	1,442,133	-	-	-	1,442,133	100.00%
Center Educ. Opport. A/C	9183	4,625,000	4,622,782	2,219	4,625,000	-	0.00%
Other - 340							
Relocatables	9041	11,036,037	10,951,599	2,200	10,953,799	82,238	0.75%
Facilities Repairs - Miscellaneous - 390							
Security Measures	9098	3,842,695	2,810,903	918,895	3,729,799	112,896	2.94%
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	674,997	167,598	842,595	27,405	3.15%
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	63,672	1,040,973	1,104,645	470,355	29.86%
Educational Facilities - 322							
Tech Ed Lab Refresh	9017	23,352	-	76	76	23,276	99.68%
Special Ed Facility Impr	9021	3,086,089	2,201,927	832,413	3,034,341	51,748	1.68%
Music Equipment	9097	2,476	-	-	-	2,476	100.00%
Textbook/Supplemental	9793	390,579	-	-	-	390,579	100.00%
CTE Equipment	9990	470,535	205,130	265,405	470,535	-	0.00%
Athletic & Recreational - 332							
Swimming Pool Renovation	9095	162,156	86,701	50,818	137,518	24,638	15.19%
Playgrounds	0195	200,000	19,142	-	19,142	180,858	90.43%
Athletic Fields Repairs	9162	309,351	289,077	-	289,077	20,274	6.55%
Fleet Replacement - 342							
Vehicles and Equipment	9075	2,850,000	868,431	1,208,120	2,076,551	773,449	27.14%
Buses	9096	2,660,159	1,647,067	1,022,697	2,669,764	(9,605)	-0.36%
Technology Infrastruct. - 352							
Technology Infrastruct	9000	3,355,861	1,144,719	2,041,325	3,186,044	169,817	5.06%
ERP System	9058	10,000,000	-	-	-	10,000,000	100.00%
Facilities Repairs Prog. - 362							
Facilities Repair	9000	400,000	-	9,592	9,592	390,408	97.60%
Roofs	9025	204,445	80,099	5,686	85,785	118,660	58.04%
Floors	9071	626,250	294,056	169,994	464,050	162,200	25.90%
Partitions	9072	20,000	17,735	-	17,735	2,265	11.33%
ADA	9080	37,185	-	37,185	37,185	-	0.00%
Bleachers	9084	32,523	12,784	-	12,784	19,739	60.69%
Major HVAC - 372							
Major HVAC	9000	1,501,881	462,717	55,183	517,900	983,981	65.52%
Life, Health, Safety - 382							
Emergency Systems	9074	2,300,419	234,611	25,433	260,044	2,040,375	88.70%
Water & Backflow	9078	303,865	-	-	-	303,865	100.00%
Energy Conservation	9087	134,442	663	-	663	133,779	99.51%
Total Active Projects		\$ 289,531,106	\$ 248,850,348	22,980,931	\$ 271,831,279	\$ 17,699,828	6.11%