BOARD OF EDUCATION OF HARFORD COUNTY

INFORMATIONAL REPORT

PRESENTATION OF
Quarterly Financial Report for the Period Ending December 31, 2019

February 24, 2020

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 49.5% of budget.
    - OPEB - Medicare Part D reimbursement of $1.5 million is projected to be contributed to the OPEB Trust Fund.
- Expenditures – Total expenditures are 45.2% of the appropriation.
    - Expenditure lines in excess of 50% of the appropriation are the result of payments for annual contracts that are made early in the fiscal year.
    - Paid healthcare claims during the first half of FY2020 have decreased $4.9 million, or 9.9% over the same period in FY2019.
- Fund Balance – FY2019 projected surplus as of 12/31/19 is $3.0 million.
    - $2.0 million is related to the net difference between salaries and wages and other charges, which is over budget in group health insurance.
    - After subtracting all assignments and allocations, the resulting projected unassigned fund balance is $5.0 million, or 1.1% of the unrestricted budget. Note: Fund Balance assignments may change based on the final approval of the FY2021 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, 2019.

HARFORD COUNTY PUBLIC SCHOOLS
Inspire • Prepare •

Sean W. Bulson, Ed.D., Superintendent of Schools
102 S. Hickory Avenue, Bel Air, Maryland 21014
Office: 410-838-7300 • www.hcps.org • fax: 410-893-2478

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 11, 2020

Subject: Financial Report for the Period Ending December 31, 2019

Contents

INTRODUCTION

Attached is the financial report for the Unrestricted Fund (Executive Summary, Schedules A, B, C, and D) for the second quarter of FY 2020 ending December 31, 2019. 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

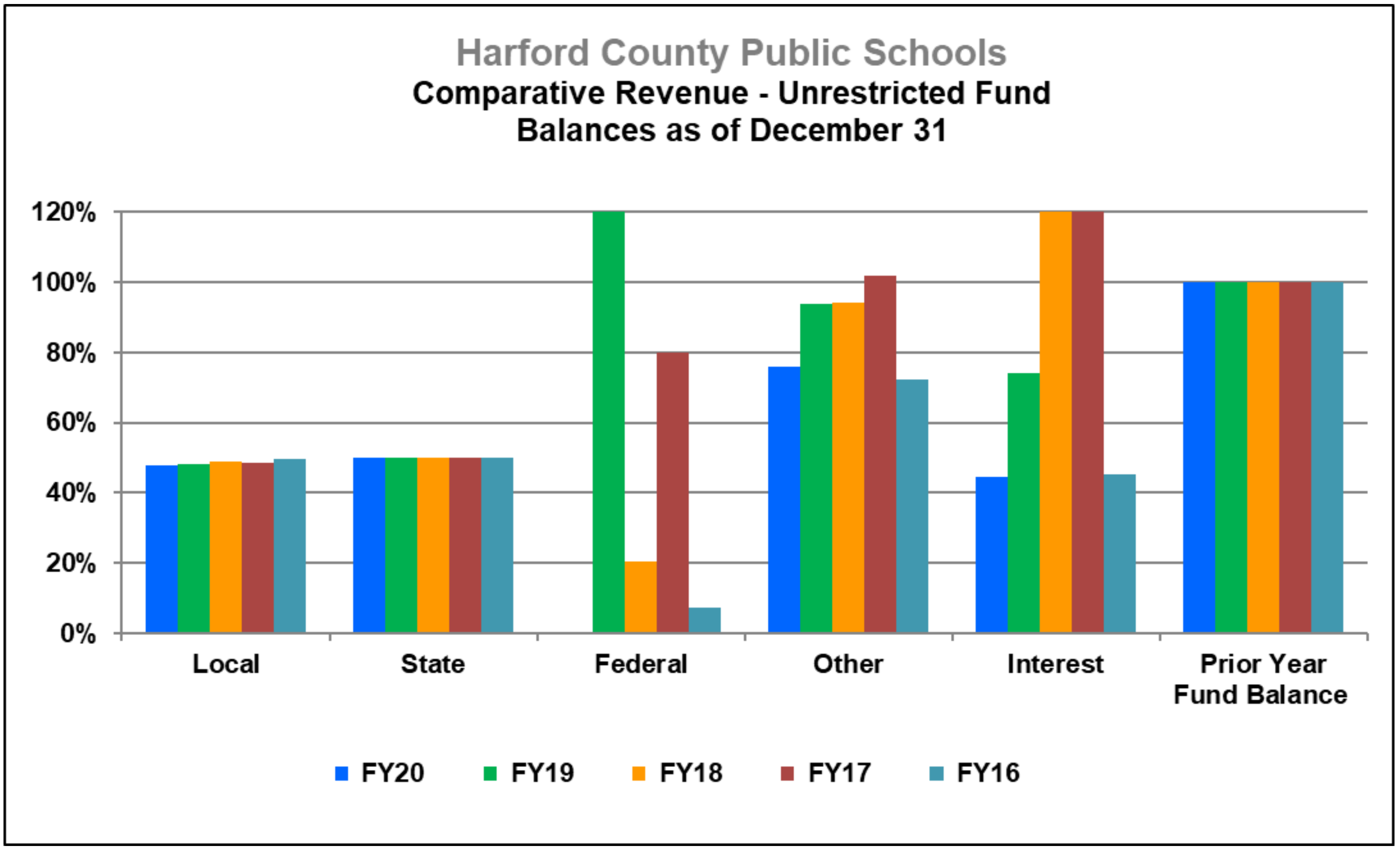
As a point of explanation, because Actual Year-to-Date revenue is measured against a full-year budget and we are currently at mid-year, most revenue lines show an unfavorable variance at December 31. This is to be expected. Whereas, Projected to Year-End revenue is used to develop a full-year Projected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

Overall, total revenue received to date is within expectation at 49.49% of the amount projected for the year. Because the County manages its cash distributions to the Board based on the payments we receive from the State, the County portion is typically lower than the State's at the end of the second quarter.

Other Revenue is at 76.07% 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 $1.5 million. Medicare Part D subsidies, historically, are recommended for transfer to the OPEB Trust.

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 no aid payments in the current fiscal year.

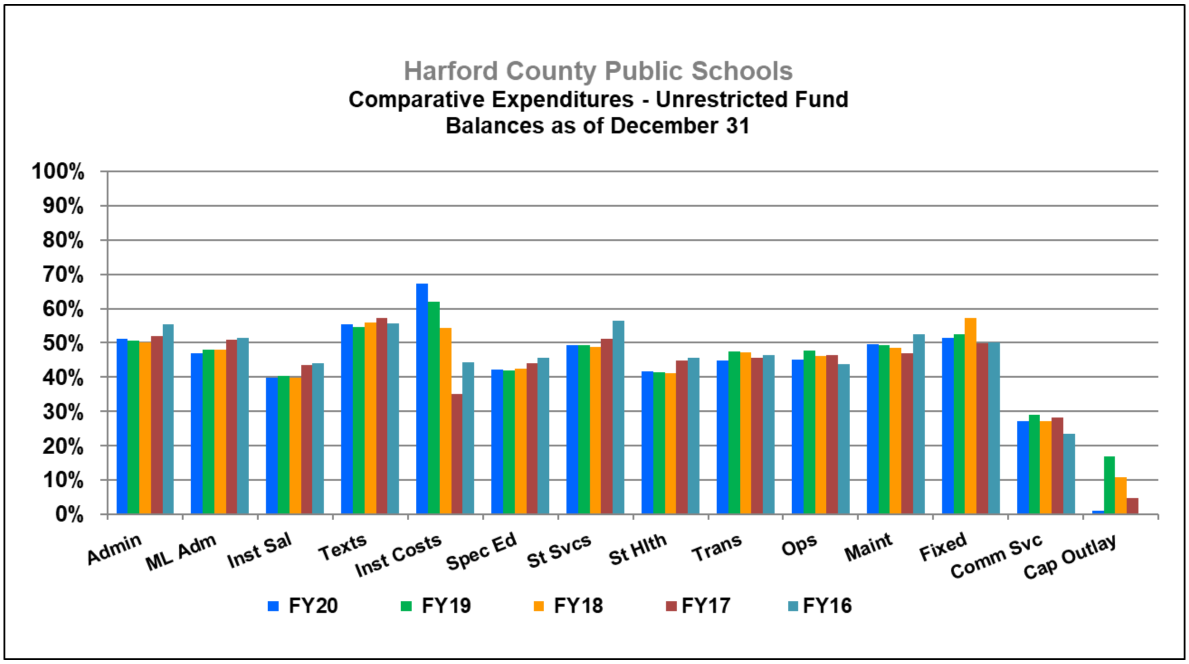
The chart below provides information on revenue received as a percentage of budget for each funding source over the past five years as of December 31.



Expenditures

Expenditures in all categories are within expectations and total 45.22% 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.

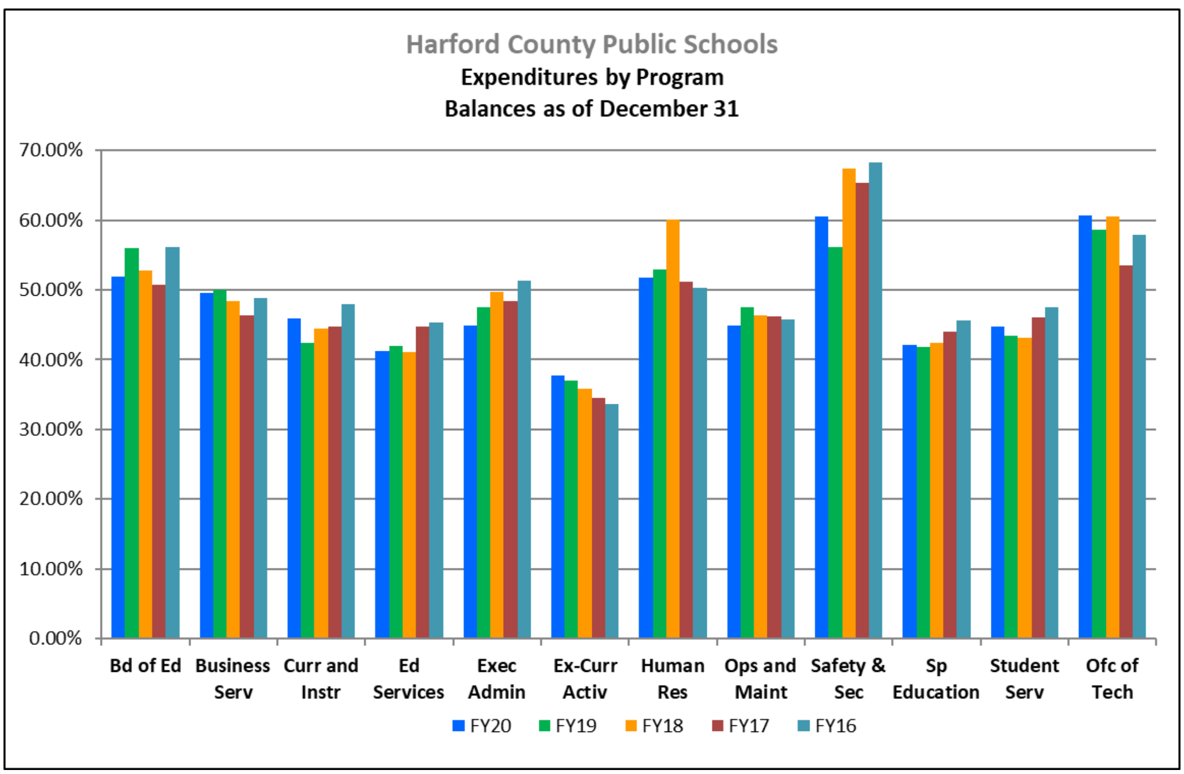
At this point in the fiscal year, a total expenditure surplus of $3.0 million is projected. Salary and wages contribute $4.7 million to the projected surplus; however, this is largely offset by a shortfall of $2.7 million in Other Charges, due mainly to a budget shortfall in health insurance. As salaries and benefits are considered total compensation, a transfer will be needed between the two items at year-end to true up this shortfall in benefits. All state categories are monitored and inter-categorical transfers will be requested to address any other projected deficit.



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 51.31% of allocation, school and central office spending for the second quarter is slightly lower when compared to past years. 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 FY20 is $3.0 million. The net variance between salaries and wages and other charges is approximately $2.0 which is the majority of the projected surplus. Accumulated fund balance at July 1, 2019 was $10.2 million; however, $5.0 million is assigned to cover expenses in FY20, $2.0 is proposed as an assignment for the FY21 budget, $1.0 million is assigned as a contingency for fuel costs and $0.2 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 $5.0 million is 1.1% of the school system's $478.2 million unrestricted budget that would be available for expenses or emergencies in FY20 or FY21. Once a final decision is reached for the FY21 budget, proposed assignment for the FY21 budget may change.

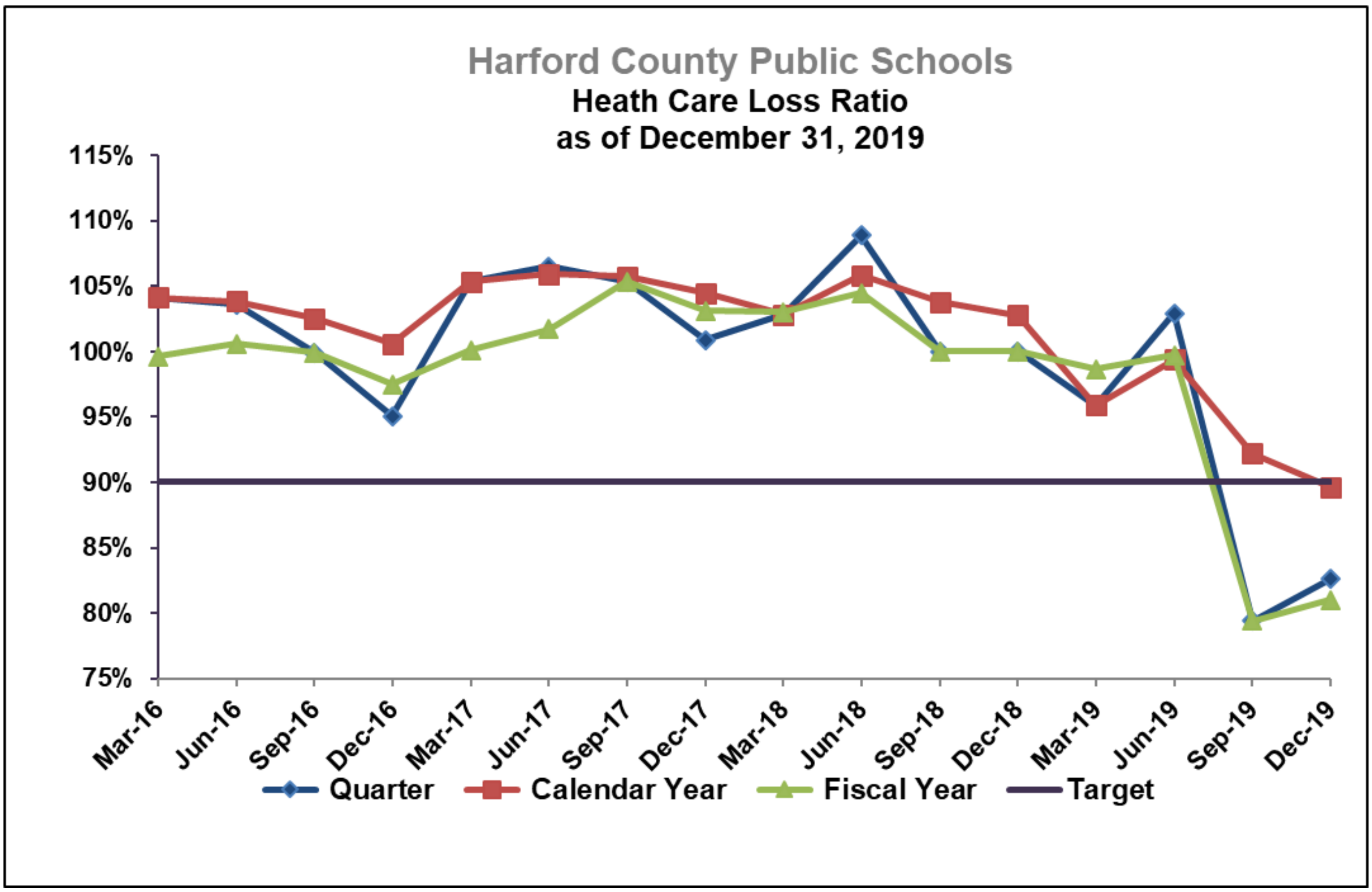
Projected Excess of Revenues Over Expenditures		$ 3,045,424
Total Fund Balance at July 1, 2019		10,164,240
Assigned for FY 2020 Budget	5,000,000	
Assigned for Emergency Fuel	1,000,000	
Proposed Assignment for FY 2021 Budget	2,000,000	
Non-spendable for inventory	162,228	
Assigned Fund Balance at December 31, 2019		(8,162,228)
Projected Unassigned Fund Balance		**$ 5,047,436**

Health Insurance Expenditures and Loss Ratio

For FY20, health insurance expenditures are budgeted to be 18.28% 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.

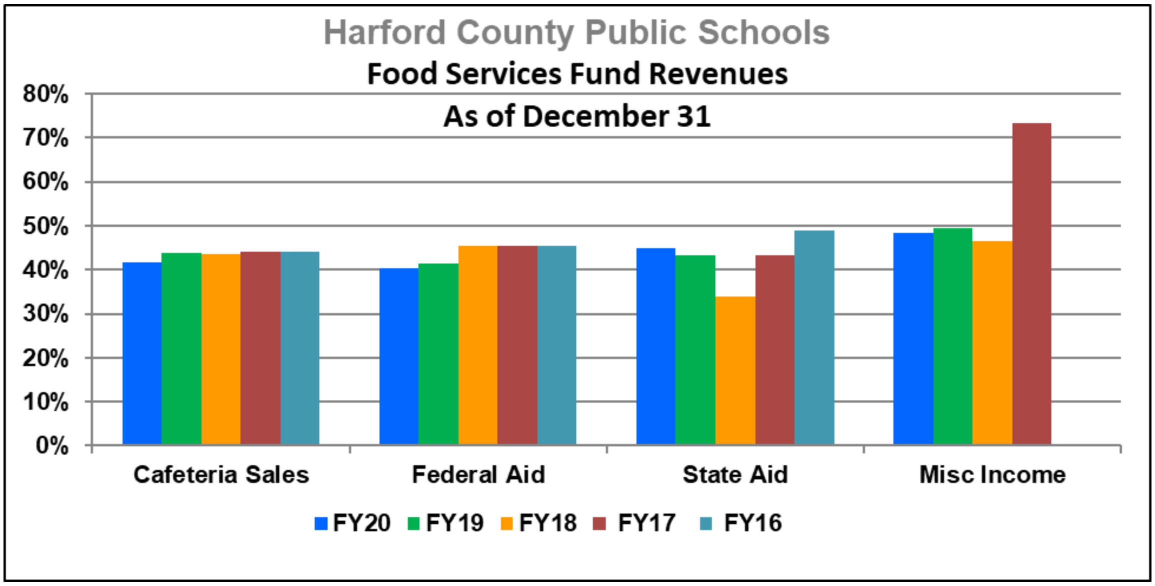
Loss ratio for the second quarter of FY20 is below expectation at 82.59%. This is only the third time since the quarter ending 12/31/2013 where the quarterly ratio has fallen below 90.0%. For the calendar year-to-date we are also below the target at 89.65%. As a population our employees and retirees have been less sick, thereby producing fewer claims both in number and dollar value. HCPS has not finalized the FY19 health insurance settlement; however, the projections are that this healthier trend began during the last fiscal year. In order to protect HCPS from unusually high claims within a plan year, HCPS purchases stop-loss insurance on individual claims that exceed $300K during the plan year and aggregate claims in excess of 125% of estimates. Claims exceeding the stop-loss levels will be removed from our actual experience at settlement.

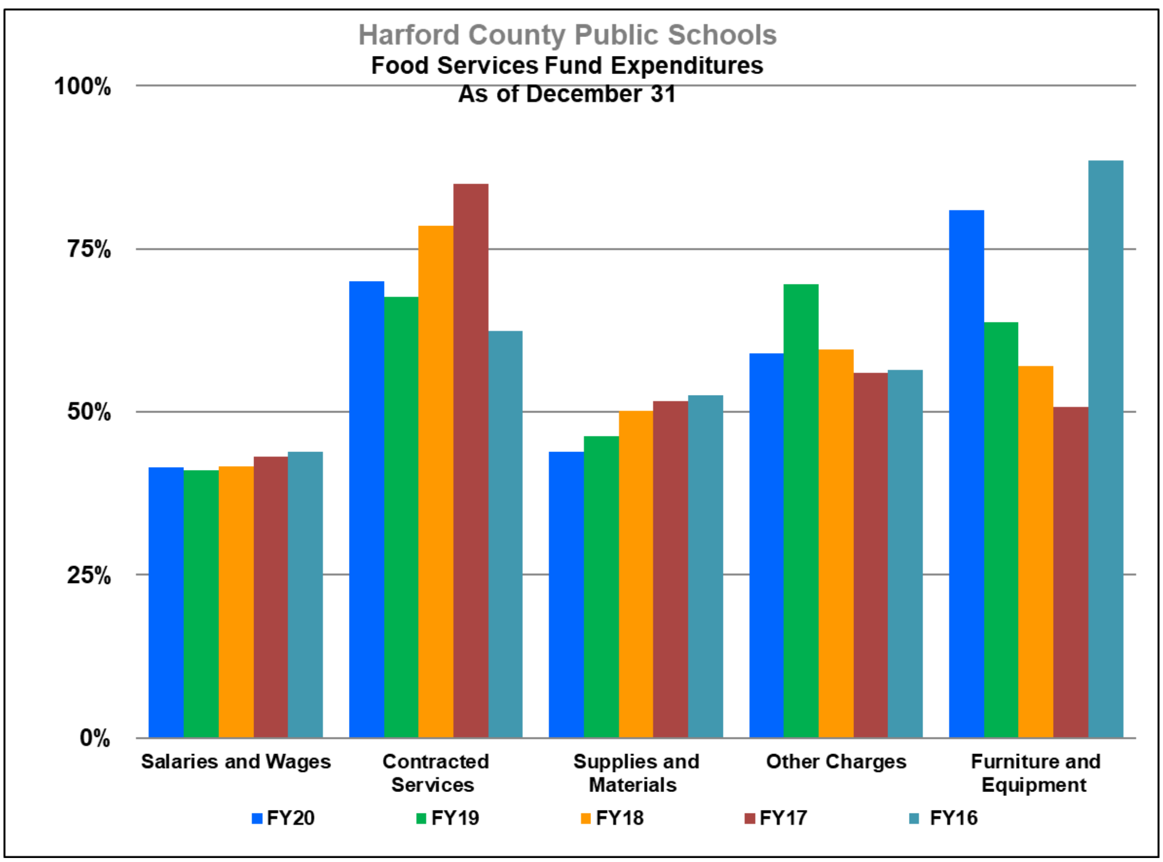
The chart below tracks the loss ratio for three periods of time: the quarter, the calendar year, and the fiscal year.



Food Services Fund

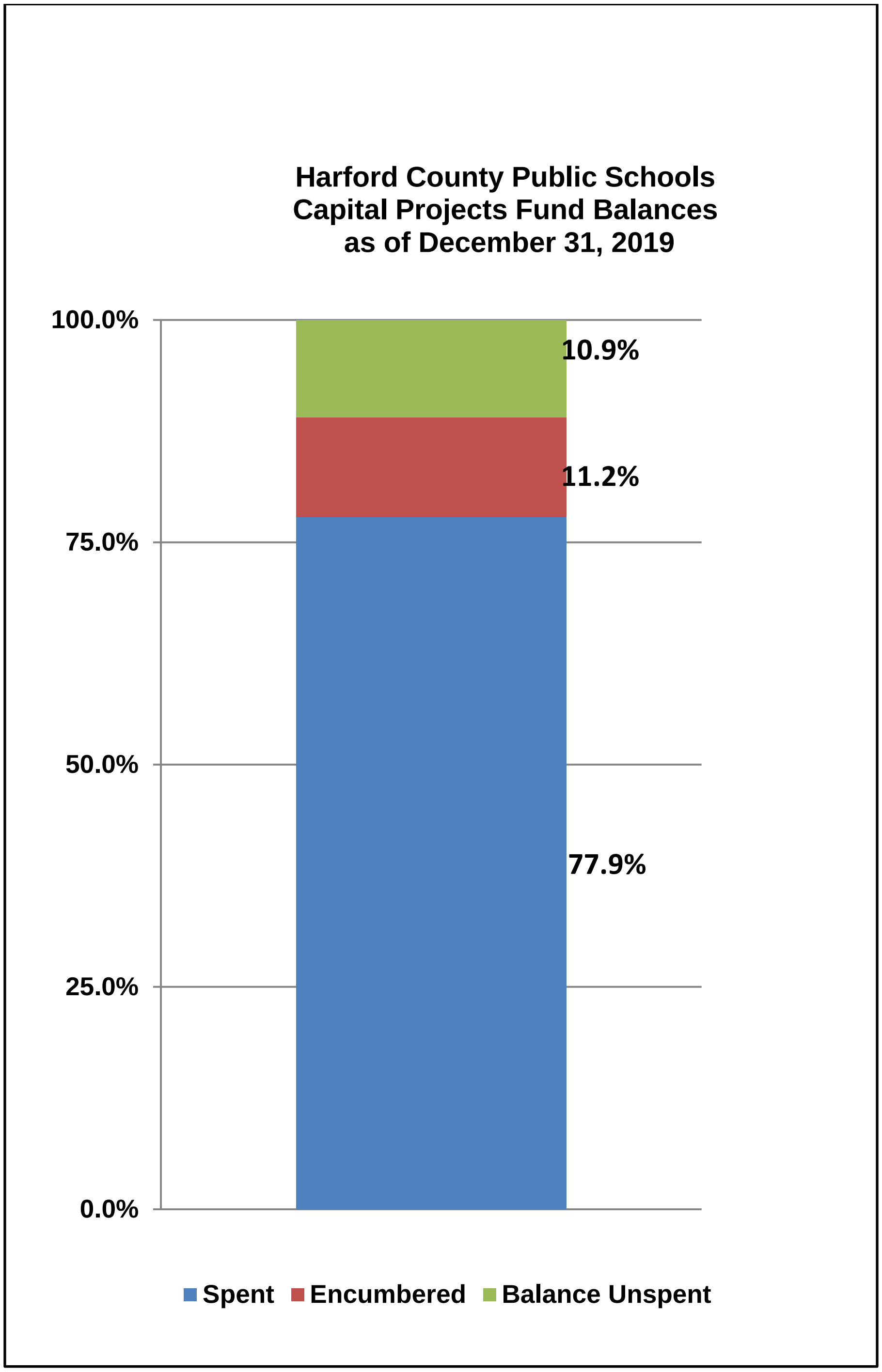
The Food Services Fund is a self-supporting fund that does not receive any Unrestricted Fund support. At December 31, expenditures exceeded revenue by $1.0 million. Revenue year-to-date is 41.21% of budget which is slightly higher than where we would expect as students have been in school 39.4% of the required 180 days. Expenditures are at 46.79% of budget which is lower when compared to the same quarter in prior years. Although it is possible to shrink the deficit by year-end, closings due to weather will certainly affect the year-end results.





Capital Projects Fund

Capital Projects Balances as of December 31, 2019 are reported for all open projects and projects spent out. These are listed alphabetically by project name on page 18. In total, there are $350.7 million in active capital projects. The graph below provides the percentage of capital funds spent, encumbered, and remaining.



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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 DECEMBER 31, 2019 (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	$ 256,465,645	$ 122,500,000	$ (133,965,645)	47.76%	51.76%	$ 256,465,645	$ -
State	211,723,056	105,802,027	(105,921,029)	49.97%	44.70%	211,723,056	-
Federal	420,000	-	(420,000)			420,000	-
Other	4,179,960	3,179,575	(1,000,385)	76.07%	1.34%	4,463,132	283,172
Interest	420,000	186,409	(233,591)	44.38%	0.08%	420,000	-
Prior Years' Fund Balance	5,000,000	5,000,000	-	100.00%	2.11%	5,000,000	-
Total Revenues	**$ 478,208,661**	**$ 236,668,010**	**$ (241,540,651)**	**49.49%**	**100.00%**	**$ 478,491,833**	**283,172**
Expenditures							
Administration	10,897,440	5,574,414	5,323,026	51.15%	2.58%	10,742,669	154,771
Mid-Level Administration	26,380,095	12,416,246	13,963,849	47.07%	5.74%	25,345,629	1,034,466
Instructional Salaries	171,784,437	68,575,166	103,209,271	39.92%	31.71%	170,278,200	1,506,237
Textbooks	6,858,042	3,802,578	3,055,464	55.45%	1.76%	6,823,752	34,290
Other Instructional Costs	2,794,786	1,877,239	917,547	67.17%	0.87%	2,738,890	55,896
Special Education	46,755,971	19,689,155	27,066,816	42.11%	9.10%	45,990,371	765,600
Student Personnel Services	2,114,848	1,044,768	1,070,080	49.40%	0.48%	2,092,908	21,940
Student Health Services	4,156,918	1,737,041	2,419,877	41.79%	0.80%	4,101,514	55,404
Student Transportation	33,720,039	15,132,396	18,587,643	44.88%	7.00%	32,839,256	880,783
Operation of Plant	27,803,017	12,529,338	15,273,679	45.06%	5.79%	27,081,366	721,651
Maintenance of Plant	13,938,964	6,927,753	7,011,211	49.70%	0.03	13,625,600	313,364
Fixed Charges	129,849,346	66,804,294	63,045,052	51.45%	30.89%	132,656,602	(2,807,256)
Community Services	548,005	149,276	398,729	27.24%	0.07%	522,900	25,105
Capital Outlay	606,753	6,900	599,853	1.14%	0.00%	606,753	-
Total Expenditures	**$ 478,208,661**	**$ 216,266,565**	**$ 261,942,096**	**45.22%**	**100.00%**	**$ 475,446,409**	**2,762,252**

Excess (Deficit) of Revenues Over Expenditures	**$ 3,045,424**
Total Fund Balance at July 1, 2019	**10,164,240**
Assigned Fund Balance at December 31, 2019	**(8,162,228)**
Projected Unassigned Fund Balance	**$ 5,047,436**

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, 2019 (unaudited)

Schedule A

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget	Projected To Year-End	Projected Surplus (Deficit)
REVENUE						
LOCAL - COUNTY						
(Includes Capital Outlay)	$ 256,465,645	$ 122,500,000	$ (133,965,645)	47.76%	$ 256,465,645	$ -
STATE						
Basic Aid	176,827,734	88,413,867	(88,413,867)	50.00%	176,827,734	-
Transportation	13,727,958	6,863,979	(6,863,979)	50.00%	13,727,958	-
Special Education	10,450,507	5,165,753	(5,284,754)	49.43%	10,450,507	-
Limited English Prof.	2,625,671	1,312,835	(1,312,836)	50.00%	2,625,671	-
Other	8,091,186	4,045,593	(4,045,593)	50.00%	8,091,186	-
TOTAL STATE	211,723,056	105,802,027	(105,921,029)	49.97%	211,723,056	-
FEDERAL						
Impact Aid	420,000	-	(420,000)	0.00%	420,000	-
OTHER						
Tuition, Fees, etc.						
Tuition	202,000	174,545	(27,455)	86.41%	202,000	-
Out of County LEAs	225,000	-	(225,000)	0.00%	225,000	-
Transportation Fees	275,000	131,510	(143,490)	47.82%	275,000	-
Student Payment Fees	515,000	321,900	(193,100)	62.50%	515,000	-
Rental of Facilities	447,000	192,108	(254,892)	42.98%	447,000	-
Total Tuition, Fees, etc.	1,664,000	820,064	(843,936)	49.28%	1,664,000	-
Interscholastic Receipts	440,000	252,905	(187,095)	57.48%	440,000	-
Donations. Gifts, Awards	2,500	4,306	1,806	172.24%	2,500	-
Net Insurance Recovery	-	19,417	19,417	0.00%	-	-
Sale of Equipment/Scrap	50,000	19,859	(30,141)	39.72%	50,000	-
Criminal Background	58,500	48,284	(10,216)	82.54%	58,500	-
Medicare Part D Subsidy	1,250,000	1,533,172	283,172	122.65%	1,533,172	283,172
Other Miscellaneous	714,960	481,568	(233,392)	67.36%	714,960	-
TOTAL OTHER	4,179,960	3,179,575	(1,000,385)	76.07%	4,463,132	283,172
Interest	420,000	186,409	(233,591)	44.38%	420,000	-
Prior Years' Fund Balance	5,000,000	5,000,000	-	100.00%	5,000,000	-
TOTAL REVENUE	478,208,661	236,668,010	(241,540,651)	49.49%	478,491,833	283,172
EXPENDITURES						
Administration	10,897,440	5,574,414	5,323,026	51.15%	10,742,669	154,771
Mid-Level Administration	26,380,095	12,416,246	13,963,849	47.07%	25,345,629	1,034,466
Instructional Salaries	171,784,437	68,575,166	103,209,271	39.92%	170,278,200	1,506,237
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Operation of Plant	27,803,017	12,529,338	15,273,679	45.06%	27,081,366	721,651
Maintenance of Plant	13,938,964	6,927,753	7,011,211	49.70%	13,625,600	313,364
Fixed Charges	129,849,346	66,804,294	63,045,052	51.45%	132,656,602	(2,807,256)
Community Services	548,005	149,276	398,729	27.24%	522,900	25,105
Capital Outlay	606,753	6,900	599,853	1.14%	606,753	-
Total	$ 478,208,661	$ 216,266,565	$ 261,942,096	45.22%	$ 475,446,409	$ 2,762,252

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Projected Unassigned Fund Balance		**$ 5,047,436**

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, 2019 (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	$ 9,546,385	$ 4,658,182	$ 4,888,203	48.80%	$ 9,410,800	$ 135,585
Contracted Services	1,282,313	877,115	405,198	68.40%	1,275,901	6,412
Supplies and Materials	243,043	207,887	35,156	85.53%	238,182	4,861
Other Charges	281,481	126,478	155,003	44.93%	275,851	5,630
Equipment	114,218	7,004	107,214	6.13%	111,934	2,284
Indirect Cost Recovery	(570,000)	(302,252)	(267,748)	53.03%	(570,000)	-
TOTAL	10,897,440	5,574,414	5,323,026	51.15%	10,742,669	154,771
MID-LEVEL ADMINISTRATION:						
Salaries and Wages	25,665,372	12,104,490	13,560,882	47.16%	24,645,200	1,020,172
Contracted Services	39,800	41,330	(1,530)	103.84%	39,004	796
Supplies and Materials	442,157	158,981	283,176	35.96%	433,314	8,843
Other Charges	117,857	34,149	83,708	28.98%	115,500	2,357
Equipment	114,909	77,295	37,614	67.27%	112,611	2,298
TOTAL	26,380,095	12,416,246	13,963,849	47.07%	25,345,629	1,034,466
INSTRUCTIONAL SALARIES:						
Salaries and Wages	171,784,437	68,575,166	103,209,271	39.92%	170,278,200	1,506,237
TEXTBOOKS:						
Supplies and Materials	6,858,042	3,802,578	3,055,464	55.45%	6,823,752	34,290
OTHER INSTRUCTIONAL COSTS:						
Contracted Services	1,524,689	1,259,154	265,535	82.58%	1,494,195	30,494
Other Charges	244,798	55,614	189,184	22.72%	239,902	4,896
Equipment	1,025,299	562,471	462,828	54.86%	1,004,793	20,506
TOTAL	2,794,786	1,877,239	917,547	67.17%	2,738,890	55,896
SPECIAL EDUCATION:						
Salaries and Wages	39,213,533	16,054,231	23,159,302	40.94%	38,602,700	610,833
Contracted Services	6,964,115	3,415,640	3,548,475	49.05%	6,814,115	150,000
Supplies and Materials	322,691	111,614	211,077	34.59%	319,464	3,227
Other Charges	154,041	68,411	85,630	44.41%	152,501	1,540
Equipment	101,591	39,260	62,331	38.64%	101,591	-
TOTAL	46,755,971	19,689,155	27,066,816	42.11%	45,990,371	765,600
STUDENT PERSONNEL SERVICES:						
Salaries and Wages	2,076,370	1,022,875	1,053,495	49.26%	2,055,200	21,170
Contracted Services	13,000	12,604	396	96.95%	12,740	260
Supplies and Materials	12,925	4,470	8,455	34.58%	12,667	259
Other Charges	7,310	2,210	5,100	30.23%	7,164	146
Equipment	5,243	2,610	2,633	49.78%	5,138	105
TOTAL	2,114,848	1,044,768	1,070,080	49.40%	2,092,908	21,940
STUDENT HEALTH SERVICES:						
Salaries and Wages	4,005,271	1,678,238	2,327,033	41.90%	3,952,900	52,371
Contracted Services	7,113	4,348.00	2,765	61.13%	6,971	142
Supplies and Materials	113,805	43,670	70,135	38.37%	111,529	2,276
Other Charges	16,663	2,508	14,155	15.05%	16,330	333
Equipment	14,066	8,278	5,788	58.85%	13,785	281
TOTAL	4,156,918	1,737,041	2,419,877	41.79%	4,101,514	55,404
STUDENT TRANSPORTATION:						
Salaries and Wages	6,962,647	2,971,036	3,991,611	42.67%	6,581,000	381,647
Contracted Services	25,485,617	11,806,252	13,679,365	46.33%	25,158,178	327,439
Supplies and Materials	1,437,850	424,559	1,013,291	29.53%	1,251,367	186,483
Other Charges	32,899	9,697	23,202	29.47%	23,640	9,259
Equipment	66,026	42,071	23,955	63.72%	90,071	(24,045)
Field Trip Cost Recovery	(265,000)	(121,219)	(143,781)	45.74%	(265,000)	-
TOTAL	33,720,039	15,132,396	18,587,643	44.88%	32,839,256	880,783

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, 2019 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget	Projected To Year-End	Projected Surplus (Deficit)
OPERATION OF PLANT:						
Salaries and Wages	12,482,868	5,661,998	6,820,870	45.36%	11,722,800	760,068
Contracted Services	1,524,891	1,064,029	460,862	69.78%	1,494,393	30,498
Supplies and Materials	1,076,331	535,883	540,448	49.79%	1,054,804	21,527
Other Charges	12,464,322	5,172,143	7,292,179	41.50%	12,402,000	62,322
Equipment	254,605	95,285	159,320	37.42%	407,368	(152,763)
TOTAL	27,803,017	12,529,338	15,273,679	45.06%	27,081,366	721,651
MAINTENANCE OF PLANT:						
Salaries and Wages	7,047,535	3,362,279	3,685,256	47.71%	6,872,000	175,535
Contracted Services	4,413,647	2,584,027	1,829,620	58.55%	4,325,374	88,273
Supplies and Materials	2,063,598	905,210	1,158,388	43.87%	2,022,326	41,272
Other Charges	40,046	12,804	27,242	31.97%	39,245	801
Equipment	374,138	63,433	310,705	16.95%	366,655	7,483
TOTAL	13,938,964	6,927,753	7,011,211	49.70%	13,625,600	313,364
FIXED CHARGES	129,849,346	66,804,294	63,045,052	51.45%	132,656,602	(2,807,256)
COMMUNITY SERVICES:						
Salaries and Wages	423,005	138,930	284,075	32.84%	400,400	22,605
Supplies and Materials	125,000	10,346	114,654	8.28%	122,500	2,500
TOTAL	548,005	149,276	398,729	27.24%	522,900	25,105
TOTAL REGULAR PROGRAMS	477,601,908	216,259,665	261,342,243	45.28%	474,839,656	2,762,252
CAPITAL OUTLAY:						
Contracted Services	28,500	6,900	21,600	24.21%	28,500	-
Other Charges	578,253	-	578,253	-	578,253	-
TOTAL	606,753	6,900	599,853	1.14%	606,753	-
TOTAL EXPENDITURES	$ 478,208,661	$ 216,266,565	$ 261,942,096	45.22%	$ 475,446,409	$ 2,762,252

Schedule C

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget	Projected To Year-End	Projected Surplus (Deficit)
OBJECT SUMMARY SCHEDULE						
Salaries and Wages	$ 279,207,423	$ 116,227,425	$ 162,979,998	41.63%	$ 274,521,200	$ 4,686,223
Contracted Services	41,283,685	21,071,399	20,212,286	51.04%	40,649,372	634,313
Supplies and Materials	12,695,442	6,205,198	6,490,244	48.88%	12,389,905	305,537
Other Charges	143,787,016	72,288,307	71,498,709	50.27%	146,506,987	(2,719,971)
Equipment	2,070,095	897,707	1,172,388	43.37%	2,213,946	(143,851)
Field trip Cost Recovery	(265,000)	(121,219)	(143,781)	45.74%	(265,000)	-
Indirect Cost Recovery	(570,000)	(302,252)	(267,748)	53.03%	(570,000)	-
Total	$ 478,208,661	$ 216,266,565	$ 261,942,096	45.22%	$ 475,446,409	$ 2,762,252
SPECIAL EDUCATION						
Non-public Placements	$ 6,660,792	$ 3,215,993	$ 3,444,799	48.28%	$ 6,510,792	$ 150,000
FIXED CHARGES SCHEDULE						
Liability Insurance	$ 893,325	$ 447,099	$ 446,227	50.05%	$ 893,325	$ -
Retirement	11,548,158	6,865,542	4,682,616	59.45%	11,267,620	280,538
Social Security	20,516,014	9,493,115	11,022,899	46.27%	20,583,446	(67,432)
Unemployment Comp Ins.	160,000	32,934	127,066	20.58%	107,934	52,066
Workers' Comp Ins.	2,166,528	1,050,148	1,116,380	48.47%	2,092,310	74,218
Health Insurance	87,430,458	45,899,418	41,531,040	52.50%	90,528,414	(3,097,956)
Dental Insurance	3,896,042	2,304,449	1,591,593	59.15%	3,860,765	35,277
Life Insurance	613,128	236,738	376,390	38.61%	436,525	176,603
Tuition Reimbursement	1,130,123	474,853	655,270	42.02%	1,107,521	22,602
Debt Service - Interest	245,570	-	245,570	0.00%	245,570	-
OPEB	1,250,000	-	1,250,000	0.00%	1,533,172	(283,172)
Total	$ 129,849,346	$ 66,804,294	$ 63,045,052	51.45%	$ 132,656,602	$ (2,807,256)

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, 2019 (unaudited)

Schedule D

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget	Projected To Year-End	Projected Surplus (Deficit)
Board of Education						
Clerical	$ 68,563	$ 34,312	$ 34,251	50.04%	$ 68,563	$ -
Audit	50,000	42,600	7,400	85.20%	49,000	1,000
Legal	40,000	14,235	25,765	35.59%	39,200	800
Consultants	1,000	-	1,000	0.00%	980	20
Office Supplies	500	179.25	321	35.85%	490	10
Other Charges	1,000	20	980	2.00%	980	20
Board Members Allowance	33,400	16,200	17,200	48.50%	32,732	668
Professional Dues	33,000	35,579	(2,579)	107.82%	34,867	(1,867)
Institutes, Conferences, Mtgs.	4,000	3,168	832	79.19%	3,920	80
Total Board of Education	$ 231,463	146,292	$ 85,171	63.20%	$ 230,732	$ 731

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, 2019 (unaudited)

	Current Year			Same Period Prior Year
	Amended Budget	Actual Year-to-Date	% Spent	FY19
Board of Education	$ 231,463	$ 146,292	63.20%	66.90%
Internal Audit	179,524	68,121	37.95%	48.62%
Legal	246,479	126,290	51.24%	50.85%
Board of Education	657,466	340,703	51.82%	56.05%
Fiscal Services	37,310,335	18,520,979	49.64%	50.23%
Purchasing	760,966	356,049	46.79%	42.86%
Business Services	38,071,301	18,877,028	49.58%	50.05%
Curriculum Dev. and Implementation	3,824,726	1,677,335	43.86%	42.83%
Office of Accountability	792,836	452,920	57.13%	39.75%
Professional Development	1,006,222	450,348	44.76%	42.38%
Curriculum and Instruction	5,623,784	2,580,603	45.89%	42.33%
Career and Technology Programs	7,970,458	3,244,206	40.70%	40.64%
Gifted and Talented Program	1,629,508	577,583	35.45%	35.79%
Intervention Services	152,270	58,236	38.25%	39.01%
Magnet and Signature Programs	1,794,961	508,374	28.32%	28.50%
Office of Education Services	912,501	456,263	50.00%	48.91%
Other Special Programs	3,271,464	1,299,767	39.73%	39.61%
Regular Programs	164,502,133	68,068,466	41.38%	42.24%
School Library Media Program	6,098,457	2,419,816	39.68%	42.39%
Summer School	173,928	133,961	77.02%	68.24%
Education Services	186,505,680	76,766,672	41.16%	41.99%
Communications	435,662	249,234	57.21%	52.89%
Equity & Cultural Proficiency	246,118	86,931	35.32%	46.81%
Executive Administration Office	945,922	384,193	40.62%	45.27%
Family & Community Partners	110,785	59,921	54.09%	n/a
Innovative Partnerships	109,850	49,852	45.38%	n/a
Executive Administration Office	1,848,337	830,130	44.91%	47.53%
Interscholastics Athletics	2,871,376	1,336,924	46.56%	45.25%
Student Activities	924,721	96,917	10.48%	11.36%
Extra-Curricular Activities	3,796,097	1,433,841	37.77%	37.00%
Human Resources	96,852,618	50,136,303	51.77%	52.90%
Facilities Management	24,154,002	11,233,938	46.51%	47.72%
Planning and Construction	750,057	362,880	48.38%	57.31%
Transportation	33,785,888	15,178,980	44.93%	47.29%
Utility Resource Management	11,833,840	4,854,091	41.02%	46.67%
Operations and Maintenance	70,523,787	31,629,889	44.85%	47.47%
Safety and Security	1,096,895	663,385	60.48%	56.07%
Special Education	46,664,283	19,643,179	42.09%	41.82%
Health Services	4,156,918	1,737,041	41.79%	41.51%
Psychological Services	2,826,617	1,532,087	54.20%	46.61%
Pupil Personnel Services	2,114,848	1,044,768	49.40%	49.31%
School Counseling Services	8,252,239	3,457,075	41.89%	41.83%
Student Services	17,350,622	7,770,971	44.79%	43.35%
Office of Technology and Info.	9,217,791	5,593,863	60.69%	58.60%
Unrestricted Fund	**$ 478,208,661**	**$ 216,266,565**	**45.22%**	**46.00%**

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, 2019 (unaudited)

	Current Year				Same Period Prior Years			
Budget Manager Title	**Budget**	**Actual**	**Balance**	**% Spent**	**FY19**	**FY18**	**FY17**	**FY16**
Applications Development Team Leader	$ 420,000	$ 385,678	$ 34,322	91.83%	95.92%	99.21%	105.24%	132.74%
Assistant Superintendent of Human Resources	99,112,099	50,263,284	48,848,815	50.71%	52.09%	58.73%	50.07%	49.34%
Assistant Superintendent of Operations	559,498	205,007	354,491	36.64%	40.17%	29.50%	27.02%	25.24%
Assistant Superintendent for Business Services	34,250,482	17,023,733	17,226,749	49.70%	50.27%	48.01%	45.90%	48.75%
Assistant Supervisor of Resource Conservation/Utilities	11,833,840	4,854,091	6,979,749	41.02%	46.67%	41.33%	44.09%	37.36%
Assistant Supervisor of Science	594,709	212,268	382,441	35.69%	36.48%	37.24%	27.76%	47.41%
Board of Education President	231,463	146,292	85,171	63.20%	66.90%	60.28%	54.15%	57.31%
Chief of Administration	867,482	382,592	484,890	44.10%	46.44%	47.76%	49.63%	52.88%
Coordinator of Professional Development	567,807	262,961	304,846	46.31%	40.32%	48.71%	48.40%	54.25%
Coordinator of Safety & Security	1,050,095	618,029	432,066	58.85%	53.72%	65.82%	63.66%	65.99%
Director of Information Systems & Technology	7,680,020	4,492,261	3,187,759	58.49%	55.22%	58.08%	51.86%	55.78%
Director of Special Education	46,664,283	19,643,179	27,021,104	42.09%	41.82%	42.39%	43.95%	45.65%
Director of Transportation	33,748,949	15,159,384	18,589,565	44.92%	47.41%	47.24%	46.01%	46.66%
Endpoint Server Team Leader	493,330	302,764	190,566	61.37%	86.47%	73.88%	20.88%	15.96%
Enterprise Operations & Infrastructure Team Leader	624,441	413,159	211,282	66.16%	n/a	n/a	n/a	n/a
Executive Dir of Curriculum, Instruction & Assessment	3,992,493	1,731,287	2,261,206	43.36%	42.30%	44.33%	44.58%	48.64%
Executive Director of Facilities Management	22,612,564	10,586,925	12,025,639	46.82%	47.91%	48.10%	48.39%	51.53%
Executive Director of Student Services	2,242,465	1,080,965	1,161,500	48.20%	48.52%	48.16%	50.93%	55.74%
Executive Directors of School Performance	172,570,347	72,037,127	100,533,220	41.74%	42.39%	41.85%	45.56%	46.13%
General Counsel	268,479	126,412	142,067	47.08%	46.55%	53.70%	46.25%	47.69%
Internal Auditor	179,524	68,121	111,403	37.95%	48.62%	46.73%	44.71%	58.57%
Manager of Communications	482,462	294,589	187,873	61.06%	57.70%	57.69%	53.27%	58.13%
Manager of Equity & Cultural Proficiency	265,822	96,687	169,135	36.37%	46.59%	46.79%	48.24%	49.37%
Manager of Family & Community Partnerships	110,785	59,921	50,864	54.09%	n/a	n/a	n/a	n/a
Manager of Innovative Programs	166,290	51,330	114,960	30.87%	n/a	n/a	n/a	n/a
Nurse Coordinator	4,156,918	1,737,041	2,419,877	41.79%	41.51%	41.11%	44.90%	45.59%
Risk Manager	3,765,261	1,849,887	1,915,374	49.13%	49.90%	51.70%	51.00%	48.33%
Supervisor of Elementary & Middle School Physical Ed	116,616	26,900	89,716	23.07%	28.67%	30.29%	39.27%	55.41%
Supervisor of Fine Arts	217,750	80,707	137,043	37.06%	38.34%	30.71%	26.31%	31.83%
Supervisor of Magnet and CTE Programs	1,573,967	366,936	1,207,031	23.31%	22.83%	23.31%	22.00%	16.82%
Supervisor of Personalized Accelerated Learning & Intervention	1,961,813	794,786	1,167,027	40.51%	40.16%	36.86%	39.08%	40.05%
Supervisor of Personalized Learning /Library & Media Services	6,098,457	2,419,816	3,678,641	39.68%	42.39%	39.35%	44.58%	45.04%
Supervisor of Phys. Educ. & Interscholastic Athletics	2,871,376	1,336,924	1,534,452	46.56%	45.25%	42.43%	40.66%	40.90%
Supervisor of Planning & Construction	750,057	362,880	387,177	48.38%	57.31%	55.33%	46.64%	45.32%
Supervisor of Psychological Services	2,826,617	1,532,087	1,294,530	54.20%	43.50%	39.90%	39.59%	41.04%
Supervisor of Pupil Services	596,549	189,059	407,490	31.69%	n/a	n/a	n/a	n/a
Supervisor of Purchasing	760,966	356,049	404,917	46.79%	42.86%	47.56%	49.89%	53.11%
Supervisor of School Counseling	8,252,239	3,457,075	4,795,164	41.89%	41.83%	41.77%	45.25%	45.98%
Supervisor of Science	1,038,304	460,610	577,694	44.36%	42.71%	43.03%	41.46%	42.55%
Supervisor of the Office of Accountability	792,836	452,920	339,916	57.13%	39.75%	37.58%	38.31%	40.38%
Supervisor of World Language and ESOL	839,206	344,842	494,364	41.09%	40.92%	40.76%	44.10%	44.63%
Total	**$ 478,208,661**	**$ 216,266,565**	**$ 261,942,096**	**45.22%**	**46.00%**	**46.67%**	**46.38%**	**47.02%**

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, 2019 (unaudited)

		Current Year				Same Period Prior Years			
School	**Name**	**Budget**	**Actual**	**Balance**	**% Spent**	**FY19**	**FY18**	**FY17**	**FY16**
1	Central Office	$ 314,876	$ 94,239	$ 220,637	29.93%	12.19%	21.30%	18.38%	10.31%
5	Hickory Annex	5,061	1,437	3,624	28.39%	39.50%	84.46%	757.91%	0.00%
6	Forest Hill Annex	2,406	-	2,406	0.00%	19.72%	37.85%	0.38%	3.32%
	Total Central Funds	**322,343**	**95,676**	**226,667**	**29.68%**	**12.64%**	**22.40%**	**19.40%**	**9.92%**
9	Harford Glen	42,081	16,543	25,538	39.31%	29.83%	41.63%	32.46%	33.30%
91	John Archer	110,793	64,292	46,501	58.03%	53.12%	73.63%	67.78%	75.35%
92	Alternative Education	67,020	28,142	38,878	41.99%	40.76%	45.97%	19.52%	24.80%
	Total Special Schools	**219,894**	**108,976**	**110,918**	**49.56%**	**45.07%**	**58.48%**	**44.98%**	**50.50%**
70	Aberdeen High	330,250	154,934	175,316	46.91%	56.34%	45.89%	62.09%	54.69%
73	Bel Air High	360,061	155,402	204,660	43.16%	52.51%	49.33%	50.07%	47.03%
85	C. Milton Wright High	331,671	150,702	180,969	45.44%	56.35%	61.68%	52.56%	46.32%
76	Edgewood High	320,057	145,506	174,551	45.46%	45.92%	49.58%	43.19%	64.34%
82	Fallston High	252,698	102,447	150,251	40.54%	45.31%	42.13%	47.36%	51.10%
4	Harford Technical High	319,491	215,119	104,372	67.33%	71.49%	58.73%	57.92%	60.82%
78	Havre de Grace High	181,061	71,712	109,349	39.61%	48.78%	46.08%	42.96%	43.03%
81	Joppatowne High	200,520	106,818	93,702	53.27%	61.53%	38.29%	45.18%	63.04%
80	North Harford High	295,933	133,173	162,760	45.00%	55.87%	61.01%	49.05%	52.08%
87	Patterson Mill High	210,022	126,778	83,244	60.36%	82.72%	67.49%	83.72%	67.10%
	Total High Schools	**2,801,764**	**1,362,592**	**1,439,173**	**48.63%**	**57.22%**	**52.49%**	**53.34%**	**54.60%**
65	Aberdeen Middle	204,935	102,047	102,888	49.79%	68.56%	48.48%	44.96%	39.49%
72	Bel Air Middle	223,010	112,847	110,163	50.60%	43.46%	37.95%	34.88%	37.95%
77	Edgewood Middle	196,453	82,352	114,101	41.92%	63.92%	53.47%	41.69%	71.71%
86	Fallston Middle	157,896	65,689	92,207	41.60%	70.72%	63.76%	48.46%	70.42%
79	Havre de Grace Middle	106,715	28,109	78,606	26.34%	43.48%	42.72%	45.93%	54.47%
84	Magnolia Middle	135,361	81,339	54,022	60.09%	74.57%	53.39%	56.71%	51.07%
83	North Harford Middle	154,592	106,990	47,602	69.21%	65.34%	86.14%	65.57%	77.74%
88	Patterson Mill Middle	127,096	78,899	48,197	62.08%	101.59%	88.77%	55.97%	46.53%
74	Southampton Middle	185,454	107,382	78,072	57.90%	68.23%	51.45%	58.76%	58.61%
	Total Middle Schools	**1,491,512**	**765,655**	**725,857**	**51.33%**	**65.60%**	**56.94%**	**49.46%**	**56.02%**
	Total Secondary Schools	**4,293,276**	**2,128,246**	**2,165,030**	**49.57%**	**60.09%**	**54.01%**	**52.02%**	**55.09%**
23	Abingdon Elementary	125,076	46,221	78,855	36.95%	40.32%	57.65%	44.88%	46.61%
12	Bakerfield Elementary	71,352	34,803	36,549	48.78%	52.30%	44.54%	77.89%	83.06%
14	Bel Air Elementary	81,557	62,135	19,422	76.19%	63.49%	58.40%	56.69%	49.85%
25	Church Creek Elementary	118,489	73,609	44,880	62.12%	69.58%	59.91%	44.06%	54.22%
16	Churchville Elementary	64,202	23,513	40,689	36.62%	35.92%	33.67%	44.72%	45.54%
18	Darlington Elementary	26,553	11,663	14,890	43.92%	79.90%	60.86%	47.03%	63.05%
20	Deerfield Elementary	125,549	54,099	71,450	43.09%	61.60%	57.41%	38.98%	45.06%
22	Dublin Elementary	46,939	26,630	20,309	56.73%	56.56%	55.28%	47.39%	56.76%
15	Edgewood Elementary	65,866	38,372	27,494	58.26%	70.24%	74.39%	72.04%	88.24%
21	Emmorton Elementary	96,409	47,712	48,697	49.49%	58.12%	59.97%	48.97%	53.60%
26	Forest Hill Elementary	82,421	48,913	33,508	59.34%	47.75%	59.63%	58.46%	56.13%
28	Forest Lakes Elementary	71,608	40,749	30,859	56.91%	60.92%	68.37%	69.61%	79.30%
27	Fountain Green Elementary	80,514	41,996	38,518	52.16%	66.65%	56.99%	62.14%	71.39%
11	George D. Lisby Elementary	68,779	38,732	30,047	56.31%	64.17%	62.05%	52.90%	49.93%
30	Halls Cross Roads Elementary	83,249	56,389	26,860	67.74%	94.78%	63.45%	78.44%	68.98%
32	Havre de Grace Elementary	83,618	66,384	17,234	79.39%	95.55%	77.97%	63.13%	56.71%
33	Hickory Elementary	106,946	53,342	53,604	49.88%	86.05%	35.91%	40.76%	43.58%
35	Homestead-Wakefield Elementary	159,944	87,634	72,310	54.79%	80.13%	79.09%	55.49%	63.28%
36	Jarrettsville Elementary	72,863	39,932	32,931	54.80%	30.31%	32.11%	26.50%	37.82%
37	Joppatowne Elementary	97,806	62,304	35,502	63.70%	75.65%	57.56%	31.97%	31.89%
31	Magnolia Elementary	92,945	45,827	47,118	49.31%	70.11%	68.46%	59.74%	58.73%
38	Meadowvale Elementary	84,949	63,049	21,900	74.22%	78.63%	70.21%	69.13%	72.75%
41	Norrisville Elementary	42,355	41,011	1,345	96.83%	133.29%	69.84%	78.21%	73.39%
47	North Bend Elementary	63,851	29,627	34,225	46.40%	52.04%	40.17%	71.00%	66.73%
44	North Harford Elementary	57,535	27,411	30,124	47.64%	59.84%	58.38%	59.09%	61.84%
29	Prospect Mill Elementary	91,734	63,247	28,487	68.95%	74.17%	43.55%	56.75%	69.50%
49	Red Pump Elementary	120,843	113,133	7,710	93.62%	61.44%	56.82%	44.07%	60.66%
45	Ring Factory Elementary	83,764	41,419	42,345	49.45%	80.25%	65.47%	71.06%	61.00%
43	Riverside Elementary	78,957	49,167	29,790	62.27%	65.03%	75.42%	53.28%	58.33%
39	Roye Williams Elementary	86,036	24,647	61,389	28.65%	38.26%	55.78%	46.60%	49.47%
40	William Paca Elementary	134,861	75,918	58,943	56.29%	62.08%	51.55%	60.52%	50.58%
13	William S. James Elementary	72,326	58,097	14,229	80.33%	63.55%	59.17%	52.20%	59.24%
48	Youths Benefit Elementary	165,120	92,276	72,844	55.88%	72.14%	54.23%	72.67%	72.09%
	Total Elementary Schools	**2,905,016**	**1,679,961**	**1,225,055**	**57.83%**	**66.32%**	**58.48%**	**55.53%**	**58.48%**
	Unallocated	**81,018**	**-**	**81,018**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
	Total All Funds	**$ 7,821,547**	**$ 4,012,860**	**$ 3,808,687**	**51.31%**	**53.98%**	**53.83%**	**50.93%**	**53.44%**

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, 2019 (unaudited)

	Adopted Budget	Actual Year-To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
Revenues				
Cafeteria Sales	$ 7,926,829	$ 3,312,326	$ (4,614,503)	41.79%
Federal Aid				
School Lunch Program	630,000	262,224	(367,776)	41.62%
School Breakfast Program	2,141,980	858,783	(1,283,197)	40.09%
Section II	5,133,885	2,044,029	(3,089,856)	39.81%
Other Federal Revenue	777,526	384,187	(393,339)	49.41%
USDA Commodities	1,114,699	415,217	(699,482)	37.25%
Total Federal Aid	9,798,090	3,964,440	(5,833,650)	40.46%
State Aid				
Child Feeding Program	150,000	83,347	(66,653)	55.56%
Other State Revenue	262,500	102,277	(160,223)	38.96%
Total State Aid	412,500	185,625	(226,875)	45.00%
Miscellaneous Income	160,000	77,272	82,728	48.30%
Total Revenues	18,297,419	7,539,663	(10,757,756)	41.21%
Expenditures				
Salaries and Wages	5,996,116	2,489,791	3,506,325	41.52%
Contracted Services	460,500	322,629	137,871	70.06%
Supplies and Materials	8,360,077	3,670,884	4,689,193	43.91%
Other Charges	3,369,976	1,987,958	1,382,018	58.99%
Furniture and Equipment	110,750	89,617	21,133	80.92%
Total Expenditures	$ 18,297,419	8,560,880	$ 9,736,539	46.79%
Excess of Revenues over Expenditures or (Expenditures over Revenues)		$ (1,021,217)		

HARFORD COUNTY PUBLIC SCHOOLS
Open Capital Projects
Balances as of December 31, 2019

Description	Project #	Budget	Expenditures	Encumbrances	Total	Balance	% Remaining
Youth's Benefit Elementary	310-4810	49,461,866	49,277,002	34,253	49,311,255	150,610	0.30%
Aberdeen High North	310-7110	665,000	567,053	-	567,053	97,947	14.73%
Havre de Grace High (1)	310-7810	98,047,218	53,543,244	34,565,326	88,108,570	9,938,648	10.14%
NHHS Aqua Lab / Greenhouse	315-8022	830,000	792,299	-	792,299	37,701	4.54%
Joppatowne High Ltd Renov.	315-8115	2,500,000	736,380	1,658,834.50	2,395,214	104,786	4.19%
Technology Education Lab Refresh	315-9017	1,625,000	1,449,513	-	1,449,513	175,487	10.80%
Special Education Facilities	315-9021	1,042,000	209,090	459,416.50	668,507	373,493	35.84%
GDLisby Elem HVAC	325-1168	9,250,000	822,099	133,616.00	955,715	8,294,285	89.67%
Darlington Elem HVAC	325-1868	2,857,998	2,752,186	-	2,752,186	105,812	3.70%
Hickory Elem Roof	325-3325	1,211,309	-	31,622.00	31,622	1,179,687	97.39%
Roye Wms Elem HVAC	325-3968	11,720,000	584,067	368,217.90	952,285	10,767,715	91.87%
North Harford Elem Roof	325-4425	1,064,000	1,013,342	-	1,013,342	50,658	4.76%
North Bend Plant/Alarm	325-4727	2,031,000	100,803	32,915.43	133,718	1,897,282	93.42%
Aberdeen Middle Roof	325-6525	3,827,000	3,351,644	272,167	3,623,811	203,189	5.31%
Roofs	325-9025	10,261,252	10,242,223	19,029	10,261,252	-	0.00%
Center Educ. Opport. A/C	325-9183	4,625,000	4,584,095	-	4,584,095	40,905	0.88%
Bel Air Elem HVAC	326-1468	7,015,520	6,726,329	40,751	6,767,080	248,440	3.54%
Prospect Mill Elem HVAC	326-2968	4,685,000	4,681,977	-	4,681,977	3,023	0.06%
Riverside Elem HVAC	326-4368	8,117,700	8,043,361	4,000	8,047,361	70,339	0.87%
Fallston High HVAC	326-8268	16,082,961	16,082,257	-	16,082,257	704	0.00%
Relocatables	340-9041	11,036,037	10,799,452	-	10,799,452	236,585	2.14%
Technology Infrastructure	350-9057	32,019,053	31,609,066	2,796	31,611,862	407,191	1.27%
Integrated Business System	350-9058	609,500	598,626	-	598,626	10,874	1.78%
Fallston Middle Chiller	360-8663	861,296	638,950	82,819.32	721,769	139,527	16.20%
Alarms & ER Systems	360-9074	1,437,000	1,397,323	7,422	1,404,745	32,255	2.24%
Septic Pretreat Facility	360-9077	4,910,592	4,806,139	-	4,806,139	104,453	2.13%
Backflow Prevention	360-9078	600,000	472,530	-	472,530	127,470	21.24%
ADA Improvements	360-9080	900,000	862,815	-	862,815	37,185	4.13%
Bleachers	360-9084	467,477	467,477	-	467,477	-	0.00%
Energy Performance	360-9087	19,509,808	19,375,366	-	19,375,366	134,442	0.69%
Athletic Fields	360-9162	796,936	697,399	4,800	702,199	94,737	11.89%
HVAC Major Repairs	360-9968	10,435,886	9,347,945	-	9,347,945	1,087,941	10.43%
North Harford Middle Water	361-8376	1,000,000	479,223	-	479,223	520,777	52.08%
Roofs	362-9025	90,230	-	-	-	90,230	100.00%
Floors	362-9071	396,250	-	63,187	63,187	333,063	84.05%
Bleachers	362-9084	32,523	-	12,784	12,784	19,739	60.69%
Buses	390-9096	14,090,481	12,779,840	1,276,850	14,056,690	33,791	0.24%
Music Refresh	390-9097	625,000	622,524	-	622,524	2,476	0.40%
Security Measures	390-9098	2,914,229	2,122,246	201,469.24	2,323,715	590,514	20.26%
Math Refresh	390-9099	1,299,792	1,299,792	-	1,299,792	-	0.00%
Textbooks	390-9793	4,681,873	4,262,812	24,420.52	4,287,232	394,641	8.43%
CTE Equip Refresh	390-9990	804,616	784,081	-	784,081	20,535	2.55%
Textbooks Social Science	390-9993	1,099,979	1,099,979	-	1,099,979	-	0.00%
Swimming Pools	391-9095	1,383,000	1,181,065	19,921.02	1,200,986	182,014	13.16%
Band Uniforms	391-9097	72,340	72,340	-	72,340	-	0.00%
Security Initiative Program	391-9098	1,724,950	1,723,619	-	1,723,619	1,331	0.08%
Total Active Projects		**$ 350,718,671**	**$ 273,059,571**	**$ 39,316,617**	**$ 312,376,188**	**$ 38,342,483**	**10.93%**

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