

BOARD OF EDUCATION OF HARFORD COUNTY

INFORMATIONAL REPORT

PRESENTATION OF Quarterly Financial Report for the Period Ending December 31, 2020

February 22, 2021

Background Information

Each quarter, a series of high-level financial reports are prepared and distributed to the Board of Education and the Board's Audit Committee. These reports are for the 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 48.82% of budget.
 - Interest revenue, student fees, facilities rentals and gate receipts are significantly under budget due to the effects of the pandemic.
- Expenditures – Total expenditures are 44.11% of the appropriation.
 - Significant savings have been realized through the first half of the year due to reduced operations.
 - Healthcare claims are higher than last year and closer to the target loss ratio than last year.
- Fund Balance – FY2021 projected surplus as of 12/31/20 is \$12.2 million.
 - \$5.0 million is related to salary savings, \$2.4 million pertains to contracted services savings and \$5.0 million is projected savings in healthcare.
 - After subtracting all assignments and allocations, the resulting projected unassigned fund balance is \$14.6 million, or 2.9% of the unrestricted budget. Note: Fund Balance assignments may change based on the final approval of the FY2022 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, 2020.

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, 2021

Subject: Financial Report for the Period Ending December 31, 2020

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INTRODUCTION

Attached is the financial report for the Unrestricted Fund (Executive Summary, Schedules A, B, C, and D) for the second quarter of FY 2021 ending December 31, 2020. 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

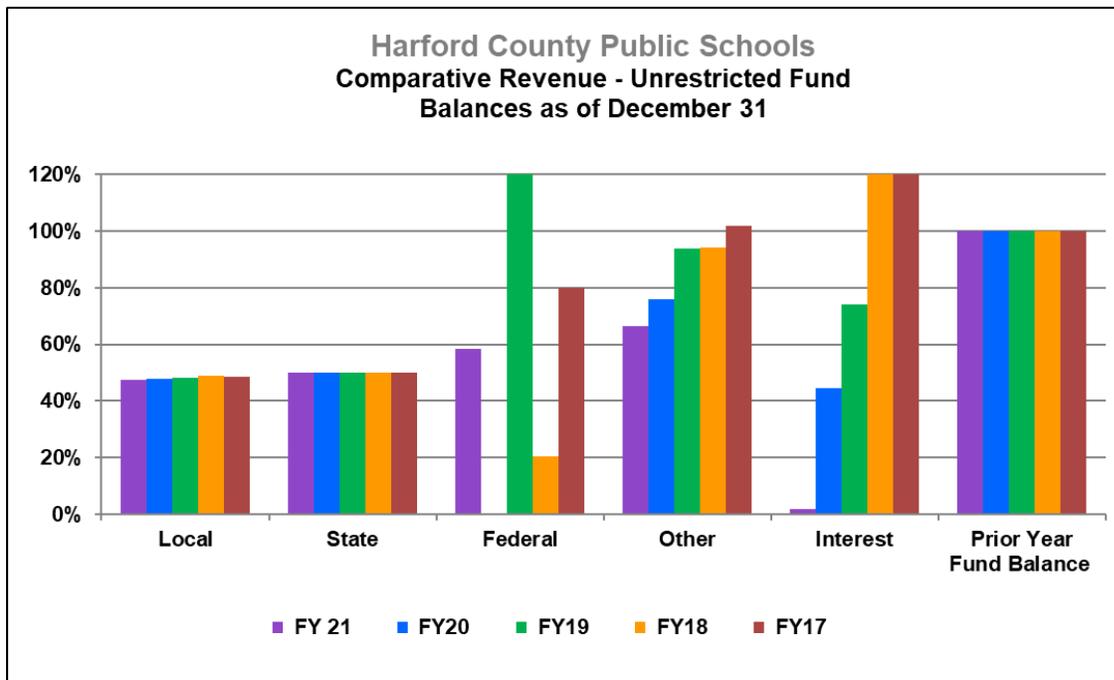
As a point of explanation, because Actual Year-to-Date revenue is measured against a full-year budget and we are currently at mid-year, most revenue lines show an unfavorable variance at December 31. This is to be expected. Whereas, Projected to Year-End revenue is used to develop a full-year Projected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

Overall, total revenue received is 48.82% of the amount projected for the year. This percentage is lower than in years past due to the effects of COVID-19, specifically its impact on Other Revenues, discussed below. 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 66.41% of budget, which is significantly below second quarters in past years. 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 \$1.6 million. In addition, two settlements related to dental insurance and life insurance were received totaling \$0.7 million. The subsidy and two settlements account for 71.3% of Other Revenue. Transportation fees, student payment fees, rental of facilities, interscholastic receipts and interest revenue have very few, if any, funds recorded through the second quarter. Due to COVID-19 restrictions on operations and general economic conditions, school system cash operations have not been at normal levels; therefore, normally occurring receipts are lacking in FY 2021.

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.

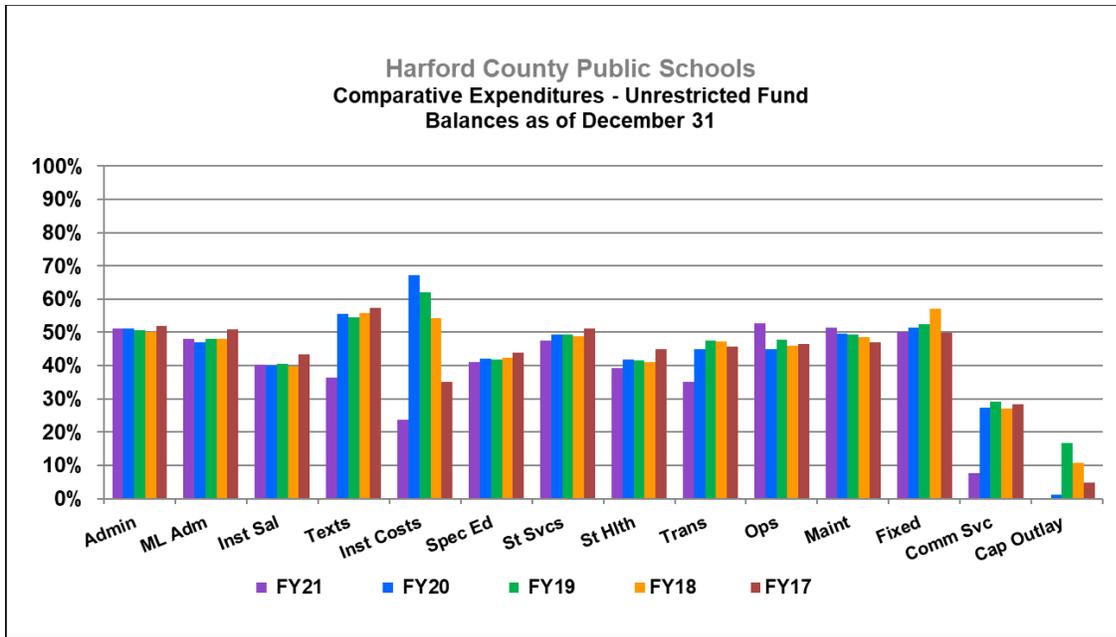
The chart below provides information on revenue received as a percentage of budget for each funding source over the past five years as of December 31.



Expenditures

Expenditures in all categories are 44.11% 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.

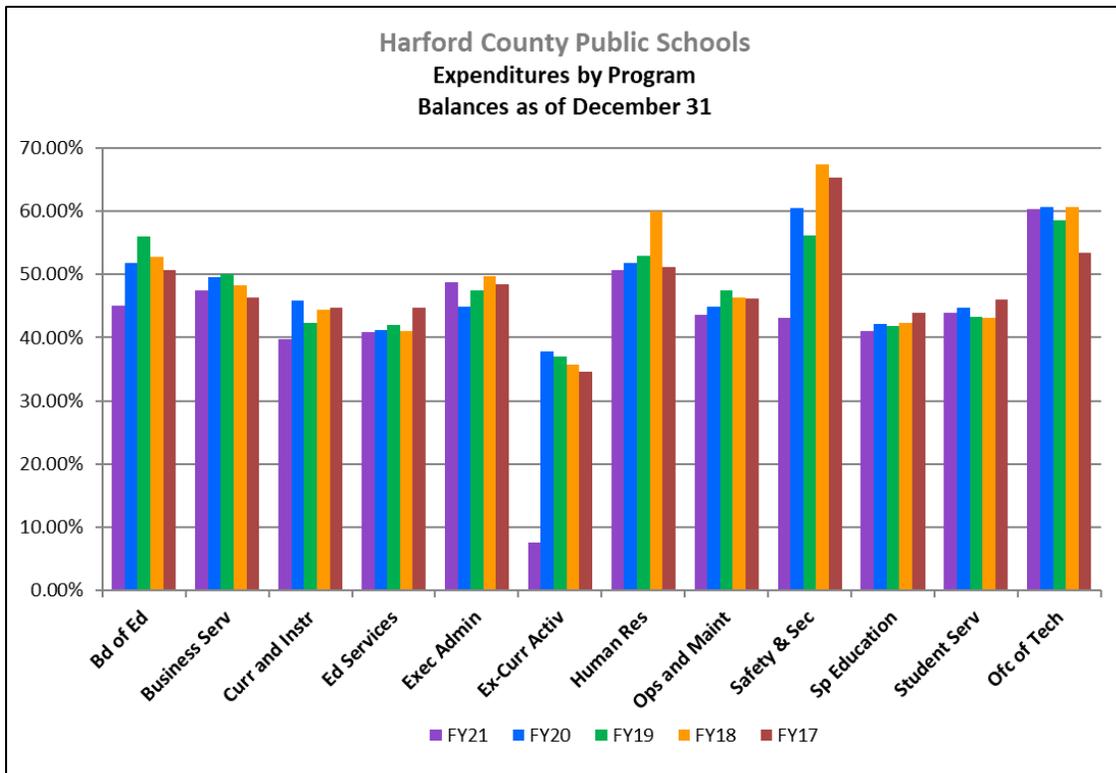
At this point in the fiscal year, a total expenditure surplus of \$12.2 million is projected. The majority of the surplus originates from the following areas: salary and wages for \$5.0 million, contracted services for \$2.4 million and \$5.2 million in fixed charges. Due to COVID-19, buildings and transportation have not been operating at full capacity, resulting in significant savings. Health insurance is also generating projected savings for the year due to the pandemic’s effect on seeking medical treatment. As HCPS returns to in-person learning, additional costs will arise, possibly causing pressure on operating budgets.



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 24.84% of allocation, school and central office spending for the second quarter is significantly lower when compared to past years. School budgets were reduced by 35% in the fall since students were not in buildings full-time. As students return to buildings, budgets will be evaluated and restored, as needed. 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 FY21 is \$12.2 million. Accumulated fund balance at July 1, 2020 was \$13.7 million; however, \$2.0 million is assigned to cover expenses in FY21, \$3.0 is proposed as an assignment for the FY22 budget, \$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 current year program losses, \$4.0 million is assigned for future lease payments on student and teacher devices and \$0.2 million is related to inventory. Assignments may be found in the chart below. After subtracting all assignments/allocation, the resulting projected unassigned fund balance of \$14.6 million is 2.9% of the school system's \$503.4 million unrestricted budget. These funds would be available for expenses or emergencies in FY21 or FY22. The final decision on the FY22 budget will affect the proposed assignment.

Projected Excess of Revenues Over Expenditures	\$ 12,216,478
Total Fund Balance at July 1, 2020	13,716,622
Assigned for FY 2021 Budget	(2,000,000)
Assigned for Emergency Fuel	(1,000,000)
Assigned for transfer to food services fund	(1,200,000)
Assigned for lease payments for devices	(4,000,000)
Proposed Assignment for FY 2022 Budget	(2,989,500)
Non-spendable for inventory	<u>(163,391)</u>
Assigned Fund Balance at December 31, 2020	<u>(11,352,891)</u>
Projected Unassigned Fund Balance	<u>\$ 14,580,209</u>

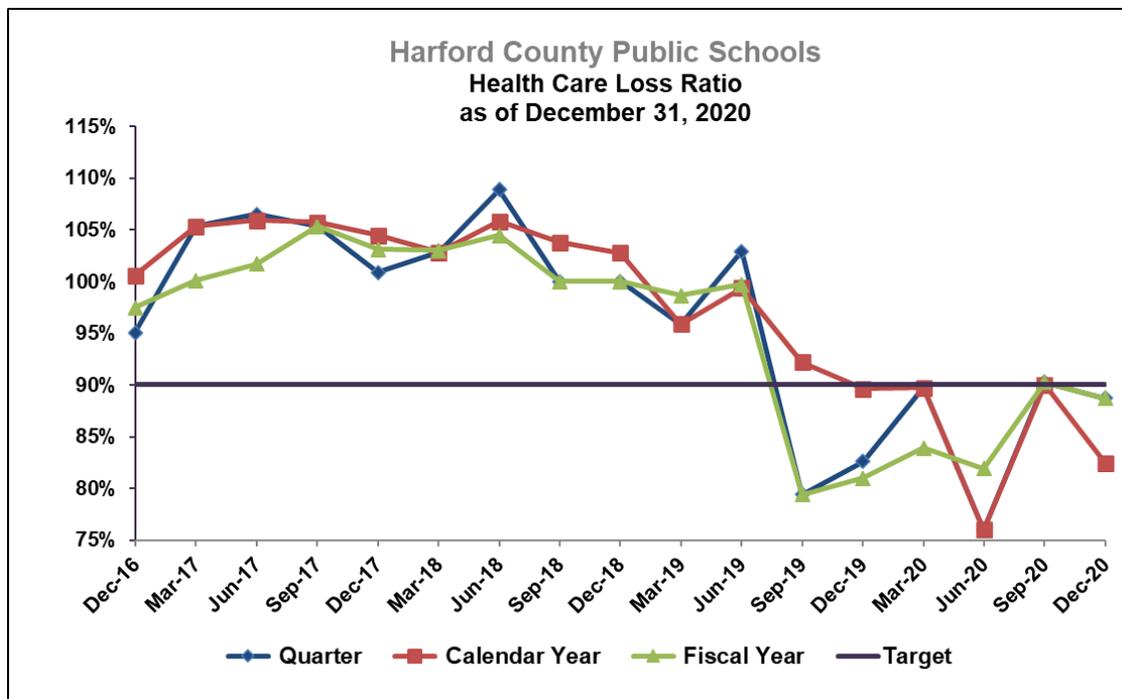
Health Insurance Expenditures and Loss Ratio

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

Loss ratio for the second quarter of FY21 is below expectation at 88.72%. The calendar year-to-date loss ratio also falls well below the target at 86.21% while the fiscal year-to-date is closer to target, at 89.50%. These percentages closely follow the pandemic timelines. The calendar-year ratio includes the spring timeframe when the covered population was not seeking healthcare as regularly. Likewise, the second quarter includes the holidays when COVID cases were rising and people were again not seeking medical treatment as readily. The fiscal year includes the summer months when cases had fallen and the population of employees and retirees were seeking medical care that they could not obtain in the spring.

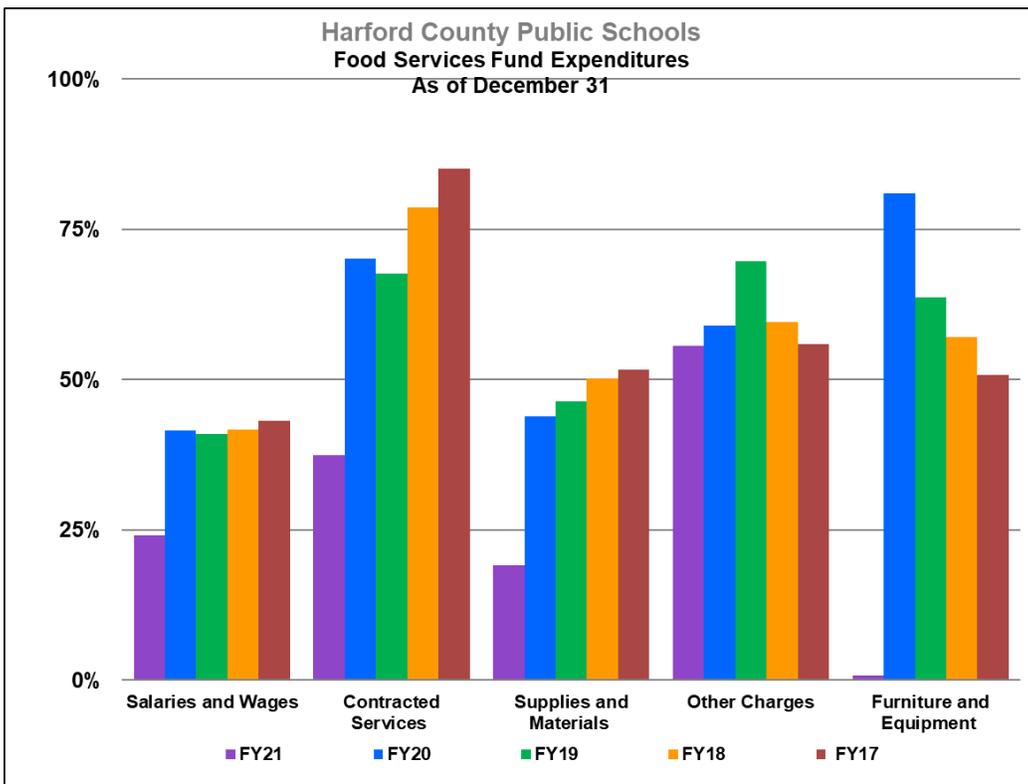
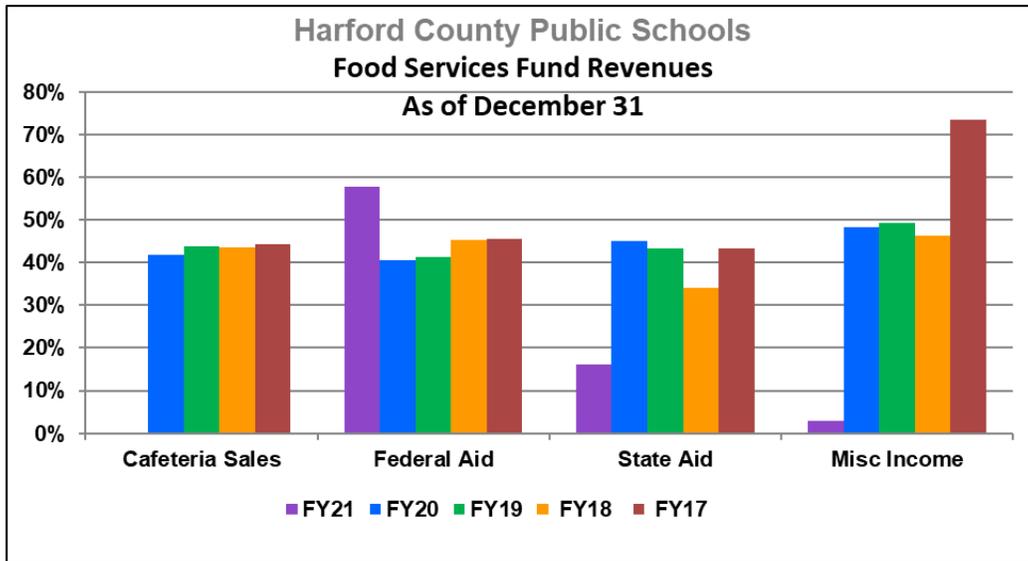
In order to protect HCPS from unusually high claims within a plan year, HCPS purchases stop-loss insurance on individual claims that exceed \$300K during the plan year and aggregate claims in excess of 125% of estimates. Claims exceeding the stop-loss levels will be removed from our actual experience at settlement.

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



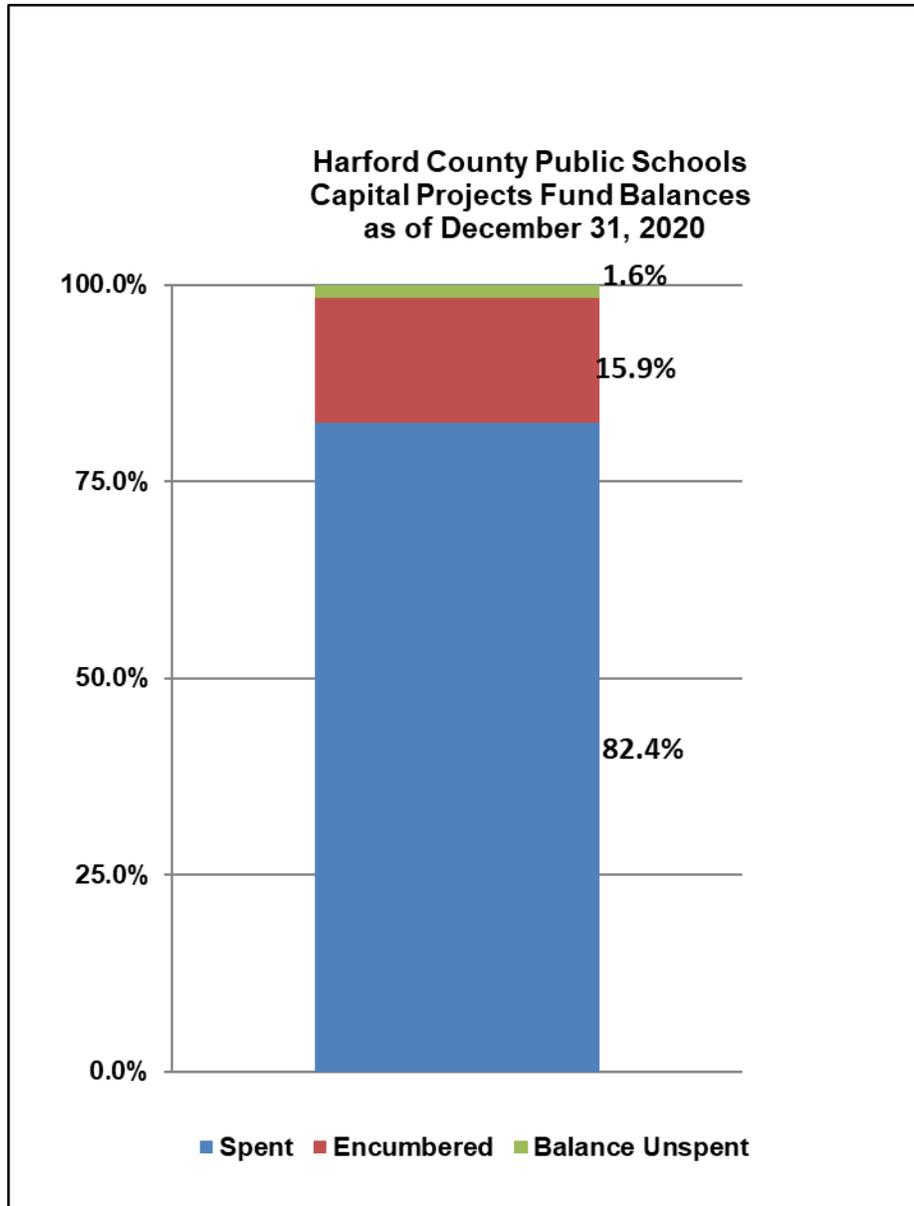
Food Services Fund

The Food Services Fund is typically a self-supporting fund that does not receive any Unrestricted Fund support. At December 31, without the reimbursement from Harford County Government with CARES Act funds, expenditures exceeded revenue by \$1.2 million. \$1.9 million in CARES Act funds is recorded as revenue and represents unreimbursed meals that were provided to students after the system-wide closure in the spring. This reimbursement from Harford County Government helps to replenish the food service fund balance. Current year revenues are 21.49% of budget, disregarding the CARES Act funds. The lack of cafeteria sales negatively impacts the performance of the food service fund. Expenditures are at 27.82% of budget which is significantly lower when compared to the same quarter in prior years. With students returning to school, it is possible to shrink the deficit by year-end; however, an assignment of fund balance exists to potentially support the food service program.



Capital Projects Fund

Capital Projects Balances as of December 31, 2020 are reported for all open projects and projects spent out. These are listed by project category on page 18. In total, there are \$248.6 million in active capital projects. The graph below provides the percentage of capital funds spent, encumbered, and 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, 2020 (unaudited)

	Amended Budget	Actual Year-to-Date	Variance- Favorable (Unfavorable)	% Actual Year-to- Date to Budget	% to Total Actual	Projected to Year End	Projected Surplus (Deficit)
Revenues							
Local	\$ 276,927,778	\$ 131,200,000	\$ (145,727,778)	47.38%	53.39%	\$ 276,927,778	\$ -
State	218,939,837	109,188,259	(109,751,579)	49.87%	44.43%	218,939,837	-
Federal	420,000	245,118	(174,882)	58.36%	0.10%	420,000	-
Other	4,685,000	3,111,306	(1,573,694)	66.41%	1.27%	3,734,367	(950,633)
Interest	420,000	7,647	(412,353)	1.82%	0.00%	20,000	(400,000)
Prior Years' Fund Balance	2,000,000	2,000,000	-	100.00%	0.81%	2,000,000	-
Total Revenues	\$ 503,392,615	\$ 245,752,330	\$ (257,640,285)	48.82%	100.00%	\$ 502,041,982	(1,350,633)
Expenditures							
Administration	11,485,806	5,882,972	5,602,834	51.22%	2.65%	11,430,441	55,365
Mid-Level Administration	27,809,169	13,356,180	14,452,989	48.03%	6.01%	27,568,754	240,415
Instructional Salaries	181,139,788	72,925,450	108,214,338	40.26%	32.84%	181,222,788	(83,000)
Textbooks	7,290,542	2,644,236	4,646,306	36.27%	1.19%	7,254,089	36,453
Other Instructional Costs	3,553,237	838,780	2,714,457	23.61%	0.38%	3,482,172	71,065
Special Education	49,235,965	20,247,959	28,988,006	41.12%	9.12%	48,951,425	284,540
Student Personnel Services	2,270,081	1,078,859	1,191,222	47.53%	0.49%	2,191,303	78,778
Student Health Services	4,316,000	1,688,114	2,627,886	39.11%	0.76%	3,976,967	339,033
Student Transportation	35,056,382	12,296,540	22,759,842	35.08%	5.54%	28,880,919	6,175,463
Operation of Plant	28,373,082	14,968,388	13,404,694	52.76%	6.74%	27,968,318	404,764
Maintenance of Plant	14,346,081	7,361,943	6,984,138	51.32%	3.32%	13,891,735	454,346
Fixed Charges	137,339,017	68,723,617	68,615,400	50.04%	30.95%	132,173,128	5,165,889
Community Services	551,803	42,560	509,243	7.71%	0.02%	207,803	344,000
Capital Outlay	625,662	1,050	624,612	0.17%	0.00%	625,662	-
Total Expenditures	\$ 503,392,615	\$ 222,056,649	\$ 281,335,966	44.11%	100.00%	\$ 489,825,504	13,567,111
Excess (Deficit) of Revenues Over Expenditures							\$ 12,216,478
Total Fund Balance at July 1, 2020							13,716,622
Assigned Fund Balance at December 31, 2020							(11,352,891)
Projected Unassigned Fund Balance							\$ 14,580,209

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, 2020 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget	Projected To Year-End	Projected Surplus (Deficit)
Schedule A						
REVENUE						
LOCAL - COUNTY (Includes Capital Outlay)	\$ 276,927,778	\$ 131,200,000	\$ (145,727,778)	47.38%	\$ 276,927,778	\$ -
STATE						
Basic Aid	181,872,369	90,936,185	(90,936,185)	50.00%	181,872,369	-
Transportation	14,082,028	7,041,014	(7,041,014)	50.00%	14,082,028	-
Special Education	10,857,257	5,135,629	(5,721,629)	47.30%	10,857,257	-
Limited English Prof.	2,938,814	1,469,407	(1,469,407)	50.00%	2,938,814	-
Other	9,189,369	4,606,025	(4,583,345)	50.12%	9,189,369	-
TOTAL STATE	218,939,837	109,188,259	(109,751,579)	49.87%	218,939,837	-
FEDERAL						
Impact Aid	420,000	245,118	(174,882)	58.36%	420,000	-
CARES Act	-	304,987	304,987	0.00%	304,987	304,987
TOTAL FEDERAL	420,000	550,105	130,105	130.98%	724,987	304,987
OTHER						
<u>Tuition, Fees, etc.</u>						
Tuition	212,000	69,930	(142,070)	32.99%	140,000	(72,000)
Out of County LEAs	225,000	-	(225,000)	0.00%	225,000	-
Transportation Fees	285,000	9,224	(275,776)	3.24%	40,000	(245,000)
Student Payment Fees	515,000	-	(515,000)	0.00%	-	(515,000)
Rental of Facilities	447,000	18,829	(428,171)	4.21%	50,000	(397,000)
Total Tuition, Fees, etc.	1,684,000	97,983	(1,586,017)	5.82%	455,000	(1,229,000)
Interscholastic Receipts	440,000	-	(440,000)	0.00%	-	(440,000)
Donations, Gifts, Awards	2,500	938	(1,562)	37.53%	2,500	-
Net Insurance Recovery	60,000	3,358	(56,642)	5.60%	60,000	-
Sale of Equipment/Scrap	50,000	24,414	(25,586)	48.83%	50,000	-
Criminal Background	58,500	28,406	(30,094)	48.56%	58,500	-
Settlements Health & Dental	-	632,023	632,023	n/a	632,023	632,023
Medicare Part D Subsidy	1,500,000	1,586,344	86,344	105.76%	1,586,344	86,344
Other Miscellaneous	890,000	737,840	(152,160)	82.90%	890,000	-
TOTAL OTHER	4,685,000	3,111,306	(1,573,694)	66.41%	3,734,367	(950,633)
Interest	420,000	7,647	(412,353)	1.82%	20,000	(400,000)
Prior Years' Fund Balance	2,000,000	2,000,000	-	100.00%	2,000,000	-
TOTAL REVENUE	503,392,615	246,057,317	(257,640,285)	48.88%	502,041,982	(1,350,633)
EXPENDITURES						
Administration	11,485,806	5,882,972	5,602,834	51.22%	11,430,441	55,365
Mid-Level Administration	27,809,169	13,356,180	14,452,989	48.03%	27,568,754	240,415
Instructional Salaries	181,139,788	72,925,450	108,214,338	40.26%	181,222,788	(83,000)
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Fixed Charges	137,339,017	68,723,617	68,615,400	50.04%	132,173,128	5,165,889
Community Services	551,803	42,560	509,243	7.71%	207,803	344,000
Capital Outlay	625,662	1,050	624,612	0.17%	625,662	-
Total	\$ 503,392,615	\$ 222,056,649	\$ 281,335,966	44.11%	\$ 489,825,504	\$ 13,567,111
Projected Excess of Revenues Over Expenditures						\$ 12,216,478
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Assigned for Emergency Fuel						(1,000,000)
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Assigned for lease payments for devices						(4,000,000)
Proposed Assignment for FY 2022 Budget						(2,989,500)
Non-spendable for inventory						(163,391)
Assigned Fund Balance at December 31, 2020						(11,352,891)
Projected Unassigned Fund Balance						\$ 14,580,209

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, 2020 (unaudited)

Schedule B

CATEGORY AND OBJECT SUMMARY SCHEDULE

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget	Projected To Year-End	Projected Surplus (Deficit)
ADMINISTRATION:						
Salaries and Wages	\$ 9,982,809	\$ 4,880,376	\$ 5,102,433	48.89%	\$ 9,937,809	\$ 45,000
Contracted Services	1,361,983	974,243	387,740	71.53%	1,355,173	6,810
Supplies and Materials	253,118	106,590	146,528	42.11%	251,852	1,266
Other Charges	337,579	94,917	242,662	28.12%	335,891	1,688
Equipment	120,317	75,567	44,750	62.81%	119,715	602
Indirect Cost Recovery	(570,000)	(248,721)	(321,279)	43.64%	(570,000)	-
TOTAL	11,485,806	5,882,972	5,602,834	51.22%	11,430,441	55,365
MID-LEVEL ADMINISTRATION:						
Salaries and Wages	27,088,396	13,205,406	13,882,990	48.75%	26,862,396	226,000
Contracted Services	39,800	19,903	19,897	50.01%	39,004	796
Supplies and Materials	442,157	106,622	335,535	24.11%	433,314	8,843
Other Charges	117,857	794	117,063	0.67%	115,500	2,357
Equipment	120,959	23,456	97,503	19.39%	118,540	2,419
TOTAL	27,809,169	13,356,180	14,452,989	48.03%	27,568,754	240,415
INSTRUCTIONAL SALARIES:						
Salaries and Wages	181,139,788	72,925,450	108,214,338	40.26%	181,222,788	(83,000)
TEXTBOOKS:						
Supplies and Materials	7,290,542	2,644,236	4,646,306	36.27%	7,254,089	36,453
OTHER INSTRUCTIONAL COSTS:						
Contracted Services	1,696,120	654,843	1,041,277	38.61%	1,662,198	33,922
Other Charges	333,188	48,070	285,118	14.43%	326,524	6,664
Equipment	1,523,929	135,867	1,388,062	8.92%	1,493,450	30,479
TOTAL	3,553,237	838,780	2,714,457	23.61%	3,482,172	71,065
SPECIAL EDUCATION:						
Salaries and Wages	41,570,151	16,482,608	25,087,543	39.65%	40,537,151	1,033,000
Contracted Services	6,964,115	3,522,627	3,441,488	50.58%	7,814,115	(850,000)
Supplies and Materials	443,647	176,997	266,650	39.90%	343,647	100,000
Other Charges	154,041	3,597	150,444	2.34%	152,501	1,540
Equipment	104,011	62,130	41,881	59.73%	104,011	-
TOTAL	49,235,965	20,247,959	28,988,006	41.12%	48,951,425	284,540
STUDENT PERSONNEL SERVICES:						
Salaries and Wages	2,231,203	1,062,554	1,168,649	47.62%	2,153,203	78,000
Contracted Services	13,000	12,604	396	96.95%	12,740	260
Supplies and Materials	12,925	2,641	10,284	20.43%	12,667	259
Other Charges	7,710	637	7,073	8.27%	7,556	154
Equipment	5,243	423	4,820	8.07%	5,138	105
TOTAL	2,270,081	1,078,859	1,191,222	47.53%	2,191,303	78,778
STUDENT HEALTH SERVICES:						
Salaries and Wages	4,164,353	1,595,581	2,568,772	38.32%	3,828,353	336,000
Contracted Services	7,113	-	7,113	0.00%	6,971	142
Supplies and Materials	113,805	39,420	74,385	34.64%	111,529	2,276
Other Charges	16,663	2,635	14,029	15.81%	16,330	333
Equipment	14,066	50,479	(36,413)	358.87%	13,785	281
TOTAL	4,316,000	1,688,114	2,627,886	39.11%	3,976,967	339,033
STUDENT TRANSPORTATION:						
Salaries and Wages	6,994,503	2,080,743	4,913,760	29.75%	5,574,351	1,420,152
Contracted Services	26,512,104	10,025,875	16,486,229	37.82%	22,203,743	4,308,361
Supplies and Materials	1,485,850	152,185	1,333,665	10.24%	855,910	629,940
Other Charges	32,899	3,993	28,906	12.14%	13,743	19,156
Equipment	296,026	33,743	262,283	11.40%	233,172	62,854
Field Trip Cost Recovery	(265,000)	-	(265,000)	0.00%	-	(265,000)
TOTAL	35,056,382	12,296,540	22,759,842	35.08%	28,880,919	6,175,463

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, 2020 (unaudited)**

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget	Projected To Year-End	Projected Surplus (Deficit)
OPERATION OF PLANT:						
Salaries and Wages	12,950,300	5,821,800	7,128,500	44.95%	11,614,300	1,336,000
Contracted Services	1,553,517	3,790,450	(2,236,933)	243.99%	2,753,517	(1,200,000)
Supplies and Materials	1,076,331	421,390	654,941	39.15%	1,054,804	21,527
Other Charges	12,538,329	4,921,616	7,616,713	39.25%	12,138,329	400,000
Equipment	254,605	13,132	241,473	5.16%	407,368	(152,763)
TOTAL	28,373,082	14,968,388	13,404,694	52.76%	27,968,318	404,764
MAINTENANCE OF PLANT:						
Salaries and Wages	7,328,777	3,477,354	3,851,423	47.45%	7,014,777	314,000
Contracted Services	4,539,522	3,078,710	1,460,812	67.82%	4,448,732	90,790
Supplies and Materials	2,063,598	769,877	1,293,721	37.31%	2,022,326	41,272
Other Charges	40,046	11,612	28,434	29.00%	39,245	801
Equipment	374,138	24,390	349,748	6.52%	366,655	7,483
TOTAL	14,346,081	7,361,943	6,984,138	51.32%	13,891,735	454,346
FIXED CHARGES	137,339,017	68,723,617	68,615,400	50.04%	132,173,128	5,165,889
COMMUNITY SERVICES:						
Salaries and Wages	426,803	42,560	384,243	9.97%	82,803	344,000
Supplies and Materials	125,000	-	125,000	0.00%	125,000	-
TOTAL	551,803	42,560	509,243	7.71%	207,803	344,000
TOTAL REGULAR PROGRAMS	502,766,953	222,055,599	280,711,354	44.17%	489,199,842	13,567,111
CAPITAL OUTLAY:						
Contracted Services	28,500	1,050	27,450	3.68%	28,500	-
Other Charges	597,162	-	597,162	-	597,162	-
TOTAL	625,662	1,050	624,612	0.17%	625,662	-
TOTAL EXPENDITURES	\$ 503,392,615	\$ 222,056,649	\$ 281,335,966	44.11%	\$ 489,825,504	\$ 13,567,111

Schedule C

OBJECT SUMMARY SCHEDULE

Salaries and Wages	\$ 293,877,083	\$ 121,574,432	\$ 172,302,651	41.37%	\$ 288,827,931	\$ 5,049,152
Contracted Services	42,715,774	22,080,304	20,635,470	51.69%	40,324,692	2,391,082
Supplies and Materials	13,306,973	4,419,957	8,887,016	33.22%	12,465,138	841,835
Other Charges	151,514,491	73,811,489	77,703,002	48.72%	145,915,908	5,598,583
Equipment	2,813,294	419,188	2,394,106	14.90%	2,861,835	(48,541)
Field trip Cost Recovery	(265,000)	-	(265,000)	0.00%	-	(265,000)
Indirect Cost Recovery	(570,000)	(248,721)	(321,279)	43.64%	(570,000)	-
Total	\$ 503,392,615	\$ 222,056,649	\$ 281,335,966	44.11%	\$ 489,825,504	\$ 13,567,111

SPECIAL EDUCATION

Non-public Placements	\$ 6,660,792	\$ 3,090,886	\$ 3,569,906	46.40%	\$ 7,160,792	\$ (500,000)
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FIXED CHARGES SCHEDULE

Liability Insurance	\$ 994,271	\$ 491,938	\$ 502,333	49.48%	\$ 964,000	\$ 30,271
Retirement	11,818,187	7,236,465	4,581,722	61.23%	11,706,000	112,187
Social Security	21,630,314	8,984,694	12,645,620	41.54%	21,158,000	472,314
Unemployment Comp Ins.	160,000	18,525	141,475	11.58%	1,357,000	(1,197,000)
Workers' Comp Ins.	2,499,410	1,103,901	1,395,509	44.17%	2,232,000	267,410
Health Insurance	92,593,847	47,554,027	45,039,820	51.36%	87,214,000	5,379,847
Dental Insurance	4,138,108	2,482,144	1,655,964	59.98%	4,143,000	(4,892)
Life Insurance	648,096	247,163	400,933	38.14%	456,000	192,096
Tuition Reimbursement	1,130,123	604,760	525,363	53.51%	1,130,123	-
Debt Service - Interest	226,661	-	226,661	0.00%	226,661	-
OPEB	1,500,000	-	1,500,000	0.00%	1,586,344	(86,344)
Total	\$ 137,339,017	\$ 68,723,617	\$ 68,615,400	50.04%	\$ 132,173,128	\$ 5,165,889

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, 2020 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget	Projected To Year-End	Projected Surplus (Deficit)
Schedule D						
Board of Education						
Clerical	\$ 69,745	\$ 40,505	\$ 29,240	58.08%	\$ 69,745	\$ -
Audit	50,000	33,600	16,400	67.20%	49,000	1,000
Legal	40,000	11,638	28,363	29.09%	39,200	800
Consultants	1,000	-	1,000	0.00%	980	20
Office Supplies	500	-	500	0.00%	490	10
Books, Subs, Periodicals	500	-	500	0.00%	490	10
Other Charges	1,000	113	887	11.34%	980	20
Board Members Allowance	33,400	16,200	17,200	48.50%	32,732	668
Mileage Parking & Tolls	1,000	-	1,000.00	0.00%	1,000	-
Professional Dues	40,000	27,575	12,425	68.94%	27,024	12,977
Institutes, Conferences, Mtgs.	30,500	525	29,975	1.72%	29,890	610
Total Board of Education	<u>\$ 267,645</u>	<u>130,156</u>	<u>\$ 137,489</u>	<u>48.63%</u>	<u>\$ 251,531</u>	<u>\$ 16,115</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, 2020 (unaudited)

	Current Year			Same Period Prior Year
	Amended Budget	Actual Year-to-Date	% Spent	FY20
Board of Education	\$ 267,645	\$ 130,156	48.63%	63.20%
Internal Audit	266,882	95,130	35.64%	37.95%
Legal	253,277	130,177	51.40%	51.24%
Board of Education	787,804	355,463	45.12%	51.82%
Fiscal Services	39,194,514	18,605,276	47.47%	49.64%
Purchasing	781,609	398,280	50.96%	46.79%
Business Services	39,976,123	19,003,556	47.54%	49.58%
Curriculum Dev. and Implementation	4,313,749	1,854,741	43.00%	43.86%
Office of Accountability	865,566	337,003	38.93%	57.13%
Organizational Development	2,314,291	787,448	34.03%	44.76%
Curriculum and Instruction	7,493,606	2,979,192	39.76%	45.89%
Career and Technology Programs	8,666,184	3,480,291	40.16%	40.70%
Gifted and Talented Program	1,680,834	600,963	35.75%	35.45%
Intervention Services	127,656	8,851	6.93%	38.25%
Magnet Programs	1,880,029	535,602	28.49%	28.32%
Office of Elem/Mid/High School Performance	944,887	467,164	49.44%	50.00%
Other Special Programs	4,464,222	1,726,465	38.67%	39.73%
Regular Programs	171,707,456	71,050,285	41.38%	41.38%
School Library Media Program	6,219,572	2,238,016	35.98%	39.68%
Summer School	173,928	101,848	58.56%	77.02%
Education Services	195,864,768	80,209,485	40.95%	41.16%
Communications	504,138	218,800	43.40%	57.21%
Equity & Cultural Proficiency	270,308	129,587	47.94%	35.32%
Executive Administration Office	975,108	561,174	57.55%	40.62%
Family & Community Partners	201,671	87,963	43.62%	54.09%
Innovative Partnerships	94,550	-	0.00%	45.38%
Executive Administration Office	2,045,775	997,524	48.76%	44.91%
Interscholastics Athletics	2,921,376	143,995	4.93%	46.56%
Student Activities	928,459	150,301	16.19%	10.48%
Extra-Curricular Activities	3,849,835	294,296	7.64%	37.77%
Human Resources	102,607,821	52,077,468	50.75%	51.77%
Facilities Management	24,764,480	14,020,637	56.62%	46.51%
Planning and Construction	766,090	326,443	42.61%	48.38%
Transportation	35,101,142	12,495,465	35.60%	44.93%
Utility Resource Management	11,833,840	4,722,841	39.91%	41.02%
Operations and Maintenance	72,465,552	31,565,386	43.56%	44.85%
Safety and Security	1,180,155	509,287	43.15%	60.48%
Special Education	49,141,978	20,200,796	41.11%	42.09%
Health Services	4,316,000	1,688,114	39.11%	41.79%
Psychological Services	3,050,665	1,572,031	51.53%	54.20%
Pupil Personnel Services	2,270,081	1,078,859	47.53%	49.40%
School Counseling Services	8,737,284	3,728,007	42.67%	41.89%
Student Services	18,374,030	8,067,011	43.90%	44.79%
Office of Technology and Info.	9,605,168	5,797,185	60.35%	60.69%
Unrestricted Fund	\$ 503,392,615	\$ 222,056,649	44.11%	45.22%

Prepared by Division of Business Services

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, 2020 (unaudited)

Budget Manager Title	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY20	FY19	FY18	FY17
Applications Development Team Leader	\$ 447,170	\$ 398,562	\$ 48,608	89.13%	91.83%	95.92%	99.21%	105.24%
Assistant Superintendent of Human Resources	104,867,302	52,499,595	52,367,707	50.06%	50.71%	52.09%	58.73%	50.07%
Assistant Superintendent of Operations	571,922	156,942	414,980	27.44%	36.64%	40.17%	29.50%	27.02%
Assistant Superintendent for Business Services	35,700,833	17,009,439	18,691,394	47.64%	49.70%	50.27%	48.01%	45.90%
Assistant Supervisor of Resource Conservation/Utilities	11,833,840	4,722,841	7,110,999	39.91%	41.02%	46.67%	41.33%	44.09%
Assistant Supervisor of Science	606,405	145,131	461,274	23.93%	35.69%	36.48%	37.24%	27.76%
Board of Education President	267,645	130,156	137,489	48.63%	63.20%	66.90%	60.28%	54.15%
Chief of Administration	896,668	467,582	429,086	52.15%	44.10%	46.44%	47.76%	49.63%
Coordinator of Safety & Security	1,133,355	463,141	670,214	40.86%	58.85%	53.72%	65.82%	63.66%
Director of Information Systems & Technology	7,926,189	4,883,743	3,042,446	61.62%	58.49%	55.22%	58.08%	51.86%
Director of Organizational Development	1,786,076	463,170	1,322,906	25.93%	46.31%	40.32%	48.71%	48.40%
Director of Special Education	49,141,978	20,200,796	28,941,182	41.11%	42.09%	41.82%	42.33%	43.95%
Director of Transportation	35,064,203	12,580,534	22,483,669	35.88%	44.92%	47.41%	47.24%	46.01%
Endpoint Services Team Leader	443,330	148,084	295,246	33.40%	61.37%	86.47%	73.88%	20.88%
Enterprise Operations & Infrastructure Team Leader	628,279	344,216	284,063	54.79%	66.16%	n/a	n/a	n/a
Executive Dir of Curriculum, Instruction & Assessment	4,481,516	1,877,760	2,603,756	41.90%	43.36%	42.30%	44.33%	44.58%
Executive Director of Facilities Management	23,154,848	13,388,092	9,766,756	57.82%	46.82%	47.91%	48.10%	48.39%
Executive Director of Student Services	2,403,249	1,096,679	1,306,570	45.63%	48.20%	48.52%	48.16%	50.93%
Executive Directors of School Performance	181,793,508	75,909,141	105,884,367	41.76%	41.74%	42.39%	41.85%	45.56%
General Counsel	275,277	133,769	141,508	48.59%	47.08%	46.55%	53.70%	46.25%
Internal Auditor	266,882	95,130	171,752	35.64%	37.95%	48.62%	46.73%	44.71%
Manager of Communications	550,938	264,946	285,992	48.09%	61.06%	57.70%	57.69%	53.27%
Manager of Equity & Cultural Proficiency	289,012	141,447	147,565	48.94%	36.37%	46.59%	46.79%	48.24%
Manager of Family & Community Partnerships	201,671	87,963	113,708	43.62%	54.09%	n/a	n/a	n/a
Manager of Innovative Programs	150,990	90,000	60,990	59.61%	30.87%	n/a	n/a	n/a
Nurse Coordinator	4,316,000	1,688,114	2,627,886	39.11%	41.79%	41.51%	41.11%	44.90%
Supervisor of Elementary & Middle School Physical Ed	116,616	13,944	102,672	11.96%	23.07%	28.67%	30.29%	39.27%
Supervisor of Fine Arts	217,750	15,054	202,696	6.91%	37.06%	38.34%	30.71%	26.31%
Supervisor of Magnet and CTE Programs	1,639,200	268,855	1,370,345	16.40%	23.31%	22.83%	23.31%	22.00%
Supervisor of Personalized Learning/ Accelerated & Intervention	1,989,525	782,975	1,206,550	39.35%	40.51%	40.16%	36.86%	39.08%
Supervisor of Personalized Learning /Library & Media Services	6,219,572	2,238,016	3,981,556	35.98%	39.68%	42.39%	39.35%	44.58%
Supervisor of Phys. Educ. & Interscholastic Athletics	2,921,376	143,995	2,777,381	4.93%	46.56%	45.25%	42.43%	40.66%
Supervisor of Planning & Construction	766,090	326,443	439,647	42.61%	48.38%	57.31%	55.33%	46.64%
Supervisor of Psychological Services	3,050,665	1,572,031	1,478,634	51.53%	54.20%	43.50%	39.90%	39.59%
Supervisor of Pupil Services	596,949	54,770	542,179	9.17%	31.69%	n/a	n/a	n/a
Supervisor of Purchasing	781,609	398,280	383,329	50.96%	46.79%	42.86%	47.56%	49.89%
Supervisor of Risk Management	4,251,316	1,974,657	2,276,659	46.45%	49.13%	49.90%	51.70%	51.00%
Supervisor of School Counseling	8,737,284	3,728,007	5,009,277	42.67%	41.89%	41.83%	41.77%	45.25%
Supervisor of Science	1,068,139	404,515	663,624	37.87%	44.36%	42.71%	43.03%	41.46%
Supervisor of the Office of Accountability	865,566	337,003	528,563	38.93%	57.13%	39.75%	37.58%	38.31%
Supervisor of World Language and ESOL	971,872	411,131	560,741	42.30%	41.09%	40.92%	40.76%	44.10%
Total	\$ 503,392,615	\$ 222,056,649	\$ 281,335,966	44.11%	45.22%	46.00%	46.67%	46.38%

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, 2020 (unaudited)

School	Name	Current Year				Same Period Prior Years			
		Budget	Actual	Balance	% Spent	FY20	FY19	FY18	FY17
1	Central Office	\$ 744,000	\$ 116,825	\$ 627,174	15.70%	29.93%	12.19%	21.30%	18.38%
5	Hickory Annex	3,290	2,076	1,214	63.10%	28.39%	39.50%	84.46%	757.91%
6	Forest Hill Annex	1,564	232	1,332	14.86%	0.00%	19.72%	37.85%	0.38%
	Total Central Funds	748,853	119,134	629,719	15.91%	29.68%	12.64%	22.40%	19.40%
9	Harford Glen	27,353	4,701	22,651	17.19%	39.31%	29.83%	41.63%	32.46%
91	John Archer	110,793	86,450	24,343	78.03%	58.03%	53.12%	73.63%	67.78%
92	Alternative Education	43,679	23,995	19,684	54.93%	41.99%	40.76%	45.97%	19.52%
	Total Special Schools	181,825	115,146	66,679	63.33%	49.56%	45.07%	58.48%	44.98%
70	Aberdeen High	212,213	79,527	132,686	37.47%	46.91%	56.34%	45.89%	62.09%
73	Bel Air High	234,803	82,063	152,739	34.95%	43.16%	52.51%	49.33%	50.07%
85	C. Milton Wright High	207,555	61,247	146,308	29.51%	45.44%	56.35%	61.68%	52.56%
76	Edgewood High	217,394	51,950	165,445	23.90%	45.46%	45.92%	49.58%	43.19%
82	Fallston High	161,660	39,436	122,224	24.39%	40.54%	45.31%	42.13%	47.36%
4	Harford Technical High	213,857	90,366	123,492	42.26%	67.33%	71.49%	58.73%	57.92%
78	Havre de Grace High	114,982	27,872	87,110	24.24%	39.61%	48.78%	46.08%	42.96%
81	Joppatowne High	127,710	58,161	69,550	45.54%	53.27%	61.53%	38.29%	45.18%
80	North Harford High	195,657	61,002	134,655	31.18%	45.00%	55.87%	61.01%	49.05%
87	Patterson Mill High	134,898	70,060	64,838	51.94%	60.36%	82.72%	67.49%	83.72%
	Total High Schools	1,820,729	621,682	1,199,047	34.14%	48.63%	57.22%	52.49%	53.34%
65	Aberdeen Middle	137,495	48,106	89,389	34.99%	49.79%	68.56%	48.48%	44.96%
72	Bel Air Middle	150,950	55,458	95,491	36.74%	50.60%	43.46%	37.95%	34.88%
77	Edgewood Middle	131,302	41,987	89,315	31.98%	41.92%	63.92%	53.47%	41.69%
86	Fallston Middle	99,990	30,476	69,514	30.48%	41.60%	70.72%	63.76%	48.46%
79	Havre de Grace Middle	66,624	12,168	54,455	18.26%	26.34%	43.48%	42.72%	45.93%
84	Magnolia Middle	97,523	35,073	62,451	35.96%	60.09%	74.57%	53.39%	56.71%
83	North Harford Middle	102,699	48,878	53,821	47.59%	69.21%	65.34%	86.14%	65.57%
88	Patterson Mill Middle	83,832	39,273	44,560	46.85%	62.08%	101.59%	88.77%	55.97%
74	Southampton Middle	135,907	55,686	80,220	40.97%	57.90%	68.23%	51.45%	58.76%
	Total Middle Schools	1,006,321	367,105	639,216	36.48%	51.33%	65.60%	56.94%	49.46%
	Total Secondary Schools	2,827,050	988,787	1,838,263	34.98%	49.57%	60.09%	54.01%	52.02%
23	Abingdon Elementary	76,287	28,335	47,953	37.14%	36.95%	40.32%	57.65%	44.88%
12	Bakerfield Elementary	46,324	23,479	22,844	50.69%	48.78%	52.30%	44.54%	77.89%
14	Bel Air Elementary	54,804	36,034	18,770	65.75%	76.19%	63.49%	58.40%	56.69%
25	Church Creek Elementary	72,914	35,564	37,350	48.78%	62.12%	69.58%	59.91%	44.06%
16	Churchville Elementary	39,443	16,048	23,395	40.69%	36.62%	35.92%	33.67%	44.72%
18	Darlington Elementary	17,024	9,220	7,804	54.16%	43.92%	79.90%	60.86%	47.03%
20	Deerfield Elementary	79,960	13,774	66,186	17.23%	43.09%	61.60%	57.41%	38.98%
22	Dublin Elementary	29,648	11,749	17,900	39.63%	56.73%	56.56%	55.28%	47.39%
15	Edgewood Elementary	44,687	26,468	18,219	59.23%	58.26%	70.24%	74.39%	72.04%
21	Emmorton Elementary	60,678	32,394	28,284	53.39%	49.49%	58.12%	59.97%	48.97%
26	Forest Hill Elementary	53,155	24,300	28,855	45.71%	59.34%	47.75%	59.63%	58.46%
28	Forest Lakes Elementary	47,859	18,868	28,991	39.42%	56.91%	60.92%	68.37%	69.61%
27	Fountain Green Elementary	50,773	19,729	31,044	38.86%	52.16%	66.65%	56.99%	62.14%
11	George D. Lisby Elementary	44,751	10,380	34,371	23.20%	56.31%	64.17%	62.05%	52.90%
30	Halls Cross Roads Elementary	49,542	19,876	29,667	40.12%	67.74%	94.78%	63.45%	78.44%
32	Havre de Grace Elementary	62,594	52,418	10,176	83.74%	79.39%	95.55%	77.97%	63.13%
33	Hickory Elementary	71,559	22,609	48,950	31.59%	49.88%	86.05%	35.91%	40.76%
35	Homestead-Wakefield Elementary	106,207	54,099	52,108	50.94%	54.79%	80.13%	79.09%	55.49%
36	Jarrettsville Elementary	47,781	10,535	37,246	22.05%	54.80%	30.31%	32.11%	26.50%
37	Joppatowne Elementary	65,376	38,166	27,211	58.38%	63.70%	75.65%	57.56%	31.97%
31	Magnolia Elementary	58,454	16,300	42,154	27.89%	49.31%	70.11%	68.46%	59.74%
38	Meadowvale Elementary	54,702	39,036	15,666	71.36%	74.22%	78.63%	70.21%	69.13%
41	Norrisville Elementary	27,892	20,837	7,055	74.71%	96.83%	133.29%	69.84%	78.21%
47	North Bend Elementary	43,201	14,829	28,372	34.32%	46.40%	52.04%	40.17%	71.00%
44	North Harford Elementary	39,738	18,999	20,738	47.81%	47.64%	59.84%	58.38%	59.09%
29	Prospect Mill Elementary	61,558	15,387	46,171	25.00%	68.95%	74.17%	43.55%	56.75%
49	Red Pump Elementary	79,738	41,049	38,689	51.48%	93.62%	61.44%	56.82%	44.07%
45	Ring Factory Elementary	56,055	20,210	35,845	36.05%	49.45%	80.25%	65.47%	71.06%
43	Riverside Elementary	49,307	24,027	25,280	48.73%	62.27%	65.03%	75.42%	53.28%
39	Roye Williams Elementary	52,844	17,132	35,712	32.42%	28.65%	38.26%	55.78%	46.60%
40	William Paca Elementary	92,619	50,673	41,946	54.71%	56.29%	62.08%	51.55%	60.52%
13	William S. James Elementary	49,532	28,595	20,937	57.73%	80.33%	63.55%	59.17%	52.20%
48	Youths Benefit Elementary	110,203	34,013	76,190	30.86%	55.88%	72.14%	54.23%	72.67%
	Total Elementary Schools	1,897,210	845,132	1,052,078	44.55%	57.83%	66.32%	58.48%	55.53%
	Unallocated	2,670,240	-	2,670,240	0.00%	0.00%	0.00%	0.00%	0.00%
	Total All Funds	\$ 8,325,177	\$ 2,068,199	\$ 6,256,978	24.84%	51.31%	53.98%	53.83%	50.93%

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, 2020 (unaudited)**

	Adopted Budget	Actual Year-To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
Revenues				
Cafeteria Sales	\$ 7,950,609	\$ 2,972	\$ (7,947,637)	0.04%
Federal Aid				
School Lunch Program	648,900	-	(648,900)	0.00%
School Breakfast Program	2,206,240	-	(2,206,240)	0.00%
Section II	5,287,902	-	(5,287,902)	0.00%
Other Federal Revenue	800,851	3,400,741	2,599,890	424.64%
CARES	-	1,897,848	1,897,848	n/a
USDA Commodities	1,148,140	528,826	(619,314)	46.06%
Total Federal Aid	<u>10,092,033</u>	<u>5,827,414</u>	<u>(4,264,619)</u>	<u>57.74%</u>
State Aid				
Child Feeding Program	151,500	68,321	(83,179)	45.10%
Other State Revenue	270,375	-	(270,375)	0.00%
Total State Aid	<u>421,875</u>	<u>68,321</u>	<u>(353,554)</u>	<u>16.19%</u>
Miscellaneous Income	174,000	4,877	169,123	2.80%
Total Revenues	<u>18,638,517</u>	<u>5,903,585</u>	<u>(12,734,932)</u>	<u>31.67%</u>
Expenditures				
Salaries and Wages	6,086,736	1,469,468	4,617,268	24.14%
Contracted Services	493,000	184,454	308,546	37.41%
Supplies and Materials	8,502,466	1,626,327	6,876,139	19.13%
Other Charges	3,423,031	1,903,244	1,519,787	55.60%
Furniture and Equipment	133,284	1,131	132,153	0.85%
Total Expenditures	<u>\$ 18,638,517</u>	<u>5,184,624</u>	<u>\$ 13,453,893</u>	<u>27.82%</u>
Excess of Revenues over Expenditures or (Expenditures over Revenues)		<u>\$ 718,960</u>		

HARFORD COUNTY PUBLIC SCHOOLS

HARFORD COUNTY PUBLIC SCHOOLS

Open Capital Projects

Balances as of December 31, 2020

Description	Project #	Budget	Expenditures	Encumbrances	Total	Balance	% Remaining
Modernizations - 310							
Youth's Benefit Elementary	4810	49,461,866	49,311,898	-	49,311,898	149,968	0.30%
Aberdeen High North	7110	665,000	567,053	-	567,053	97,947	14.73%
Havre de Grace High ⁽¹⁾	7810	98,459,739	85,595,545	11,043,222	96,638,767	1,820,971	1.85%
		<u>148,586,604</u>	<u>135,474,496</u>	<u>11,043,222</u>	<u>146,517,718</u>	<u>2,068,886</u>	<u>1.39%</u>
Renovations - 315							
Joppatowne High Ltd Renov.	8115	23,510,000	6,586,319	28,072,256	34,658,575	(11,148,575)	-47.42%
Technology Education Lab Refresh	9017	1,601,648	1,579,308	-	1,579,308	22,340	1.39%
		<u>25,111,648</u>	<u>8,165,627</u>	<u>28,072,256</u>	<u>36,237,883</u>	<u>(11,126,235)</u>	<u>-44.31%</u>
Systemics - 325 / 326							
Hickory Elem Roof	3325	2,272,817	1,162,040	355,852	1,517,892	754,925	33.22%
Aberdeen Middle Roof	6525	3,707,278	3,627,278	72,435	3,699,713	7,565	0.20%
Bel Air Middle Roof	7225	5,975,000	-	25,898	25,898	5,949,102	99.57%
North Bend Plant/Alarm	4727	1,907,520	1,294,186	338,209	1,632,395	275,125	14.42%
GDLisby Elem HVAC	1168	8,490,850	6,611,157	825,656	7,436,813	1,054,037	12.41%
Bel Air Elem HVAC	1468	7,015,520	6,880,756	-	6,880,756	134,764	1.92%
Roye Wms Elem HVAC	3968	11,720,000	9,918,797	1,291,334	11,210,131	509,869	4.35%
Center Educ. Opport. A/C	9183	4,625,000	4,600,733	5,546	4,606,280	18,720	0.40%
		<u>45,713,985</u>	<u>34,094,947</u>	<u>2,914,931</u>	<u>37,009,878</u>	<u>8,704,107</u>	<u>19.04%</u>
Other - 340							
Relocatables	9041	11,036,037	10,908,629	-	10,908,629	127,408	1.15%
Facilities Repairs - Miscellaneous - 390							
Security Measures	9098	3,208,588	2,583,159	96,731	2,679,890	528,698	16.48%
Textbooks	9793	4,291,293	4,290,756	-	4,290,756	538	0.01%
		<u>7,499,881</u>	<u>6,873,915</u>	<u>96,731</u>	<u>6,970,646</u>	<u>529,235</u>	<u>7.06%</u>
Miscellaneous - 391							
Swimming Pools	9095	1,220,844	1,209,464	11,380	1,220,844	-	0.00%
Facilities Master Plan - 302							
Facilities Master Plan	9000	670,000	104,918	543,507	648,425	21,575	3.22%
Site Improvements - 312							
Septic Facilities	9077	104,453	-	-	-	104,453	100.00%
Educational Facilities - 322							
Tech. Ed Lab Refresh	9017	23,352	-	-	-	23,352	100.00%
Special Ed Facility Impr	9021	1,529,264	455,930	832,794	1,288,724	240,540	15.73%
Music Equipment	9097	2,476	-	-	-	2,476	100.00%
Textbook/Supplemental	9793	390,579	-	-	-	390,579	100.00%
CTE Equipment	9990	20,535	5,130	-	5,130	15,405	75.02%
		<u>1,966,206</u>	<u>461,060</u>	<u>832,794</u>	<u>1,293,854</u>	<u>672,352</u>	<u>34.20%</u>
Athletic & Recreational - 332							
Swimming Pool Renovation	9095	162,156	52,381	-	52,381	109,775	67.70%
Athletic Fields Repairs	9162	309,351	207,665	-	207,665	101,686	32.87%
		<u>471,507</u>	<u>260,046</u>	<u>-</u>	<u>260,046</u>	<u>211,461</u>	<u>44.85%</u>
Fleet Replacement - 342							
Buses	9096	1,558,159	-	1,533,434	1,533,434	24,725	1.59%
Technology Infrastruct. - 352							
Technology Infrastruct.	9000	1,420,861	-	550,955	550,955	869,906	61.22%
Technology Refresh	9057	-	305,539	-	305,539	(305,539)	n/a
		<u>1,420,861</u>	<u>305,539</u>	<u>550,955</u>	<u>856,494</u>	<u>564,367</u>	<u>39.72%</u>
Facilities Repair Program - 362							
Facilities Repair	9000	400,000	-	-	-	400,000	100.00%
Roofs	9025	204,445	48,367	-	48,367	156,078	76.34%
Floors	9071	376,250	293,863	-	293,863	82,387	21.90%
Partitions	9072	20,000	17,735	-	17,735	2,265	11.33%
ADA	9080	37,185	-	-	-	37,185	100.00%
Bleachers	9084	32,523	12,784	-	12,784	19,739	60.69%
		<u>1,070,403</u>	<u>372,748</u>	<u>-</u>	<u>372,748</u>	<u>697,655</u>	<u>65.18%</u>
Major HVAC - 372							
Major HVAC	9000	1,359,541	15,850	27,230	43,080	1,316,461	96.83%
Life, Health, Safety - 382							
Emergency Systems	9074	563,419	-	15,774	15,774	547,646	97.20%
Water & Backflow	9078	127,470	-	-	-	127,470	100.00%
Energy Conservation	9087	134,442	663	-	663	133,779	99.51%
		<u>825,331</u>	<u>663</u>	<u>15,774</u>	<u>16,436</u>	<u>808,895</u>	<u>98.01%</u>
Total Active Projects		<u>\$ 248,615,461</u>	<u>\$ 198,247,903</u>	<u>\$ 45,642,213</u>	<u>\$ 243,890,116</u>	<u>\$ 4,725,345</u>	<u>1.90%</u>

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