

# **BOARD OF EDUCATION OF HARFORD COUNTY**

## **INFORMATIONAL REPORT**

### **PRESENTATION OF Quarterly Financial Report for the Period Ending June 30, 2021 Preliminary and Unaudited**

**September 27, 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 last quarter of the fiscal year and represent all of the activity for the fiscal year. The reports are presented on the budgetary basis of accounting.

#### **Discussion**

Included in this report are detailed analyses of revenues and expenditures. All information presented herein is preliminary and unaudited; however, no material changes are expected. Highlights of this financial information are as follows:

- Revenues – Total revenue received for FY 2021 is 102.81% of budget.
- Expenditures – Expenditures for the fiscal year were approximately 95.37% of the appropriation.
- Fund Balance – Projected unassigned fund balance is \$23.1 million.
- Assignments for fund balance include the following:
  - Fuel \$1.0 million
  - FY22 Budget \$3.0 million
  - Transfer to Food and Nutrition \$1.2 million
  - Lease payments for student and teacher devices \$4.0 million
  - Transfer to capital projects \$17.0 million

#### **Superintendent's Recommendation**

The Superintendent of Schools recommends that the Board of Education accept the Quarterly Financial Report for the Period Ending June 30, 2021.

**Business Services**

Deborah L. Judd, CPA

Assistant Superintendent for Business Services

# Memorandum

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

From: Deborah Judd

CC: Jay Staab  
Laura Tucholski  
Eric Clark

Date: September 27, 2021

Subject: Preliminary and Unaudited Financial Report for the Period Ending June 30, 2021

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## INTRODUCTION

Attached is the financial report for the Unrestricted Fund (Executive Summary, Schedules A, B, C, and D) for the fiscal year ending June 30, 2021. The report presents the Statement of Revenues, Expenditures and Changes in Fund Balance for the fiscal year and is not audited. The Executive Summary adds a column, "% to Total Actual," in order to show the relative value of each revenue or expenditure line to the total actual year-to-date revenues or expenditures.

Statements of expenditures by program, budget manager, and school are also presented. In addition, the Statement of Revenues, Expenditures, and Changes in Fund Balance for Food Services and a list of Capital Projects balances are included.

These statements are prepared on the budgetary basis. Budgetary basis statements include open purchase orders charged against the appropriation amounts for that year as legal obligations and exclude other expenditures made on behalf of the Board, including the contribution by the State of Maryland to the State Teacher's Pension Fund. Under generally accepted accounting principles (GAAP), encumbrances are excluded and on-behalf payments are included; therefore, these statements are non-GAAP.

The column "% Year-to-Date to Budget" may be used as a barometer in your review of these statements.

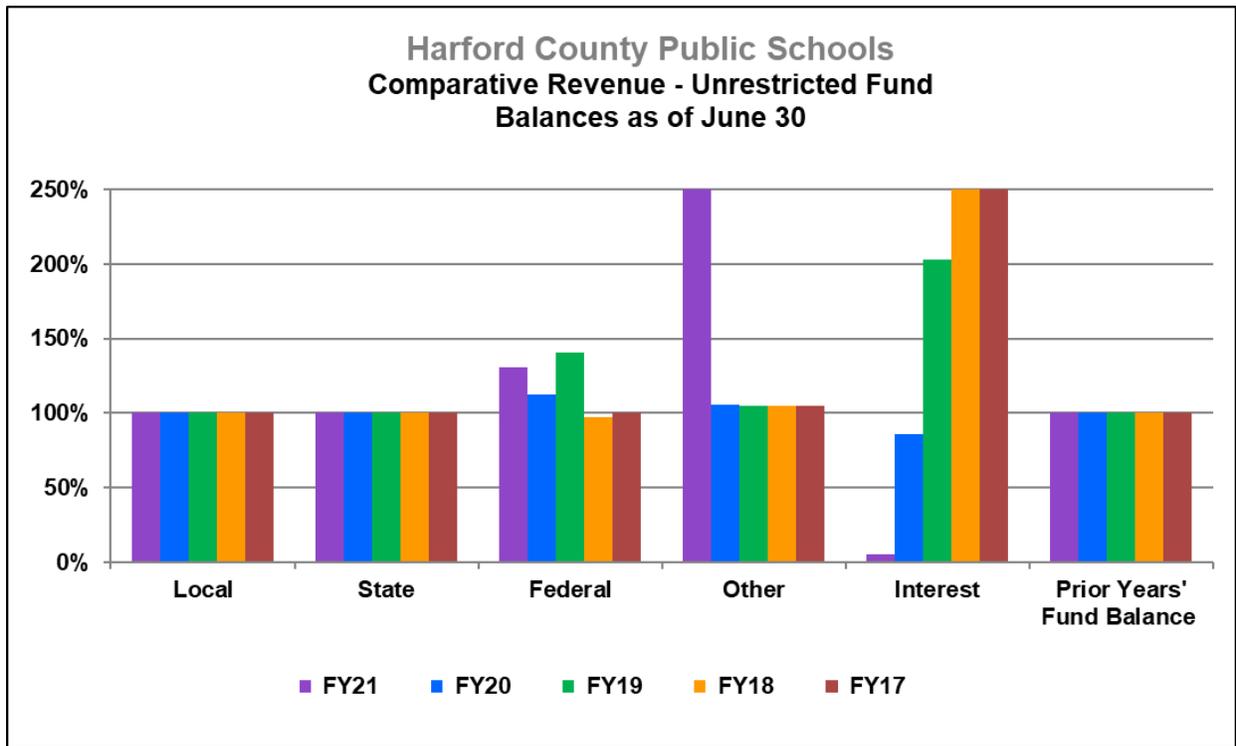
**ANALYSIS**

*Unrestricted Fund*

**Revenues**

Overall, total revenue received at year-end is at 102.81.% of the amount budgeted for the year, or \$14.1 million above budget. While there were shortfalls in revenue for student participation fees, gate receipts and interest income, a large healthcare settlement of \$15.0 million provided the majority of the non-budgeted revenue.

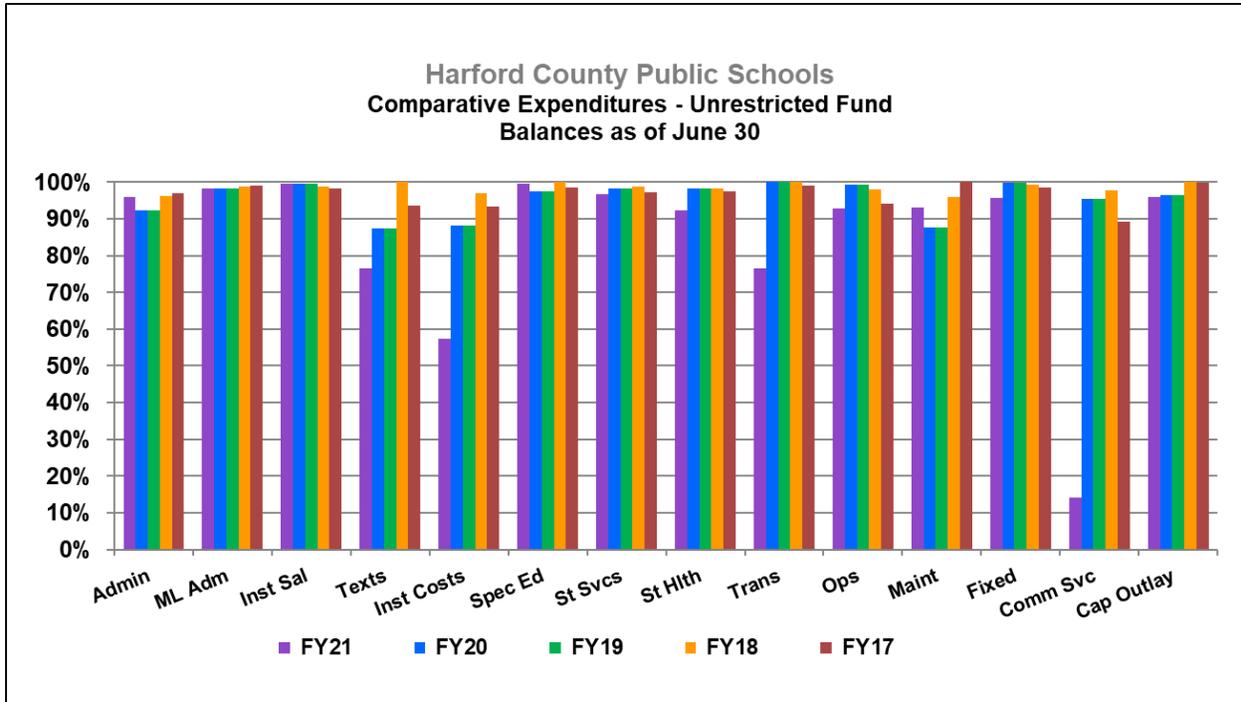
The chart below provides information on revenue received as a percentage of budget for each funding source over the past five years as of June 30.



**Expenditures**

Expenditures in all categories are less than budget and total 95.37% of the appropriation compared to 98.23% for June 30, 2020. The categorical view of expenditures as presented within the Statement of Revenues, Expenditures and Changes in Fund Balance with Supporting Schedules A, B, C, and D is the view of expenditures as required by the State. By category, the chart below provides information on the level of expenditures as a percentage of budgets for each of the past five years as of June 30.

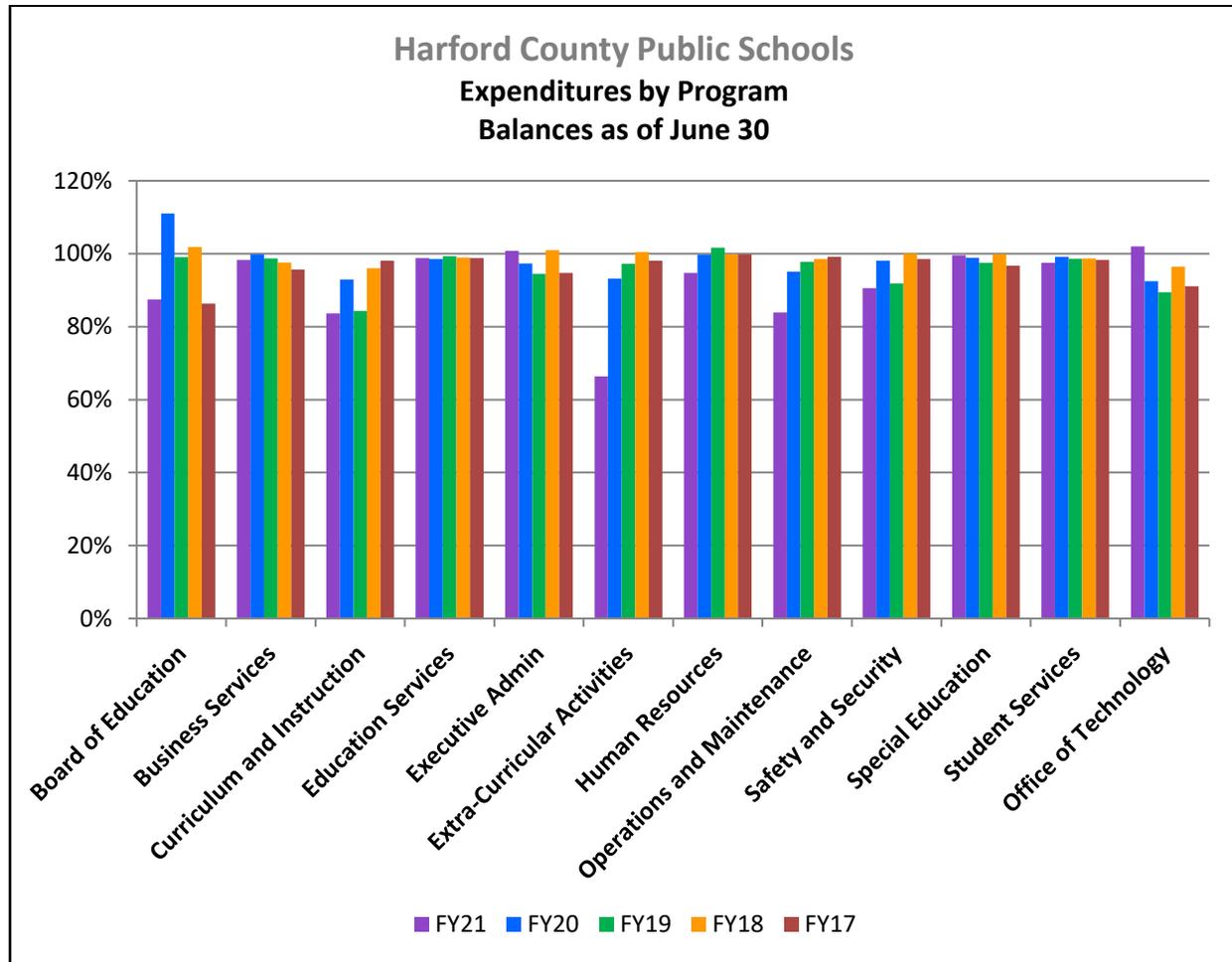
Due to the prolonged systemwide closure during the pandemic, many expenditure lines had funds remaining. The two largest variances were in the state categories of student transportation (\$8.3 million) and fixed charges (\$6.0 million). Fixed charges were significantly less than budget due to the implementation of the Medicare Advantage health insurance plan for retirees. In addition, HCPS experienced larger-than-normal savings in almost all categories, including supplies and materials, instructional salaries, operation of plant and maintenance of plant. Some of these savings were used for one-time year end purchases that would not have been possible during a normal fiscal year. These were mainly purchases for systemic technology and instructional supplies and materials.



In order to provide alternate views of expenditures, three additional expenditure statements are included--*by Program, by Budget Manager, and by School Allocation*. These views of expenditures are consistent with the budgeting system used by HCPS.

Statement of Program Budget Expenditures

FY 2021 spending by program is indicated below, with total spending at 95.37% of budget compared to 98.23% of budget for June 30, 2020. Additional detail may be found on page 14.



Statement of Budget Manager Expenditures

Budget manager spending for the fourth quarter is less than prior years at 95.37% compared to 98.23% at June 30, 2020. The report may be found on page 15.

The Statement of School Allocation Expenditures

At 71.69% of allocation, school and central office spending for the fiscal year is significantly less than prior year, which was 84.02%. To provide historical context, percentage spent comparisons are shown for prior years. This report is provided to the Executive Directors of Elementary, Middle and High School Performance and is used as part of the evaluation process for building administrators. When we reallocate funds between categories, the goal is to remain within budget for any particular category. Due to the COVID-related closure, unknown revenue projections and anticipated new expenditures, school budgets were reduced during FY21 as many school purchases were made at a centralized level.

***Fund Balance***

Fund Balance is accumulated surplus from prior years when revenues exceeded expenditures. The preliminary surplus for FY 2021 is \$37.7 million, as described above. Accumulated fund balance at July 1, 2020 was \$13.7 million; however, \$2.0 million is recognized as revenue in FY 2021. Additional assignments include the following: \$1.0 million for a fuel contingency, \$3.0 million for ongoing expenses in FY 2022, \$17.0 million will be transferred to the capital projects fund, \$1.2 million for assistance to Food and Nutrition Services, if necessary, and \$4.0 million is assigned to cover future lease payments for student and teacher devices. Current assignments may be found in the chart below. Non-spendable fund balance represents resources that cannot be spent because of their form or due to contractual requirements. After subtracting all assignments/allocation, the preliminary unassigned fund balance is \$23.1 million. Unassigned fund balance in the unrestricted budget is available for expenses or emergencies in FY 2022 or years beyond.

<b>Projected Excess of Revenues over Expenditures</b>		<b>\$ 37,748,412</b>
<b>Total Fund Balance at July 1, 2020</b>		<b>13,716,622</b>
Prior year fund balance recognized as revenue above	2,000,000	
Assigned for Emergency Fuel	1,000,000	
Assigned for FY2022 Budget	2,989,500	
Assigned for FY2022 transfer to capital projects fund	17,000,000	
Assigned for future transfer to food services fund	1,200,000	
Assigned for future lease payments for devices	4,000,000	
Non-spendable fund balance	<u>133,238</u>	
<b>Assigned Fund Balance at June 30, 2021</b>		<b>(28,322,738)</b>
<b>Projected Unassigned Fund Balance at June 30, 2021</b>		<b><u><u>\$ 23,142,296</u></u></b>

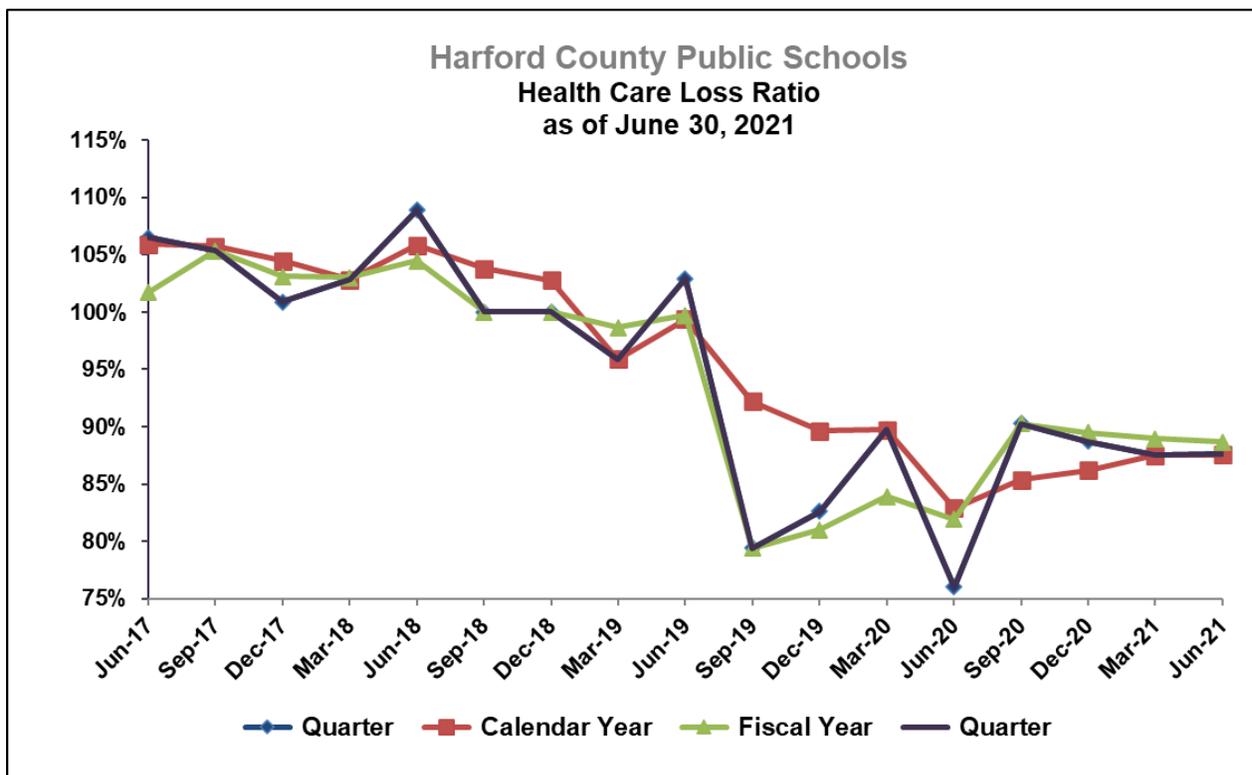
**Health Insurance Expenditures and Loss Ratio**

For FY 2021, health insurance expenditures are budgeted at 18.39% of the school system’s total unrestricted fund expenditures. Actual expenditures were 18.18% of the budget. The loss ratio from CareFirst is a measure of claims paid against premiums paid for our self-insured health benefits program. Loss ratio is a good indicator of whether the estimated premium will be adequate to cover costs or if additional premium payments, a ‘call’, will be necessary. Generally, a target loss ratio of 90% allows enough margin to cover incurred but unreported or unpaid claims, as well as administrative expenses, and thereby avoid a call. Keep in mind that the plan year coincides with the fiscal year, which is when premium amounts change. The change in premium is based upon projections for future health costs and is somewhat predicated on the claims experience from the preceding calendar year.

The loss ratio for the fiscal year-to-date is 88.64%, compared to 81.94% at June 30, 2020. For the calendar year-to-date the loss ratio is 87.54% compared to 82.90% for the calendar year-to-date at June 30, 2020. These ratios are better than the target and were directly affected by decreased use of the plan during the pandemic as well as medicare retirees moving to the Medicare Advantage Plan. Based on the fiscal year experience, HCPS is anticipating a larger surplus when comparing premiums paid to expenses incurred. Final reconciliation will occur during the fall.

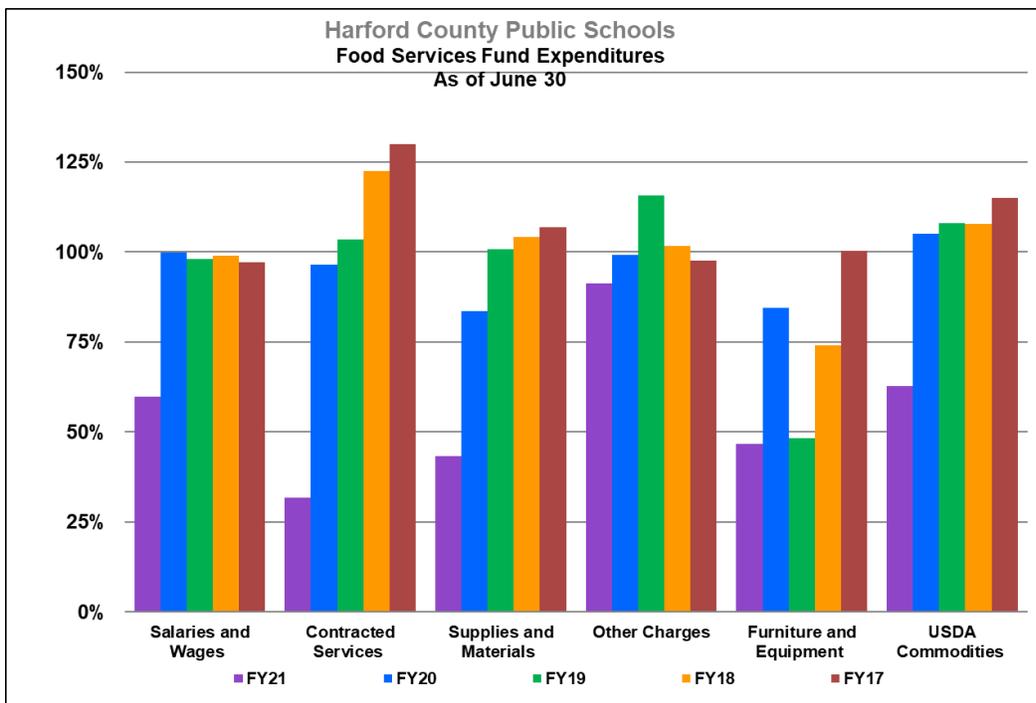
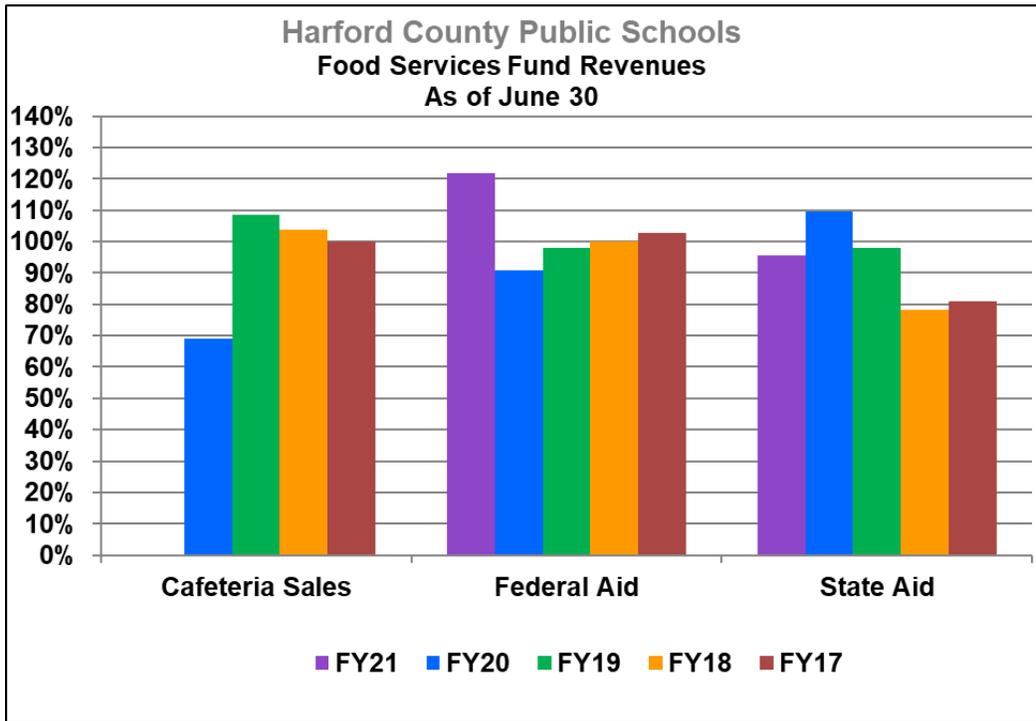
In order to protect HCPS from unusually high claims within a plan year, HCPS purchases stop-loss insurance on individual claims that exceed \$300K during the plan year and aggregate claims in excess of 125% of estimates. Claims exceeding the stop-loss levels will be removed from our actual experience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

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



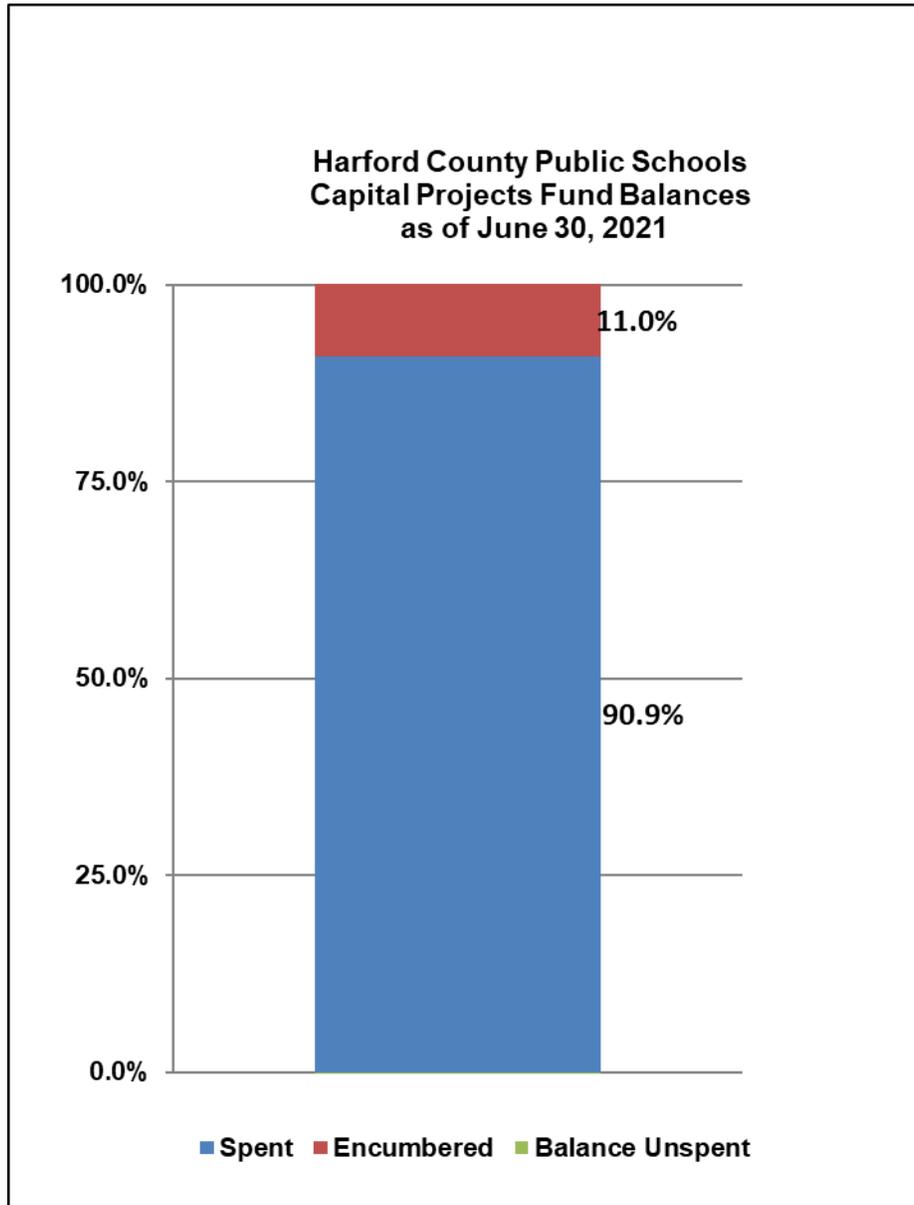
**Food Services Fund**

The Food Services Fund is a self-supporting fund that has not received any Unrestricted Fund support. At June 30, 2021 revenues exceeded expenditures by \$2.1 million due mainly to \$1.9 million CARES act reimbursement from Harford County Government. In addition, with all students eligible for free lunch, the reimbursement rates for meals served offset most of the cash sales that would have occurred during the year, even with fewer students in our buildings during the year.



**Capital Projects Fund**

Capital Projects Balances as of June 30, 2021 are reported for all open projects. These are listed by project category on page 18. In total, \$243.0 million is budgeted for active capital projects. Total spent currently totals \$248.5 million, which includes expenditures and encumbrances for Joppatowne High Limited Renovation. Additional revenues for this project become available July 1, 2021. The graph below provides the percentage of total capital funds spent, encumbered, and remaining.



**HARFORD COUNTY PUBLIC SCHOOLS**  
**CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE PERIOD ENDED JUNE 30, 2021 (unaudited)**

	<u>Amended Budget</u>	<u>Actual Year-to-Date</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>% Actual Year-to- Date to Budget</u>	<u>% to Total Actual</u>
<b><u>Revenues</u></b>					
Local	\$ 276,927,778	\$ 276,927,778	\$ -	100.00%	53.51%
State	218,939,837	219,125,080	185,243	100.08%	42.34%
Federal	420,000	547,974	127,974	130.47%	0.11%
Other	4,685,000	18,910,408	14,225,408	403.64%	3.65%
Interest	420,000	20,505	(399,495)	4.88%	0.00%
Prior Years' Fund Balance	2,000,000	2,000,000	-	100.00%	0.39%
<b>Total Revenues</b>	<b><u>\$ 503,392,615</u></b>	<b><u>\$ 517,531,745</u></b>	<b><u>\$ 14,139,130</u></b>	<b><u>102.81%</u></b>	<b><u>100.00%</u></b>
<b><u>Expenditures</u></b>					
Administration	11,485,806	11,011,707	474,099	95.87%	2.29%
Mid-Level Administration	27,809,169	27,320,770	488,399	98.24%	5.69%
Instructional Salaries	181,139,788	180,349,499	790,289	99.56%	37.57%
Textbooks	7,290,542	5,582,435	1,708,107	76.57%	1.16%
Other Instructional Costs	3,553,237	2,039,998	1,513,239	57.41%	0.42%
Special Education	49,235,965	49,034,781	201,184	99.59%	10.21%
Student Personnel Services	2,270,081	2,194,646	75,435	96.68%	0.46%
Student Health Services	4,316,000	3,985,709	330,291	92.35%	0.83%
Student Transportation	35,056,382	26,783,964	8,272,418	76.40%	5.58%
Operation of Plant	28,373,082	26,374,185	1,998,897	92.95%	5.49%
Maintenance of Plant	14,346,081	13,361,178	984,903	93.13%	2.78%
Fixed Charges	137,339,017	131,371,556	5,967,461	95.65%	27.36%
Community Services	551,803	77,911	473,892	14.12%	0.02%
Capital Outlay	625,662	599,981	25,681	95.90%	0.12%
<b>Total Expenditures</b>	<b><u>\$ 503,392,615</u></b>	<b><u>\$ 480,088,320</u></b>	<b><u>\$ 23,304,295</u></b>	<b><u>95.37%</u></b>	<b><u>100.00%</u></b>
<b>Projected Excess of Revenues over Expenditures</b>			\$ 37,748,412		
<b>Total Fund Balance at July 1, 2020</b>			13,716,622		
Assigned for FY2021 Budget			<u>(2,000,000)</u>		
<b>Total fund balance June 30, 2021</b>			<b>49,465,034</b>		
Total assignments at June 30, 2021			(26,189,500)		
Non-spendable for Inventory at June 30, 2021			<u>(133,238)</u>		
<b>Projected Unassigned Fund Balance at June 30, 2021</b>			<b><u>\$ 23,142,296</u></b>		

**HARFORD COUNTY PUBLIC SCHOOLS**  
**CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE PERIOD ENDED JUNE 30, 2021 (unaudited)**

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
<b>Schedule A</b>				
<b>REVENUE</b>				
LOCAL - COUNTY (Includes Capital Outlay)	\$ 276,927,778	\$ 276,927,778	\$ -	100.00%
STATE				
Basic Aid	181,872,369	181,872,369	-	100.00%
Transportation	14,082,028	14,077,028	(5,000)	99.96%
Special Education	10,857,257	11,036,160	178,903	101.65%
Limited English Prof.	2,938,814	2,938,814	-	100.00%
Other	9,189,369	9,200,709	11,340	100.12%
TOTAL STATE	<u>218,939,837</u>	<u>219,125,080</u>	<u>185,243</u>	<u>100.08%</u>
FEDERAL				
Impact Aid	420,000	547,974	127,974	130.47%
CARES	-	304,987	304,987	0.00%
TOTAL FEDERAL	<u>420,000</u>	<u>852,961</u>	<u>432,961</u>	<u>203.09%</u>
OTHER				
<u>Tuition, Fees, etc.</u>				
Tuition	212,000	111,371	(100,629)	52.53%
Out of County LEAs	225,000	133,167	(91,833)	59.19%
Transportation Fees	285,000	9,224	(275,776)	3.24%
Student Payment Fees	515,000	-	(515,000)	0.00%
Rental of Facilities	447,000	26,840	(420,160)	6.00%
Total Tuition, Fees, etc.	<u>1,684,000</u>	<u>280,602</u>	<u>(1,403,398)</u>	<u>16.66%</u>
Interscholastic Receipts	440,000	-	(440,000)	0.00%
Donations, Gifts, Awards	2,500	5,426	2,926	217.03%
e Rate Rebate	-	79,848	79,848	0.00%
Sale of Equipment/Scrap	50,000	39,776	(10,224)	79.55%
Net Insurance Recovery	60,000	29,375	(30,625)	48.96%
Criminal Background & Garnishme	60,000	52,385	(7,615)	87.31%
Settlements Health & Dental	-	15,668,095	15,668,095	-
Medicare Part D Subsidy	1,500,000	1,586,344	86,344	105.76%
Device & HotSpot Restitution	-	39,793	39,793	-
Other Miscellaneous	888,500	1,128,764	240,264	127.04%
TOTAL OTHER	<u>4,685,000</u>	<u>18,910,408</u>	<u>14,225,408</u>	<u>403.64%</u>
Interest	420,000	20,505	(399,495)	4.88%
Prior Years' Fund Balance	2,000,000	2,000,000	-	100.00%
TOTAL REVENUE	<u>503,392,615</u>	<u>517,836,732</u>	<u>14,139,130</u>	<u>102.87%</u>
<b>EXPENDITURES</b>				
Administration	11,485,806	11,011,707	474,099	95.87%
Mid-Level Administration	27,809,169	27,320,770	488,399	98.24%
Instructional Salaries	181,139,788	180,349,499	790,289	99.56%
Textbooks	7,290,542	5,582,435	1,708,107	76.57%
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Operation of Plant	28,373,082	26,374,185	1,998,897	92.95%
Maintenance of Plant	14,346,081	13,361,178	984,903	93.13%
Fixed Charges	137,339,017	131,371,556	5,967,461	95.65%
Community Services	551,803	77,911	473,892	14.12%
Capital Outlay	625,662	599,981	25,681	95.90%
Total	<u>\$ 503,392,615</u>	<u>\$ 480,088,320</u>	<u>\$ 23,304,295</u>	<u>95.37%</u>
Excess (Deficit) of Revenue over Expenditures		37,748,412		
Total Fund Balance at July 1, 2020		13,716,622		
Fund balance assigned for FY21 budget (recognized as revenue above)		<u>(2,000,000)</u>		
Total Fund Balance		49,465,034		
Fund Balance at June 30, 2021 - assigned		(26,189,500)		
Fund Balance at June 30, 2021 - non-spendable		<u>(133,238)</u>		
Fund Balance at June 30, 2021 - unassigned		<u>\$ 23,142,296</u>		

**HARFORD COUNTY PUBLIC SCHOOLS**  
**CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE PERIOD ENDED JUNE 30, 2021 (unaudited)**

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
<b><u>Schedule B</u></b>				
<b><u>CATEGORY AND OBJECT SUMMARY SCHEDULE</u></b>				
<b>ADMINISTRATION:</b>				
Salaries and Wages	9,982,809	9,832,208	150,601	98.49%
Contracted Services	1,361,983	1,311,870	50,113	96.32%
Supplies and Materials	253,118	154,875	98,243	61.19%
Other Charges	337,579	155,281	182,298	46.00%
Equipment	120,317	119,630	687	99.43%
Indirect Cost Recovery	(570,000)	(562,157)	(7,843)	98.62%
TOTAL	<u>11,485,806</u>	<u>11,011,707</u>	<u>474,099</u>	<u>95.87%</u>
<b>MID-LEVEL ADMINISTRATION:</b>				
Salaries and Wages	27,088,396	26,816,741	271,655	99.00%
Contracted Services	39,800	51,964	(12,164)	130.56%
Supplies and Materials	442,157	322,628	119,529	72.97%
Other Charges	117,857	12,734	105,123	10.80%
Equipment	120,959	116,703	4,256	96.48%
TOTAL	<u>27,809,169</u>	<u>27,320,770</u>	<u>488,399</u>	<u>98.24%</u>
<b>INSTRUCTIONAL SALARIES:</b>				
Salaries and Wages	<u>181,139,788</u>	<u>180,349,499</u>	<u>790,289</u>	<u>99.56%</u>
<b>TEXTBOOKS:</b>				
Supplies and Materials	<u>7,290,542</u>	<u>5,582,435</u>	<u>1,708,107</u>	<u>76.57%</u>
<b>OTHER INSTRUCTIONAL COSTS:</b>				
Contracted Services	1,696,120	1,159,615	536,505	68.37%
Other Charges	333,188	83,866	249,322	25.17%
Equipment	1,523,929	796,517	727,412	52.27%
TOTAL	<u>3,553,237</u>	<u>2,039,998</u>	<u>1,513,239</u>	<u>57.41%</u>
<b>SPECIAL EDUCATION:</b>				
Salaries and Wages	41,570,151	40,441,195	1,128,956	97.28%
Contracted Services	6,964,115	8,122,300	(1,158,185)	116.63%
Supplies and Materials	443,647	342,052	101,595	77.10%
Other Charges	154,041	18,327	135,714	11.90%
Equipment	104,011	110,907	(6,896)	106.63%
TOTAL	<u>49,235,965</u>	<u>49,034,781</u>	<u>201,184</u>	<u>99.59%</u>
<b>STUDENT PERSONNEL SERVICES:</b>				
Salaries and Wages	2,231,203	2,162,926	68,277	96.94%
Contracted Services	13,000	12,604	396	96.95%
Supplies and Materials	12,925	8,189	4,736	63.36%
Other Charges	7,710	1,739	5,971	22.56%
Equipment	5,243	9,188	(3,945)	175.24%
TOTAL	<u>2,270,081</u>	<u>2,194,646</u>	<u>75,435</u>	<u>96.68%</u>
<b>STUDENT HEALTH SERVICES:</b>				
Salaries and Wages	4,164,353	3,872,014	292,339	92.98%
Contracted Services	7,113	4,711	2,402	66.23%
Supplies and Materials	113,805	75,698	38,107	66.52%
Other Charges	16,663	5,705	10,959	34.23%
Equipment	14,066	27,582	(13,516)	196.09%
TOTAL	<u>4,316,000</u>	<u>3,985,709</u>	<u>330,291</u>	<u>92.35%</u>
<b>STUDENT TRANSPORTATION:</b>				
Salaries and Wages	6,994,503	5,031,740	1,962,763	71.94%
Contracted Services	26,512,104	21,260,555	5,251,549	80.19%
Supplies and Materials	1,485,850	449,323	1,036,527	30.24%
Other Charges	32,899	7,890	25,009	23.98%
Equipment	296,026	34,456	261,570	11.64%
Field Trip Cost Recovery	(265,000)	-	(265,000)	0.00%
TOTAL	<u>35,056,382</u>	<u>26,783,964</u>	<u>8,272,418</u>	<u>76.40%</u>

**HARFORD COUNTY PUBLIC SCHOOLS**  
**CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE PERIOD ENDED JUNE 30, 2021 (unaudited)**

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
<b>OPERATION OF PLANT:</b>				
Salaries and Wages	12,950,300	11,638,171	1,312,129	89.87%
Contracted Services	1,553,517	2,208,626	(655,109)	142.17%
Supplies and Materials	1,076,331	923,060	153,271	85.76%
Other Charges	12,538,329	11,209,164	1,329,165	89.40%
Equipment	254,605	395,163	(140,558)	155.21%
TOTAL	<u>28,373,082</u>	<u>26,374,185</u>	<u>1,998,897</u>	<u>92.95%</u>
<b>MAINTENANCE OF PLANT:</b>				
Salaries and Wages	7,328,777	7,067,565	261,212	96.44%
Contracted Services	4,539,522	4,249,643	289,879	93.61%
Supplies and Materials	2,063,598	1,830,666	232,932	88.71%
Other Charges	40,046	21,692	18,354	54.17%
Equipment	374,138	191,611	182,527	51.21%
TOTAL	<u>14,346,081</u>	<u>13,361,178</u>	<u>984,903</u>	<u>93.13%</u>
<b>FIXED CHARGES</b>	<u>137,339,017</u>	<u>131,371,556</u>	<u>5,967,461</u>	<u>95.65%</u>
<b>COMMUNITY SERVICES:</b>				
Salaries and Wages	426,803	77,911	348,892	18.25%
Supplies and Materials	125,000	-	125,000	0.00%
TOTAL	<u>551,803</u>	<u>77,911</u>	<u>473,892</u>	<u>14.12%</u>
<b>TOTAL REGULAR PROGRAMS</b>	<u>502,766,953</u>	<u>479,488,339</u>	<u>23,278,614</u>	<u>95.37%</u>
<b>CAPITAL OUTLAY:</b>				
Contracted Services	28,500	2,820	25,680	9.89%
Other Charges	597,162	597,161	1	100.00%
TOTAL	<u>625,662</u>	<u>599,981</u>	<u>25,681</u>	<u>95.90%</u>
<b>TOTAL EXPENDITURES</b>	<u>503,392,615</u>	<u>480,088,320</u>	<u>23,304,295</u>	<u>95.37%</u>

**Schedule C**

**OBJECT SUMMARY SCHEDULE**

Salaries and Wages	293,877,083	287,289,971	6,587,112	97.76%
Contracted Services	42,715,774	38,384,708	4,331,066	89.86%
Supplies and Materials	13,306,973	9,688,926	3,618,047	72.81%
Other Charges	151,514,491	143,485,115	8,029,376	94.70%
Equipment	2,813,294	1,801,757	1,011,537	64.04%
Field trip Cost Recovery	(265,000)	-	(265,000)	0.00%
Indirect Cost Recovery	(570,000)	(562,157)	(7,843)	98.62%
Total	<u>503,392,615</u>	<u>480,088,320</u>	<u>23,304,295</u>	<u>95.37%</u>

**SPECIAL EDUCATION**

Non-public Placements	<u>6,660,792</u>	<u>7,318,150</u>	<u>(657,358)</u>	<u>109.87%</u>
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**FIXED CHARGES SCHEDULE**

Liability Insurance	994,271	984,808	9,464	99.05%
Retirement	11,818,187	11,774,052	44,135	99.63%
Social Security	21,630,314	21,237,550	392,764	98.18%
Unemployment Comp Ins.	160,000	581,091	(421,091)	363.18%
Workers' Comp Ins.	2,499,410	2,235,675	263,735	89.45%
Health Insurance	92,593,847	87,278,932	5,314,915	94.26%
Dental Insurance	4,138,108	4,143,782	(5,674)	100.14%
Life Insurance	648,096	458,642	189,454	70.77%
Other Post Employment Benefits	1,500,000	1,500,000	-	100.00%
Tuition Reimbursement	1,130,123	950,363	179,760	84.09%
Debt Service - Interest	226,661	226,661	0	100.00%
Total	<u>137,339,017</u>	<u>131,371,556</u>	<u>5,967,461</u>	<u>95.65%</u>

**HARFORD COUNTY PUBLIC SCHOOLS**  
**CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE PERIOD ENDED JUNE 30, 2021 (unaudited)**

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
<b><u>Schedule D</u></b>				
<b><u>Board of Education</u></b>				
Clerical	69,745	66,466	3,279	95.30%
Audit	50,000	51,486	(1,486)	102.97%
Legal	40,000	28,310	11,690	70.78%
Consultants	1,000	-	1,000	0.00%
Office Supplies	500	702	(202)	140.46%
Books, Subs, Periodicals	500	-	500	0.00%
Other Charges	1,000	175	825	17.46%
Board Members Allowance	33,400	32,200	1,200	96.41%
Mileage, Parking, Tolls	1,000	-	1,000	0.00%
Professional Dues	40,000	27,575	12,425	68.94%
Institutes, Conferences, Mtgs.	30,500	1,111	29,389	3.64%
Total Board of Education	<u>267,645</u>	<u>208,025</u>	<u>59,620</u>	<u>77.72%</u>

## HARFORD COUNTY PUBLIC SCHOOLS

### CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF PROGRAM BUDGET EXPENDITURES - BUDGET AND ACTUAL FOR THE PERIOD ENDED JUNE 30, 2021 (unaudited)

	Current Year			Same Period Prior Year
	Amended Budget	Actual Year-to-Date	% Spent	FY20
	Internal Audit	266,882	228,031	85.44%
Legal	253,277	252,545	99.71%	146.04%
Board of Education	\$ 267,645	\$ 208,025	77.72%	90.52%
<b>Board of Education</b>	<b>787,804</b>	<b>688,601</b>	<b>87.41%</b>	<b>110.99%</b>
Fiscal Services	39,194,514	38,486,815	98.19%	99.99%
Purchasing	781,609	797,786	102.07%	93.33%
<b>Business Services</b>	<b>39,976,123</b>	<b>39,284,601</b>	<b>98.27%</b>	<b>99.86%</b>
Curriculum Dev. and Implementation	4,313,749	3,993,535	92.58%	93.32%
Office of Accountability	865,566	755,362	87.27%	101.11%
Professional Development	2,224,491	1,445,851	65.00%	84.87%
<b>Curriculum and Instruction</b>	<b>7,403,806</b>	<b>6,194,748</b>	<b>83.67%</b>	<b>92.89%</b>
Career and Technology Programs	8,666,184	8,626,035	99.54%	98.79%
Gifted and Talented Program	1,680,834	1,474,840	87.74%	86.30%
Intervention Services	127,656	27,092	21.22%	94.69%
Magnet and Signature Programs	1,880,029	1,734,211	92.24%	106.14%
Office of Education Services	1,194,887	3,169,092	265.22%	99.01%
Other Special Programs	4,464,222	4,264,663	95.53%	98.09%
Regular Programs	171,661,610	168,333,348	98.06%	98.69%
School Library Media Program	6,219,572	5,938,342	95.48%	95.48%
Summer School	173,928	105,318	60.55%	84.36%
<b>Education Services</b>	<b>196,068,922</b>	<b>193,672,941</b>	<b>98.78%</b>	<b>98.53%</b>
Equity & Cultural Proficiency	270,308	266,441	98.57%	88.13%
Communications	504,138	452,278	89.71%	120.16%
Family & Community Partners	201,671	215,820	107.02%	104.26%
Innovative Partnerships	94,550	-	0.00%	46.47%
Executive Administration Office	975,108	1,127,074	115.58%	94.30%
<b>Executive Administration Office</b>	<b>2,045,775</b>	<b>2,061,613</b>	<b>100.77%</b>	<b>97.33%</b>
Interscholastics Athletics	2,921,376	1,884,361	64.50%	95.43%
Student Activities	928,459	672,401	72.42%	86.04%
<b>Extra-Curricular Activities</b>	<b>3,849,835</b>	<b>2,556,762</b>	<b>66.41%</b>	<b>93.15%</b>
<b>Human Resources</b>	<b>102,607,821</b>	<b>97,215,378</b>	<b>94.74%</b>	<b>99.73%</b>
Facilities Management	24,764,480	22,739,403	91.82%	101.23%
Planning and Construction	766,090	693,257	90.49%	99.60%
Transportation	35,101,142	27,290,645	77.75%	92.87%
Utility Resource Management	11,833,840	10,083,705	85.21%	88.94%
<b>Operations and Maintenance</b>	<b>72,465,552</b>	<b>60,807,010</b>	<b>83.91%</b>	<b>95.10%</b>
<b>Safety and Security</b>	<b>1,180,155</b>	<b>1,068,807</b>	<b>90.56%</b>	<b>98.12%</b>
<b>Special Education</b>	<b>49,141,978</b>	<b>48,940,454</b>	<b>99.59%</b>	<b>98.88%</b>
Health Services	4,316,000	3,985,709	92.35%	99.07%
Pupil Personnel Services	2,270,081	2,194,646	96.68%	98.07%
Psychological Services	3,096,511	3,147,496	101.65%	100.66%
School Counseling Services	8,737,284	8,634,533	98.82%	98.88%
<b>Student Services</b>	<b>18,419,876</b>	<b>17,962,384</b>	<b>97.52%</b>	<b>99.12%</b>
<b>Office of Technology and Info.</b>	<b>9,444,968</b>	<b>9,635,021</b>	<b>102.01%</b>	<b>92.43%</b>
<b>Unrestricted Fund</b>	<b>\$ 503,392,615</b>	<b>\$ 480,088,320</b>	<b>95.37%</b>	<b>98.23%</b>

# HARFORD COUNTY PUBLIC SCHOOLS

## CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF BUDGET MANAGER EXPENDITURES - BUDGET AND ACTUAL FOR THE PERIOD ENDED JUNE 30, 2021 (unaudited)

Budget Manager Title	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY20	FY19	FY18	FY17
Applications Development Team Leader	\$ 447,170	\$ 435,611	\$ 11,559	97.42%	100.98%	99.74%	100.70%	109.31%
Assistant Superintendent of Human Resources	104,867,302	98,969,048	5,898,254	94.38%	99.40%	100.06%	99.16%	100.07%
Assistant Superintendent of Operations	571,922	250,644	321,278	43.82%	85.58%	96.84%	91.03%	80.76%
Assistant Superintendent for Business Services	35,700,833	35,266,333	434,500	98.78%	100.14%	99.07%	97.49%	95.15%
Assistant Supervisor of Resource Conservation/Utilities	11,833,840	10,083,705	1,750,135	85.21%	88.94%	101.28%	97.11%	97.97%
Assistant Supervisor of Science	606,405	352,993	253,412	58.21%	85.47%	90.63%	92.15%	87.36%
Board of Education President	267,645	208,025	59,620	77.72%	90.52%	97.85%	108.98%	75.06%
Chief of Administration	953,108	1,112,283	(159,175)	116.70%	91.28%	93.24%	97.74%	95.31%
Coordinator of Safety & Security	1,133,355	1,022,661	110,694	90.23%	98.18%	91.45%	100.30%	98.71%
Director of Information Systems & Technology	7,926,189	8,281,476	(355,287)	104.48%	92.23%	88.41%	96.34%	91.65%
Director of Organizational Development	1,786,076	1,314,866	471,210	73.62%	93.05%	69.73%	90.23%	97.76%
Director of Special Education	49,141,978	48,940,454	201,524	99.59%	98.88%	97.48%	99.97%	96.75%
Director of Strategic Initiatives	94,550	-	94,550	0.00%	n/a	n/a	n/a	n/a
Director of Transportation	35,064,203	27,471,578	7,592,625	78.35%	93.01%	99.53%	99.71%	99.62%
Endpoint Services Team Leader	443,330	418,649	24,681	94.43%	101.89%	107.38%	109.82%	37.11%
Enterprise Operations & Infrastructure Team Leader	628,279	435,668	192,611	69.34%	87.81%	n/a	n/a	n/a
Executive Dir of Curriculum, Instruction & Assessment	4,481,516	4,070,048	411,468	90.82%	90.53%	86.01%	97.39%	98.87%
Executive Director of Facilities Management	23,154,848	21,486,253	1,668,595	92.79%	101.99%	94.46%	97.74%	99.81%
Executive Director of Student Services	2,403,249	2,292,127	111,122	95.38%	97.59%	98.52%	100.18%	98.19%
Executive Directors of School Performance	181,747,662	180,776,915	970,747	99.47%	98.73%	99.49%	99.50%	98.92%
General Counsel	275,277	267,336	7,941	97.12%	136.82%	91.26%	110.07%	93.72%
Internal Auditor	266,882	228,031	38,851	85.44%	89.25%	99.81%	96.70%	89.06%
Manager of Communications	550,938	498,424	52,514	90.47%	117.91%	99.63%	100.87%	94.54%
Manager of Equity & Cultural Proficiency	289,012	284,556	4,456	98.46%	88.52%	97.11%	99.68%	97.87%
Manager of Family & Community Partnerships	201,671	215,820	(14,149)	107.02%	104.26%	n/a	n/a	n/a
Nurse Coordinator	4,316,000	3,985,709	330,291	92.35%	99.07%	98.18%	98.30%	98.05%
Supervisor of Elementary & Middle School Physical Ed	116,616	49,961	66,655	42.84%	92.15%	32.86%	81.05%	99.21%
Supervisor of Fine Arts	217,750	68,580	149,170	31.49%	63.51%	84.52%	98.23%	92.58%
Supervisor of Magnet and CTE Programs	1,639,200	1,551,123	88,077	94.63%	108.21%	99.17%	99.06%	97.61%
Supervisor of Personalized Learning/Accelerated & Interventio	1,989,525	1,730,853	258,672	87.00%	89.87%	90.80%	91.38%	86.09%
Supervisor of Personalized Learning/Library & Media Services	6,219,572	5,938,342	281,230	95.48%	95.48%	96.00%	97.13%	97.93%
Supervisor of Phys. Educ. & Interscholastic Athletics	2,921,376	1,884,361	1,037,015	64.50%	95.43%	97.42%	98.75%	96.89%
Supervisor of Planning & Construction	766,090	693,257	72,833	90.49%	99.60%	92.31%	96.87%	94.60%
Supervisor of Psychological Services	3,096,511	3,147,496	(50,985)	101.65%	100.66%	105.96%	99.21%	95.72%
Supervisor of Pupil Services	596,949	305,228	291,721	51.13%	114.55%	n/a	n/a	n/a
Supervisor of Purchasing	781,609	797,786	(16,177)	102.07%	93.33%	85.01%	92.48%	96.16%
Supervisor of Risk Management	4,251,316	3,978,117	273,199	93.57%	98.59%	99.45%	99.80%	101.54%
Supervisor of School Counseling	8,737,284	8,634,533	102,751	98.82%	98.88%	98.83%	98.90%	98.81%
Supervisor of Science	1,068,139	903,921	164,218	84.63%	95.87%	80.67%	96.74%	100.94%
Supervisor of the Office of Accountability	865,566	755,362	110,204	87.27%	101.11%	84.13%	99.72%	99.25%
Supervisor of World Language and ESOL	971,872	980,187	(8,315)	100.86%	100.67%	99.96%	100.88%	96.47%
<b>Total</b>	<b>\$ 503,392,615</b>	<b>\$ 480,088,320</b>	<b>\$ 23,304,295</b>	<b>95.37%</b>	<b>98.23%</b>	<b>98.59%</b>	<b>98.98%</b>	<b>98.36%</b>

# HARFORD COUNTY PUBLIC SCHOOLS

## CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF SCHOOL ALLOCATION EXPENDITURES - BUDGET AND ACTUAL FOR THE PERIOD ENDED JUNE 30, 2021 (unaudited)

School	Name	Current Year				Same Period Prior Years			
		Budget	Actual	Balance	% Spent	FY20	FY19	FY18	FY17
1	Central Office	\$ 744,000	\$ 1,496,019	\$ (752,019)	201.08%	123.55%	-82.60%	-417.76%	102.29%
5	Hickory Annex	3,290	2,710	580	82.38%	110.30%	56.95%	116.86%	1899.67%
6	Forest Hill Annex	1,564	1,426	138	91.19%	63.26%	35.10%	74.78%	12.53%
	<b>Total Central Funds</b>	<b>748,853</b>	<b>1,500,155</b>	<b>(751,301)</b>	<b>200.33%</b>	<b>123.34%</b>	<b>-86.66%</b>	<b>-472.96%</b>	<b>102.60%</b>
9	Harford Glen	27,353	16,939	10,414	61.93%	58.10%	47.01%	80.50%	76.20%
91	John Archer	110,793	110,797	(4)	100.00%	99.81%	99.61%	99.91%	99.89%
92	Alternative Education	43,679	37,357	6,322	85.53%	61.30%	99.01%	96.47%	96.15%
	<b>Total Special Schools</b>	<b>181,825</b>	<b>165,093</b>	<b>16,732</b>	<b>90.80%</b>	<b>80.04%</b>	<b>90.42%</b>	<b>95.27%</b>	<b>94.38%</b>
70	Aberdeen High	212,213	193,185	19,027	91.03%	74.77%	99.23%	99.25%	99.30%
73	Bel Air High	234,803	201,353	33,449	85.75%	70.04%	95.10%	99.01%	96.70%
85	C. Milton Wright High	207,555	162,147	45,409	78.12%	64.66%	94.77%	100.10%	100.60%
76	Edgewood High	217,394	158,727	58,668	73.01%	80.27%	99.43%	100.00%	96.97%
82	Fallston High	161,660	111,623	50,037	69.05%	75.21%	93.95%	95.46%	90.14%
4	Harford Technical High	213,857	212,844	1,013	99.53%	94.49%	97.18%	99.54%	101.62%
78	Havre de Grace High	114,982	95,872	19,111	83.38%	72.26%	96.07%	99.02%	99.25%
81	Joppatowne High	127,710	116,909	10,801	91.54%	75.17%	97.87%	93.87%	94.78%
80	North Harford High	195,657	196,333	(676)	100.35%	75.83%	100.03%	99.90%	100.04%
87	Patterson Mill High	134,898	133,076	1,822	98.65%	88.99%	99.38%	99.65%	100.30%
	<b>Total High Schools</b>	<b>1,820,729</b>	<b>1,582,070</b>	<b>238,659</b>	<b>86.89%</b>	<b>76.92%</b>	<b>97.28%</b>	<b>98.80%</b>	<b>98.11%</b>
65	Aberdeen Middle	137,495	114,247	23,248	83.09%	85.70%	96.03%	99.96%	100.65%
72	Bel Air Middle	150,950	151,082	(133)	100.09%	76.78%	98.94%	100.00%	99.42%
77	Edgewood Middle	131,302	122,433	8,869	93.25%	64.78%	89.91%	91.50%	98.10%
86	Fallston Middle	99,990	76,152	23,838	76.16%	65.10%	100.00%	99.92%	100.26%
79	Havre de Grace Middle	66,624	51,346	15,278	77.07%	37.29%	86.92%	100.00%	101.47%
84	Magnolia Middle	97,523	75,290	22,233	77.20%	81.64%	100.00%	99.91%	101.51%
83	North Harford Middle	102,699	91,614	11,085	89.21%	78.87%	100.00%	100.00%	99.88%
88	Patterson Mill Middle	83,832	82,393	1,440	98.28%	81.42%	99.10%	99.87%	98.81%
74	Southampton Middle	135,907	121,141	14,766	89.14%	81.05%	98.34%	98.10%	99.76%
	<b>Total Middle Schools</b>	<b>1,006,321</b>	<b>885,698</b>	<b>120,623</b>	<b>88.01%</b>	<b>73.95%</b>	<b>96.75%</b>	<b>98.62%</b>	<b>99.88%</b>
	<b>Total Secondary Schools</b>	<b>2,827,050</b>	<b>2,467,768</b>	<b>359,282</b>	<b>87.29%</b>	<b>75.90%</b>	<b>97.10%</b>	<b>98.74%</b>	<b>98.70%</b>
23	Abingdon Elementary	76,287	74,881	1,406	98.16%	90.51%	97.19%	99.93%	100.01%
12	Bakerfield Elementary	46,324	45,396	927	98.00%	96.82%	100.27%	94.35%	102.64%
14	Bel Air Elementary	54,804	54,208	596	98.91%	96.33%	99.02%	99.97%	99.88%
25	Church Creek Elementary	72,914	68,720	4,194	94.25%	98.62%	96.18%	98.69%	99.03%
16	Churchville Elementary	39,443	39,741	(299)	100.76%	92.10%	99.59%	99.06%	99.57%
18	Darlington Elementary	17,024	16,568	456	97.32%	86.53%	104.37%	93.84%	91.79%
20	Deerfield Elementary	79,960	73,450	6,510	91.86%	71.23%	99.79%	95.26%	94.66%
22	Dublin Elementary	29,648	27,768	1,880	93.66%	85.65%	81.16%	82.77%	99.09%
15	Edgewood Elementary	44,687	48,888	(4,202)	109.40%	94.06%	100.00%	99.65%	98.42%
21	Emmorton Elementary	60,678	60,357	321	99.47%	95.47%	100.00%	99.90%	99.97%
26	Forest Hill Elementary	53,155	47,499	5,656	89.36%	99.04%	88.66%	100.64%	100.10%
28	Forest Lakes Elementary	47,859	46,505	1,354	97.17%	89.53%	97.06%	100.00%	99.72%
27	Fountain Green Elementary	50,773	61,754	(10,981)	121.63%	81.95%	97.34%	99.66%	95.92%
11	George D. Lisby Elementary	44,751	46,861	(2,110)	104.72%	91.16%	98.84%	98.86%	99.18%
30	Halls Cross Roads Elementary	49,542	43,123	6,420	87.04%	85.86%	98.60%	99.99%	99.36%
32	Havre de Grace Elementary	62,594	60,277	2,316	96.30%	99.60%	99.21%	99.90%	101.36%
33	Hickory Elementary	71,559	62,650	8,909	87.55%	92.19%	87.78%	99.07%	97.73%
35	Homestead-Wakefield Elementary	106,207	111,061	(4,854)	104.57%	98.41%	100.00%	99.90%	100.64%
36	Jarrettsville Elementary	47,781	36,292	11,489	75.96%	76.88%	82.91%	101.55%	98.68%
37	Joppatowne Elementary	65,376	54,994	10,382	84.12%	83.61%	91.39%	98.18%	77.71%
31	Magnolia Elementary	58,454	62,848	(4,394)	107.52%	99.14%	93.40%	96.96%	101.78%
38	Meadowvale Elementary	54,702	54,270	432	99.21%	91.05%	97.48%	91.81%	100.08%
41	Norrisville Elementary	27,892	27,977	(85)	100.30%	94.69%	95.61%	97.20%	99.90%
47	North Bend Elementary	43,201	34,347	8,854	79.51%	65.93%	90.52%	93.61%	100.37%
44	North Harford Elementary	39,738	38,948	790	98.01%	86.34%	98.28%	99.28%	100.11%
29	Prospect Mill Elementary	61,558	55,119	6,439	89.54%	89.90%	98.23%	100.00%	99.98%
49	Red Pump Elementary	79,738	76,438	3,301	95.86%	99.58%	76.16%	110.67%	98.40%
45	Ring Factory Elementary	56,055	55,915	141	99.75%	88.95%	98.12%	97.63%	100.28%
43	Riverside Elementary	49,307	48,393	914	98.15%	91.22%	99.03%	100.08%	99.43%
39	Roye Williams Elementary	52,844	57,830	(4,986)	109.43%	92.26%	98.26%	108.38%	101.07%
40	William Paca Elementary	92,619	92,588	31	99.97%	75.49%	99.40%	99.83%	99.79%
13	William S. James Elementary	49,532	49,015	517	98.96%	99.00%	99.86%	100.00%	99.04%
48	Youths Benefit Elementary	110,203	100,587	9,615	91.27%	79.97%	80.12%	99.90%	100.19%
	<b>Total Elementary Schools</b>	<b>1,897,210</b>	<b>1,835,269</b>	<b>61,941</b>	<b>96.74%</b>	<b>89.57%</b>	<b>94.76%</b>	<b>99.20%</b>	<b>98.71%</b>
	<b>Unallocated</b>	<b>2,670,240</b>	<b>-</b>	<b>2,670,240</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
	<b>Total All Funds</b>	<b>\$ 8,325,177</b>	<b>\$ 5,968,284</b>	<b>\$ 2,356,893</b>	<b>71.69%</b>	<b>84.02%</b>	<b>85.53%</b>	<b>97.11%</b>	<b>99.12%</b>

**HARFORD COUNTY PUBLIC SCHOOLS  
FOOD SERVICE FUND - (SPECIAL REVENUE FUND)  
BUDGETARY BASIS (NON-GAAP)  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE PERIOD ENDED JUNE 30, 2021 (unaudited)**

	Adopted Budget	n/a' Year-To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
<u>Revenues</u>				
Cafeteria Sales	\$ 7,950,609	\$ 19,701	\$ (7,930,908)	0.25%
<u>Federal Aid</u>				
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	9,659,198	8,858,347	1206.12%
CARES	-	1,897,848	1,897,848	n/a
USDA Commodities	1,148,140	721,611	(426,529)	62.85%
State Admin Expenses	-	8,425	8,425	n/a
Total Federal Aid	<u>10,092,033</u>	<u>12,287,082</u>	<u>2,195,049</u>	<u>121.75%</u>
<u>State Aid</u>				
Child Feeding Program	151,500	136,739	(14,761)	90.26%
Other State Revenue	270,375	265,982	(4,393)	98.38%
Total State Aid	<u>421,875</u>	<u>402,720</u>	<u>(19,155)</u>	<u>95.46%</u>
Miscellaneous Income	174,000	22,359	151,641	12.85%
Total Revenues	<u>\$ 18,638,517</u>	<u>12,731,863</u>	<u>\$ (5,906,654)</u>	<u>68.31%</u>
<u>Expenditures</u>				
Salaries and Wages	6,086,736	3,646,257	2,440,479	59.90%
Contracted Services	493,000	156,079	336,921	31.66%
Supplies and Materials	8,502,466	3,681,581	4,820,885	43.30%
Other Charges	3,423,031	3,123,005	300,026	91.24%
Furniture and Equipment	133,284	62,316	70,968	46.75%
Total Expenditures	<u>\$ 18,638,517</u>	<u>10,669,238</u>	<u>\$ 7,969,279</u>	<u>57.24%</u>
Revenues over Expenditures		2,062,625		
Fund Balance at Beginning of Year		<u>930,133</u>		
Fund Balance at End of Year		<u>\$ 2,992,758</u>		

**HARFORD COUNTY PUBLIC SCHOOLS**  
**Open Capital Projects**  
**Balances as of June 30, 2021**

<u>Description</u>	<u>Project #</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Total</u>	<u>Balance</u>	<u>% Remaining</u>
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 <sup>(1)</sup>	7810	98,459,739	92,454,649	5,487,035	97,941,684	518,054	0.53%
		<u>148,586,604</u>	<u>142,333,600</u>	<u>5,487,035</u>	<u>147,820,635</u>	<u>765,969</u>	<u>0.52%</u>
Renovations - 315							
Joppatowne High Ltd Renov.	8115	23,510,000	18,134,715	18,773,023.31	36,907,739	(13,397,739)	-56.99%
Technology Education Lab Refresh	9017	1,601,648	1,579,308	-	1,579,308	22,340	1.39%
		<u>25,111,648</u>	<u>19,714,023</u>	<u>18,773,023</u>	<u>38,487,047</u>	<u>(13,375,399)</u>	<u>-53.26%</u>
Systemics - 325 / 326							
Hickory Elem Roof	3325	2,272,817	1,561,241	2,000.00	1,563,241	709,576	31.22%
Aberdeen Middle Roof	6525	3,707,278	3,699,702	-	3,699,702	7,576	0.20%
Bel Air Middle Roof	7225	5,975,000	16,132	3,935,409	3,951,540	2,023,460	33.87%
North Bend Plant/Alarm	4727	1,907,520	1,570,964	265,770.04	1,836,734	70,786	3.71%
GDLibby Elem HVAC	1168	8,490,850	7,457,599	715,453.02	8,173,052	317,798	3.74%
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	11,074,992	320,204.37	11,395,197	324,803	2.77%
Center Educ. Opport. A/C	9183	4,625,000	4,600,733	5,546	4,606,280	18,720	0.40%
		<u>45,713,985</u>	<u>36,862,119</u>	<u>5,244,383</u>	<u>42,106,502</u>	<u>3,607,483</u>	<u>7.89%</u>
Other - 340							
Relocatables	9041	11,036,037	10,908,629	-	10,908,629	127,408	1.15%
Miscellaneous - 390							
Security Measures	9098	3,146,661	2,692,183	10,040.00	2,702,223	444,438	14.12%
Facilities Master Plan - 302							
Facilities Master Plan	9000	670,000	559,077	93,828	652,905	17,095	2.55%
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	614,072	1,265,856	1,879,927	(350,663)	-22.93%
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>619,202</u>	<u>1,265,856</u>	<u>1,885,057</u>	<u>81,149</u>	<u>4.13%</u>
Athletic & Recreational - 332							
Swimming Pool Renovation	9095	162,156	61,136	26,265	87,401	74,755	46.10%
Athletic Fields Repairs	9162	309,351	268,592	-	268,592	40,759	13.18%
		<u>471,507</u>	<u>329,728</u>	<u>26,265</u>	<u>355,993</u>	<u>115,514</u>	<u>24.50%</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	675,013	270,693	945,706	475,155	33.44%
Technology Refresh	9057	-	305,539	-	305,539	(305,539)	n/a
		<u>1,420,861</u>	<u>980,552</u>	<u>270,693</u>	<u>1,251,245</u>	<u>169,616</u>	<u>11.94%</u>
Facilities Repair Program - 362							
Facilities Repair	9000	400,000	-	-	-	400,000	100.00%
Roofs	9025	204,445	48,580	5,401	53,981	150,464	73.60%
Floors	9071	376,250	293,863	45,120	338,983	37,267	9.90%
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>372,961</u>	<u>50,521</u>	<u>423,482</u>	<u>646,921</u>	<u>60.44%</u>
Major HVAC - 372							
Major HVAC	9000	1,359,541	41,080	114,598	155,678	1,203,863	88.55%
Life, Health, Safety - 382							
Emergency Systems	9074	563,419	10,755	202,865	213,620	349,799	62.09%
Water & Backflow	9078	127,470	-	-	-	127,470	100.00%
Energy Conservation	9087	134,442	663	-	663	133,779	99.51%
		<u>825,331</u>	<u>11,418</u>	<u>202,865</u>	<u>214,283</u>	<u>611,048</u>	<u>74.04%</u>
<b>Total Active Projects</b>		<b>\$ 243,041,397</b>	<b>\$ 216,958,007</b>	<b>\$ 31,539,107</b>	<b>\$ 248,497,114</b>	<b>\$ (5,455,717)</b>	<b>-2.24%</b>

<sup>(1)</sup> The appropriation will be updated as monies are available.