

BOARD OF EDUCATION OF HARFORD COUNTY

INFORMATIONAL REPORT

**PRESENTATION OF
Quarterly Financial Report for the Period Ending September 30, 2021**

November 8, 2021

Background Information

Each quarter a series of high-level financial reports are prepared and electronically distributed to the Board of Education and the Board's Audit Committee. The reports are presented on the budgetary basis of accounting. The report for the quarter ended September 30, 2021 is submitted.

Discussion

A multi-page narrative analysis of the financial reports is included with charts and tables for your review. The reports are formatted in a manner consistent with the year-end audit report for budgeted funds (Exhibit 7). Reports provide detail on the object level for each category, the object level for the Unrestricted Fund as a whole, and the allocated account balances for each office and school. Reports also provide detail for the Food Service Fund and Capital Projects Fund. All budget accounts are within reason at this time and do not require any actions.

Projections are not calculated after the first quarter as the first quarter review typically focuses on outliers and comparing to recent years for line items and categories. Revenues and expenditures are in line for a typical first quarter analysis.

Superintendent's Recommendation

No action is required.

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 L. Judd

CC: Eric Clark
Jay Staab
Laura Tucholski

Date: October 28, 2021
Subject: Financial Report for the Period Ending September 30, 2021

Contents

Transmittal Memo	Page 1 - 7
Unrestricted Fund Executive Summary (Unaudited)	Page 8
Statement of Revenues, Expenditures and Changes in Fund Balance with Supporting Schedules A, B, C, and D (Unaudited)	Page 9 - 12
Statement of Program Budget Expenditures – Budget and Actual	Page 13
Statement of Budget Manager Expenditures – Budget and Actual	Page 14
Statement of School Allocation Expenditures – Budget and Actual	Page 15
Statement of Revenues, Expenditures, and Changes in Fund Balance - Food Service Fund (Unaudited)	Page 16
Capital Projects Balances (Unaudited)	Page 17

INTRODUCTION

Attached is the financial report for the Unrestricted Fund (Executive Summary, Schedules A, B, C, and D) for the first quarter of FY20 ending September 30, 2021. The report presents the Statement of Revenues, Expenditures and Changes in Fund Balance for the first 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 quarter-ending 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 Budget" may be used as a barometer in your review of these statements. Since the financials are for one quarter, the amount expended should approximate 25%; 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.

ANALYSIS

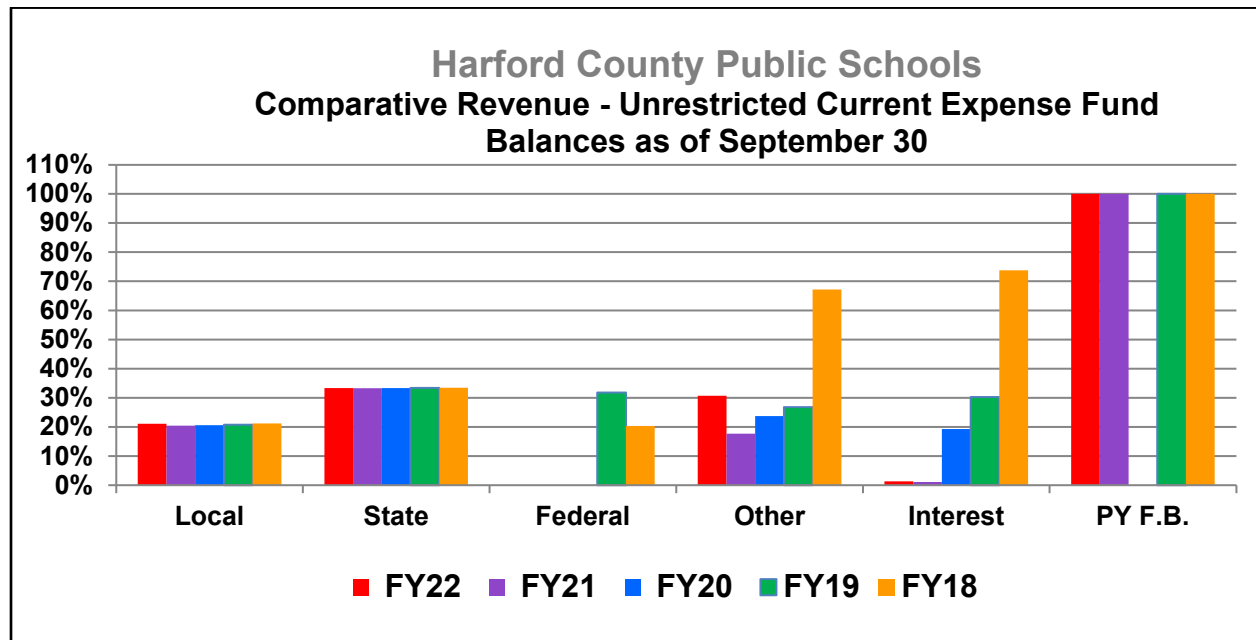
Unrestricted Fund

Projections for total year-end expenditures are not provided with these statements. Salaries typically make up about 60% of unrestricted expenditures and only two paychecks have been issued at the end of the first quarter for 10-month employees. Projections for year-end expenditures and revenues will be provided beginning with the statements for the second quarter.

Revenues

Total revenue received to date is within expectation at 26.74% of the amount budgeted. The County manages its cash distributions to the Board based on the payments we receive from the State; therefore, the County portion is typically lower than the State's at the end of the first quarter.

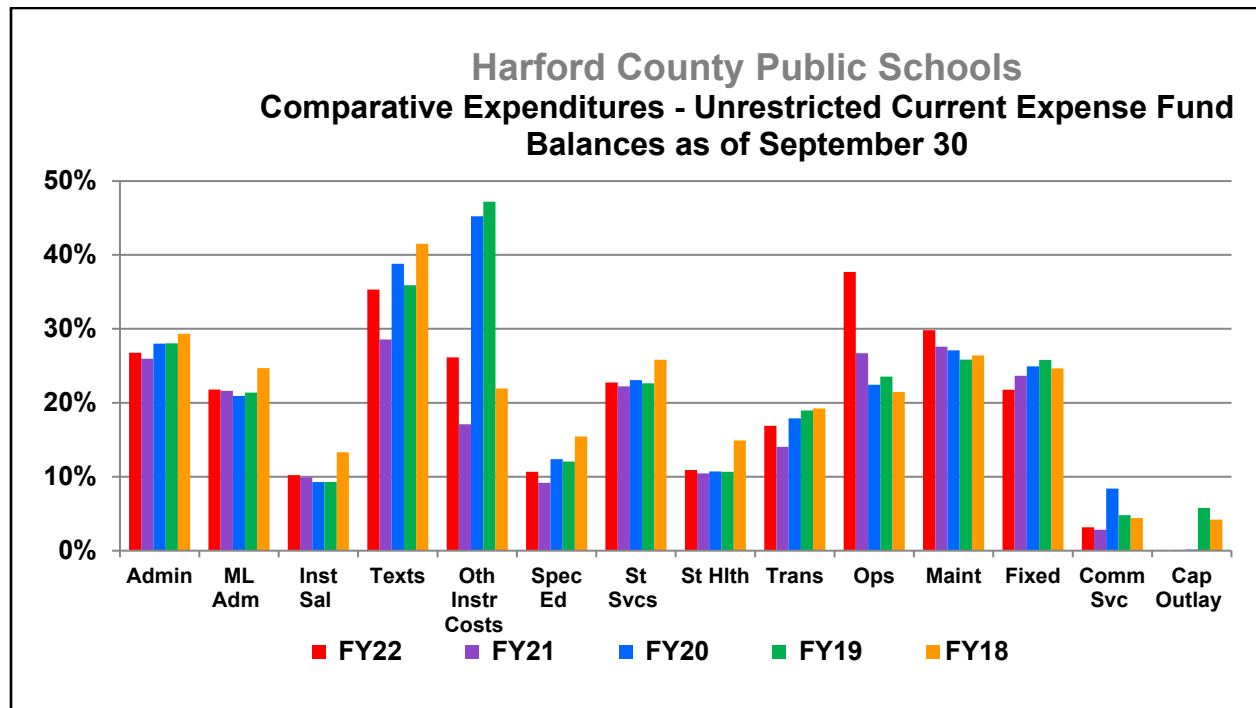
The chart below provides information on revenue received as a percentage of budget for each funding source over the past five years for the period ending September 30. Detail may be found within Schedule A on page 9. Variances in revenue for Federal and Other Revenues are due to both timing of receipts as well as the loss of other revenues due to ongoing effects of the pandemic. Interest income is trending lower due to falling interest rates.



Expenditures

Expenditures in all categories are within expectations and in total are 17.41% 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.

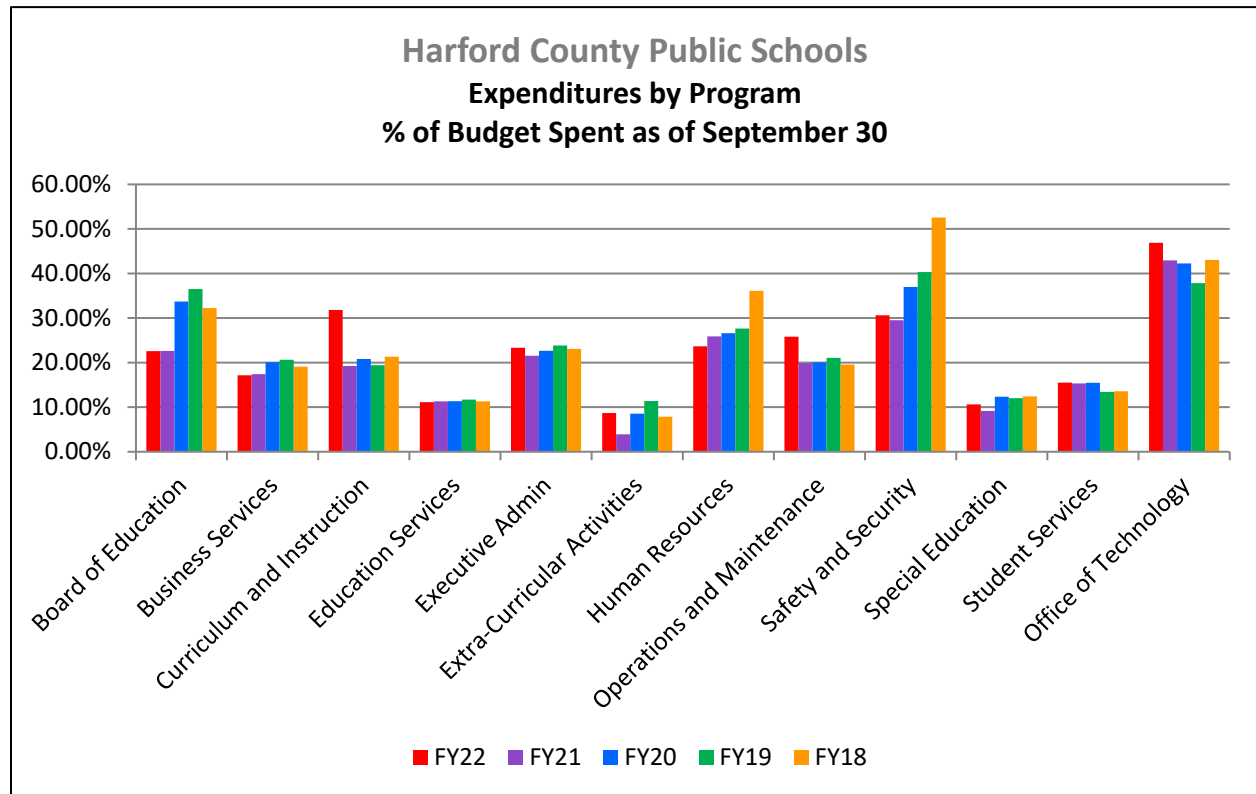
By category, the chart below provides information on the level of expenditures as a percentage of budget for each of the past five years' period ending September 30. Detail may be found in pages 9 through 12.



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 consistent with first quarter spending, with most programs spending below 25% of program budget. Detail may be found on page 13.



Statement of Budget Manager Expenditures

Budget manager spending for the first quarter is in line with what would be expected for the first quarter. Cases of higher levels of expenditures, by percentage of budget, are the result of payments for annual contracts made early in the fiscal year. Due to organizational restructuring some budget manager line items have no comparative percentages in prior years as those departments were newly formed in the current fiscal year. Detail may be found on page 14.

The Statement of School Allocation Expenditures

At 25.56% of allocation, school and central office spending for the first quarter is as expected at the end of the first quarter. 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. Detail may be found on page 15.

Fund Balance

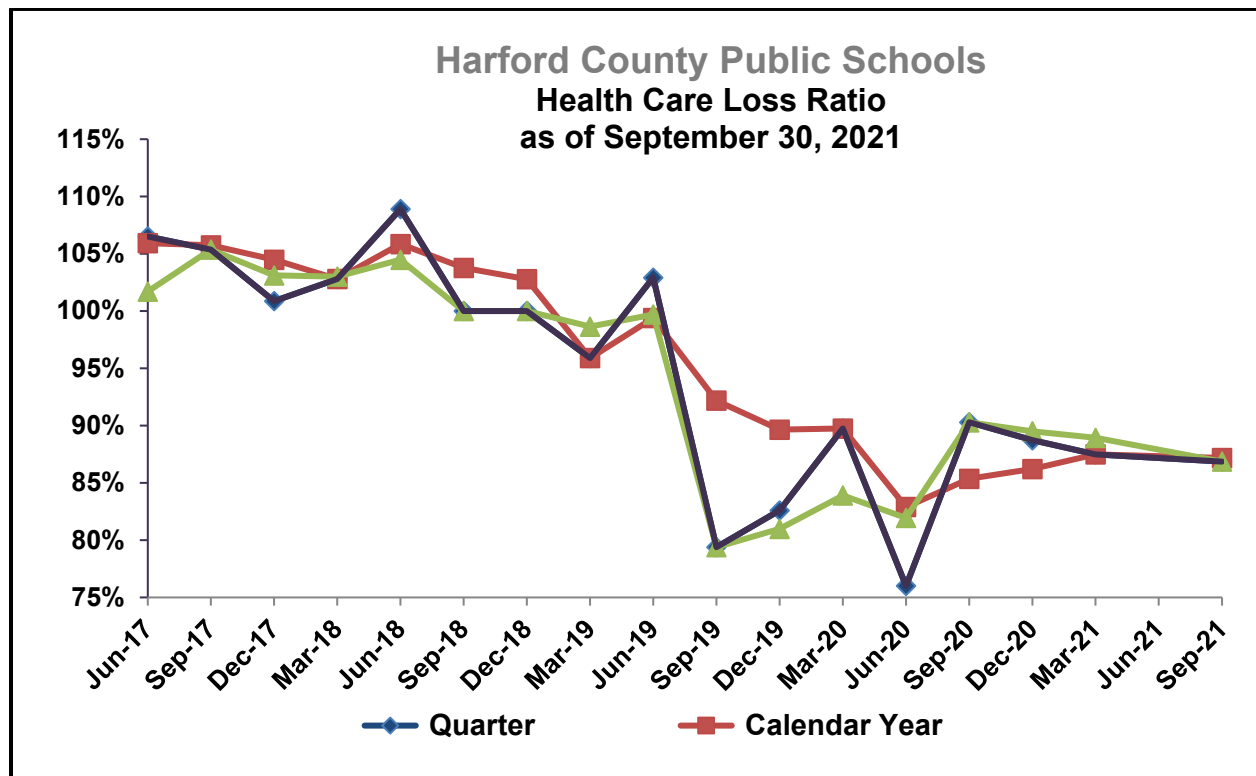
The projected fund balance is not presented at the end of the first quarter, as it is not an accurate prediction this early in the fiscal year. HCPS has only one month of school expenditures, two payrolls that include all 10-month staff and yet 33% of the State revenues have been recorded. Typically, spending increases as the school year progresses. HCPS will monitor all spending throughout the fiscal year. Historically, HCPS spends 98%-99% of its total budget by June 30 each year.

Health Insurance Expenditures and Loss Ratio

For FY22, health insurance expenditures are budgeted to be 17.58% of the school system’s total unrestricted fund expenditures. The loss ratio from CareFirst is a measure of claims paid against premiums paid for our self-insured health benefits program. Loss ratio is a good indicator of whether the estimated premium will be adequate to cover costs or if additional premium payments, a ‘call’, will be necessary. Generally, a target loss ratio of 90% in a self-insured plan 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.

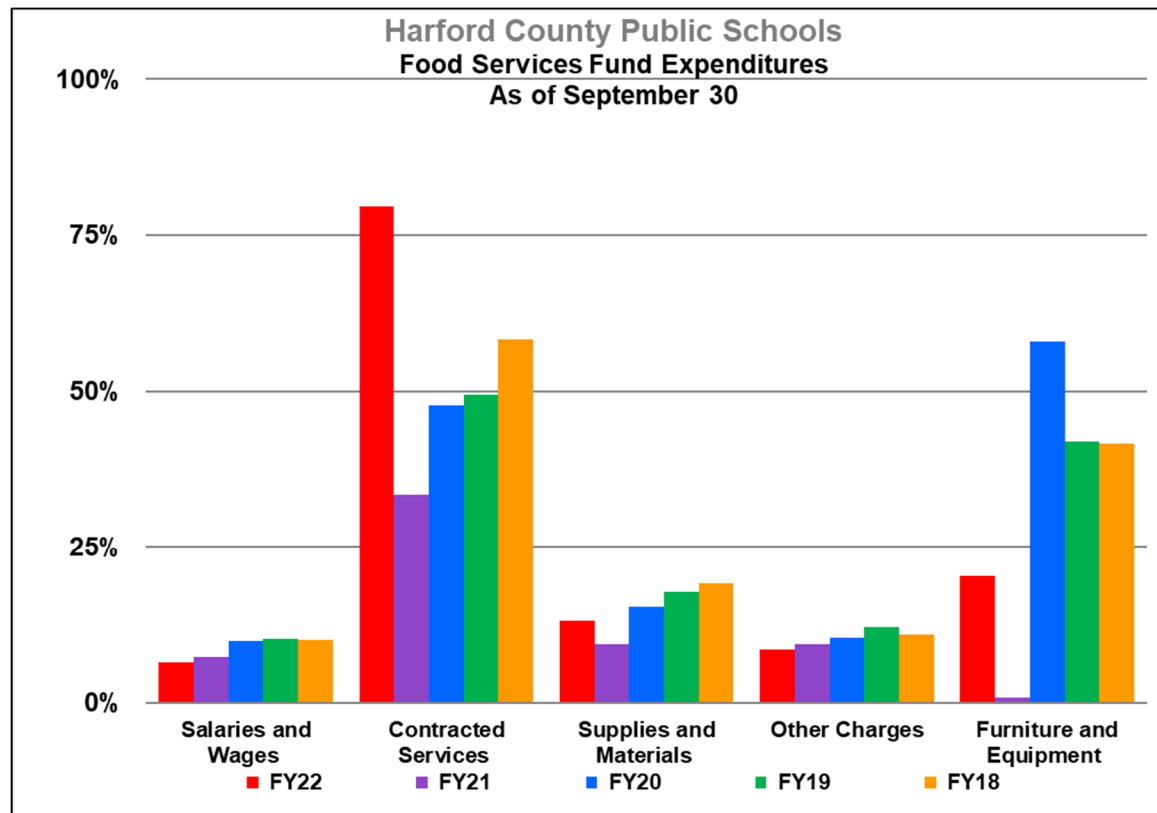
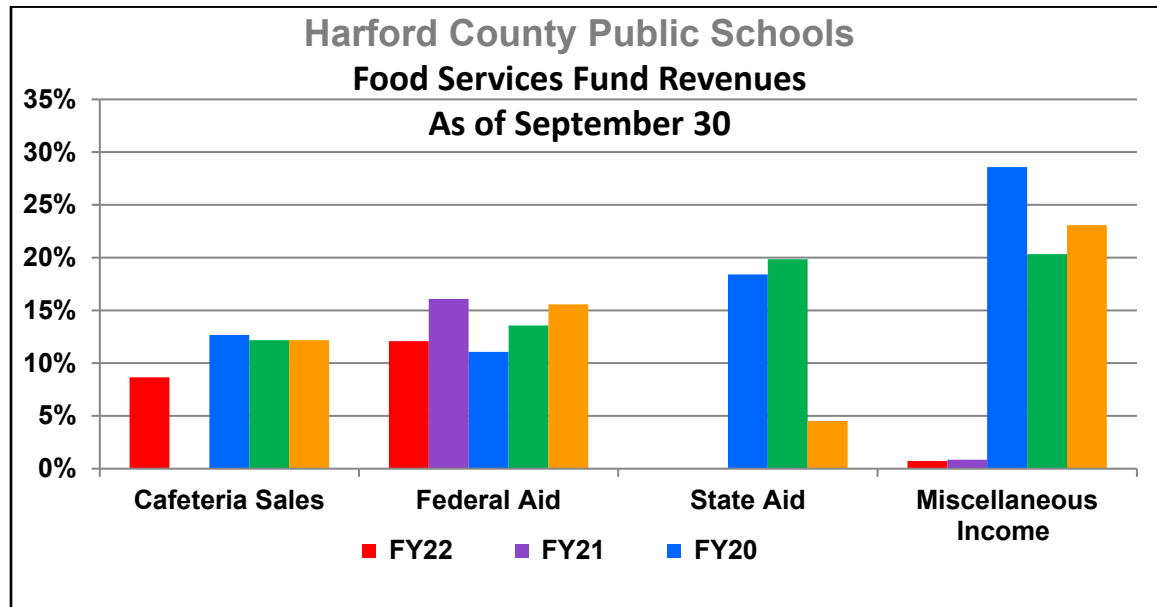
Loss ratio for the first quarter of FY22 is below the target at 86.86%. For the calendar year-to-date HCPS also is below the target at 87.17%. It is too early in the fiscal year to draw conclusions, but we will continue to monitor health claims trends. With medicare retirees moving from the Carefirst plan effective 1/1/2021, claims are expected to decrease. In addition, due to COVID, some subscribers and their dependents may not be seeking access to healthcare for elective matters. In order to protect HCPS from unusually high claims within a plan year, HCPS purchases stop-loss insurance on individual claims that exceed \$400K during the plan year and aggregate claims in excess of 125% of estimates. Claims exceeding the stop-loss levels will be removed from our actual experience at settlement.

The chart below tracks the loss ratio for three periods of time--the quarter, the calendar year (CY), and the fiscal year (FY).



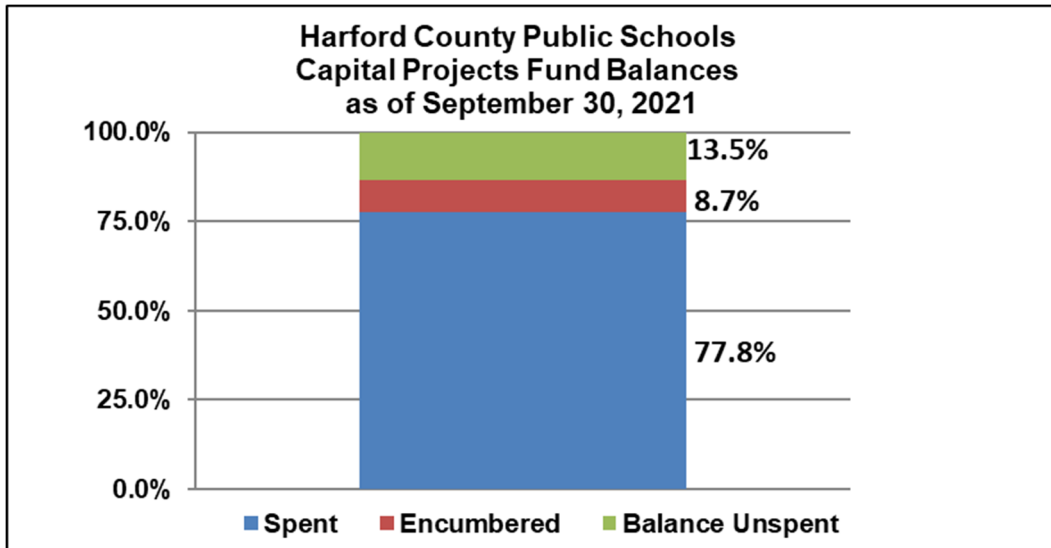
Special Revenue Fund

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



Capital Projects Fund

Capital Projects Balances as of September 30, 2021 are reported for all open projects and projects spent out. These are listed by project category on page 17.



DLJ:eam
Attachments

Executive Summary

HARFORD COUNTY PUBLIC SCHOOLS CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF REVENUES, EXPENDITURES AND

FOR THE PERIOD ENDED SEPTEMBER 30, 2021 (unaudited)

<u>Revenues</u>	Budget	Actual Year- to-Date	Variance- Favorable (Unfavorable)	% Actual Year-to- Date to Budget	% to Total Actual
Local	\$ 293,812,984	\$ 62,000,000	\$ (231,812,984)	21.10%	44.62%
State	218,249,613	72,749,871	(145,499,742)	33.33%	52.36%
Federal	420,000	-	(420,000)	0.00%	0.00%
Other	3,915,500	1,202,333	(2,713,167)	30.71%	0.87%
Interest	200,000	2,605	(197,395)	1.30%	0.00%
Prior Years' Fund Balance	2,989,500	2,989,500	-	100.00%	2.15%
Total Revenues	<u>\$ 519,587,597</u>	<u>\$ 138,944,308</u>	<u>\$ (380,643,289)</u>	<u>26.74%</u>	<u>100.00%</u>
 <u>Expenditures</u>					
Administration	11,476,258	3,072,694	8,403,564	26.77%	3.40%
Mid-Level Administration	29,596,022	6,445,080	23,150,942	21.78%	7.13%
Instructional Salaries	188,225,307	19,201,248	169,024,059	10.20%	21.23%
Textbooks	7,400,542	2,612,783	4,787,759	35.31%	2.89%
Other Instructional Costs	4,178,037	1,091,876	3,086,161	26.13%	1.21%
Special Education	53,359,506	5,687,181	47,672,325	10.66%	6.29%
Student Personnel Services	2,268,780	515,918	1,752,862	22.74%	0.57%
Student Health Services	4,477,285	487,993	3,989,292	10.90%	0.54%
Student Transportation	36,158,682	6,100,747	30,057,935	16.87%	6.75%
Operation of Plant	28,767,404	10,845,184	17,922,220	37.70%	11.99%
Maintenance of Plant	14,471,023	4,312,938	10,158,085	29.80%	4.77%
Fixed Charges	138,008,081	30,043,103	107,964,978	21.77%	33.22%
Community Services	555,481	17,485	537,996	3.15%	0.02%
Capital Outlay	645,189	180	645,009	0.03%	0.00%
Total Expenditures	<u>\$ 519,587,597</u>	<u>\$ 90,434,410</u>	<u>\$ 429,153,187</u>	<u>17.41%</u>	<u>100.00%</u>
 EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		 <u>\$ 48,509,899</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 SEPTEMBER 30, 2021 (unaudited)

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
Schedule A				
REVENUE				
LOCAL - COUNTY				
(includes Capital Outlay)	\$ 293,812,984	\$ 62,000,000	\$ (231,812,984)	21.10%
STATE				
Basic Aid	179,479,964	59,826,655	(119,653,309)	33.33%
Transportation	13,700,298	4,566,766	(9,133,532)	33.33%
Special Education	10,133,912	3,377,971	(6,755,941)	33.33%
Limited English Prof.	2,912,767	970,922	(1,941,845)	33.33%
Other	12,022,672	4,007,557	(8,015,115)	33.33%
TOTAL STATE	<u>218,249,613</u>	<u>72,749,871</u>	<u>(145,499,742)</u>	<u>33.33%</u>
FEDERAL				
Impact Aid	420,000	-	(420,000)	0.00%
OTHER				
<u>Tuition, Fees, etc.</u>				
Tuition	200,000	28,449	(171,551)	14.22%
Out of County LEAs	200,000	-	(200,000)	0.00%
Transportation Fees	285,000	-	(285,000)	0.00%
Student Payment Fees	515,000	211,800	(303,200)	41.13%
Rental of Facilities	442,000	1,850	(440,150)	0.42%
Total Tuition, Fees, etc.	<u>1,642,000</u>	<u>242,099</u>	<u>(1,399,901)</u>	<u>14.74%</u>
Interscholastic Receipts	440,000	10,492	(429,508)	2.38%
Donations, Gifts, Awards	2,500	50	(2,450)	1.99%
E-Rate Rebate	-	77,311	77,311	n/a
Sale of Equipment/Scrap	50,000	81,835	31,835	163.67%
Net Insurance Recovery	60,000	2,384	(57,616)	3.97%
Criminal Background	60,000	4,200	(55,800)	7.00%
Device Restitution	-	201,352	201,352	n/a
Settlements Health & Dental	-	320,034	320,034	n/a
Other Miscellaneous	911,000	262,576	(648,424)	28.82%
Medicare Part D Subsidy	750,000	-	(750,000)	-
TOTAL OTHER	<u>3,915,500</u>	<u>1,202,333</u>	<u>(2,713,167)</u>	<u>30.71%</u>
Interest	200,000	2,605	(197,395)	1.30%
Prior Years' Fund Balance	2,989,500	2,989,500	-	100.00%
TOTAL REVENUE	<u><u>519,587,597</u></u>	<u><u>138,944,308</u></u>	<u><u>(380,643,289)</u></u>	<u><u>26.74%</u></u>
EXPENDITURES				
Administration	11,476,258	3,072,694	8,403,564	26.77%
Mid-Level Administration	29,596,022	6,445,080	23,150,942	21.78%
Instructional Salaries	188,225,307	19,201,248	169,024,059	10.20%
Textbooks	7,400,542	2,612,783	4,787,759	35.31%
Other Instructional Costs	4,178,037	1,091,876	3,086,161	26.13%
Special Education	53,359,506	5,687,181	47,672,325	10.66%
Student Personnel Services	2,268,780	515,918	1,752,862	22.74%
Student Health Services	4,477,285	487,993	3,989,292	10.90%
Student Transportation	36,158,682	6,100,747	30,057,935	16.87%
Operation of Plant	28,767,404	10,845,184	17,922,220	37.70%
Maintenance of Plant	14,471,023	4,312,938	10,158,085	29.80%
Fixed Charges	138,008,081	30,043,103	107,964,978	21.77%
Community Services	555,481	17,485	537,996	3.15%
Capital Outlay	645,189	180	645,009	0.03%
Total	<u><u>\$ 519,587,597</u></u>	<u><u>\$ 90,434,410</u></u>	<u><u>\$ 429,153,187</u></u>	<u><u>17.41%</u></u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		<u><u>\$ 48,509,899</u></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 SEPTEMBER 30, 2021 (unaudited)

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
<u>Schedule B</u>				
<u>CATEGORY AND OBJECT SUMMARY SCHEDULE</u>				
ADMINISTRATION:				
Salaries and Wages	\$ 9,954,340	\$ 2,289,785	\$ 7,664,555	23.00%
Contracted Services	1,370,804	794,930	575,874	57.99%
Supplies and Materials	254,118	44,659	209,459	17.57%
Other Charges	345,579	58,022	287,557	16.79%
Equipment	121,417	2,851	118,566	2.35%
Indirect Cost Recovery	(570,000)	(117,554)	(452,446)	20.62%
TOTAL	<u>11,476,258</u>	<u>3,072,694</u>	<u>8,403,564</u>	<u>26.77%</u>
MID-LEVEL ADMINISTRATION:				
Salaries and Wages	28,868,649	6,269,456	22,599,193	21.72%
Contracted Services	39,800	25,793	14,007	64.81%
Supplies and Materials	442,157	85,057	357,100	19.24%
Other Charges	117,857	14,981	102,876	12.71%
Equipment	127,559	49,794	77,765	39.04%
TOTAL	<u>29,596,022</u>	<u>6,445,080</u>	<u>23,150,942</u>	<u>21.78%</u>
INSTRUCTIONAL SALARIES				
Salaries and Wages	188,225,307	19,201,248	169,024,059	10.20%
TEXTBOOKS				
Supplies and Materials	7,400,542	2,612,783	4,787,759	35.31%
OTHER INSTRUCTIONAL COSTS				
Contracted Services	2,196,120	584,668	1,611,452	26.62%
Other Charges	333,188	9,287	323,901	2.79%
Equipment	1,648,729	497,921	1,150,808	30.20%
TOTAL	<u>4,178,037</u>	<u>1,091,876</u>	<u>3,086,161</u>	<u>26.13%</u>
SPECIAL EDUCATION:				
Salaries and Wages	45,063,692	5,259,440	39,804,252	11.67%
Contracted Services	7,594,115	60,236	7,533,879	0.79%
Supplies and Materials	443,647	98,551	345,097	22.21%
Other Charges	154,041	6,609	147,432	4.29%
Equipment	104,011	10,693	93,318	10.28%
Transfers	-	251,652	(251,652)	n/a
TOTAL	<u>53,359,506</u>	<u>5,687,181</u>	<u>47,672,325</u>	<u>10.66%</u>
STUDENT PERSONNEL SERVICES:				
Salaries and Wages	2,229,902	497,996	1,731,906	22.33%
Contracted Services	13,000	12,706	294	97.74%
Supplies and Materials	12,925	2,021	10,904	15.64%
Other Charges	7,710	265	7,445	3.44%
Equipment	5,243	2,930	2,313	55.88%
TOTAL	<u>2,268,780</u>	<u>515,918</u>	<u>1,752,862</u>	<u>22.74%</u>
STUDENT HEALTH SERVICES:				
Salaries and Wages	4,306,966	465,563	3,841,403	10.81%
Contracted Services	7,113	468	6,646	6.57%
Supplies and Materials	132,477	13,723	118,754	10.36%
Other Charges	16,663	1,640	15,024	9.84%
Equipment	14,066	6,600	7,466	46.92%
TOTAL	<u>4,477,285</u>	<u>487,993</u>	<u>3,989,292</u>	<u>10.90%</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 SEPTEMBER 30, 2021 (unaudited)

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
STUDENT TRANSPORTATION:				
Salaries and Wages	7,329,396	1,053,513	6,275,883	14.37%
Contracted Services	27,345,011	4,941,655	22,403,356	18.07%
Supplies and Materials	1,485,850	103,089	1,382,762	6.94%
Other Charges	32,899	2,241	30,658	6.81%
Equipment	230,526	249	230,277	0.11%
Field Trip Cost Recovery	(265,000)	-	(265,000)	0.00%
TOTAL	<u>36,158,682</u>	<u>6,100,747</u>	<u>30,057,935</u>	<u>16.87%</u>
OPERATION OF PLANT:				
Salaries and Wages	13,222,126	2,614,660	10,607,466	19.77%
Contracted Services	1,556,613	5,104,237	(3,547,624)	327.91%
Supplies and Materials	1,076,331	211,514	864,817	19.65%
Other Charges	12,657,729	2,856,474	9,801,255	22.57%
Equipment	254,605	58,299	196,306	22.90%
TOTAL	<u>28,767,404</u>	<u>10,845,184</u>	<u>17,922,220</u>	<u>37.70%</u>
MAINTENANCE OF PLANT				
Salaries and Wages	7,451,719	1,643,056	5,808,663	22.05%
Contracted Services	4,539,522	2,009,319	2,530,203	44.26%
Supplies and Materials	2,065,598	628,465	1,437,133	30.43%
Other Charges	40,046	4,060	35,986	10.14%
Equipment	374,138	28,037	346,101	7.49%
TOTAL	<u>14,471,023</u>	<u>4,312,938</u>	<u>10,158,085</u>	<u>29.80%</u>
FIXED CHARGES	<u>138,008,081</u>	<u>30,043,103</u>	<u>107,964,978</u>	<u>21.77%</u>
COMMUNITY SERVICES				
Salaries and Wages	430,481	17,485	412,996	4.06%
Supplies and Materials	125,000	-	125,000	0.00%
TOTAL	<u>555,481</u>	<u>17,485</u>	<u>537,996</u>	<u>3.15%</u>
TOTAL REGULAR PROGRAMS	<u>518,942,408</u>	<u>90,434,230</u>	<u>428,508,178</u>	<u>17.43%</u>
CAPITAL OUTLAY				
Contracted Services	28,500	180	28,320	0.63%
Other Charges	616,689	-	616,689	0.00%
TOTAL	<u>645,189</u>	<u>180</u>	<u>645,009</u>	<u>0.03%</u>
TOTAL EXPENDITURES	<u>\$ 519,587,597</u>	<u>\$ 90,434,410</u>	<u>\$ 429,153,187</u>	<u>17.41%</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 SEPTEMBER 30, 2021 (unaudited)

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
<u>Schedule C</u>				
<u>OBJECT SUMMARY SCHEDULE</u>				
Salaries and Wages	\$ 307,082,578	\$ 39,312,202	\$ 267,770,376	12.80%
Contracted Services	44,690,598	13,534,192	31,156,406	30.28%
Supplies and Materials	13,438,645	3,799,861	9,638,784	28.28%
Other Charges	152,330,482	32,996,682	119,333,800	21.66%
Equipment	2,880,294	657,374	2,222,920	22.82%
Field Trip Cost Recovery	(265,000)	-	(265,000)	0.00%
Indirect Cost Recovery	(570,000)	(117,554)	(452,446)	20.62%
Total	<u>\$ 519,587,597</u>	<u>\$ 90,182,758</u>	<u>\$ 429,404,839</u>	<u>17.36%</u>
<u>SPECIAL EDUCATION</u>				
Non-public Placements	<u>\$ 7,260,792</u>	<u>\$ 265,850</u>	<u>\$ 6,994,942</u>	<u>3.66%</u>
<u>FIXED CHARGES SCHEDULE</u>				
Liability Insurance	\$ 1,014,271	\$ 491,152	\$ 523,119	48.42%
Retirement	11,986,382	1,854,784	10,131,598	15.47%
Social Security	22,370,522	2,911,165	19,459,357	13.01%
Unemployment Comp Ins.	160,000	26,553	133,447	16.60%
Workers' Comp Ins.	2,580,471	1,190,054	1,390,417	46.12%
Health Ins.	91,358,758	21,628,688	69,730,070	23.67%
Dental Ins.	4,408,685	1,515,082	2,893,603	34.37%
Life Ins.	641,735	148,437	493,298	23.13%
Other Post Employment Benefits	2,000,000	-	-	0.00%
College Credit Reimbursement	1,280,123	277,187	1,002,936	21.65%
Debt Service - Interest	207,134	-	207,134	0.00%
Total	<u>\$ 138,008,081</u>	<u>\$ 30,043,103</u>	<u>\$ 107,964,978</u>	<u>21.77%</u>
<u>Schedule D</u>				
<u>Board of Education</u>				
Salaries and Wages	\$ 50,441	\$ 11,718	\$ 38,723	23.23%
Auditing	50,000	15,000	35,000	30.00%
Legal	40,000	-	40,000	0.00%
Consultants	1,000	-	1,000	0.00%
Office Supplies	500	363	137	72.51%
Books, Subs, Periodicals	500	-	500	0.00%
Other Charges	1,000	-	1,000	0.00%
Board Members Allowance	33,400	8,204	25,196	24.56%
Mileage, Parking, & Tolls	1,000	-	1,000	0.00%
Professional Dues	40,000	27,575	12,425	68.94%
Institutes, Conferences, Mtgs.	30,500	1,787	28,713	5.86%
Total Board of Education	<u>\$ 248,341</u>	<u>\$ 64,647</u>	<u>\$ 183,694</u>	<u>26.03%</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 SEPTEMBER 30, 2021 (unaudited)

	Current Year			Same Period Prior Year
	Amended Budget	Actual Year-to-Date	% Spent	FY21
Internal Audit	\$ 281,693	\$ 62,852	22.31%	17.46%
Legal	365,435	74,334	20.34%	24.17%
Board of Education	247,242	64,647	26.15%	26.27%
Board of Education	894,370	201,833	22.57%	22.60%
Fiscal Services	40,245,314	6,843,509	17.00%	17.31%
Purchasing	837,540	199,095	23.77%	22.63%
Business Services	41,082,854	7,042,604	17.14%	17.41%
Curriculum Dev. and Implementation	4,559,376	1,218,455	26.72%	19.38%
Office of Accountability	862,278	118,902	13.79%	17.21%
Professional Development	4,619,248	1,856,080	40.18%	19.84%
Curriculum and Instruction	10,040,902	3,193,437	31.80%	19.24%
Career and Technology Programs	9,031,619	961,931	10.65%	10.65%
Gifted and Talented Program	1,709,837	145,110	8.49%	8.49%
Intervention Services	46,425	18,673	40.22%	0.59%
Magnet and Signature Programs	1,909,620	175,602	9.20%	8.28%
Office of Education Services	1,223,129	227,093	18.57%	22.81%
Other Special Programs	5,351,453	393,564	7.35%	8.26%
Regular Programs	176,250,461	19,930,170	11.31%	11.52%
School Library Media Program	6,370,733	588,893	9.24%	7.29%
Summer School	173,928	3,434	1.97%	58.57%
Education Services	202,067,205	22,444,470	11.11%	11.31%
Equity & Cultural Proficiency	277,493	41,696	15.03%	21.70%
Communications	528,281	103,990	19.68%	23.55%
Family & Community Partners	206,334	26,245	12.72%	19.80%
Strategic Initiatives	186,224	36,707	19.71%	0.00%
Executive Administration Office	1,041,048	313,965	30.16%	23.35%
Executive Administration Office	2,239,380	522,603	23.34%	21.53%
Interscholastics Athletics	2,921,376	322,189	11.03%	2.58%
Student Activities	928,459	12,053	1.30%	8.14%
Extra-Curricular Activities	3,849,835	334,242	8.68%	3.92%
Human Resources	102,336,297	24,187,929	23.64%	25.89%
Facilities Management	25,223,686	10,212,844	40.49%	28.72%
Planning and Construction	775,614	170,679	22.01%	19.56%
Transportation	36,194,595	6,170,707	17.05%	14.31%
Utility Resource Management	11,833,840	2,540,369	21.47%	17.77%
Operations and Maintenance	74,027,735	19,094,599	25.79%	19.86%
Safety and Security	1,436,190	439,876	30.63%	29.51%
Special Education	53,266,491	5,664,870	10.63%	9.14%
Health Services	4,477,355	487,993	10.90%	10.46%
Pupil Personnel Services	2,268,805	515,918	22.74%	22.23%
Psychological Services	3,582,176	811,350	22.65%	24.83%
School Counseling Services	9,109,965	1,199,976	13.17%	12.63%
Student Services	19,438,301	3,015,237	15.51%	15.31%
Office of Technology and Info.	9,158,714	4,292,710	46.87%	42.92%
Unrestricted Fund	\$ 519,838,274	\$ 90,434,410	17.40%	16.69%

HARFORD COUNTY PUBLIC SCHOOLS

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

Budget Manager Title	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY21	FY20	FY19	FY18
Applications Development Team Leader	\$ 452,492	\$ 395,861	\$ 56,631	87.48%	75.27%	93.55%	83.31%	86.91%
Assistant Superintendent of Human Resources	104,595,751	24,359,741	80,236,010	23.29%	25.55%	26.10%	27.07%	35.26%
Assistant Superintendent of Operations	578,696	91,535	487,161	15.82%	15.14%	17.72%	17.41%	10.71%
Assistant Superintendent of Business Services	36,650,552	5,162,302	31,488,250	14.09%	14.37%	17.35%	17.91%	15.99%
Assistant Supervisor of Resource Conservation & Utilities	11,833,840	2,540,369	9,293,471	21.47%	17.77%	18.30%	19.18%	13.93%
Assistant Supervisor of Science	616,696	33,375	583,321	5.41%	5.79%	6.07%	5.22%	4.86%
Board of Education President	248,341	64,647	183,694	26.03%	26.27%	52.82%	59.80%	48.17%
Chief of Administration	1,010,741	312,944	697,797	30.96%	25.08%	24.27%	23.68%	22.63%
Coordinator of Safety & Security	1,132,475	393,730	738,745	34.77%	26.66%	34.31%	37.09%	50.18%
Director of Information Systems & Technology	7,629,546	3,172,049	4,457,497	41.58%	43.57%	38.76%	33.54%	41.49%
Director of Organizational Development	4,186,225	1,675,856	2,510,369	40.03%	20.16%	26.16%	23.70%	27.62%
Director of Special Education	53,263,528	5,664,870	47,598,658	10.64%	9.14%	12.36%	12.03%	12.42%
Director of Strategic Initiatives	186,222	36,707	149,515	19.71%	n/a	n/a	n/a	n/a
Director of Transportation	36,157,428	6,204,661	29,952,767	17.16%	14.48%	17.99%	19.08%	18.33%
Endpoint Services Team Leader	445,330	527,107	(81,777)	118.36%	12.34%	39.35%	57.27%	17.05%
Enterprise Operations & Infrastructure Team Leader	631,295	197,694	433,601	31.32%	43.65%	52.83%	n/a	n/a
Exec Dir Of Curr., Instruction & Assessment	4,713,103	1,323,685	3,389,418	28.09%	19.13%	19.41%	18.28%	20.03%
Executive Director of Facilities Management	23,530,421	9,633,024	13,897,397	40.94%	28.45%	23.11%	24.26%	23.86%
Executive Director of Student Services	2,346,157	506,471	1,839,686	21.59%	20.47%	21.37%	21.20%	21.45%
Executive Directors of School Performance	186,560,396	21,111,090	165,449,306	11.32%	11.54%	11.50%	11.84%	11.59%
General Counsel	394,632	75,355	319,277	19.10%	23.36%	22.24%	21.87%	21.72%
Internal Auditor	281,690	62,852	218,838	22.31%	17.46%	22.08%	22.69%	21.86%
Manager of Communications	575,075	150,136	424,939	26.11%	30.48%	39.72%	35.84%	34.69%
Manager of Equity & Cultural Proficiency	304,194	71,489	232,705	23.50%	23.45%	17.97%	20.08%	20.23%
Manager of Family & Community Partnerships	206,332	26,245	180,087	12.72%	19.80%	23.08%	n/a	n/a
Nurse Coordinator	4,477,285	487,993	3,989,292	10.90%	10.46%	10.70%	10.66%	10.75%
Supervisor of Elementary & Middle School Physical Educ.	216,616	4,175	212,441	1.93%	3.69%	26.49%	21.01%	25.22%
Supervisor of Fine Arts	217,750	18,852	198,898	8.66%	4.70%	16.62%	11.41%	10.93%
Supervisor of Magnet and CTE Programs	1,705,055	135,633	1,569,422	7.95%	5.33%	7.84%	7.53%	7.99%
Supervisor of Personalized Accelerated Learning & Interventio	2,663,275	163,783	2,499,492	6.15%	12.15%	12.92%	13.06%	11.88%
Supervisor of Personalized Learning / Library & Media Service	6,503,175	588,893	5,914,282	9.06%	7.29%	9.08%	10.38%	9.47%
Supervisor of Phys. Educ. & Interscholastic Athletics	2,921,376	348,891	2,572,485	11.94%	2.58%	11.08%	14.10%	9.61%
Supervisor of Planning & Construction	775,607	170,679	604,928	22.01%	19.56%	23.50%	24.77%	31.28%
Supervisor of Psychological Services	3,602,135	811,350	2,790,785	22.52%	24.83%	28.62%	17.61%	13.81%
Supervisor of Pupil Services	643,949	51,034	592,915	7.93%	4.39%	14.53%	n/a	n/a
Supervisor of Purchasing	837,529	199,095	638,434	23.77%	22.63%	21.88%	21.20%	23.04%
Supervisor of Risk Management	4,441,777	2,111,638	2,330,139	47.54%	47.79%	50.34%	50.91%	52.67%
Supervisor of School Counseling	9,129,840	1,199,976	7,929,864	13.14%	12.63%	11.44%	10.87%	11.51%
Supervisor of Science	1,095,305	141,428	953,877	12.91%	11.81%	17.42%	14.56%	12.91%
Supervisor of the Office of Accountability	862,272	118,902	743,370	13.79%	17.21%	19.19%	18.36%	17.40%
Supervisor of World Language and ESOL	963,493	88,293	875,200	9.16%	9.19%	9.08%	8.79%	8.98%
Total	\$ 519,587,597	\$ 90,434,410	\$ 429,153,187	17.41%	16.69%	17.48%	17.71%	18.88%

HARFORD COUNTY PUBLIC SCHOOLS

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

Name	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY21	FY20	FY19	FY18
Central Office	\$ 1,126,301	\$ 86,829	\$ 1,039,472	7.71%	8.29%	27.01%	6.21%	7.35%
Forest Hill Annex	2,406	143	2,263	5.95%	2.13%	0.00%	9.77%	0.00%
Hickory Annex	5,061	95	4,966	1.88%	54.52%	17.40%	31.42%	47.23%
Total Central Funds	1,133,768	87,067	1,046,701	7.68%	8.48%	21.30%	5.75%	6.23%
Harford Glen	39,581	5,448	34,133	13.76%	8.68%	21.01%	11.67%	16.57%
John Archer	110,793	35,413	75,380	31.96%	40.97%	35.64%	36.70%	40.77%
Ctr for Education Opportunity	67,171	9,455	57,716	14.08%	44.96%	27.43%	27.26%	33.50%
Swan Creek	0	81,035	(81,035)	n/a	n/a	n/a	n/a	n/a
Total Special Schools	217,545	131,351	86,194	60.38%	37.07%	30.34%	29.02%	33.96%
Aberdeen High	325,010	78,518	246,492	24.16%	30.01%	32.03%	37.38%	36.53%
Bel Air High	346,283	81,797	264,486	23.62%	21.36%	29.09%	30.86%	23.64%
C. Milton Wright High	308,589	52,506	256,083	17.01%	22.47%	18.79%	31.60%	39.84%
Edgewood High	332,711	61,596	271,115	18.51%	11.59%	24.90%	22.19%	25.40%
Fallston High	241,106	82,529	158,577	34.23%	20.04%	18.92%	19.53%	27.73%
Harford Technical High	318,521	47,112	271,409	14.79%	33.78%	46.59%	39.47%	37.39%
Havre de Grace High	178,250	32,584	145,666	18.28%	13.11%	23.10%	17.44%	23.36%
Joppatowne High	200,620	46,027	154,593	22.94%	36.71%	39.48%	38.10%	22.02%
North Harford High	291,028	57,104	233,924	19.62%	21.40%	25.89%	37.62%	41.20%
Patterson Mill High	206,100	69,966	136,134	33.95%	39.63%	46.75%	58.81%	42.86%
Total High Schools	2,748,218	609,739	2,138,479	22.19%	24.57%	30.16%	33.15%	32.48%
Aberdeen Middle	201,906	80,211	121,695	39.73%	19.79%	31.55%	36.23%	25.43%
Bel Air Middle	220,750	84,101	136,649	38.10%	28.34%	36.16%	24.45%	23.74%
Edgewood Middle	192,723	32,497	160,226	16.86%	24.09%	28.11%	44.50%	32.56%
Fallston Middle	146,359	32,089	114,270	21.92%	19.25%	35.46%	42.90%	48.73%
Havre de Grace Middle	97,690	11,808	85,882	12.09%	10.06%	15.34%	22.81%	19.40%
Magnolia Middle	143,388	51,351	92,037	35.81%	31.71%	38.29%	48.08%	35.15%
North Harford Middle	150,566	24,026	126,540	15.96%	23.17%	46.87%	42.83%	64.91%
Patterson Mill Middle	122,861	43,209	79,652	35.17%	23.66%	52.20%	77.16%	66.29%
Southampton Middle	198,999	38,982	160,017	19.59%	33.03%	39.66%	46.32%	33.53%
Total Middle Schools	1,475,242	398,275	1,076,967	27.00%	24.55%	36.01%	41.73%	37.82%
Total Secondary Schools	4,223,460	1,008,015	3,215,445	23.87%	24.56%	32.19%	36.08%	34.32%
Abingdon Elementary	112,297	22,449	89,848	19.99%	31.66%	22.10%	24.45%	36.62%
Bakerfield Elementary	68,285	15,232	53,053	22.31%	29.37%	27.59%	34.61%	36.65%
Bel Air Elementary	80,597	42,918	37,679	53.25%	45.69%	46.05%	29.56%	49.06%
Church Creek Elementary	107,296	64,037	43,259	59.68%	26.99%	48.86%	46.63%	25.42%
Churchville Elementary	58,091	34,882	23,209	60.05%	32.12%	18.01%	18.63%	21.73%
Darlington Elementary	25,463	9,557	15,906	37.53%	32.34%	29.08%	65.51%	35.86%
Deerfield Elementary	117,752	20,155	97,597	17.12%	2.20%	19.87%	33.28%	28.25%
Dublin Elementary	44,003	7,870	36,133	17.89%	24.68%	37.81%	33.61%	39.16%
Edgewood Elementary	65,914	17,602	48,312	26.71%	40.97%	46.62%	46.26%	49.93%
Emmorton Elementary	89,207	24,330	64,877	27.27%	36.54%	34.66%	33.75%	47.51%
Forest Hill Elementary	78,228	14,980	63,248	19.15%	37.45%	47.31%	33.67%	35.58%
Forest Lakes Elementary	70,514	21,619	48,895	30.66%	29.71%	39.42%	42.68%	42.16%
Fountain Green Elementary	74,724	26,332	48,392	35.24%	31.76%	42.01%	39.70%	43.91%
George D. Lisby Elementary	65,956	11,707	54,249	17.75%	17.01%	35.59%	41.27%	36.02%
Halls Cross Roads Elementary	73,041	25,307	47,734	34.65%	27.32%	51.28%	66.24%	49.90%
Havre de Grace Elementary	92,035	31,496	60,539	34.22%	78.76%	63.30%	59.57%	71.18%
Hickory Elementary	105,254	22,001	83,253	20.90%	21.24%	38.22%	58.82%	22.52%
Homestead-Wakefield Elementary	156,158	81,008	75,150	51.88%	34.59%	40.13%	55.67%	41.49%
Jarrettsville Elementary	70,359	11,361	58,998	16.15%	14.05%	22.91%	8.75%	15.73%
Joppatowne Elementary	96,260	31,120	65,140	32.33%	45.90%	54.39%	53.43%	41.56%
Magnolia Elementary	86,079	16,649	69,430	19.34%	17.16%	39.55%	52.12%	56.15%
Meadowvale Elementary	80,531	27,666	52,865	34.36%	38.80%	52.35%	55.90%	58.94%
Norrisville Elementary	41,385	15,924	25,461	38.48%	52.07%	62.96%	56.21%	57.03%
North Bend Elementary	63,649	16,778	46,871	26.36%	27.19%	29.48%	30.02%	32.50%
North Harford Elementary	58,524	10,739	47,785	18.35%	35.56%	37.18%	31.58%	38.74%
Prospect Mill Elementary	90,568	37,221	53,347	41.10%	20.36%	36.32%	26.66%	31.91%
Red Pump Elementary	117,270	23,712	93,558	20.22%	31.34%	54.04%	43.93%	38.38%
Ring Factory Elementary	82,466	25,509	56,957	30.93%	20.30%	63.02%	50.33%	53.11%
Riverside Elementary	72,623	29,128	43,495	40.11%	33.91%	37.80%	40.08%	28.15%
Roye Williams Elementary	77,869	18,448	59,421	23.69%	24.32%	18.25%	23.77%	34.32%
William Paca Elementary	136,435	75,271	61,164	55.17%	50.65%	38.89%	37.56%	43.26%
William S. James Elementary	72,899	30,141	42,758	41.35%	44.69%	63.69%	43.18%	54.11%
Youths Benefit Elementary	162,144	49,802	112,342	30.71%	20.15%	41.44%	50.74%	44.79%
Total Elementary Schools	2,793,876	912,952	1,880,924	32.68%	31.68%	40.52%	41.75%	40.19%
Unallocated	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%
Total All Allocated Funds	\$ 8,368,649	\$ 2,139,385	\$ 6,229,264	25.56%	17.12%	34.67%	36.50%	34.83%

HARFORD COUNTY PUBLIC SCHOOLS

FOOD SERVICE FUND - (SPECIAL REVENUE FUND) BUDGETARY BASIS (NON-GAAP) STATEMENT OF REVENUES, EXPENDITURES AND FOR THE PERIOD ENDED SEPTEMBER 30, 2021 (unaudited)

	<u>Budget</u>	<u>Actual Year-To-Date</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Percent Actual to Budget</u>
<u>Revenues</u>				
Cafeteria Sales	\$ 1,200,000	\$ 103,847	\$ (1,096,153)	8.65%
<u>Federal Aid</u>				
School Lunch Program	-	-	-	n/a
School Breakfast Program	-	-	-	n/a
Section II	-	-	-	n/a
Other Federal Revenue	20,473,914	2,262,531	(18,211,383)	11.05%
USDA Commodities	1,148,140	349,479	(798,661)	30.44%
Total Federal Aid	<u>21,622,054</u>	<u>2,612,010</u>	<u>(19,010,044)</u>	<u>12.08%</u>
<u>State Aid</u>				
Child Feeding Program	151,500	-	(151,500)	0.00%
Other State Revenue	270,375	-	(270,375)	0.00%
Total State Aid	<u>421,875</u>	<u>-</u>	<u>(421,875)</u>	<u>0.00%</u>
Miscellaneous Income	25,000	182	(24,818)	0.73%
Total Revenues	<u>\$ 23,268,929</u>	<u>2,716,039</u>	<u>\$ (20,552,890)</u>	<u>11.67%</u>
<u>Expenditures</u>				
Salaries and Wages	8,569,125	552,140	8,016,985	6.44%
Contracted Services	268,000	213,436	54,564	79.64%
Supplies and Materials	10,240,864	1,352,014	8,888,850	13.20%
Other Charges	3,915,940	333,439	3,582,501	8.51%
Furniture and Equipment	275,000	55,766	219,234	20.28%
Total Expenditures	<u>\$ 23,268,929</u>	<u>2,506,795</u>	<u>\$ 20,762,134</u>	<u>10.77%</u>
Excess (Deficit) of Revenues over Expenditures		<u>\$ 209,244</u>		

HARFORD COUNTY PUBLIC SCHOOLS

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

Description	Project #	Budget	Expenditures	Encumbrances	Total	Balance	% Remaining
New - 300							
Homestead Wakefield Elementary	3501	6,000,000	223,311	3,050,010	3,273,321	2,726,679	45.44%
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	95,359,195	2,819,797	98,178,992	280,746	0.29%
Renovations - 315							
Joppatowne High Ltd Renov.	8115	42,057,263	24,127,672	14,082,143	38,209,815	3,847,448	9.15%
Technology Education Lab Refresh	9017	1,601,648	1,579,308	-	1,579,308	22,340	1.39%
Systemics - 325 / 326							
Hickory Elem Roof	3325	1,563,241	1,561,241	2,000	1,563,241	-	0.00%
Bel Air Middle Roof	7225	5,664,545	1,153,975	2,876,287	4,030,262	1,634,283	28.85%
CEO Roof	9225	4,329,000	-	-	-	4,329,000	100.00%
North Bend Plant/Alarm	4727	1,907,520	1,713,340	125,977	1,839,317	68,203	3.58%
Abingdon Elem Central PL	2363	2,494,000	-	-	-	2,494,000	100.00%
GD/Lisby Elem HVAC	1168	8,490,850	8,217,538	38,612	8,256,150	234,700	2.76%
Roye Wms Elem HVAC	3968	11,720,000	11,355,135	62,988	11,418,123	301,877	2.58%
Center Educ. Opport. A/C	9183	4,625,000	4,600,733	5,546	4,606,280	18,720	0.40%
Other - 340							
Relocatables	9041	11,036,037	10,909,515	-	10,909,515	126,523	1.15%
Facilities Repairs - Miscellaneous - 390							
Security Measures	9098	3,497,661	2,702,923	-	2,702,923	794,738	22.72%
Miscellaneous - 391							
Swimming Pools	9095	1,220,844	1,209,464	11,380	1,220,844	-	0.00%
Facilities Master Plan - 302							
Facilities Master Plan	9000	870,000	619,201	33,704	652,905	217,095	24.95%
Site Improvements - 312							
Septic Facilities	9077	104,453	-	-	-	104,453	100.00%
SWM, Erosion, Sediment	9079	500,000	-	-	-	500,000	100.00%
Paving - Over & Maint.	9082	1,575,000	-	113,463	113,463	1,461,537	92.80%
Educational Facilities - 322							
Tech Ed Lab Refresh	9017	23,352	-	-	-	23,352	100.00%
Special Ed Facility Impr	9021	3,038,840	1,842,852	507,279	2,350,131	688,709	22.66%
Music Equipment	9097	2,476	-	-	-	2,476	100.00%
Textbook/Supplemental	9793	390,579	-	-	-	390,579	100.00%
CTE Equipment	9990	470,535	5,130	-	5,130	465,405	98.91%
Athletic & Recreational - 332							
Swimming Pool Renovation	9095	162,156	61,486	25,915	87,401	74,755	46.10%
Playgrounds	195	200,000	-	-	-	200,000	100.00%
Athletic Fields Repairs	9162	309,351	268,592	-	268,592	40,759	13.18%
Fleet Replacement - 342							
Vehicles and Equipment	9075	2,850,000	-	499,003	499,003	2,350,997	82.49%
Buses	9096	2,660,159	1,533,434	1,136,330	2,669,764	(9,605)	-0.36%
Technology Infrastruct. - 352							
Technology Infrastruct	9000	3,355,861	675,013	306,374	981,386	2,374,475	70.76%
Technology Refresh	9057	-	305,539	-	305,539	(305,539)	n/a
ERP System	9058	10,000,000	-	-	-	10,000,000	100.00%
Facilities Repairs Prog. - 362							
Facilities Repair	9000	400,000	-	-	-	400,000	100.00%
Roofs	9025	204,445	53,981	-	53,981	150,464	73.60%
Floors	9071	626,250	293,863	45,120	338,983	287,267	45.87%
Partitions	9072	20,000	17,735	-	17,735	2,265	11.33%
ADA	9080	37,185	-	-	-	37,185	100.00%
Bleachers	9084	32,523	12,784	-	12,784	19,739	60.69%
Major HVAC - 372							
Major HVAC	9000	1,501,881	251,134	113,598	364,732	1,137,149	75.71%
Life, Health, Safety - 382							
Emergency Systems	9074	2,300,419	73,125	140,495	213,620	2,086,799	90.71%
Water & Backflow	9078	127,470	-	-	-	127,470	100.00%
Energy Conservation	9087	134,442	663	-	663	133,779	99.51%
Total Active Projects		\$ 286,691,591	\$ 220,606,835	25,996,019	\$ 246,602,854	\$ 40,088,737	13.98%

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