

**BOARD OF EDUCATION OF HARFORD COUNTY**

**INFORMATIONAL REPORT**

**PRESENTATION OF  
Quarterly Financial Report for the Period Ending March 31, 2022**

**May 16, 2022**

**Background Information**

Each quarter, a series of high-level financial reports are prepared and distributed to the Board of Education and the Board's Audit Committee. These reports are for the third 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 80.78% of budget.
  - Healthcare surplus from rate stabilization fund is \$15.0 million.
- Expenditures – Total expenditures are 68.47% of the appropriation.
  - Projected Salary savings, \$4.1 million and health insurance savings, \$7.6 million
  - Fund Balance – Projected fiscal year surplus as of 3/31/21 is \$32.5 million which results in a projected Unassigned Fund Balance of \$50.9 million. Significant assignments include the following:
    - \$3.0 million in the FY22 budget
    - \$4.8 million for FY23 budget
    - \$17.0 million for transfer to capital
    - \$1.0 million for emergency fuel
    - \$4.0 million for device leases
    - \$1.2 million for food and nutrition

**Superintendent's Recommendation**

The Superintendent of Schools recommends that the Board of Education accept the Quarterly Financial Report for the Period Ending March 31, 2022.

**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: May 9, 2022

Subject: Financial Report for the Period Ending March 31, 2022

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## INTRODUCTION

Attached is the financial report for the Unrestricted Fund (Executive Summary, Schedules A, B, C, and D) for the third quarter of FY 2022 ending March 31, 2022. The report presents the Statement of Revenues, Expenditures and Changes in Fund Balance for the third 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 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. The budgeted amounts received or expended should be about 75%.

### ***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 to annualize the amount expended to date through the end of the year but to cap the expenditures at the budget amount. 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.
- To the extent possible, certain key high value accounts are analyzed by the budget office 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***

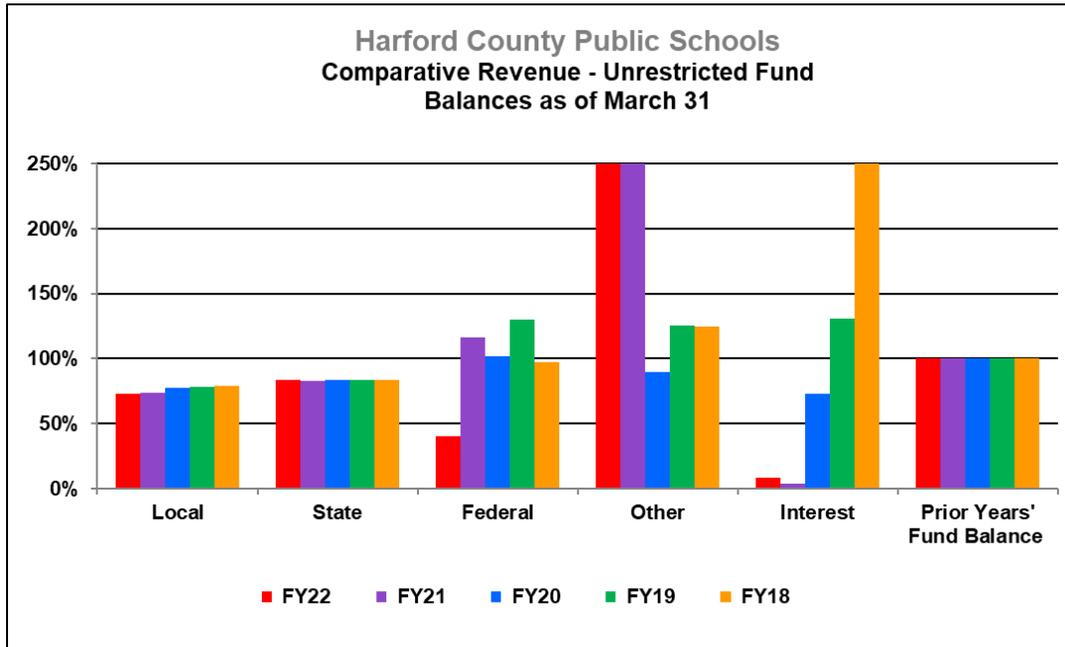
#### ***Revenues***

Overall, total revenue received to date is within expectation at 80.78% of the amount projected for the year. Because the County manages its cash distributions to the Board based on the payments we receive from the State, the County portion is typically lower than the State's at the end of the third quarter.

Other Revenue is 496.91% of budget due to the withdrawal of \$15.0 million from the rate stabilization account in the Harford County Healthcare Consortium. These funds represent a surplus in the consortium account due to a significant reduction of healthcare costs for FY21 as a result of the pandemic. Without these funds, other revenue is approximately, 113.81% of budget. Included in Other Revenue are tuition, facility rental, 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. There will be minimal Student Payment Fees and Interscholastic Receipts during FY22 due to the reduced schedule for sports.

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. As of March 31, we had received a total of \$0.2 million.

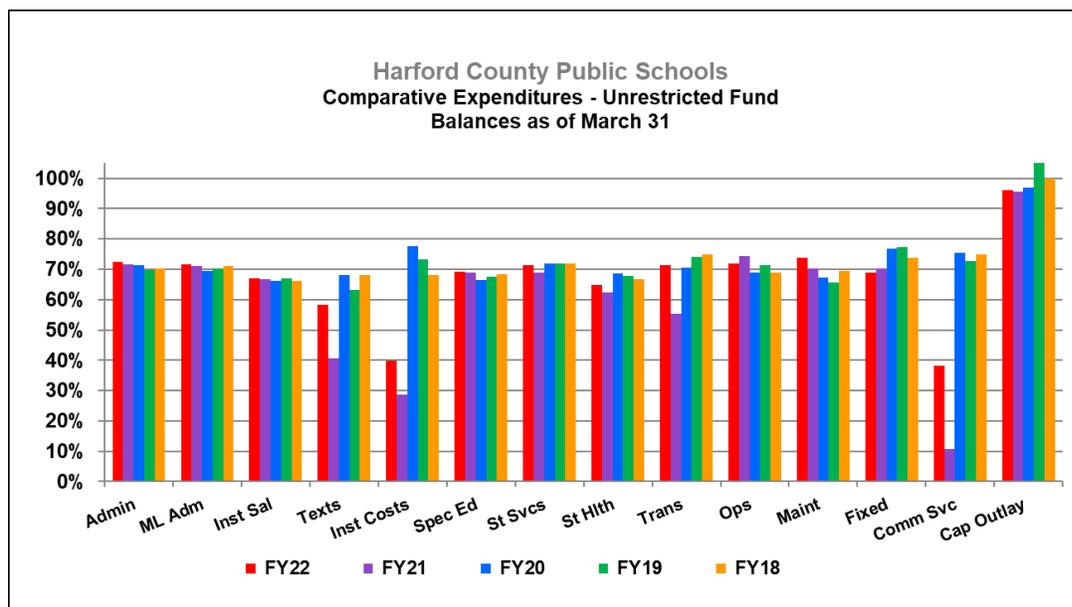
The chart below provides information on revenue received as a percentage of budget for each funding source over the past five years as of March 31.



**Expenditures**

Expenditures in all categories are within expectations and total 68.47% of the appropriation, compared to 67.30% for the same period last year. 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 March 31.

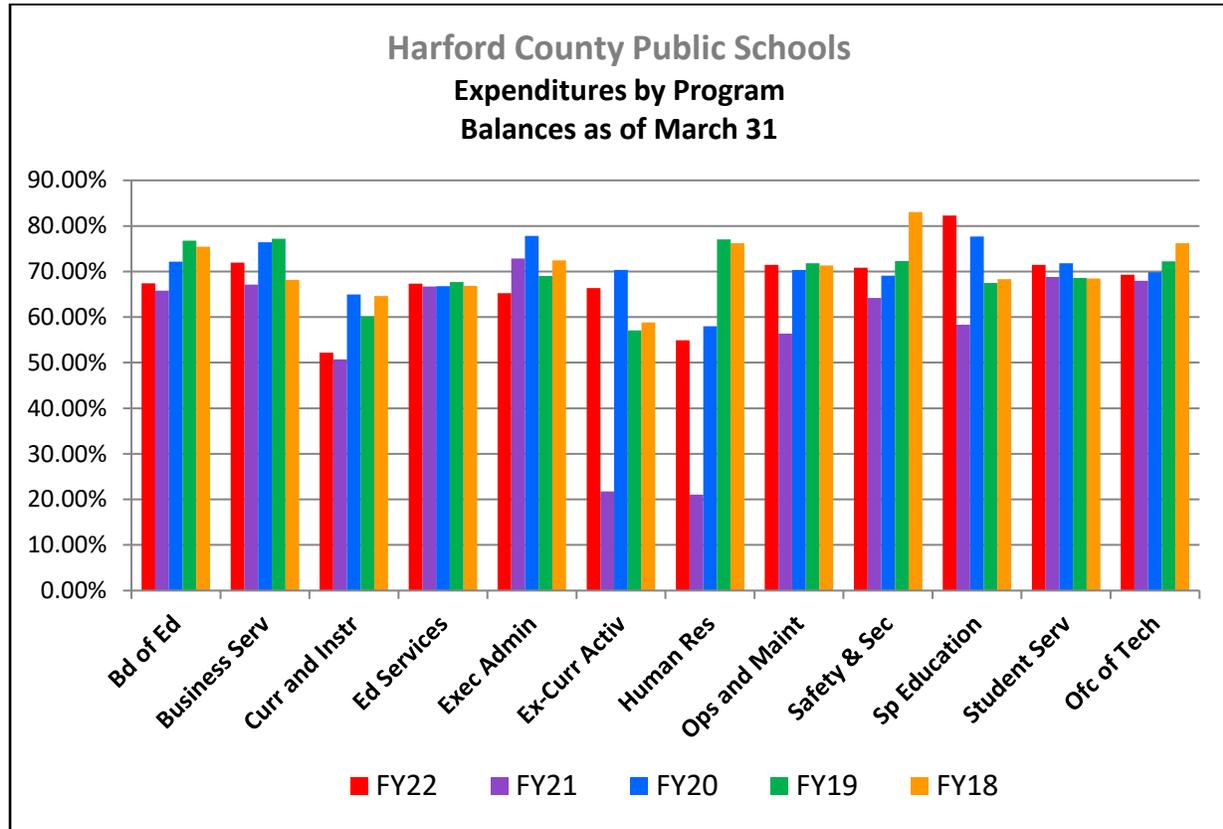
A \$17.0 million savings is expected in expenditures due mainly to vacancies resulting in salary savings (\$4.1 million) and to a health insurance savings (\$7.6 million).



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 total programs expending approximately 68.47% of budget-to-date.



Statement of Budget Manager Expenditures

Budget manager spending for the third quarter is also similar to prior years, with most budget managers spending less than 75% 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 53.31% of allocation, school and central office spending for the third quarter is lower than in previous 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 FY 2022 is \$32.5 million. Accumulated fund balance on July 1, 2021 was \$49.5 million; however, \$3.0 million is assigned to cover expenses in FY 2022, \$4.8 million is assigned to cover expenses in FY 2023, \$17.0 was assigned to transfer to Capital in FY22, \$1.0 million is assigned as a contingency for fuel costs, \$1.2 million is assigned as a possible transfer to food services, \$4.0 million is assigned for device lease payments and \$0.1 million is attributed to non-spendable instructional and custodial inventory. The assignment for devices is to ensure availability of funds in a future year when revenues are not certain or there are unexpected costs. The assignment for food and nutrition was intended to provide coverage for any unreimbursed costs during the closure; however, it is likely this assignment will no longer be needed. Current assignments and uses may be found in the chart below. After subtracting all assignments/allocations, the projected unassigned fund balance is \$50.9 million. Any unassigned fund balance in the unrestricted budget is available for expenses or emergencies in FY 2022 or subsequent years. In addition, funds may be utilized to support capital expenditures and other year-end needs.

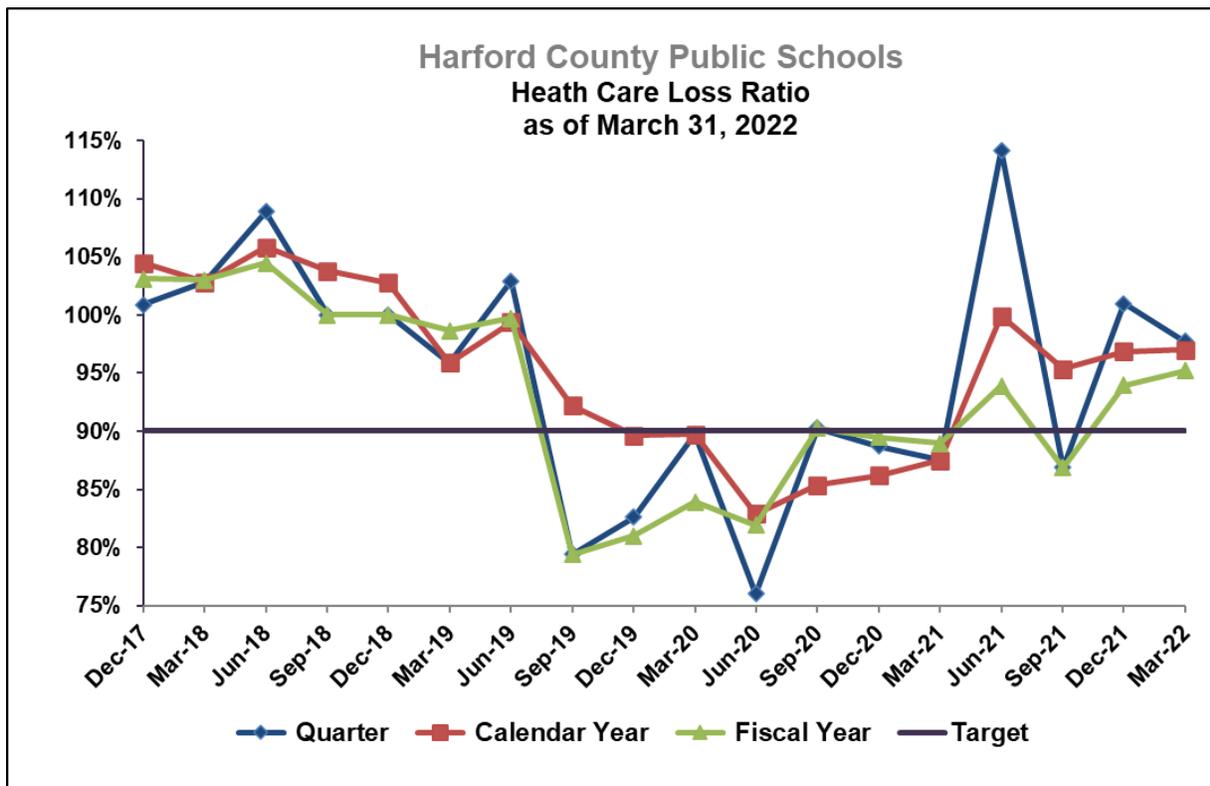
<b>Projected Excess of Revenues Over Expenditures</b>	<b>\$ 32,502,398</b>
<b>Total Fund Balance at July 1, 2021</b>	49,465,034
Assigned for FY 2022 Budget	(2,989,500)
Proposed Assignment for FY 2023 Budget	(4,791,581)
Transfer to Capital Budget for FY22	(17,000,000)
Assigned for Emergency Fuel	(1,000,000)
Assigned for transfer to food services fund	(1,200,000)
Assigned for lease payments for devices	(4,000,000)
Non-spendable for inventory	(133,238)
Assigned Fund Balance at March 31, 2022	<u>(31,114,319)</u>
 <b>Projected Unassigned Fund Balance</b>	 <b><u>\$ 50,853,113</u></b>

**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% 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.

Loss ratio for the fiscal year-to-date is above target at 95.22%. Although this ratio is above the target, it is not a surprise that claims have picked up as more insured members seek medical care after a period of interrupted care during the pandemic. In order to protect HCPS from unusually high claims within a plan year, HCPS purchases stop-loss insurance on individual claims that exceed \$400K during the plan year and aggregate claims in excess of 125% of estimates. Claims exceeding the stop-loss levels will be removed from our actual experience at settlement.

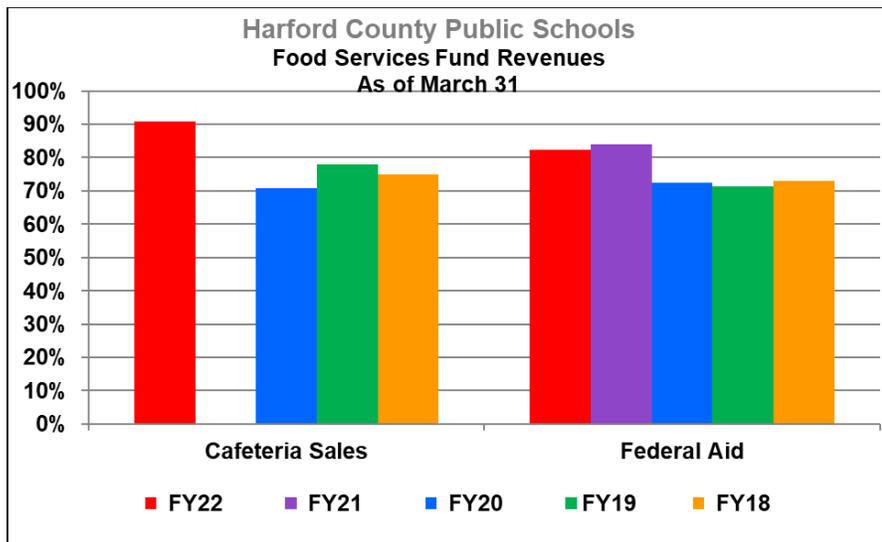
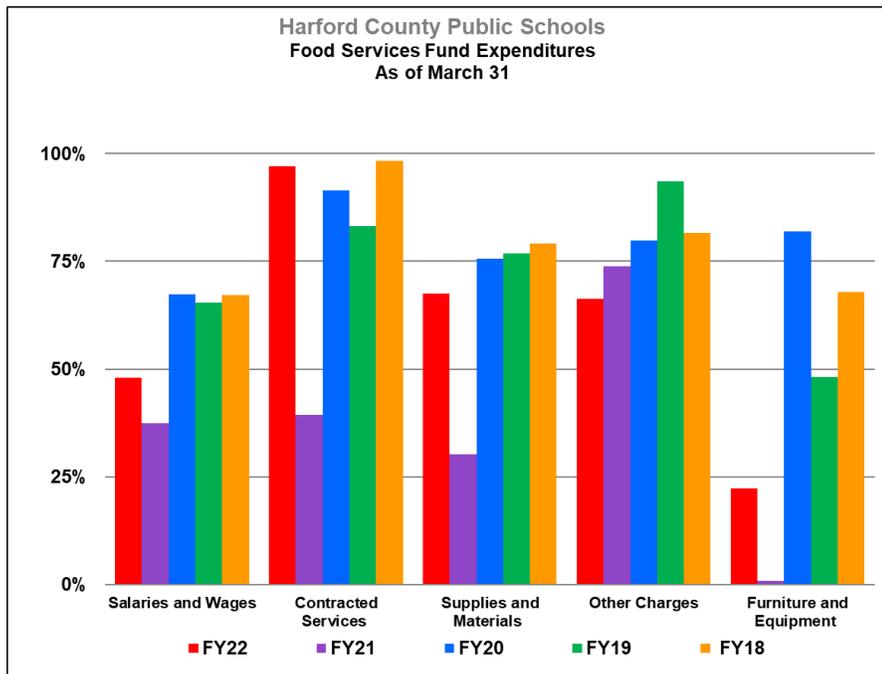
The chart below tracks the loss ratio for three periods of time: the quarter, the calendar year, and the fiscal year.



***Food Services Fund***

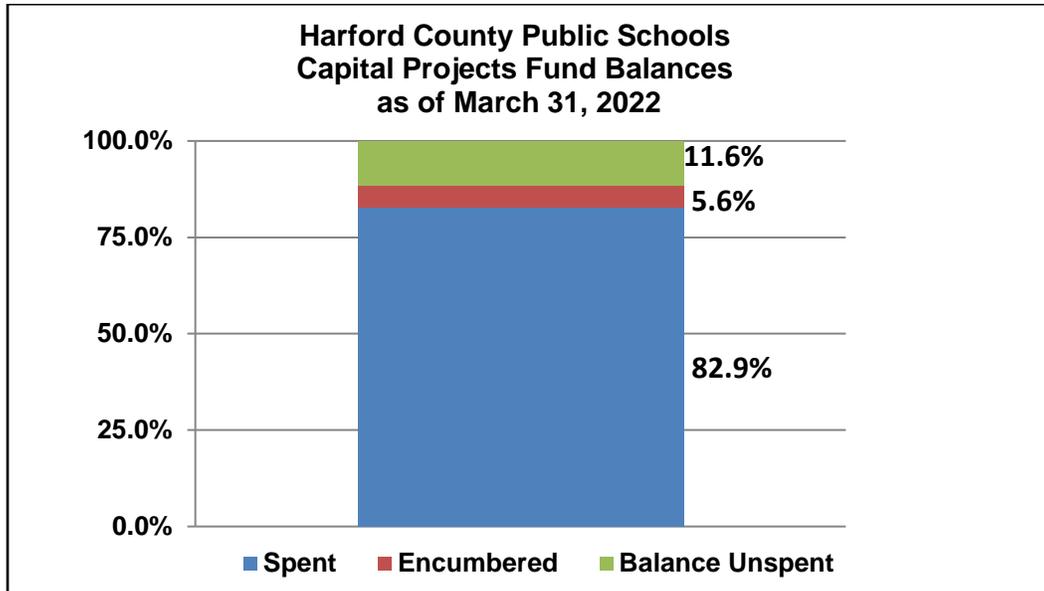
The Food Services Fund is a self-supporting fund that does not receive any Unrestricted Fund support. At March 31, revenues exceeded expenditures by approximately \$5.1 million due to increased participation in free meals offered and the corresponding reimbursement rate.

Revenues are expected to be higher than budget for the year due to the meal waivers in effect for the current year. Expenditures for the fiscal year are less than in prior years, totaling approximately 60.0% of budget. Salaries and wages are down due to vacancies. Supplies and materials are down due to starting the year with higher-than-normal inventories in anticipation of shortages in the current fiscal year. It has been a struggle obtaining product this school year. Other charges are less due mainly to decreased health insurance related to the vacancies. The performance of the fund for the fiscal year is dependent on federal and state waivers and corresponding reimbursements. HCPS is monitoring the food services fund performance closely.



**Capital Projects Fund**

Capital Projects Balances as of March 31, 2022 are reported for all open projects. These are listed by project category on page 18. In total, there are \$290.0 million in active capital projects. The graph below provides the percentage of capital funds spent, encumbered and unspent. The balances remaining unspent total 11.6%, or \$34.7 million.



DLJ: EAM  
Attachments

**HARFORD COUNTY PUBLIC SCHOOLS**  
**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 MARCH 31, 2022 (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)
<b>Revenues</b>							
Local	\$ 293,812,984	\$ 214,000,000	\$ (79,812,984)	72.84%	50.99%	\$ 293,812,984	\$ -
State	218,249,613	183,075,616	(35,173,997)	83.88%	43.62%	218,249,613	-
Federal	420,000	167,807	(252,193)	39.95%	0.04%	420,000	-
Other	3,915,500	19,456,355	15,540,855	496.91%	4.64%	19,624,360	15,708,860
Interest	200,000	16,020	(183,980)	8.01%	0.00%	20,000	(180,000)
Prior Years' Fund Balance	2,989,500	2,989,500	-	100.00%	0.71%	2,989,500	-
<b>Total Revenues</b>	<b>\$ 519,587,597</b>	<b>\$ 419,705,298</b>	<b>\$ (99,882,299)</b>	<b>80.78%</b>	<b>100.00%</b>	<b>\$ 535,116,457</b>	<b>15,528,860</b>
<b>Expenditures</b>							
Administration	11,476,258	8,300,487	3,175,771	72.33%	2.33%	11,172,258	304,000
Mid-Level Administration	29,596,022	21,212,006	8,384,016	71.67%	5.96%	29,222,822	373,200
Instructional Salaries	188,225,307	125,887,233	62,338,074	66.88%	35.39%	187,105,307	1,120,000
Textbooks	7,400,542	4,322,468	3,078,074	58.41%	1.22%	6,825,542	575,000
Other Instructional Costs	4,178,037	1,659,218	2,518,819	39.71%	0.47%	3,622,037	556,000
Special Education	53,359,506	36,938,722	16,420,784	69.23%	10.38%	53,067,552	291,954
Student Personnel Services	2,268,780	1,621,454	647,326	71.47%	0.46%	2,221,002	47,778
Student Health Services	4,477,285	2,896,574	1,580,711	64.69%	0.81%	4,473,185	4,100
Student Transportation	36,158,682	25,750,653	10,408,029	71.22%	7.24%	35,268,982	889,700
Operation of Plant	28,767,404	20,650,501	8,116,903	71.78%	5.80%	27,099,404	1,668,000
Maintenance of Plant	14,471,023	10,685,181	3,785,842	73.84%	0.03	14,267,540	203,483
Fixed Charges	138,008,081	94,985,296	43,022,785	68.83%	26.70%	127,543,257	10,464,824
Community Services	555,481	212,200	343,281	38.20%	0.06%	90,481	465,000
Capital Outlay	645,189	619,886	25,303	96.08%	0.17%	634,689	10,500
<b>Total Expenditures</b>	<b>\$ 519,587,597</b>	<b>\$ 355,741,878</b>	<b>\$ 163,845,719</b>	<b>68.47%</b>	<b>100.00%</b>	<b>\$ 502,614,059</b>	<b>16,973,538</b>
<b>Excess (Deficit) of Revenues Over Expenditures - March 31, 2022</b>							<b>32,502,398</b>
<b>Total Fund Balance at July 1, 2021</b>							<b>49,465,034</b>
Assigned Fund Balance at March 31, 2022							<u><b>(31,114,319)</b></u>
<b>Projected Unassigned Fund Balance March 31, 2022</b>							<u><b>\$ 50,853,113</b></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 MARCH 31, 2022 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget	Projected To Year-End	Projected Surplus (Deficit)
<b>Schedule A</b>						
<b>REVENUE</b>						
LOCAL - COUNTY (Includes Capital Outlay)	\$ 293,812,984	\$ 214,000,000	\$ (79,812,984)	72.84%	\$ 293,812,984	\$ -
STATE						
Basic Aid	179,479,964	149,566,637	(29,913,327)	83.33%	179,479,964	-
Transportation	13,700,298	11,416,915	(2,283,383)	83.33%	13,700,298	-
Special Education	10,133,912	9,645,865	(488,047)	95.18%	10,133,912	-
Limited English Prof.	2,912,767	2,427,306	(485,461)	83.33%	2,912,767	-
Other	12,022,672	10,018,893	(2,003,779)	83.33%	12,022,672	-
TOTAL STATE	218,249,613	183,075,616	(35,173,997)	83.88%	218,249,613	-
FEDERAL						
Impact Aid	420,000	167,807	(252,193)	39.95%	420,000	-
TOTAL FEDERAL	420,000	167,807	(252,193)	39.95%	420,000	-
OTHER						
Tuition, Fees, etc.						
Tuition	200,000	66,051	(133,949)	33.03%	150,000	(50,000)
Out of County LEAs	200,000	6,199	(193,801)	3.10%	10,000	(190,000)
Transportation Fees	285,000	-	(285,000)	0.00%	70,000	(215,000)
Student Payment Fees	515,000	448,600	(66,400)	87.11%	448,600	(66,400)
Rental of Facilities	442,000	42,338	(399,662)	9.58%	45,000	(397,000)
Total Tuition, Fees, etc.	1,642,000	563,188	(1,078,812)	34.30%	723,600	(918,400)
Interscholastic Receipts	440,000	309,339	(130,661)	70.30%	309,339	(130,661)
Donations, Gifts, Awards	2,500	381	(2,119)	15.24%	2,500	-
e Rate Rebate	-	183,114	183,114	0.00%	183,114	183,114
Sale of Equipment/Scrap	50,000	139,045	89,045	278.09%	139,045	89,045
Criminal Background	60,000	6,900	(53,100)	11.50%	6,900	(53,100)
Net Insurance Recovery	60,000	19,525	(40,475)	32.54%	25,000	(35,000)
Device & Hotspot Restitution	-	370,570	370,570	n/a	370,570	370,570
Settlements Health & Dental	40,000	15,390,979	15,350,979	38477.45%	15,390,979	15,350,979
Medicare Part D Subsidy	750,000	1,310,515	560,515	174.74%	1,310,515	560,515
Other Miscellaneous	871,000	1,162,799	291,799	133.50%	1,162,799	291,799
TOTAL OTHER	3,915,500	19,456,355	15,540,855	496.91%	19,624,360	15,708,860
Interest	200,000	16,020	(183,980)	8.01%	20,000	(180,000)
Prior Years' Fund Balance	2,989,500	2,989,500	-	100.00%	2,989,500	-
TOTAL REVENUE	519,587,597	419,705,298	(99,882,299)	80.78%	535,116,457	15,528,860
<b>EXPENDITURES</b>						
Administration	11,476,258	8,300,487	3,175,771	72.33%	11,172,258	304,000
Mid-Level Administration	29,596,022	21,212,006	8,384,016	71.67%	29,222,822	373,200
Instructional Salaries	188,225,307	125,887,233	62,338,074	66.88%	187,105,307	1,120,000
Textbooks	7,400,542	4,322,468	3,078,074	58.41%	6,825,542	575,000
Other Instructional Costs	4,178,037	1,659,218	2,518,819	39.71%	3,622,037	556,000
Special Education	53,359,506	36,938,722	16,420,784	69.23%	53,067,552	291,954
Student Personnel Services	2,268,780	1,621,454	647,326	71.47%	2,221,002	47,778
Student Health Services	4,477,285	2,896,574	1,580,711	64.69%	4,473,185	4,100
Student Transportation	36,158,682	25,750,653	10,408,029	71.22%	35,268,982	889,700
Operation of Plant	28,767,404	20,650,501	8,116,903	71.78%	27,099,404	1,668,000
Maintenance of Plant	14,471,023	10,685,181	3,785,842	73.84%	14,267,540	203,483
Fixed Charges	138,008,081	94,985,296	43,022,785	68.83%	127,543,257	10,464,824
Community Services	555,481	212,200	343,281	38.20%	90,481	465,000
Capital Outlay	645,189	619,886	25,303	96.08%	634,689	10,500
Total	\$ 519,587,597	\$ 355,741,878	\$ 163,845,719	68.47%	\$ 502,614,059	16,973,538
<b>Projected Excess of Revenues Over Expenditures</b>						<b>\$ 32,502,398</b>
<b>Total Fund Balance at July 1, 2021</b>						<b>49,465,034</b>
Assigned for FY 2022 Budget						(2,989,500)
Proposed Assignment for FY 2023 Budget						(4,791,581)
Transfer to Capital Budget for FY22						(17,000,000)
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)
Non-spendable for inventory						(133,238)
Assigned Fund Balance at March 31, 2022						(31,114,319)
<b>Projected Unassigned Fund Balance</b>						<b>\$ 50,853,113</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 MARCH 31, 2022 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget	Projected To Year-End	Projected Surplus (Deficit)
<b>Schedule B</b>						
<b>CATEGORY AND OBJECT SUMMARY SCHEDULE</b>						
<b>ADMINISTRATION:</b>						
Salaries and Wages	9,954,340	7,256,141	2,698,199	72.89%	9,994,340	(40,000)
Contracted Services	1,370,804	1,105,463	265,341	80.64%	1,274,804	96,000
Supplies and Materials	254,118	135,201	118,917	53.20%	198,118	56,000
Other Charges	345,579	153,289	192,290	44.36%	153,579	192,000
Equipment	121,417	106,753	14,664	87.92%	121,417	-
Indirect Cost Recovery	(570,000)	(456,360)	(113,640)	80.06%	(570,000)	-
TOTAL	<u>11,476,258</u>	<u>8,300,487</u>	<u>3,175,771</u>	<u>72.33%</u>	<u>11,172,258</u>	<u>304,000</u>
<b>MID-LEVEL ADMINISTRATION:</b>						
Salaries and Wages	28,868,649	20,807,688	8,060,962	72.08%	28,528,649	340,000
Contracted Services	39,800	24,189	15,611	60.78%	37,200	2,600
Supplies and Materials	442,157	235,062	207,095	53.16%	431,157	11,000
Other Charges	117,857	44,862	72,995	38.07%	95,257	22,600
Equipment	127,559	100,205	27,354	78.56%	130,559	(3,000)
TOTAL	<u>29,596,022</u>	<u>21,212,006</u>	<u>8,384,016</u>	<u>71.67%</u>	<u>29,222,822</u>	<u>373,200</u>
<b>INSTRUCTIONAL SALARIES:</b>						
Salaries and Wages	188,225,307	125,887,233	62,338,074	66.88%	187,105,307	1,120,000
<b>TEXTBOOKS:</b>						
Supplies and Materials	7,400,542	4,322,468	3,078,074	58.41%	6,825,542	575,000
<b>OTHER INSTRUCTIONAL COSTS:</b>						
Contracted Services	2,196,120	1,174,609	1,021,511	53.49%	1,986,120	210,000
Other Charges	333,188	51,159	282,029	15.35%	99,188	234,000
Equipment	1,648,729	433,450	1,215,279	26.29%	1,536,729	112,000
TOTAL	<u>4,178,037</u>	<u>1,659,218</u>	<u>2,518,819</u>	<u>39.71%</u>	<u>3,622,037</u>	<u>556,000</u>
<b>SPECIAL EDUCATION:</b>						
Salaries and Wages	45,063,692	30,960,419	14,103,273	68.70%	44,783,692	280,000
Contracted Services	7,594,115	218,114	7,376,001	2.87%	7,594,115	-
Supplies and Materials	443,647	231,718	211,929	52.23%	434,774	8,873
Other Charges	154,041	59,117	94,924	38.38%	150,960	3,081
Equipment	104,011	56,446	47,565	54.27%	104,011	-
Transfers	-	5,412,909	(5,412,909)	0.00%	-	-
TOTAL	<u>53,359,506</u>	<u>36,938,722</u>	<u>16,420,784</u>	<u>69.23%</u>	<u>53,067,552</u>	<u>291,954</u>
<b>STUDENT PERSONNEL SERVICES:</b>						
Salaries and Wages	2,229,902	1,597,955	631,947	71.66%	2,182,902	47,000
Contracted Services	13,000	12,125	875	93.27%	12,740	260
Supplies and Materials	12,925	4,403	8,522	34.07%	12,667	259
Other Charges	7,710	4,041	3,669	52.42%	7,556	154
Equipment	5,243	2,930	2,313	55.88%	5,138	105
TOTAL	<u>2,268,780</u>	<u>1,621,454</u>	<u>647,326</u>	<u>71.47%</u>	<u>2,221,002</u>	<u>47,778</u>
<b>STUDENT HEALTH SERVICES:</b>						
Salaries and Wages	4,306,966	2,801,229	1,505,737	65.04%	4,309,966	(3,000)
Contracted Services	7,113	5,882	1,232	82.69%	7,813	(700)
Supplies and Materials	132,477	69,071	63,406	52.14%	138,477	(6,000)
Other Charges	16,663	3,381	13,282	20.29%	6,663	10,000
Equipment	14,066	17,012	(2,946)	120.94%	10,266	3,800
TOTAL	<u>4,477,285</u>	<u>2,896,574</u>	<u>1,580,711</u>	<u>64.69%</u>	<u>4,473,185</u>	<u>4,100</u>
<b>STUDENT TRANSPORTATION:</b>						
Salaries and Wages	7,329,396	4,698,949	2,630,447	64.11%	6,742,396	587,000
Contracted Services	27,345,011	20,260,473	7,084,538	74.09%	27,081,011	264,000
Supplies and Materials	1,485,850	546,553	939,297	36.78%	957,850	528,000
Other Charges	32,899	10,602	22,297	32.22%	285,899	(253,000)
Equipment	230,526	234,076	(3,550)	101.54%	236,826	(6,300)
Field Trip Cost Recovery	(265,000)	-	(265,000)	0.00%	(35,000)	(230,000)
TOTAL	<u>36,158,682</u>	<u>25,750,653</u>	<u>10,408,029</u>	<u>71.22%</u>	<u>35,268,982</u>	<u>889,700</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 MARCH 31, 2022 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget	Projected To Year-End	Projected Surplus Deficit
<b>OPERATION OF PLANT:</b>						
Salaries and Wages	13,222,126	8,568,243	4,653,883	64.80%	11,702,126	1,520,000
Contracted Services	1,556,613	1,299,737	256,876	83.50%	1,529,613	27,000
Supplies and Materials	1,076,331	652,233	424,098	60.60%	853,331	223,000
Other Charges	12,657,729	9,953,640	2,704,089	78.64%	12,759,729	(102,000)
Equipment	254,605	176,648	77,957	69.38%	254,605	-
TOTAL	<u>28,767,404</u>	<u>20,650,501</u>	<u>8,116,903</u>	<u>71.78%</u>	<u>27,099,404</u>	<u>1,668,000</u>
<b>MAINTENANCE OF PLANT:</b>						
Salaries and Wages	7,451,719	5,385,589	2,066,130	72.27%	7,440,719	11,000
Contracted Services	4,539,522	3,482,663	1,056,859	76.72%	4,230,522	309,000
Supplies and Materials	2,065,598	1,711,425	354,173	82.85%	2,208,598	(143,000)
Other Charges	40,046	14,457	25,589	36.10%	21,046	19,000
Equipment	374,138	91,047	283,091	24.34%	366,655	7,483
TOTAL	<u>14,471,023</u>	<u>10,685,181</u>	<u>3,785,842</u>	<u>73.84%</u>	<u>14,267,540</u>	<u>203,483</u>
<b>FIXED CHARGES</b>	<u>138,008,081</u>	<u>94,985,296</u>	<u>43,022,785</u>	<u>68.83%</u>	<u>127,543,257</u>	<u>10,464,824</u>
<b>COMMUNITY SERVICES:</b>						
Salaries and Wages	430,481	89,328	341,153	20.75%	150,481	280,000
Supplies and Materials	125,000	122,872	2,128	98.30%	(60,000)	185,000
TOTAL	<u>555,481</u>	<u>212,200</u>	<u>343,281</u>	<u>38.20%</u>	<u>90,481</u>	<u>465,000</u>
<b>TOTAL REGULAR PROGRAMS</b>	<u>518,942,408</u>	<u>355,121,991</u>	<u>163,820,417</u>	<u>68.43%</u>	<u>501,979,370</u>	<u>16,963,038</u>
<b>CAPITAL OUTLAY:</b>						
Contracted Services	28,500	3,198	25,302	11.22%	18,000	10,500
Other Charges	616,689	616,688	1	-	616,689	-
TOTAL	<u>645,189</u>	<u>619,886</u>	<u>25,303</u>	<u>96.08%</u>	<u>634,689</u>	<u>10,500</u>
<b>TOTAL EXPENDITURES</b>	<u>519,587,597</u>	<u>355,741,878</u>	<u>163,845,719</u>	<u>68.47%</u>	<u>502,614,059</u>	<u>16,973,538</u>

### **Schedule C**

#### **OBJECT SUMMARY SCHEDULE**

Salaries and Wages	307,082,578	208,052,772	99,029,806	67.75%	302,940,578	4,142,000
Contracted Services	44,690,598	27,586,452	17,104,146	61.73%	43,771,938	918,660
Supplies and Materials	13,438,645	8,031,005	5,407,640	59.76%	12,000,514	1,438,131
Other Charges	152,330,482	105,896,533	46,433,949	69.52%	141,739,823	10,590,659
Equipment	2,880,294	1,218,567	1,661,727	42.31%	2,766,206	114,088
Field trip Cost Recovery	(265,000)	-	(265,000)	0.00%	(35,000)	(230,000)
Indirect Cost Recovery	(570,000)	(456,360)	(113,640)	80.06%	(570,000)	-
Total	<u>519,587,597</u>	<u>350,328,969</u>	<u>169,258,628</u>	<u>67.42%</u>	<u>502,614,059</u>	<u>16,973,538</u>

#### **SPECIAL EDUCATION**

Non-public Placements	7,260,792	5,427,107	1,833,685	74.75%	7,260,792	-
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#### **FIXED CHARGES SCHEDULE**

Liability Insurance	1,014,271	964,046	50,225	95.05%	965,000	49,271
Retirement	11,986,382	8,421,431	3,564,951	70.26%	10,250,000	1,736,382
Social Security	22,370,522	15,361,428	7,009,094	68.67%	22,014,000	356,522
Unemployment Comp Ins.	160,000	65,161	94,839	40.73%	125,000	35,000
Workers' Comp Ins.	2,580,471	2,265,152	315,319	87.78%	2,226,000	354,471
Health Insurance	91,358,758	62,761,787	28,596,971	68.70%	83,750,000	7,608,758
Dental Insurance	4,408,685	3,597,856	810,829	81.61%	4,269,000	139,685
Life Insurance	641,735	352,530	289,205	54.93%	457,000	184,735
Tuition Reimbursement	1,280,123	988,771	291,352	77.24%	1,280,123	-
Debt Service - Interest	207,134	207,134	-	100.00%	207,134	-
OPEB	2,000,000	-	2,000,000	0.00%	2,000,000	-
Total	<u>138,008,081</u>	<u>94,985,297</u>	<u>43,022,784</u>	<u>68.83%</u>	<u>127,543,257</u>	<u>10,464,824</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 MARCH 31, 2022 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget	Projected To Year-End	Projected Surplus (Deficit)
<b>Schedule D</b>						
<b>Board of Education</b>						
Clerical	50,441	36,939	13,502	73.23%	50,441	-
Audit	50,000	33,000	17,000	66.00%	50,000	-
Legal	40,000	10,740	29,260	26.85%	40,000	-
Consultants	1,000	-	1,000	0.00%	980	20
Office Supplies	500	1,256	(756)	251.19%	1,256	(756)
Books, Subs, Periodicals	500	-	500	0.00%	-	500
Other Charges	1,000	301	699	30.11%	980	20
Board Members Allowance	33,400	24,404	8,996	73.07%	33,400	-
Mileage, Parking, Tolls	1,000	-	1,000	0.00%	1,000	-
Professional Dues	40,000	27,575	12,425	68.94%	27,575	12,425
Institutes, Conferences, Mtgs.	30,500	8,384	22,116	27.49%	30,500	-
Total Board of Education	<u>248,341</u>	<u>142,599</u>	<u>105,742</u>	<u>57.42%</u>	<u>185,691</u>	<u>12,209</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 MARCH 31, 2022 (unaudited)

	Current Year			Same Period Prior Year
	Amended Budget	Actual Year-to-Date	% Spent	FY21
Board of Education	\$ 248,341	\$ 142,599	57.42%	66.31%
Internal Audit	281,690	195,525	69.41%	57.99%
Legal	372,632	270,522	72.60%	73.51%
<b>Board of Education</b>	<b>902,663</b>	<b>608,646</b>	<b>67.43%</b>	<b>65.81%</b>
Fiscal Services	40,245,294	28,937,047	71.90%	66.97%
Procurement	837,529	613,189	73.21%	74.68%
<b>Business Services</b>	<b>41,082,823</b>	<b>29,550,236</b>	<b>71.93%</b>	<b>67.12%</b>
Curriculum Dev. and Implementation	4,704,399	3,308,480	70.33%	63.94%
Office of Accountability	862,272	399,259	46.30%	50.96%
Professional Development	4,465,577	1,530,685	34.28%	27.61%
<b>Curriculum and Instruction</b>	<b>10,032,248</b>	<b>5,238,424</b>	<b>52.22%</b>	<b>50.72%</b>
Career and Technology Programs	9,313,126	5,761,772	61.87%	66.38%
Gifted and Talented Program	1,762,818	1,009,538	57.27%	58.84%
Intervention Services	219,422	140,679	64.11%	13.26%
Magnet and Signature Programs	1,973,050	969,230	49.12%	46.58%
Office of Education Services	1,235,121	728,660	59.00%	71.99%
Other Special Programs	5,257,371	3,335,734	63.45%	64.04%
Regular Programs	175,587,140	119,798,824	68.23%	67.32%
School Library Media Program	6,503,175	4,308,112	66.25%	61.26%
Summer School	173,928	10,991	6.32%	58.67%
<b>Education Services</b>	<b>202,025,151</b>	<b>136,063,540</b>	<b>67.35%</b>	<b>66.72%</b>
Communications	528,275	336,998	63.79%	65.36%
Equity & Cultural Proficiency	285,490	198,497	69.53%	70.49%
Executive Administration Office	1,032,741	704,457	68.21%	79.46%
Family & Community Partners	206,332	134,677	65.27%	72.89%
Strategic Initiatives	186,222	126,212	67.78%	0.00%
<b>Executive Administration Office</b>	<b>2,239,060</b>	<b>1,500,841</b>	<b>67.03%</b>	<b>70.48%</b>
Interscholastics Athletics	2,921,376	1,937,852	66.33%	21.77%
Student Activities	928,459	176,945	19.06%	18.70%
<b>Extra-Curricular Activities</b>	<b>3,849,835</b>	<b>2,114,797</b>	<b>54.93%</b>	<b>21.03%</b>
<b>Human Resources</b>	<b>102,336,270</b>	<b>69,609,555</b>	<b>68.02%</b>	<b>71.74%</b>
Facilities Management	25,236,227	17,035,332	67.50%	77.65%
Planning and Construction	775,607	540,272	69.66%	62.70%
Transportation	36,194,367	25,869,618	71.47%	56.35%
Utility Resource Management	11,833,840	9,020,037	76.22%	59.37%
<b>Operations and Maintenance</b>	<b>74,040,041</b>	<b>52,465,259</b>	<b>70.86%</b>	<b>64.19%</b>
<b>Safety and Security</b>	<b>1,179,275</b>	<b>970,668</b>	<b>82.31%</b>	<b>58.37%</b>
<b>Special Education</b>	<b>53,263,528</b>	<b>36,868,068</b>	<b>69.22%</b>	<b>68.96%</b>
Health Services	4,477,285	2,896,574	64.69%	62.46%
Psychological Services	3,602,135	2,617,460	72.66%	73.44%
Pupil Personnel Services	2,268,780	1,621,454	71.47%	68.80%
School Counseling Services	9,129,840	6,360,319	69.67%	68.49%
<b>Student Services</b>	<b>19,478,040</b>	<b>13,495,807</b>	<b>69.29%</b>	<b>67.95%</b>
<b>Office of Technology and Info.</b>	<b>9,158,663</b>	<b>7,256,037</b>	<b>79.23%</b>	<b>78.95%</b>
<b>Unrestricted Fund</b>	<b>\$ 519,587,597</b>	<b>\$ 355,741,878</b>	<b>68.47%</b>	<b>67.30%</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 MARCH 31, 2022 (unaudited)

Budget Manager Title	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY21	FY20	FY19	FY18
Applications Development Team Leader	\$ 452,492	\$ 461,483	\$ (8,991)	101.99%	96.38%	94.08%	98.17%	99.21%
Assistant Superintendent of Human Resources	104,595,751	70,346,441	34,249,310	67.26%	70.83%	75.27%	75.90%	74.65%
Assistant Superintendent of Operations	578,696	379,039	199,657	65.50%	37.95%	79.90%	82.93%	65.33%
Assistant Superintendent for Business Services	36,650,552	25,707,850	10,942,702	70.14%	64.44%	74.55%	75.57%	65.01%
Assistant Supervisor of Resource Conservation/Utilities	11,833,840	9,020,037	2,813,803	76.22%	59.37%	67.06%	71.13%	65.04%
Assistant Supervisor of Science	616,696	281,814	334,882	45.70%	39.54%	62.76%	62.26%	62.75%
Board of Education President	248,341	142,599	105,742	57.42%	66.31%	78.14%	82.64%	82.02%
Chief of Administration	1,010,741	701,523	309,218	69.41%	75.38%	65.28%	67.93%	69.91%
Coordinator of Safety & Security	1,132,475	924,522	207,953	81.64%	56.70%	76.83%	70.84%	82.28%
Director of Information Systems & Technology	7,629,546	5,762,545	1,867,001	75.53%	80.61%	73.09%	70.11%	74.05%
Director of Organizational Development	4,027,162	1,257,563	2,769,599	31.23%	34.55%	62.21%	55.04%	65.91%
Director of Special Education	53,263,528	36,868,068	16,395,460	69.22%	68.96%	66.46%	67.48%	68.31%
Directory of Strategic Initiatives	186,222	126,212	60,010	67.78%	62.59%	n/a	n/a	n/a
Director of Transportation	36,157,428	25,913,717	10,243,711	71.67%	56.76%	70.39%	73.97%	74.81%
Endpoint Services Team Leader	445,330	542,135	(96,805)	121.74%	50.09%	74.93%	90.82%	102.70%
Enterprise Operations & Infrastructure Team Leader	631,295	489,874	141,421	77.60%	61.11%	79.03%	n/a	n/a
Executive Dir of Curriculum, Instruction & Assessment	4,872,166	3,404,238	1,467,928	69.87%	62.23%	65.38%	61.07%	65.59%
Executive Director of Facilities Management	23,530,421	15,620,736	7,909,685	66.39%	78.21%	66.95%	67.93%	69.44%
Executive Director of Student Services	2,346,157	1,617,502	728,655	68.94%	67.07%	71.08%	71.67%	72.26%
Executive Directors of School Performance	186,560,396	127,389,325	59,171,071	68.28%	67.69%	67.62%	68.36%	67.96%
General Counsel	394,632	273,456	121,176	69.29%	69.24%	67.77%	67.06%	83.34%
Internal Auditor	281,690	195,525	86,165	69.41%	57.99%	62.12%	73.84%	70.22%
Manager of Communications	575,075	383,144	191,931	66.63%	68.19%	80.81%	76.81%	74.89%
Manager of Equity & Cultural Proficiency	304,194	212,630	91,564	69.90%	70.56%	58.53%	69.39%	69.76%
Manager of Family & Community Partnerships	206,332	134,677	71,655	65.27%	72.89%	77.81%	n/a	n/a
Nurse Coordinator	4,477,285	2,896,574	1,580,711	64.69%	62.46%	68.68%	67.80%	66.84%
Supervisor of Elementary & Middle School Physical Ed	216,616	29,893	186,723	13.80%	28.33%	27.61%	29.75%	46.44%
Supervisor of Fine Arts	217,750	77,341	140,409	35.52%	11.71%	58.59%	61.36%	50.27%
Supervisor of Magnet and CTE Programs	1,705,055	640,988	1,064,067	37.59%	27.75%	37.14%	32.58%	33.37%
Supervisor of Personalized Accelerated Learning/Intervention	2,663,275	1,354,236	1,309,039	50.85%	59.27%	64.40%	62.18%	58.47%
Supervisor of Personalized Learning / Library & Media Services	6,503,175	4,308,112	2,195,063	66.25%	61.26%	65.61%	67.30%	65.57%
Supervisor of Phys. Educ. & Interscholastic Athletics	2,921,376	1,937,852	983,524	66.33%	21.77%	70.31%	68.95%	69.33%
Supervisor of Planning & Construction	775,607	540,272	235,335	69.66%	62.70%	72.64%	79.16%	73.73%
Supervisor of Procurement	837,529	613,187	224,342	73.21%	74.68%	69.47%	63.33%	68.85%
Supervisor of Psychological Services	3,602,135	2,617,460	984,675	72.66%	73.44%	74.93%	69.14%	62.39%
Supervisor of Pupil Services	643,949	329,217	314,732	51.12%	18.55%	55.48%	n/a	n/a
Supervisor of Risk Management	4,441,777	4,090,060	351,717	92.08%	94.06%	98.98%	99.93%	103.28%
Supervisor of School Counseling	9,129,840	6,360,319	2,769,521	69.67%	68.49%	68.22%	68.12%	68.04%
Supervisor of Science	1,095,305	725,483	369,822	66.24%	58.04%	66.56%	63.60%	69.84%
Supervisor of the Office of Accountability	862,272	399,259	463,013	46.30%	50.96%	73.55%	56.34%	54.93%
Supervisor of World Language and ESOL	963,493	664,970	298,523	69.02%	69.30%	68.34%	68.15%	68.58%
<b>Total</b>	<b>\$ 519,587,597</b>	<b>\$ 355,741,878</b>	<b>\$ 163,845,719</b>	<b>68.47%</b>	<b>67.30%</b>	<b>70.07%</b>	<b>70.86%</b>	<b>69.73%</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 MARCH 31, 2022 (unaudited)

School	Name	Current Year				Same Period Prior Years			
		Budget	Actual	Balance	% Spent	FY21	FY20	FY19	FY18
1	Central Office	\$ 1,144,061	\$ 188,193	\$ 955,868	16.45%	32.52%	40.13%	18.24%	20.37%
5	Hickory Annex	5,061	2,630	2,431	51.97%	63.07%	87.61%	36.22%	95.63%
6	Forest Hill Annex	2,406	196	2,210	8.14%	76.65%	20.62%	19.72%	53.94%
	<b>Total Central Funds</b>	<b>1,151,528</b>	<b>191,019</b>	<b>960,509</b>	<b>16.59%</b>	<b>32.75%</b>	<b>40.72%</b>	<b>18.52%</b>	<b>21.77%</b>
9	Harford Glen	39,581	14,757	24,824	37.28%	37.30%	53.79%	37.38%	45.83%
91	John Archer	110,793	80,889	29,904	73.01%	75.07%	78.63%	66.68%	92.25%
92	Alternative Education	67,033	44,835	22,198	66.88%	65.10%	48.76%	44.58%	51.85%
96	Swan Creek	-	41,118	(41,118)	n/a	n/a	n/a	n/a	n/a
	<b>Total Special Schools</b>	<b>217,407</b>	<b>181,599</b>	<b>35,808</b>	<b>83.53%</b>	<b>67.00%</b>	<b>64.72%</b>	<b>54.40%</b>	<b>70.12%</b>
70	Aberdeen High	323,102	148,868	174,234	46.07%	45.21%	55.70%	61.14%	57.13%
73	Bel Air High	344,195	199,808	144,387	58.05%	46.20%	56.06%	68.02%	64.09%
85	C. Milton Wright High	306,549	173,268	133,281	56.52%	44.97%	54.68%	66.79%	74.74%
76	Edgewood High	330,831	165,427	165,404	50.00%	61.78%	72.05%	61.19%	68.90%
82	Fallston High	239,450	170,103	69,347	71.04%	39.06%	56.54%	52.78%	59.02%
4	Harford Technical High	315,425	157,744	157,681	50.01%	60.69%	80.30%	87.16%	70.11%
78	Havre de Grace High	177,938	109,364	68,574	61.46%	60.57%	52.59%	65.21%	60.69%
81	Joppatowne High	199,272	113,015	86,257	56.71%	56.71%	64.24%	70.68%	49.39%
80	North Harford High	289,224	205,519	83,705	71.06%	49.39%	62.33%	71.34%	82.16%
87	Patterson Mill High	204,610	131,093	73,517	64.07%	62.31%	77.03%	88.88%	82.50%
	<b>Total High Schools</b>	<b>2,730,596</b>	<b>1,574,206</b>	<b>1,156,390</b>	<b>57.65%</b>	<b>52.05%</b>	<b>63.08%</b>	<b>69.02%</b>	<b>67.41%</b>
65	Aberdeen Middle	201,906	131,329	70,577	65.04%	55.62%	82.97%	75.64%	80.85%
72	Bel Air Middle	220,750	156,346	64,404	70.83%	44.59%	68.81%	58.01%	46.68%
77	Edgewood Middle	192,723	69,665	123,058	36.15%	39.82%	49.16%	68.91%	60.24%
86	Fallston Middle	146,359	58,417	87,942	39.91%	49.17%	61.15%	75.94%	82.56%
79	Havre de Grace Middle	97,690	30,558	67,132	31.28%	67.62%	29.51%	47.08%	50.66%
84	Magnolia Middle	143,388	69,428	73,960	48.42%	43.68%	81.78%	84.63%	67.82%
83	North Harford Middle	150,566	78,402	72,164	52.07%	45.14%	75.24%	72.85%	91.07%
88	Patterson Mill Middle	122,861	124,107	(1,246)	101.01%	57.96%	78.32%	100.31%	99.08%
74	Southampton Middle	198,999	84,395	114,604	42.41%	58.19%	67.27%	81.22%	63.40%
	<b>Total Middle Schools</b>	<b>1,475,242</b>	<b>802,646</b>	<b>672,596</b>	<b>54.41%</b>	<b>50.37%</b>	<b>67.01%</b>	<b>73.42%</b>	<b>70.29%</b>
	<b>Total Secondary Schools</b>	<b>4,205,838</b>	<b>2,376,852</b>	<b>1,828,986</b>	<b>56.51%</b>	<b>51.46%</b>	<b>64.43%</b>	<b>70.52%</b>	<b>68.38%</b>
23	Abingdon Elementary	112,297	75,264	37,033	67.02%	61.47%	66.14%	57.45%	80.30%
12	Bakerfield Elementary	68,285	26,396	41,889	38.66%	56.92%	59.09%	65.48%	62.06%
14	Bel Air Elementary	80,597	60,344	20,253	74.87%	76.75%	68.77%	69.78%	71.13%
25	Church Creek Elementary	107,296	93,098	14,198	86.77%	65.88%	77.93%	73.24%	76.41%
16	Churchville Elementary	58,091	29,288	28,803	50.42%	66.10%	49.62%	48.13%	58.47%
18	Darlington Elementary	25,463	16,982	8,481	66.69%	68.55%	58.12%	91.01%	78.32%
20	Deerfield Elementary	117,752	57,631	60,121	48.94%	30.36%	53.72%	69.97%	70.46%
22	Dublin Elementary	44,003	16,798	27,205	38.18%	54.30%	65.28%	58.66%	62.44%
15	Edgewood Elementary	65,914	35,800	30,114	54.31%	67.26%	68.00%	79.17%	93.71%
21	Emmorton Elementary	89,207	50,823	38,384	56.97%	60.66%	78.22%	65.10%	71.90%
26	Forest Hill Elementary	78,228	38,241	39,987	48.88%	58.19%	80.22%	79.93%	71.06%
28	Forest Lakes Elementary	70,514	42,326	28,188	60.02%	47.82%	63.95%	64.07%	73.65%
27	Fountain Green Elementary	74,724	49,175	25,549	65.81%	72.39%	63.07%	72.01%	78.00%
11	George D. Lisby Elementary	65,956	32,647	33,309	49.50%	43.07%	66.35%	75.83%	80.76%
30	Halls Cross Roads Elementary	73,041	48,539	24,502	66.45%	61.50%	76.04%	97.90%	73.29%
32	Havre de Grace Elementary	92,035	39,195	52,840	42.59%	86.66%	83.10%	95.84%	91.86%
33	Hickory Elementary	105,254	48,826	56,428	46.39%	41.98%	65.22%	87.13%	51.26%
35	Homestead-Wakefield Elementary	156,158	132,064	24,094	84.57%	60.74%	60.37%	86.32%	87.51%
36	Jarrettsville Elementary	70,359	33,649	36,710	47.83%	30.38%	55.31%	38.46%	50.95%
37	Joppatowne Elementary	96,260	61,988	34,272	64.40%	68.43%	76.30%	81.87%	62.39%
31	Magnolia Elementary	86,079	49,335	36,744	57.31%	83.44%	63.16%	76.76%	80.64%
38	Meadowvale Elementary	80,531	72,862	7,669	90.48%	77.87%	84.20%	81.27%	81.18%
41	Norrisville Elementary	41,385	33,870	7,515	81.84%	90.55%	113.47%	97.38%	84.11%
47	North Bend Elementary	63,649	31,350	32,299	49.25%	44.33%	52.25%	57.19%	46.67%
44	North Harford Elementary	58,524	20,854	37,670	35.63%	64.36%	67.83%	67.01%	71.50%
29	Prospect Mill Elementary	90,568	53,816	36,752	59.42%	62.15%	76.43%	69.12%	49.65%
49	Red Pump Elementary	117,270	59,810	57,460	51.00%	65.80%	86.21%	72.57%	69.66%
45	Ring Factory Elementary	82,466	50,997	31,469	61.84%	42.39%	59.37%	76.05%	75.02%
43	Riverside Elementary	72,623	56,542	16,081	77.86%	63.92%	71.41%	75.72%	86.84%
39	Roye Williams Elementary	77,869	51,551	26,318	66.20%	54.21%	43.31%	57.64%	65.35%
40	William Paca Elementary	136,435	107,816	28,620	79.02%	65.83%	62.42%	67.53%	64.77%
13	William S. James Elementary	72,899	48,709	24,190	66.82%	68.91%	85.29%	89.84%	75.78%
48	Youths Benefit Elementary	162,144	85,210	76,934	52.55%	34.94%	66.92%	79.23%	67.77%
	<b>Total Elementary Schools</b>	<b>2,793,876</b>	<b>1,711,795</b>	<b>1,082,081</b>	<b>61.27%</b>	<b>59.37%</b>	<b>68.36%</b>	<b>73.60%</b>	<b>71.72%</b>
	<b>Unallocated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>0.01%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>
	<b>Total All Funds</b>	<b>\$ 8,368,649</b>	<b>\$ 4,461,265</b>	<b>\$ 3,907,384</b>	<b>53.31%</b>	<b>35.41%</b>	<b>64.65%</b>	<b>62.19%</b>	<b>67.32%</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 MARCH 31, 2022 (unaudited)**

	Adopted Budget	Actual Year-To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
<b>Revenues</b>				
Cafeteria Sales	\$ 1,200,000	\$ 1,091,522	\$ (108,478)	90.96%
<b>Federal Aid</b>				
Other Federal Revenue	20,473,914	16,335,636	(4,138,278)	79.79%
USDA Commodities	1,148,140	1,470,691	322,551	128.09%
Total Federal Aid	<u>21,622,054</u>	<u>17,806,327</u>	<u>(3,815,727)</u>	<u>82.35%</u>
<b>State Aid</b>				
Child Feeding Program	151,500	113,923	(37,577)	75.20%
Other State Revenue	270,375	-	(270,375)	0.00%
Total State Aid	<u>421,875</u>	<u>113,923</u>	<u>(307,952)</u>	<u>27.00%</u>
Miscellaneous Income	25,000	5,356	19,644	21.42%
Total Revenues	<u>\$ 23,268,929</u>	<u>19,017,128</u>	<u>\$ (4,251,801)</u>	<u>81.73%</u>
<b>Expenditures</b>				
Salaries and Wages	8,569,125	4,119,924	4,449,201	48.08%
Contracted Services	268,000	259,945	8,055	96.99%
Supplies and Materials	10,240,864	6,918,072	3,322,792	67.55%
Other Charges	3,915,940	2,593,006	1,322,934	66.22%
Furniture and Equipment	275,000	61,468	213,532	22.35%
Total Expenditures	<u>\$ 23,268,929</u>	<u>13,952,416</u>	<u>\$ 9,316,513</u>	<u>59.96%</u>
Excess of Revenues over Expenditures or (Expenditures over Revenues)		<u>\$ 5,064,712</u>		

# HARFORD COUNTY PUBLIC SCHOOLS

## Open Capital Projects Balances as of March 31, 2022

Description	Project #	Budget	Expenditures	Encumbrances	Total	Balance	% Remaining
<b>New- 300</b>							
Homestead Wakefield Elementary	3501	6,000,000	2,140,542	1,255,185	3,395,727	2,604,273	43.40%
<b>Modernizations - 310</b>							
Youth's Benefit Elementary	4810	49,461,866	49,413,901	46,255	49,460,156	1,709	0.00%
Aberdeen High North	7110	665,000	567,053	-	567,053	97,947	14.73%
Havre de Grace High	7810	98,459,739	98,377,262	39,801	98,417,064	42,675	0.04%
<b>Renovations - 315</b>							
Joppatowne High Ltd Renov.	8115	42,057,263	32,866,713	7,836,912	40,703,625	1,353,638	3.22%
Technology Education Lab Refresh	9017	1,601,648	1,579,308	-	1,579,308	22,340	1.39%
<b>Systemics - 325 / 326</b>							
Bakerfield Elem Roof	1225	1,241,730	-	-	-	1,241,730	100.00%
Hickory Elem Roof	3325	1,563,241	1,561,241	-	1,561,241	2,000	0.13%
Bel Air Middle Roof	7225	5,664,545	3,775,128	385,559	4,160,686	1,503,859	26.55%
CEO Roof	9225	4,329,000	22,760	3,900	26,660	4,302,340	99.38%
North Bend Plant/Alarm	4727	1,907,520	1,836,853	8,308	1,845,161	62,359	3.27%
Abingdon Elem Central PL	2363	2,494,000	88,450	31,050	119,500	2,374,500	95.21%
GDLisby Elem HVAC	1168	8,490,850	8,356,286	19,706	8,375,991	114,859	1.35%
Roye Wms Elem HVAC	3968	11,720,000	11,525,276	39,902	11,565,179	154,821	1.32%
Swan Creek HVAC	9668	1,442,133	-	-	-	1,442,133	100.00%
Center Educ. Opport. A/C	9183	4,625,000	4,600,733	5,546	4,606,280	18,720	0.40%
<b>Other - 340</b>							
Relocatables	9041	11,036,037	10,909,515	44,000	10,953,515	82,523	0.75%
<b>Facilities Repairs - Miscellaneous - 390</b>							
Security Measures	9098	3,917,854	2,734,482	961,674	3,696,155	221,699	5.66%
<b>Miscellaneous - 391</b>							
Swimming Pools	9095	1,220,844	1,209,464	11,380	1,220,844	-	0.00%
<b>Facilities Master Plan - 302</b>							
Facilities Master Plan	9000	870,000	632,901	20,004	652,905	217,095	24.95%
<b>Site Improvements - 312</b>							
Septic Facilities	9077	104,453	-	-	-	104,453	100.00%
SWM, Erosion, Sediment	9079	500,000	-	10,909	10,909	489,091	97.82%
Paving - Over & Maint.	9082	1,575,000	59,808	53,655	113,463	1,461,537	92.80%
<b>Educational Facilities - 322</b>							
Tech Ed Lab Refresh	9017	23,352	-	-	-	23,352	100.00%
Special Ed Facility Impr	9021	3,038,840	2,021,646	486,757	2,508,403	530,437	17.46%
Music Equipment	9097	2,476	-	-	-	2,476	100.00%
Textbook/Supplemental	9793	390,579	-	-	-	390,579	100.00%
CTE Equipment	9990	470,535	205,130	128,000	333,130	137,405	29.20%
<b>Athletic &amp; Recreational - 332</b>							
Swimming Pool Renovation	9095	162,156	86,701	700	87,401	74,755	46.10%
Playgrounds	0195	200,000	4,965	14,229	19,194	180,806	90.40%
Athletic Fields Repairs	9162	309,351	268,592	17,985	286,577	22,774	7.36%
<b>Fleet Replacement - 342</b>							
Vehicles and Equipment	9075	2,850,000	124,751	1,951,799	2,076,551	773,449	27.14%
Buses	9096	2,660,159	1,533,434	1,136,330	2,669,764	(9,605)	-0.36%
<b>Technology Infrastruct. - 352</b>							
Technology Infrastruct	9000	3,355,861	764,830	2,088,125	2,852,955	502,906	14.99%
Technology Refresh	9057	-	305,539	-	305,539	(305,539)	n/a
ERP System	9058	10,000,000	-	-	-	10,000,000	100.00%
<b>Facilities Repairs Prog. - 362</b>							
Facilities Repair	9000	400,000	-	-	-	400,000	100.00%
Roofs	9025	204,445	61,414	15,955	77,369	127,076	62.16%
Floors	9071	626,250	293,863	-	293,863	332,387	53.08%
Partitions	9072	20,000	17,735	-	17,735	2,265	11.33%
ADA	9080	37,185	-	37,185	37,185	-	0.00%
Bleachers	9084	32,523	12,784	-	12,784	19,739	60.69%
<b>Major HVAC - 372</b>							
Major HVAC	9000	1,501,881	321,717	55,183	376,900	1,124,981	74.90%
<b>Life, Health, Safety - 382</b>							
Emergency Systems	9074	2,300,419	223,493	36,551	260,044	2,040,375	88.70%
Water & Backflow	9078	303,865	-	-	-	303,865	100.00%
Energy Conservation	9087	134,442	663	-	663	133,779	99.51%
<b>Total Active Projects</b>		<b>\$ 289,972,042</b>	<b>\$ 238,504,934</b>	<b>16,742,546</b>	<b>\$ 255,247,480</b>	<b>\$ 34,724,563</b>	<b>11.98%</b>