

# **BOARD OF EDUCATION OF HARFORD COUNTY**

## **INFORMATIONAL REPORT**

### **PRESENTATION OF Quarterly Financial Report for the Period Ending September 30, 2022**

**November 14, 2022**

#### **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, 2022 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: November 3, 2022  
Subject: Financial Report for the Period Ending September 30, 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 first quarter of FY23 ending September 30, 2022. 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

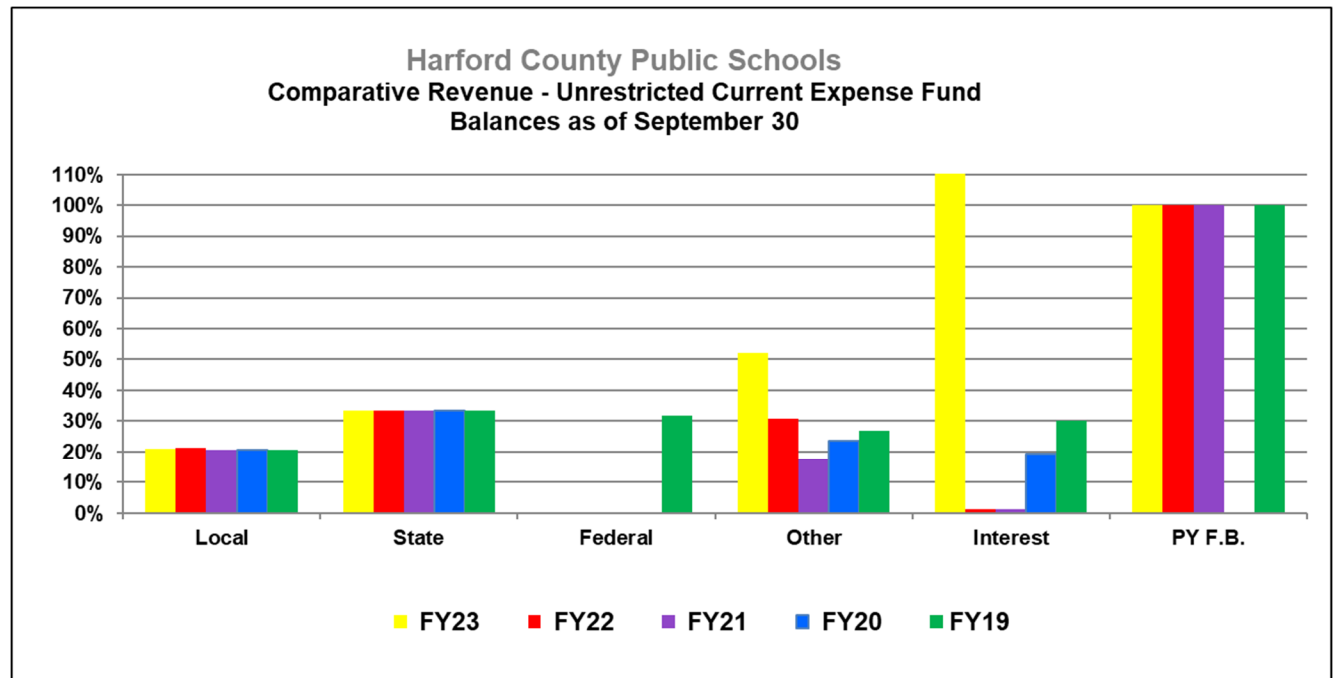
### *Unrestricted Fund*

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 27.09% 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.

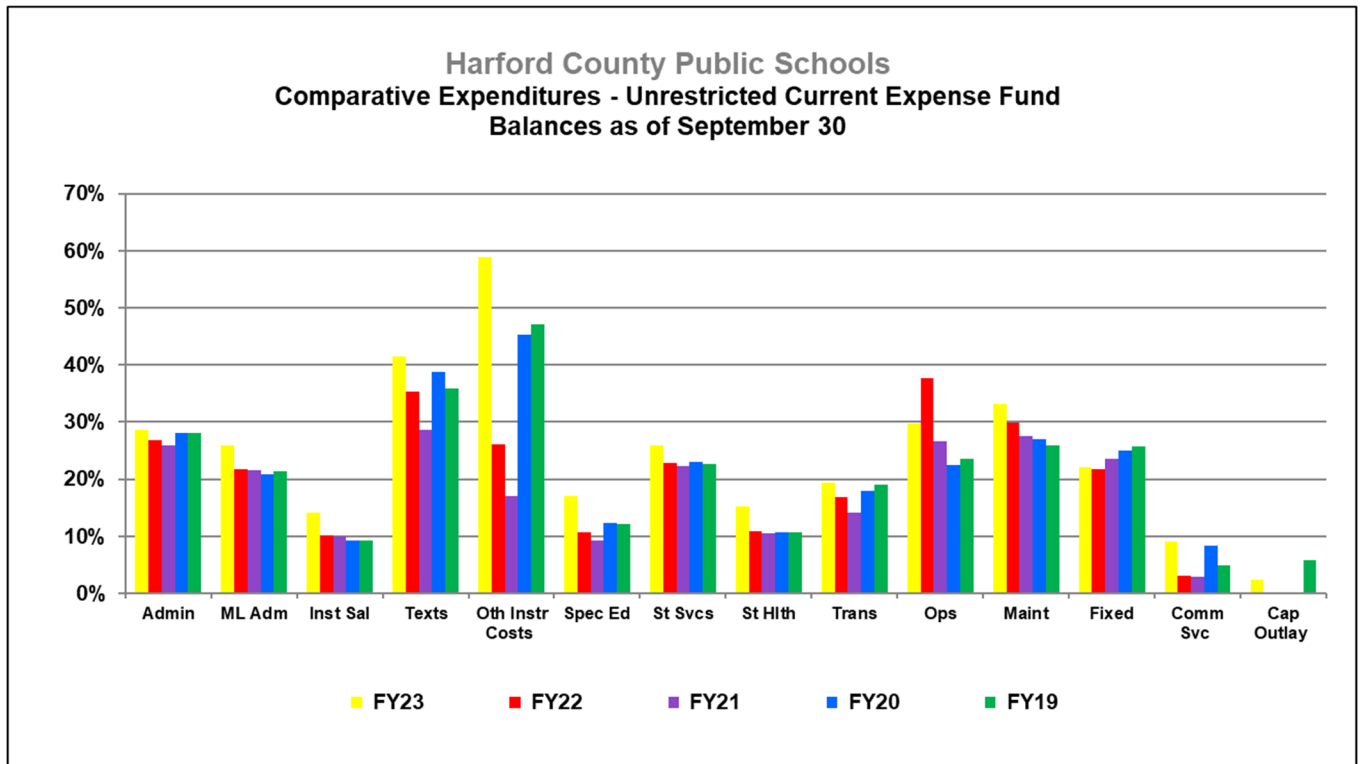
The chart below provides information on revenue received as a percentage of budget for each funding source over the past five years for the period ending September 30. Detail may be found within Schedule A on page 9. Variances in revenue for Federal and Other Revenues are due to both timing of receipts 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 20.35% 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.

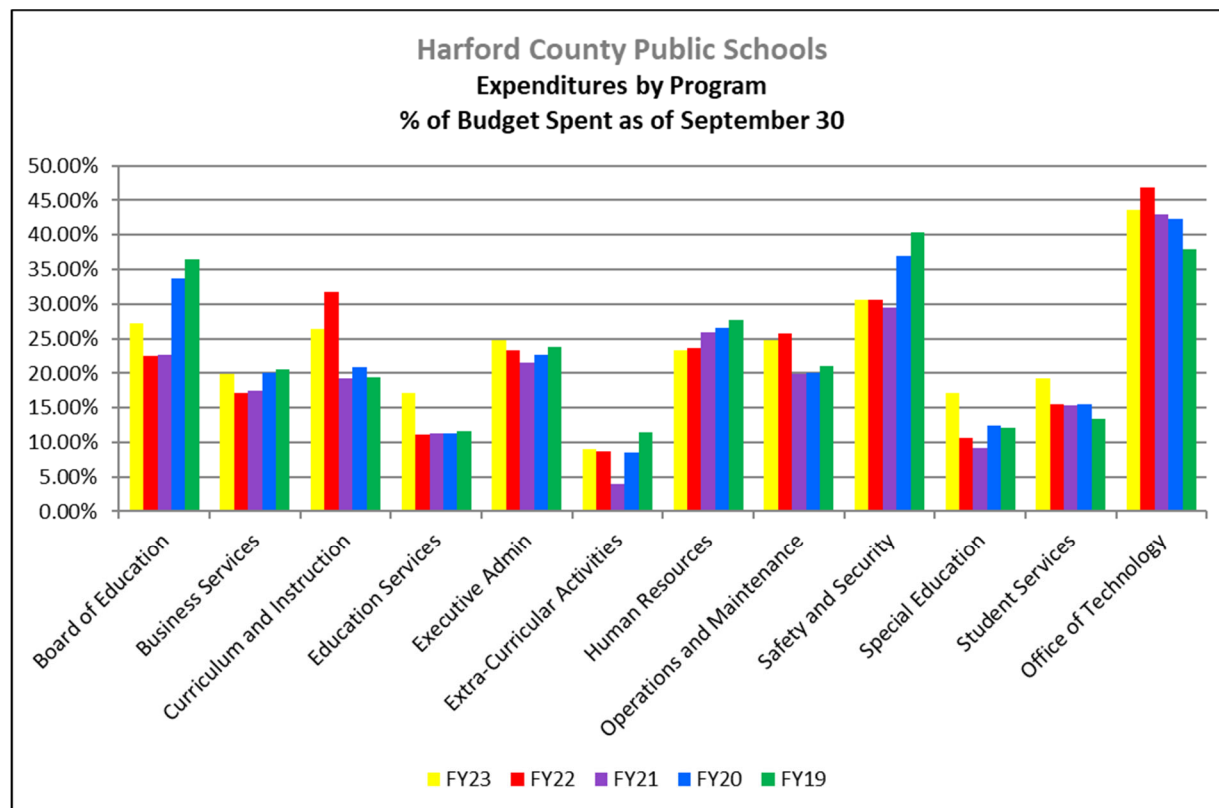
By category, the chart below provides information on the level of expenditures as a percentage of budget for each of the past five years' period ending September 30. Detail may be found in pages 9 through 12.



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 20.35% 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***

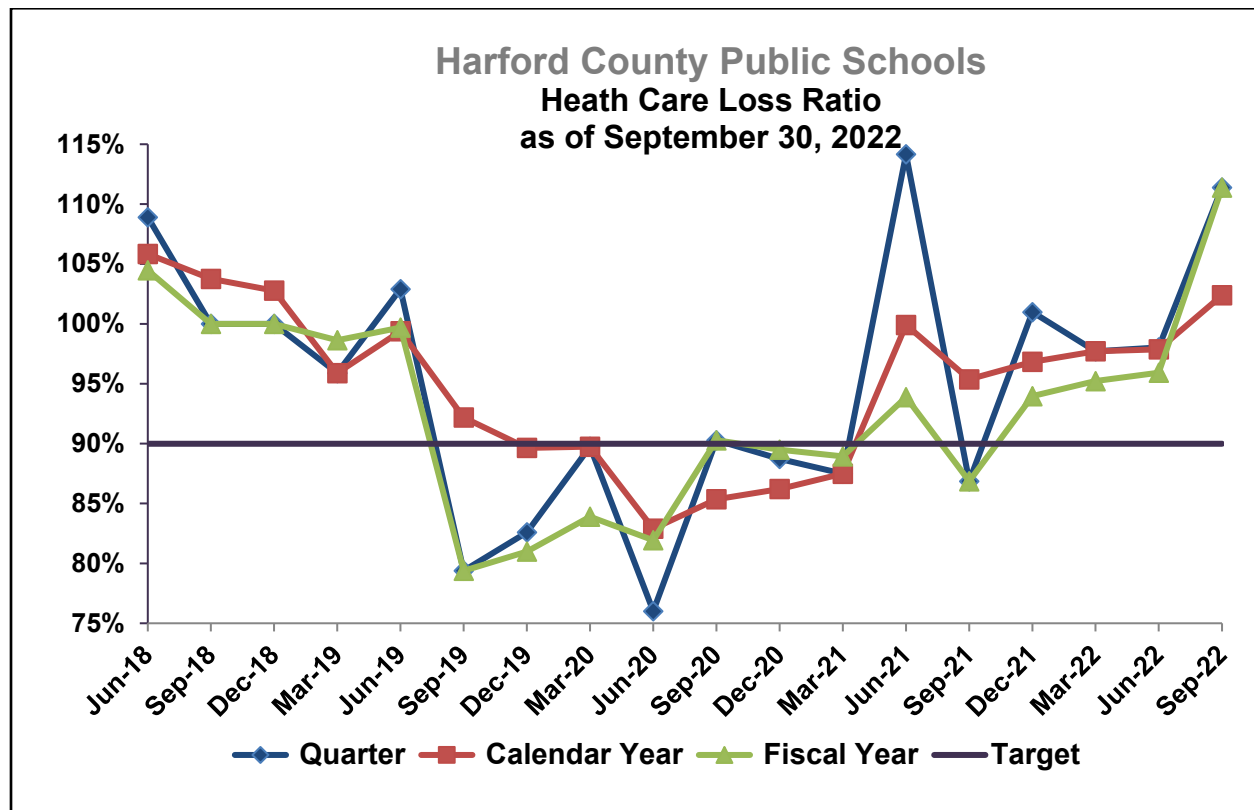
The projected fund balance is not presented at the end of the first quarter, as it is not an accurate prediction this early in the fiscal year. HCPS has only one month of school expenditures, two payrolls that include all 10-month staff and yet 33% of the State revenues have been recorded. Typically, 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 FY23, health insurance expenditures are budgeted to be 16.23% 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.

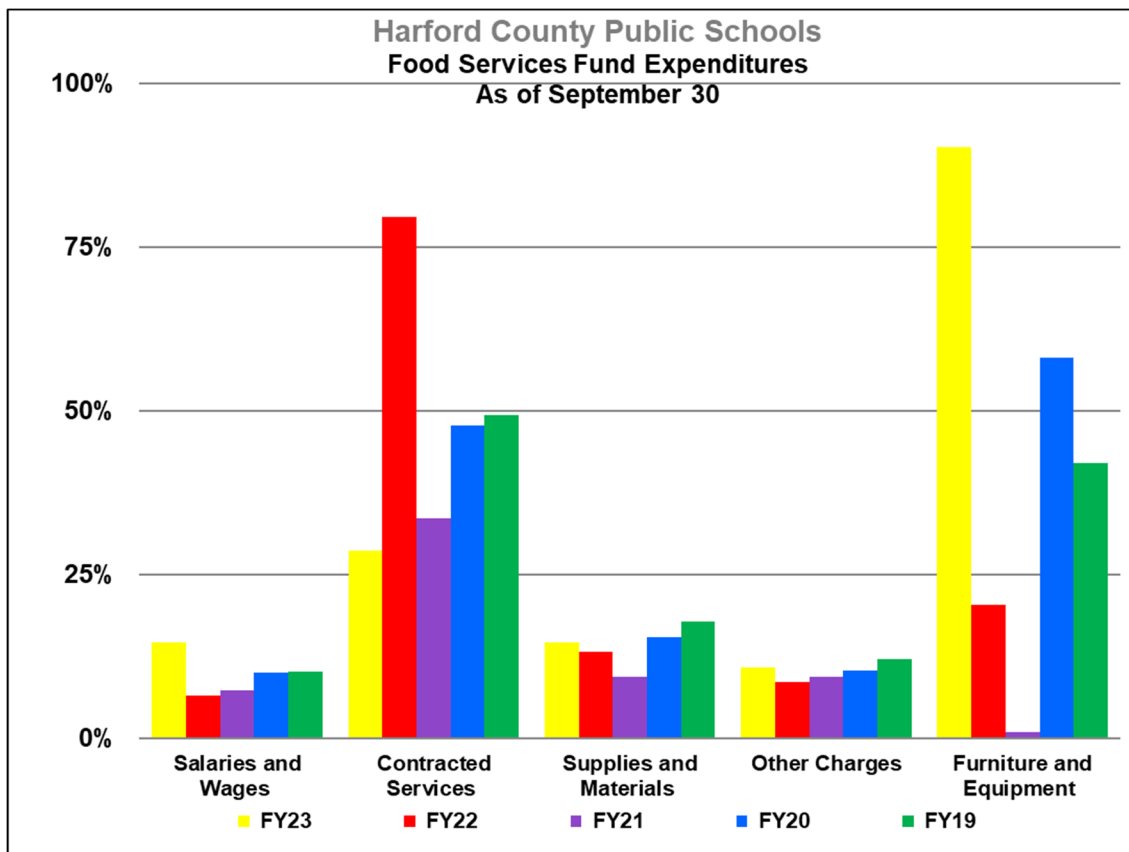
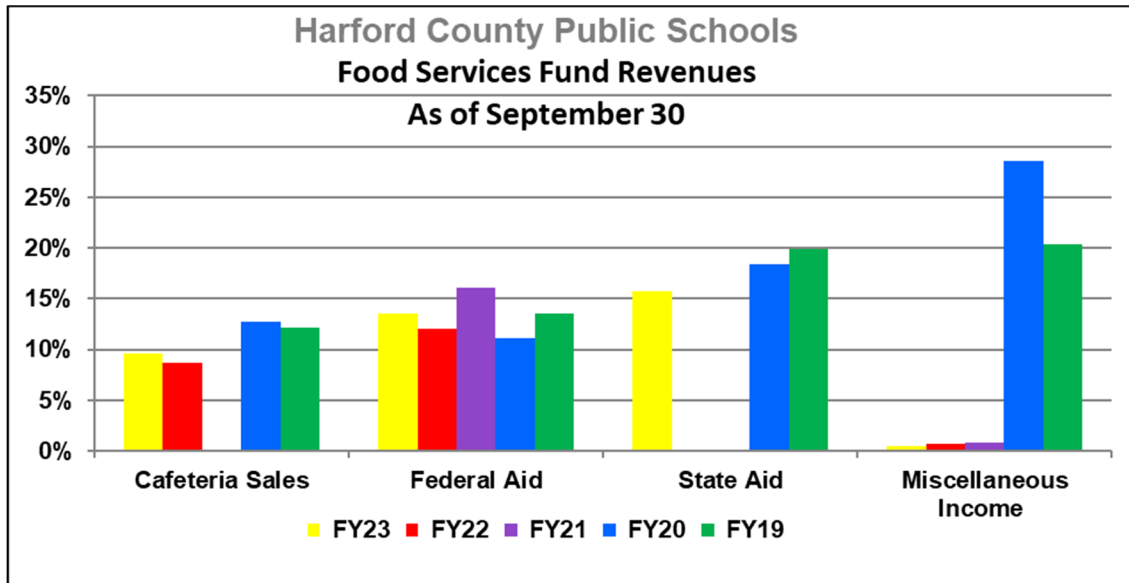
Loss ratio for the first quarter of FY23 is above the target at 111.39%. For the calendar year-to-date HCPS also is above the target at 102.39%. It is too early in the fiscal year to draw conclusions, but we will continue to monitor health claims trends. Due to COVID, some subscribers and their dependents may be seeking access to healthcare for elective matters after delaying care that was possible. 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).



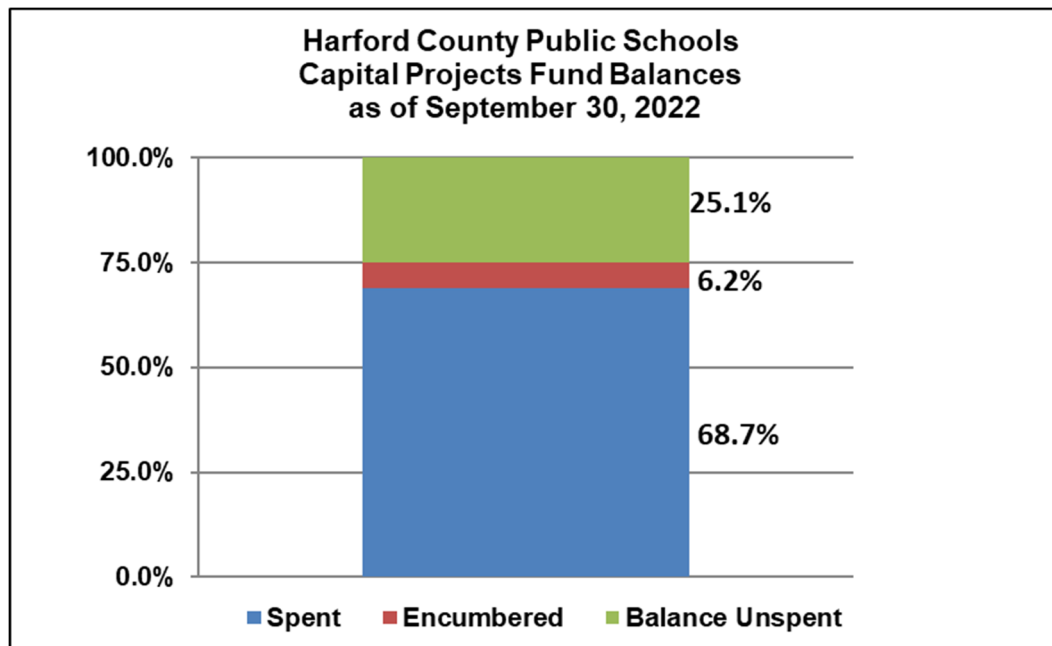
### *Special Revenue Fund*

The Food Service Fund is a self-supporting special revenue fund that does not receive any Unrestricted Fund support. HCPS is once again operating under the National School Lunch Program. Vacant positions will result in savings throughout the year; however, increased food costs and supply costs are expected to outpace any savings. The fund will be monitored closely throughout the year. Detail may be found on page 16.



### ***Capital Projects Fund***

Capital Projects Balances as of September 30, 2022 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, 2022 (unaudited)

	Budget	Actual to-Date	Year- to-Date	Variance- Favorable (Unfavorable)	% Actual Year-to- Date to Budget	% to Total Actual
<b><u>Revenues</u></b>						
Local	\$ 324,237,657	\$ 68,000,000		\$ (256,237,657)	20.97%	43.32%
State	245,827,322	81,809,137		(164,018,185)	33.28%	52.11%
Federal	420,000	-		(420,000)	0.00%	0.00%
Other	4,065,500	2,115,386		(1,950,114)	52.03%	1.35%
Interest	50,000	267,161		217,161	534.32%	0.17%
Prior Years' Fund Balance	4,791,581	4,791,581		-	100.00%	3.05%
<b>Total Revenues</b>	<b>\$ 579,392,060</b>	<b>\$ 156,983,266</b>		<b>\$ (422,408,795)</b>	<b>27.09%</b>	<b>100.00%</b>
<b><u>Expenditures</u></b>						
Administration	13,355,516	3,828,208		9,527,308	28.66%	3.25%
Mid-Level Administration	31,723,270	8,204,146		23,519,124	25.86%	6.96%
Instructional Salaries	207,152,061	29,360,112		177,791,949	14.17%	24.91%
Textbooks	7,994,009	3,313,501		4,680,508	41.45%	2.81%
Other Instructional Costs	8,708,827	5,128,971		3,579,856	58.89%	4.35%
Special Education	64,408,698	10,994,805		53,413,893	17.07%	9.33%
Student Personnel Services	2,826,864	734,078		2,092,786	25.97%	0.62%
Student Health Services	5,248,041	800,812		4,447,229	15.26%	0.68%
Student Transportation	41,136,424	7,981,315		33,155,109	19.40%	6.77%
Operation of Plant	31,989,802	9,500,677		22,489,125	29.70%	8.06%
Maintenance of Plant	15,574,294	5,155,023		10,419,271	33.10%	4.37%
Fixed Charges	148,065,237	32,810,355		115,254,882	22.16%	27.83%
Community Services	563,828	51,045		512,783	9.05%	0.04%
Capital Outlay	645,189	15,055		630,134	2.33%	0.01%
<b>Total Expenditures</b>	<b>\$ 579,392,060</b>	<b>\$ 117,878,102</b>		<b>\$ 461,513,958</b>	<b>20.35%</b>	<b>100.00%</b>
<b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>				<b>\$ 39,105,163</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 SEPTEMBER 30, 2022 (unaudited)**

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
<b><u>Schedule A</u></b>				
<b><u>REVENUE</u></b>				
LOCAL - COUNTY (includes Capital Outlay)	\$ 324,237,657	\$ 68,000,000	\$ (256,237,657)	20.97%
STATE				
Basic Aid	205,479,019	68,493,006	(136,986,013)	33.33%
Transportation	15,482,783	5,160,928	(10,321,855)	33.33%
Special Education	16,155,081	5,251,694	(10,903,387)	32.51%
Limited English Prof.	3,809,240	1,269,777	(2,539,463)	33.33%
Other	4,901,199	1,633,733	(3,267,466)	33.33%
TOTAL STATE	<u>245,827,322</u>	<u>81,809,137</u>	<u>(164,018,185)</u>	<u>33.28%</u>
FEDERAL				
Impact Aid	420,000	-	(420,000)	0.00%
OTHER				
<u>Tuition, Fees, etc.</u>				
Tuition	200,000	27,472	(172,528)	13.74%
Out of County LEAs	200,000	-	(200,000)	0.00%
Transportation Fees	285,000	33,691	(251,309)	11.82%
Student Payment Fees	515,000	-	(515,000)	0.00%
Rental of Facilities	442,000	22,064	(419,936)	4.99%
Total Tuition, Fees, etc.	<u>1,642,000</u>	<u>83,227</u>	<u>(1,558,773)</u>	<u>5.07%</u>
Interscholastic Receipts	440,000	99,333	(340,667)	22.58%
Donations, Gifts, Awards	2,500	240	(2,260)	9.60%
E-Rate Rebate	-	109,138	109,138	n/a
Sale of Equipment/Scrap	50,000	2,351	(47,649)	4.70%
Net Insurance Recovery	60,000	-	(60,000)	0.00%
Criminal Background	60,000	1,200	(58,800)	2.00%
Device Restitution	350,000	5,731	(344,269)	1.64%
Settlements Health & Dental	-	505,512	505,512	n/a
Other Miscellaneous	911,000	422,077	(488,923)	46.33%
Medicare Part D Subsidy	550,000	886,576	336,576	161.20%
TOTAL OTHER	<u>4,065,500</u>	<u>2,115,386</u>	<u>(1,950,114)</u>	<u>52.03%</u>
Interest	50,000	267,161	217,161	534.32%
Prior Years' Fund Balance	4,791,581	4,791,581	-	100.00%
TOTAL REVENUE	<u>579,392,060</u>	<u>156,983,266</u>	<u>(422,408,795)</u>	<u>27.09%</u>
<b><u>EXPENDITURES</u></b>				
Administration	13,355,516	3,828,208	9,527,308	28.66%
Mid-Level Administration	31,723,270	8,204,146	23,519,124	25.86%
Instructional Salaries	207,152,061	29,360,112	177,791,949	14.17%
Textbooks	7,994,009	3,313,501	4,680,508	41.45%
Other Instructional Costs	8,708,827	5,128,971	3,579,856	58.89%
Special Education	64,408,698	10,994,805	53,413,893	17.07%
Student Personnel Services	2,826,864	734,078	2,092,786	25.97%
Student Health Services	5,248,041	800,812	4,447,229	15.26%
Student Transportation	41,136,424	7,981,315	33,155,109	19.40%
Operation of Plant	31,989,802	9,500,677	22,489,125	29.70%
Maintenance of Plant	15,574,294	5,155,023	10,419,271	33.10%
Fixed Charges	148,065,237	32,810,355	115,254,882	22.16%
Community Services	563,828	51,045	512,783	9.05%
Capital Outlay	645,189	15,055	630,134	2.33%
Total	<u>\$ 579,392,060</u>	<u>\$ 117,878,102</u>	<u>\$ 461,513,958</u>	<u>20.35%</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		<u>\$ 39,105,163</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, 2022 (unaudited)**

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
<b><u>Schedule B</u></b>				
<b><u>CATEGORY AND OBJECT SUMMARY SCHEDULE</u></b>				
ADMINISTRATION:				
Salaries and Wages	\$ 11,681,542	\$ 3,117,511	\$ 8,564,031	26.69%
Contracted Services	1,412,382	651,819	760,563	46.15%
Supplies and Materials	287,771	55,217	232,554	19.19%
Other Charges	416,681	92,027	324,654	22.09%
Equipment	127,140	39,722	87,418	31.24%
Indirect Cost Recovery	(570,000)	(128,089)	(441,911)	22.47%
TOTAL	<u>13,355,516</u>	<u>3,828,208</u>	<u>9,527,308</u>	<u>28.66%</u>
MID-LEVEL ADMINISTRATION:				
Salaries and Wages	31,048,168	8,013,488	23,034,680	25.81%
Contracted Services	18,200	16,754	1,446	92.05%
Supplies and Materials	421,004	101,672	319,332	24.15%
Other Charges	110,857	10,635	100,222	9.59%
Equipment	125,041	61,597	63,444	49.26%
TOTAL	<u>31,723,270</u>	<u>8,204,146</u>	<u>23,519,124</u>	<u>25.86%</u>
INSTRUCTIONAL SALARIES				
Salaries and Wages	<u>207,152,061</u>	<u>29,360,112</u>	<u>177,791,949</u>	<u>14.17%</u>
TEXTBOOKS				
Supplies and Materials	<u>7,994,009</u>	<u>3,313,501</u>	<u>4,680,508</u>	<u>41.45%</u>
OTHER INSTRUCTIONAL COSTS				
Contracted Services	2,151,120	511,979	1,639,141	23.80%
Other Charges	218,698	30,380	188,318	13.89%
Equipment	6,339,009	4,586,611	1,752,398	72.36%
TOTAL	<u>8,708,827</u>	<u>5,128,971</u>	<u>3,579,856</u>	<u>58.89%</u>
SPECIAL EDUCATION:				
Salaries and Wages	55,245,655	8,790,872	46,454,783	15.91%
Contracted Services	8,394,115	2,734	8,391,381	0.03%
Supplies and Materials	473,647	156,515	317,132	33.04%
Other Charges	154,041	19,656	134,385	12.76%
Equipment	141,240	23,178	118,062	16.41%
Transfers	-	2,001,850	(2,001,850)	n/a
TOTAL	<u>64,408,698</u>	<u>10,994,805</u>	<u>53,413,893</u>	<u>17.07%</u>
STUDENT PERSONNEL SERVICES:				
Salaries and Wages	2,787,986	716,889	2,071,097	25.71%
Contracted Services	13,000	13,808	(808)	106.22%
Supplies and Materials	12,925	1,556	11,369	12.04%
Other Charges	7,710	1,338	6,372	17.36%
Equipment	5,243	487	4,756	9.28%
TOTAL	<u>2,826,864</u>	<u>734,078</u>	<u>2,092,786</u>	<u>25.97%</u>
STUDENT HEALTH SERVICES:				
Salaries and Wages	5,077,722	771,644	4,306,078	15.20%
Contracted Services	7,113	4,765	2,348	66.99%
Supplies and Materials	132,477	22,037	110,440	16.63%
Other Charges	16,663	1,084	15,579	6.50%
Equipment	14,066	1,283	12,783	9.12%
TOTAL	<u>5,248,041</u>	<u>800,812</u>	<u>4,447,229</u>	<u>15.26%</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, 2022 (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	8,688,231	1,694,041	6,994,190	19.50%
Contracted Services	30,963,918	6,075,173	24,888,745	19.62%
Supplies and Materials	1,485,850	192,728	1,293,122	12.97%
Other Charges	32,899	5,463	27,436	16.61%
Equipment	230,526	13,910	216,616	6.03%
Field Trip Cost Recovery	(265,000)	-	(265,000)	0.00%
TOTAL	<u>41,136,424</u>	<u>7,981,315</u>	<u>33,155,109</u>	<u>19.40%</u>
OPERATION OF PLANT:				
Salaries and Wages	14,971,134	3,415,209	11,555,925	22.81%
Contracted Services	1,556,887	2,414,457	(857,570)	155.08%
Supplies and Materials	1,076,331	262,552	813,779	24.39%
Other Charges	14,105,721	3,348,373	10,757,348	23.74%
Equipment	279,729	60,086	219,643	21.48%
TOTAL	<u>31,989,802</u>	<u>9,500,677</u>	<u>22,489,125</u>	<u>29.70%</u>
MAINTENANCE OF PLANT				
Salaries and Wages	8,126,674	2,101,449	6,025,225	25.86%
Contracted Services	4,704,522	2,458,649	2,245,873	52.26%
Supplies and Materials	2,323,398	545,089	1,778,309	23.46%
Other Charges	40,046	3,764	36,282	9.40%
Equipment	379,654	46,072	333,582	12.14%
TOTAL	<u>15,574,294</u>	<u>5,155,023</u>	<u>10,419,271</u>	<u>33.10%</u>
FIXED CHARGES	<u>148,065,237</u>	<u>32,810,355</u>	<u>115,254,882</u>	<u>22.16%</u>
COMMUNITY SERVICES				
Salaries and Wages	438,828	51,045	387,783	11.63%
Supplies and Materials	125,000	-	125,000	0.00%
TOTAL	<u>563,828</u>	<u>51,045</u>	<u>512,783</u>	<u>9.05%</u>
TOTAL REGULAR PROGRAMS	<u>578,746,871</u>	<u>117,863,048</u>	<u>460,883,823</u>	<u>20.37%</u>
CAPITAL OUTLAY				
Contracted Services	28,500	15,055	13,445	52.82%
Other Charges	616,689	-	616,689	0.00%
TOTAL	<u>645,189</u>	<u>15,055</u>	<u>630,134</u>	<u>2.33%</u>
TOTAL EXPENDITURES	<u>\$ 579,392,060</u>	<u>\$ 117,878,102</u>	<u>\$ 461,513,958</u>	<u>20.35%</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, 2022 (unaudited)**

	<b><u>BUDGET</u></b>	<b><u>ACTUAL YEAR- TO-DATE</u></b>	<b><u>VARIANCE- FAVORABLE (UNFAVORABLE)</u></b>	<b><u>% ACTUAL YEAR-TO-DATE TO BUDGET</u></b>
<b><u>Schedule C</u></b>				
<b><u>OBJECT SUMMARY SCHEDULE</u></b>				
Salaries and Wages	\$ 345,218,001	\$ 58,032,259	\$ 287,185,742	16.81%
Contracted Services	49,249,757	12,165,193	37,084,564	24.70%
Supplies and Materials	14,332,412	4,650,867	9,681,545	32.45%
Other Charges	163,785,242	36,323,076	127,462,166	22.18%
Equipment	7,641,648	4,832,946	2,808,702	63.24%
Field Trip Cost Recovery	(265,000)	-	(265,000)	0.00%
Indirect Cost Recovery	(570,000)	(128,089)	(441,911)	22.47%
Total	<u>\$ 579,392,060</u>	<u>\$ 115,876,253</u>	<u>\$ 463,515,807</u>	<u>20.00%</u>

<b><u>SPECIAL EDUCATION</u></b>				
Non-public Placements	<u>\$ 8,060,792</u>	<u>\$ 2,001,850</u>	<u>\$ 6,058,942</u>	<u>24.83%</u>

<b><u>FIXED CHARGES SCHEDULE</u></b>				
Liability Insurance	\$ 1,033,010	\$ 544,965	\$ 488,046	52.76%
Retirement	15,752,910	2,700,540	13,052,370	17.14%
Social Security	25,376,145	4,337,156	21,038,989	17.09%
Unemployment Comp Ins.	160,000	5,000	155,000	3.13%
Workers' Comp Ins.	2,925,829	1,233,005	1,692,824	42.14%
Health Ins.	94,019,833	22,053,304	71,966,529	23.46%
Dental Ins.	4,542,533	1,112,634	3,429,899	24.49%
Life Ins.	767,720	215,967	551,753	28.13%
Other Post Employment Benefits	2,000,000	-	2,000,000	0.00%
College Credit Reimbursement	1,280,123	557,221	722,902	43.53%
Debt Service - Interest	207,134	50,562	156,572	24.41%
Total	<u>\$ 148,065,237</u>	<u>\$ 32,810,355</u>	<u>\$ 115,254,882</u>	<u>22.16%</u>

<b><u>Schedule D</u></b>				
<b><u>Board of Education</u></b>				
Salaries and Wages	\$ 55,595	\$ 14,967	\$ 40,628	26.92%
Auditing	50,000	9,280	40,720	18.56%
Legal	40,000	12,268	27,733	30.67%
Consultants	1,000	-	1,000	0.00%
Office Supplies	500	955	(455)	190.96%
Books, Subs, Periodicals	500	-	500	0.00%
Other Charges	1,000	-	1,000	0.00%
Board Members Allowance	33,400	8,100	25,300	24.25%
Mileage, Parking, & Tolls	1,000	-	1,000	0.00%
Professional Dues	40,000	29,026	10,974	72.57%
Institutes, Conferences, Mtgs.	30,500	803	29,697	2.63%
Total Board of Education	<u>\$ 253,495</u>	<u>\$ 75,399</u>	<u>\$ 178,096</u>	<u>29.74%</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, 2022 (unaudited)

	Current Year			Same Period Prior Year
	Amended Budget	Actual Year-to-Date	% Spent	FY22
Internal Audit	\$ 304,068	\$ 80,165	26.36%	22.31%
Legal	407,415	106,202	26.07%	20.34%
Board of Education	253,495	75,399	29.74%	26.15%
<b>Board of Education</b>	<b>964,978</b>	<b>261,766</b>	<b>27.13%</b>	<b>22.57%</b>
Fiscal Services	47,580,741	9,396,788	19.75%	17.00%
Procurement	917,252	227,578	24.81%	23.77%
<b>Business Services</b>	<b>48,497,993</b>	<b>9,624,366</b>	<b>19.84%</b>	<b>17.14%</b>
Curriculum Dev. and Implementation	5,270,957	1,355,650	25.72%	26.72%
Office of Accountability	939,898	162,616	17.30%	13.79%
Professional Development	1,619,366	543,683	33.57%	40.18%
<b>Curriculum and Instruction</b>	<b>7,830,221</b>	<b>2,061,949</b>	<b>26.33%</b>	<b>31.80%</b>
Career and Technology Programs	10,259,553	1,570,407	15.31%	10.65%
Gifted and Talented Program	1,894,372	240,616	12.70%	8.49%
Intervention Services	240,555	5,496	2.28%	40.22%
Magnet Programs	2,083,966	264,526	12.69%	9.20%
Office of Elem/Mid/High School Performance	1,066,859	335,685	31.46%	18.57%
Other Special Programs	6,964,378	743,312	10.67%	7.35%
Regular Programs	198,650,289	35,201,998	17.72%	11.31%
School Library Media Program	7,166,139	937,211	13.08%	9.24%
Summer School	173,928	11,080	6.37%	1.97%
<b>Education Services</b>	<b>228,500,039</b>	<b>39,310,331</b>	<b>17.20%</b>	<b>11.11%</b>
Equity & Cultural Proficiency	410,987	107,024	26.04%	15.03%
Communications	606,443	125,590	20.71%	19.68%
Family & Community Partners	330,182	63,332	19.18%	12.72%
Strategic Initiatives	233,048	87,688	37.63%	19.71%
Executive Administration Office	1,114,926	275,656	24.72%	30.16%
Organizational Development	482,229	129,895	26.94%	
<b>Executive Administration Office</b>	<b>3,177,815</b>	<b>789,185</b>	<b>24.83%</b>	<b>23.34%</b>
Interscholastics Athletics	2,999,867	336,522	11.22%	11.03%
Student Activities	981,950	24,634	2.51%	1.30%
<b>Extra-Curricular Activities</b>	<b>3,981,817</b>	<b>361,156</b>	<b>9.07%</b>	<b>8.68%</b>
<b>Human Resources</b>	<b>105,638,808</b>	<b>24,693,672</b>	<b>23.38%</b>	<b>23.64%</b>
Facilities Management	26,744,705	8,735,396	32.66%	40.49%
Planning and Construction	837,499	233,169	27.84%	22.01%
Transportation	41,116,373	8,068,141	19.62%	17.05%
Utility Resource Management	12,833,840	3,153,388	24.57%	21.47%
<b>Operations and Maintenance</b>	<b>81,532,417</b>	<b>20,190,094</b>	<b>24.76%</b>	<b>25.79%</b>
<b>Safety and Security</b>	<b>2,079,861</b>	<b>636,724</b>	<b>30.61%</b>	<b>30.63%</b>
<b>Special Education</b>	<b>64,304,869</b>	<b>10,966,723</b>	<b>17.05%</b>	<b>10.63%</b>
Health Services	5,248,041	800,812	15.26%	10.90%
Pupil Personnel Services	2,826,864	734,078	25.97%	22.74%
Psychological Services	3,920,836	1,018,088	25.97%	22.65%
School Counseling Services	10,065,824	1,710,646	16.99%	13.17%
<b>Student Services</b>	<b>22,061,565</b>	<b>4,263,624</b>	<b>19.33%</b>	<b>15.51%</b>
<b>Office of Technology and Info.</b>	<b>10,821,677</b>	<b>4,718,512</b>	<b>43.60%</b>	<b>46.87%</b>
<b>Unrestricted Fund</b>	<b>\$ 579,392,060</b>	<b>\$ 117,878,102</b>	<b>20.35%</b>	<b>17.40%</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 SEPTEMBER 30, 2022 (unaudited)

Budget Manager Title	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY22	FY21	FY20	FY19
Applications Development Team Leader	\$ 475,117	\$ 464,094	\$ 11,023	97.68%	87.48%	75.27%	93.55%	83.31%
Assistant Superintendent of Human Resources	107,898,289	25,066,647	82,831,642	23.23%	23.29%	25.55%	26.10%	27.07%
Assistant Superintendent of Operations	587,317	148,252	439,065	25.24%	15.82%	15.14%	17.72%	17.41%
Assistant Superintendent of Business Services	43,619,029	7,618,817	36,000,212	17.47%	14.09%	14.37%	17.35%	17.91%
Assistant Supervisor of Resource Conservation & Utilities	12,833,840	3,153,388	9,680,452	24.57%	21.47%	17.77%	18.30%	19.18%
Assistant Supervisor of Science	628,524	50,874	577,650	8.09%	5.41%	5.79%	6.07%	5.22%
Board of Education President	253,495	75,399	178,096	29.74%	26.03%	26.27%	52.82%	59.80%
Chief of Administration	1,120,446	275,625	844,821	24.60%	30.96%	25.08%	24.27%	23.68%
Coordinator of NS & School Performance	557,000	-	557,000	0.00%	n/a	n/a	n/a	n/a
Coordinator of Safety & Security	2,033,061	533,735	1,499,326	26.25%	34.77%	26.66%	34.31%	37.09%
Coordinator of Supplemental Instruction & Tutoring	579,612	5,350	574,262	0.92%	n/a	n/a	n/a	n/a
Director of Curriculum, Instruction & Assessment	602,856	311,786	291,070	51.72%	n/a	n/a	n/a	n/a
Director of Information Systems & Technology	8,970,252	3,998,910	4,971,342	44.58%	41.58%	43.57%	38.76%	33.54%
Director of Organizational Development	484,729	146,436	338,293	30.21%	40.03%	20.16%	26.16%	23.70%
Director of Special Education	64,304,869	10,966,723	53,338,146	17.05%	10.64%	9.14%	12.36%	12.03%
Director of Strategic Initiatives	324,228	87,688	236,540	27.05%	19.71%	n/a	n/a	n/a
Director of Transportation	41,079,434	8,095,797	32,983,637	19.71%	17.16%	14.48%	17.99%	19.08%
Endpoint Services Team Leader	700,330	138,912	561,418	19.84%	118.36%	12.34%	39.35%	57.27%
Enterprise Operations & Infrastructure Team Leader	656,567	110,729	545,838	16.86%	31.32%	43.65%	52.83%	n/a
Exec Dir Of Curr., Instruction & Assessment	5,367,006	1,365,352	4,001,654	25.44%	28.09%	19.13%	19.41%	18.28%
Executive Director of Facilities Management	24,749,580	8,069,158	16,680,422	32.60%	40.94%	28.45%	23.11%	24.26%
Executive Director of Student Services	2,875,866	700,132	2,175,734	24.35%	21.59%	20.47%	21.37%	21.20%
Executive Directors of School Performance	211,501,597	37,294,808	174,206,789	17.63%	11.32%	11.54%	11.50%	11.84%
General Counsel	429,415	106,233	323,182	24.74%	19.10%	23.36%	22.24%	21.87%
Internal Auditor	309,125	80,165	228,960	25.93%	22.31%	17.46%	22.08%	22.69%
Manager of Communications	653,243	228,580	424,663	34.99%	26.11%	30.48%	39.72%	35.84%
Manager of Family & Community Partnerships	230,893	63,332	167,561	27.43%	12.72%	19.80%	23.08%	n/a
Nurse Coordinator	5,248,041	800,812	4,447,229	15.26%	10.90%	10.46%	10.70%	10.66%
Supervisor of Equity & Cultural Proficiency	429,691	112,925	316,766	26.28%	23.50%	23.45%	17.97%	20.08%
Supervisor of Fine Arts	217,750	47,441	170,309	21.79%	8.66%	4.70%	16.62%	11.41%
Supervisor of Innovation & Learning	9,334,141	1,183,695	8,150,446	12.68%	8.20%	8.50%	10.00%	10.38%
Supervisor of Interscholastic Athletics	3,001,867	336,522	2,665,345	11.21%	11.94%	2.58%	11.08%	14.10%
Supervisor of Magnet and CTE Programs	1,875,666	191,181	1,684,485	10.19%	7.95%	5.33%	7.84%	7.53%
Supervisor of PE, Adaptive PE & Health	662,104	24,298	637,806	3.67%	1.93%	3.69%	26.49%	21.01%
Supervisor of Planning & Construction	901,205	233,169	668,036	25.87%	22.01%	19.56%	23.50%	24.77%
Supervisor of Procurement	915,068	227,578	687,490	24.87%	23.77%	22.63%	21.88%	21.20%
Supervisor of Psychological Services	3,875,782	1,018,088	2,857,694	26.27%	22.52%	24.83%	28.62%	17.61%
Supervisor of Pupil Services	701,710	90,735	610,975	12.93%	7.93%	4.39%	14.53%	n/a
Supervisor of Risk Management	5,022,866	2,222,303	2,800,563	44.24%	47.54%	47.79%	50.34%	50.91%
Supervisor of School Counseling	9,989,261	1,710,646	8,278,615	17.12%	13.14%	12.63%	11.44%	10.87%
Supervisor of Science	1,168,960	186,626	982,334	15.97%	12.91%	11.81%	17.42%	14.56%
Supervisor of the Office of Accountability	939,898	162,616	777,282	17.30%	13.79%	17.21%	19.19%	18.36%
Supervisor of World Language and ESOL	1,282,330	172,545	1,109,785	13.46%	9.16%	9.19%	9.08%	8.79%
<b>Total</b>	<b>\$ 579,392,060</b>	<b>\$ 117,878,102</b>	<b>\$ 461,513,958</b>	<b>20.35%</b>	<b>17.41%</b>	<b>16.69%</b>	<b>17.48%</b>	<b>17.71%</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 SEPTEMBER 30, 2022 (unaudited)

Name	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY22	FY21	FY20	FY19
Central Office	\$ 5,425,540	\$ 4,465,123	\$ 960,417	82.30%	7.71%	8.29%	27.01%	6.21%
Forest Hill Annex	2,406	268	2,138	11.14%	5.95%	2.13%	0.00%	9.77%
Hickory Annex	4,013	1,866	2,147	46.50%	1.88%	54.52%	17.40%	31.42%
<b>Total Central Funds</b>	<b>5,431,959</b>	<b>4,467,257</b>	<b>964,702</b>	<b>82.24%</b>	<b>7.68%</b>	<b>8.48%</b>	<b>21.30%</b>	<b>5.75%</b>
Harford Glen	42,081	8,198	33,883	19.48%	13.76%	8.68%	21.01%	11.67%
Harford Academy @ Campus Hills	109,868	38,875	70,993	35.38%	31.96%	40.97%	35.64%	36.70%
Alternative Education	45,487	26,576	18,911	58.43%	14.08%	44.96%	27.43%	27.26%
Swan Creek School	139,027	56,715	82,312	40.79%	n/a	n/a	n/a	n/a
<b>Total Special Schools</b>	<b>336,463</b>	<b>130,365</b>	<b>206,098</b>	<b>38.75%</b>	<b>60.38%</b>	<b>37.07%</b>	<b>30.34%</b>	<b>29.02%</b>
Aberdeen High	329,178	111,169	218,009	33.77%	24.16%	30.01%	32.03%	37.38%
Bel Air High	336,969	122,818	214,151	36.45%	23.62%	21.36%	29.09%	30.86%
C. Milton Wright High	300,255	66,278	233,977	22.07%	17.01%	22.47%	18.79%	31.60%
Edgewood High	319,838	67,433	252,405	21.08%	18.51%	11.59%	24.90%	22.19%
Fallston High	240,043	92,488	147,555	38.53%	34.23%	20.04%	18.92%	19.53%
Harford Technical High	314,759	67,768	246,991	21.53%	14.79%	33.78%	46.59%	39.47%
Havre de Grace High	193,053	51,244	141,809	26.54%	18.28%	13.11%	23.10%	17.44%
Joppatowne High	205,663	67,224	138,439	32.69%	22.94%	36.71%	39.48%	38.10%
North Harford High	282,544	61,240	221,304	21.67%	19.62%	21.40%	25.89%	37.62%
Patterson Mill High	199,417	113,973	85,444	57.15%	33.95%	39.63%	46.75%	58.81%
<b>Total High Schools</b>	<b>2,721,719</b>	<b>821,635</b>	<b>1,900,084</b>	<b>30.19%</b>	<b>22.19%</b>	<b>24.57%</b>	<b>30.16%</b>	<b>33.15%</b>
Aberdeen Middle	184,437	126,749	57,688	68.72%	39.73%	19.79%	31.55%	36.23%
Bel Air Middle	210,171	78,839	131,332	37.51%	38.10%	28.34%	36.16%	24.45%
Edgewood Middle	177,097	59,928	117,169	33.84%	16.86%	24.09%	28.11%	44.50%
Fallston Middle	141,610	36,121	105,489	25.51%	21.92%	19.25%	35.46%	42.90%
Havre de Grace Middle	103,546	19,856	83,690	19.18%	12.09%	10.06%	15.34%	22.81%
Magnolia Middle	130,904	54,158	76,746	41.37%	35.81%	31.71%	38.29%	48.08%
North Harford Middle	146,294	33,654	112,640	23.00%	15.96%	23.17%	46.87%	42.83%
Patterson Mill Middle	122,359	63,533	58,826	51.92%	35.17%	23.66%	52.20%	77.16%
Southampton Middle	182,401	61,027	121,374	33.46%	19.59%	33.03%	39.66%	46.32%
<b>Total Middle Schools</b>	<b>1,398,819</b>	<b>533,864</b>	<b>864,955</b>	<b>38.17%</b>	<b>27.00%</b>	<b>24.55%</b>	<b>36.01%</b>	<b>41.73%</b>
<b>Total Secondary Schools</b>	<b>4,120,538</b>	<b>1,355,499</b>	<b>2,765,039</b>	<b>32.90%</b>	<b>23.87%</b>	<b>24.56%</b>	<b>32.19%</b>	<b>36.08%</b>
Abingdon Elementary	98,791	47,793	50,998	48.38%	19.99%	31.66%	22.10%	24.45%
Bakerfield Elementary	68,617	13,095	55,522	19.08%	22.31%	29.37%	27.59%	34.61%
Bel Air Elementary	79,651	38,354	41,297	48.15%	53.25%	45.69%	46.05%	29.56%
Church Creek Elementary	105,673	95,715	9,958	90.58%	59.68%	26.99%	48.86%	46.63%
Churchville Elementary	52,404	29,851	22,553	56.96%	60.05%	32.12%	18.01%	18.63%
Darlington Elementary	24,284	5,419	18,865	22.32%	37.53%	32.34%	29.08%	65.51%
Deerfield Elementary	115,778	23,251	92,527	20.08%	17.12%	2.20%	19.87%	33.28%
Dublin Elementary	41,864	11,714	30,150	27.98%	17.89%	24.68%	37.81%	33.61%
Edgewood Elementary	60,932	26,817	34,115	44.01%	26.71%	40.97%	46.62%	46.26%
Emmorton Elementary	84,172	31,517	52,655	37.44%	27.27%	36.54%	34.66%	33.75%
Forest Hill Elementary	73,509	15,035	58,474	20.45%	19.15%	37.45%	47.31%	33.67%
Forest Lakes Elementary	72,856	33,765	39,091	46.35%	30.66%	29.71%	39.42%	42.68%
Fountain Green Elementary	69,210	31,528	37,682	45.55%	35.24%	31.76%	42.01%	39.70%
George D. Lisby Elementary	74,274	19,613	54,661	26.41%	17.75%	17.01%	35.59%	41.27%
Halls Cross Roads Elementary	70,513	19,200	51,313	27.23%	34.65%	27.32%	51.28%	66.24%
Havre de Grace Elementary	92,557	33,410	59,147	36.10%	34.22%	78.76%	63.30%	59.57%
Hickory Elementary	98,738	44,849	53,889	45.42%	20.90%	21.24%	38.22%	58.82%
Homestead-Wakefield Elementary	160,521	64,284	96,237	40.05%	51.88%	34.59%	40.13%	55.67%
Jarrettsville Elementary	69,076	13,404	55,672	19.40%	16.15%	14.05%	22.91%	8.75%
Joppatowne Elementary	82,303	26,557	55,746	32.27%	32.33%	45.90%	54.39%	53.43%
Magnolia Elementary	81,539	62,106	19,433	76.17%	19.34%	17.16%	39.55%	52.12%
Meadowdale Elementary	74,768	32,916	41,852	44.02%	34.36%	38.80%	52.35%	55.90%
Norrisville Elementary	40,112	25,634	14,478	63.91%	38.48%	52.07%	62.96%	56.21%
North Bend Elementary	65,418	18,279	47,139	27.94%	26.36%	27.19%	29.48%	30.02%
North Harford Elementary	55,255	14,061	41,194	25.45%	18.35%	35.56%	37.18%	31.58%
Prospect Mill Elementary	87,616	35,586	52,030	40.62%	41.10%	20.36%	36.32%	26.66%
Red Pump Elementary	117,376	35,977	81,399	30.65%	20.22%	31.34%	54.04%	43.93%
Ring Factory Elementary	81,033	42,746	38,287	52.75%	30.93%	20.30%	63.02%	50.33%
Riverside Elementary	64,208	19,707	44,501	30.69%	40.11%	33.91%	37.80%	40.08%
Royce Williams Elementary	70,278	17,886	52,392	25.45%	23.69%	24.32%	18.25%	23.77%
Old Post Road Elementary	128,776	113,358	15,418	88.03%	55.17%	50.65%	38.89%	37.56%
William S. James Elementary	72,984	22,314	50,670	30.57%	41.35%	44.69%	63.69%	43.18%
Youths Benefit Elementary	171,395	50,368	121,027	29.39%	30.71%	20.15%	41.44%	50.74%
<b>Total Elementary Schools</b>	<b>2,706,481</b>	<b>1,116,111</b>	<b>1,590,370</b>	<b>41.24%</b>	<b>32.68%</b>	<b>31.68%</b>	<b>40.52%</b>	<b>41.75%</b>
Unallocated	-	-	-	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Total All Allocated Funds</b>	<b>\$ 12,595,441</b>	<b>\$ 7,069,232</b>	<b>\$ 5,526,209</b>	<b>56.13%</b>	<b>25.56%</b>	<b>17.12%</b>	<b>34.67%</b>	<b>36.50%</b>



# 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, 2022 (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	\$ 7,982,444	\$ 762,925	\$ (7,219,519)	9.56%
<u>Federal Aid</u>				
School Lunch Program	655,405	118,615	(536,790)	18.10%
School Breakfast Program	2,340,599	238,656	(2,101,943)	10.20%
Section II	5,724,422	684,714	(5,039,708)	11.96%
Other Federal Revenue	706,864	186,653	(520,211)	26.41%
USDA Commodities	1,171,218	202,580	(968,638)	17.30%
Total Federal Aid	10,598,508	1,431,218	(9,167,290)	13.50%
<u>State Aid</u>				
Child Feeding Program	154,545	56,937	(97,608)	36.84%
Other State Revenue	286,841	12,338	(274,503)	4.30%
Total State Aid	441,386	69,275	(372,111)	15.69%
Interest Earned	-	2,505	2,505	n/a
Miscellaneous Income	181,030	781	(180,249)	0.43%
Total Revenues	<u>\$ 19,203,368</u>	<u>2,266,704</u>	<u>\$ (16,936,664)</u>	<u>11.80%</u>
<u>Expenditures</u>				
Salaries and Wages	6,385,371	930,780	5,454,591	14.58%
Contracted Services	513,000	146,632	366,368	28.58%
Supplies and Materials	8,710,042	1,270,022	7,440,020	14.58%
Other Charges	3,436,724	367,952	3,068,772	10.71%
Furniture and Equipment	158,231	142,817	15,414	90.26%
Total Expenditures	<u>\$ 19,203,368</u>	<u>2,858,203</u>	<u>\$ 16,345,165</u>	<u>14.88%</u>
Excess (Deficit) of Revenues over Expenditures		<u>\$ (591,499)</u>		

# HARFORD COUNTY PUBLIC SCHOOLS

## HARFORD COUNTY PUBLIC SCHOOLS Open Capital Projects Balances as of September 30, 2022

Description	Project #	Budget	Expenditures	Encumbrances	Total	Balance	% Remaining
<b>New- 300</b>							
Homestead Wakefield Elementary	3501	43,937,000	5,640,810	4,199,646	9,840,456	34,096,544	77.60%
<b>Modernizations - 310</b>							
Youth's Benefit Elementary	4810	49,461,866	49,461,294	-	49,461,294	572	0.00%
Aberdeen High North	7110	665,000	628,109	27,964	656,073	8,927	1.34%
Havre de Grace High <sup>(1)</sup>	7810	98,459,739	98,305,103	31,571	98,336,673	123,065	0.12%
<b>Renovations - 315</b>							
Harford Tech LTD Reno	415	20,000,000	-	-	-	20,000,000	100.00%
Joppatowne High Ltd Renov.	8115	42,057,263	38,497,001	3,405,908	41,902,909	154,354	0.37%
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	2,115,912	1,446,476	454,550	1,901,026	214,886	10.16%
Bel Air Middle Roof	7225	4,162,020	3,882,126	201,393	4,083,520	78,500	1.89%
CEO Roof	9225	3,971,734	1,315,810	2,093,806	3,409,616	562,118	14.15%
North Bend Plant/Alarm	4727	1,907,520	1,836,853	8,308	1,845,161	62,359	3.27%
Bakerfield Elem Chiller	1263	1,256,000	-	10,800	10,800	1,245,200	99.14%
Abingdon Elem Central PL	2363	2,494,000	900,299	1,466,324	2,366,624	127,376	5.11%
Meadowvale Elem Chiller	3863	866,000	6,300	5,400	11,700	854,300	98.65%
GDLisby Elem HVAC	1168	8,490,850	8,470,837	450	8,471,287	19,563	0.23%
Roye Wms Elem HVAC	3968	11,720,000	11,715,740	4,260	11,720,000	-	0.00%
Swan Creek HVAC	9668	3,107,133	-	-	-	3,107,133	100.00%
Center Educ. Opport. A/C	9183	4,625,000	4,622,782	2,219	4,625,000	-	0.00%
<b>Other - 340</b>							
Relocatables	9041	11,936,037	11,463,614	-	11,463,614	472,423	3.96%
<b>Facilities Repairs - Miscellaneous - 390</b>							
Security Measures	9098	3,823,971	2,958,447	851,480	3,809,927	14,044	0.37%
<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	1,070,000	722,178	120,417	842,595	227,405	21.25%
<b>Site Improvements - 312</b>							
Hickory Bus Lot	500	400,000	-	-	-	400,000	100.00%
Old Havre de Grace High School	7800	400,000	-	21,450	21,450	378,550	94.64%
Septic Facilities	9077	104,453	-	-	-	104,453	100.00%
SWM, Erosion, Sediment	9079	500,000	10,909	-	10,909	489,091	97.82%
Paving - New	9081	840,000	-	-	-	840,000	100.00%
Paving - Over & Maint.	9082	2,015,000	1,035,308	124,810	1,160,119	854,882	42.43%
Fencing	9088	100,000	-	19,183	19,183	80,817	80.82%
<b>Educational Facilities - 322</b>							
Tech Ed Lab Refresh	9017	23,352	-	76	76	23,276	99.68%
Special Ed Facility Impr	9021	4,408,489	2,380,660	893,184	3,273,844	1,134,645	25.74%
Food Lab - Fallston High	8223	716,000	-	-	-	716,000	100.00%
Food Lab - C. Milton Wright	8523	716,000	-	-	-	716,000	100.00%
Child Care Lab - CMWHS	8524	634,000	-	-	-	634,000	100.00%
Music Equipment	9097	2,476	-	-	-	2,476	100.00%
Textbook/Supplemental	9793	390,579	-	-	-	390,579	100.00%
CTE Equipment	9990	470,535	333,130	137,405	470,535	-	0.00%
<b>Athletic &amp; Recreational - 332</b>							
Swimming Pool Renovation	9095	162,156	87,401	50,117	137,518	24,638	15.19%
Playgrounds	195	200,000	19,142	-	19,142	180,858	90.43%
Athletic Fields Repairs	9162	409,351	289,077	-	289,077	120,274	29.38%
<b>Fleet Replacement - 342</b>							
Vehicles and Equipment	9075	2,850,000	896,361	1,325,014	2,221,376	628,624	22.06%
Buses	9096	6,115,159	1,647,067	4,625,500	6,272,567	(157,408)	-2.57%
<b>Technology Infrastruct. - 352</b>							
Technology Infrastruct	9000	6,955,861	1,954,448	2,342,657	4,297,105	2,658,756	38.22%
ERP System	9058	10,000,000	-	-	-	10,000,000	100.00%
<b>Facilities Repairs Prog. - 362</b>							
Facilities Repair	9000	700,000	9,592	-	9,592	690,408	98.63%
Forest Hill Annex	600	3,300,000	-	-	-	3,300,000	100.00%
Roofs	9025	604,445	83,319	2,466	85,785	518,659	85.81%
Floors	9071	626,250	456,233	8,500	464,732	161,518	25.79%
Partitions	9072	20,000	17,735	-	17,735	2,265	11.33%
Bleachers	9084	32,523	12,784	-	12,784	19,739	60.69%
<b>Major HVAC - 372</b>							
Major HVAC	9000	1,526,465	519,779	-	519,779	1,006,686	65.95%
Halls Cross Rds Chiller	3063	1,091,100	-	-	-	1,091,100	100.00%
<b>Life, Health, Safety - 382</b>							
Emergency Systems	9074	2,949,154	323,146	704,898	1,028,044	1,921,110	65.14%
Water & Backflow	9078	409,130	-	-	-	409,130	100.00%
Energy Conservation	9087	134,442	663	-	663	133,779	99.51%
Non Consumptive Water	9089	2,711,000	-	-	-	2,711,000	100.00%
<b>Total Active Projects</b>		<b>\$ 371,467,456</b>	<b>\$ 254,739,308</b>	<b>23,151,136</b>	<b>\$ 277,890,443</b>	<b>\$ 93,577,013</b>	<b>25.19%</b>

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

# Quarterly Financial Report

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For Period Ending September 30, 2022

# CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)

<u>Revenues</u>	<u>Budget</u>	<u>Actual Year-to-Date</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>% Actual Year-to- Date to Budget</u>	<u>% to Total Actual</u>
Local	\$ 324,237,657	\$ 68,000,000	\$ (256,237,657)	20.97%	43.32%
State	245,827,322	81,809,137	(164,018,185)	33.28%	52.11%
Federal	420,000	-	(420,000)	0.00%	0.00%
Other	4,065,500	2,115,386	(1,950,114)	52.03%	1.35%
Interest	50,000	267,161	217,161	534.32%	0.17%
Prior Years' Fund Balance	4,791,581	4,791,581	-	100.00%	3.05%
<b>Total Revenues</b>	<b>\$ 579,392,060</b>	<b>\$ 156,983,266</b>	<b>\$ (422,408,795)</b>	<b>27.09%</b>	<b>100.00%</b>

# CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
OTHER				
<u>Tuition, Fees, etc.</u>				
Tuition	200,000	27,472	(172,528)	13.74%
Out of County LEAs	200,000	-	(200,000)	0.00%
Transportation Fees	285,000	33,691	(251,309)	11.82%
Student Payment Fees	515,000	-	(515,000)	0.00%
Rental of Facilities	442,000	22,064	(419,936)	4.99%
Total Tuition, Fees, etc.	<u>1,642,000</u>	<u>83,227</u>	<u>(1,558,773)</u>	<u>5.07%</u>
Interscholastic Receipts	440,000	99,333	(340,667)	22.58%
Donations. Gifts, Awards	2,500	240	(2,260)	9.60%
E-Rate Rebate	-	109,138	109,138	n/a
Sale of Equipment/Scrap	50,000	2,351	(47,649)	4.70%
Net Insurance Recovery	60,000	-	(60,000)	0.00%
Criminal Background	60,000	1,200	(58,800)	2.00%
Device Restitution	350,000	5,731	(344,269)	1.64%
Settlements Health & Dental	-	505,512	505,512	n/a
Other Miscellaneous	911,000	422,077	(488,923)	46.33%
Medicare Part D Subsidy	550,000	886,576	336,576	161.20%
TOTAL OTHER	<u>4,065,500</u>	<u>2,115,386</u>	<u>(1,950,114)</u>	<u>52.03%</u>

# CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
<b><u>EXPENDITURES</u></b>				
Administration	13,355,516	3,828,208	9,527,308	28.66%
Mid-Level Administration	31,723,270	8,204,146	23,519,124	25.86%
Instructional Salaries	207,152,061	29,360,112	177,791,949	14.17%
Textbooks	7,994,009	3,313,501	4,680,508	41.45%
Other Instructional Costs	8,708,827	5,128,971	3,579,856	58.89%
Special Education	64,408,698	10,994,805	53,413,893	17.07%
Student Personnel Services	2,826,864	734,078	2,092,786	25.97%
Student Health Services	5,248,041	800,812	4,447,229	15.26%
Student Transportation	41,136,424	7,981,315	33,155,109	19.40%
Operation of Plant	31,989,802	9,500,677	22,489,125	29.70%
Maintenance of Plant	15,574,294	5,155,023	10,419,271	33.10%
Fixed Charges	148,065,237	32,810,355	115,254,882	22.16%
Community Services	563,828	51,045	512,783	9.05%
Capital Outlay	645,189	15,055	630,134	2.33%
Total	<u>\$ 579,392,060</u>	<u>\$ 117,878,102</u>	<u>\$ 461,513,958</u>	<u>20.35%</u>