

**BOARD OF EDUCATION OF HARFORD COUNTY**

**INFORMATIONAL REPORT**

**PRESENTATION OF  
Quarterly Financial Report for the Period Ending September 30, 2023**

**November 13, 2023**

**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, 2023 is submitted.

**Discussion**

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

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

**Superintendent's Recommendation**

No action is required.

**Business Services**  
Deborah L. Judd, CPA  
Assistant Superintendent for Business Services

## Memorandum

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

From: Deborah L. Judd

CC: Eric Clark  
Jay Staab  
Laura Tucholski

Date: October 30, 2023  
Subject: Financial Report for the Period Ending September 30, 2023

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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, 2023. 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

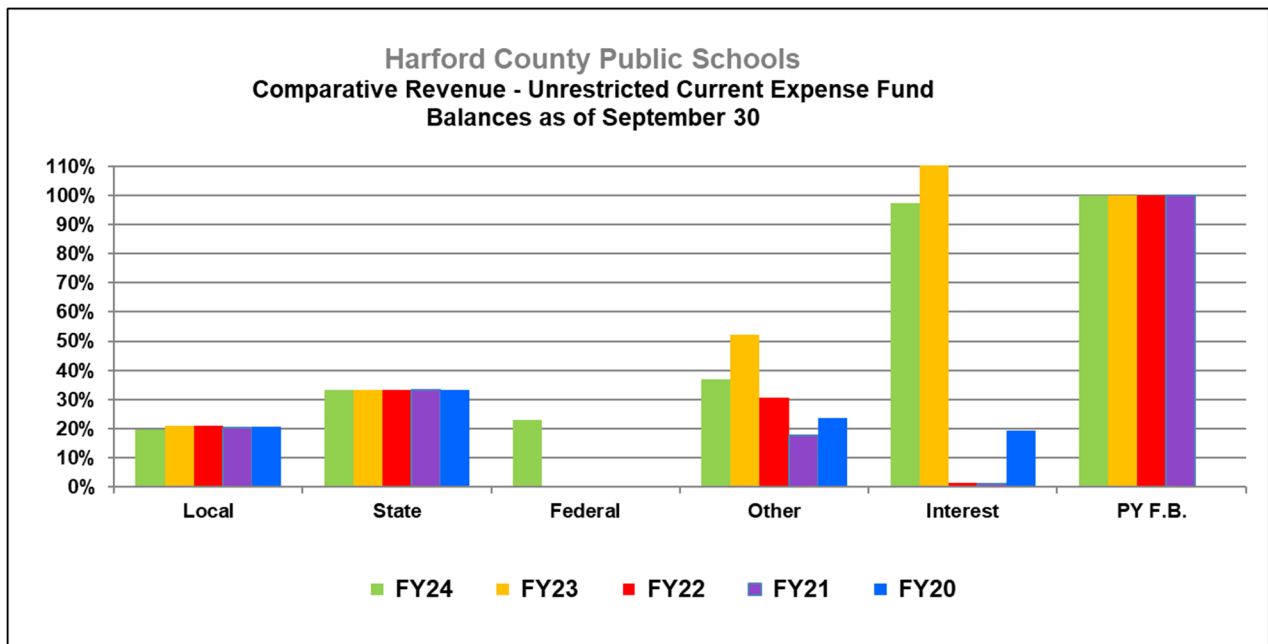
#### *Unrestricted Fund*

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 28.0% 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.

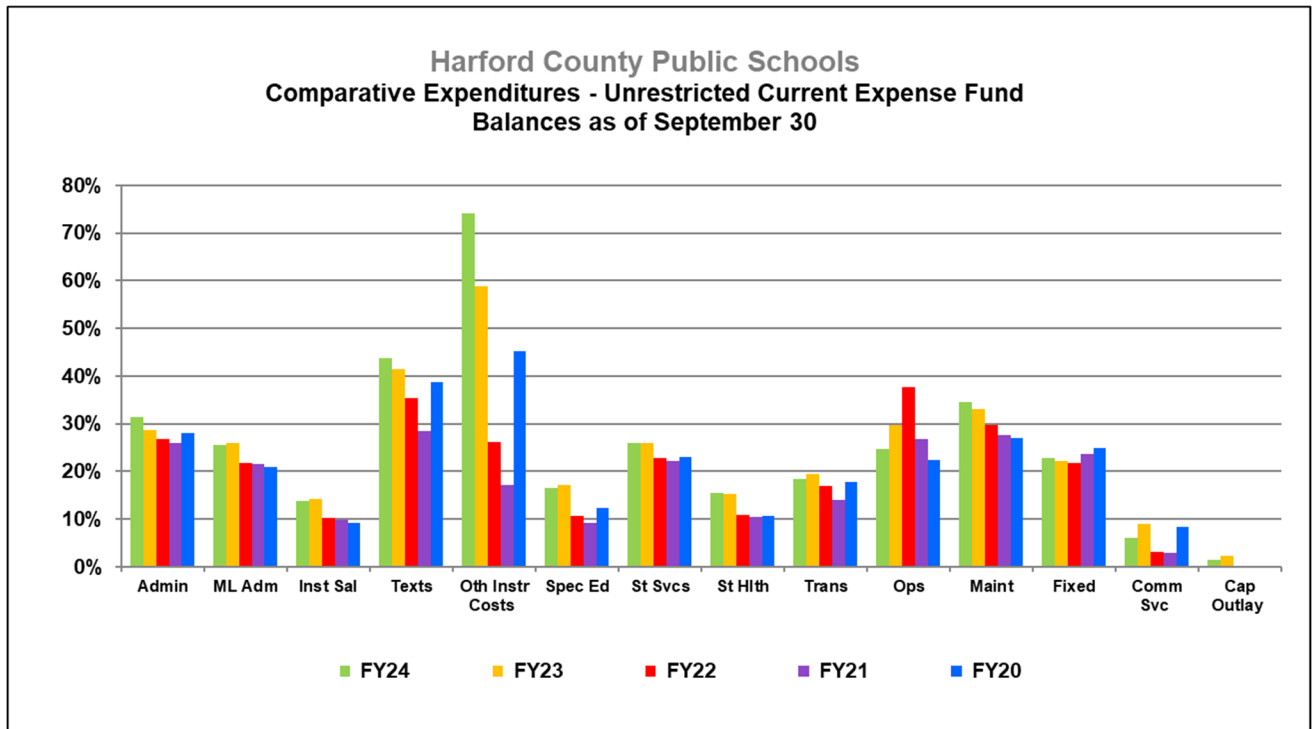
The chart below provides information on revenue received as a percentage of budget for each funding source over the past five years for the period ending September 30. Detail may be found within Schedule A on page 9. Interest income is trending higher due to sustained, higher interest rates.



**Expenditures**

Expenditures in all categories are within expectations and in total are 20.4% 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.

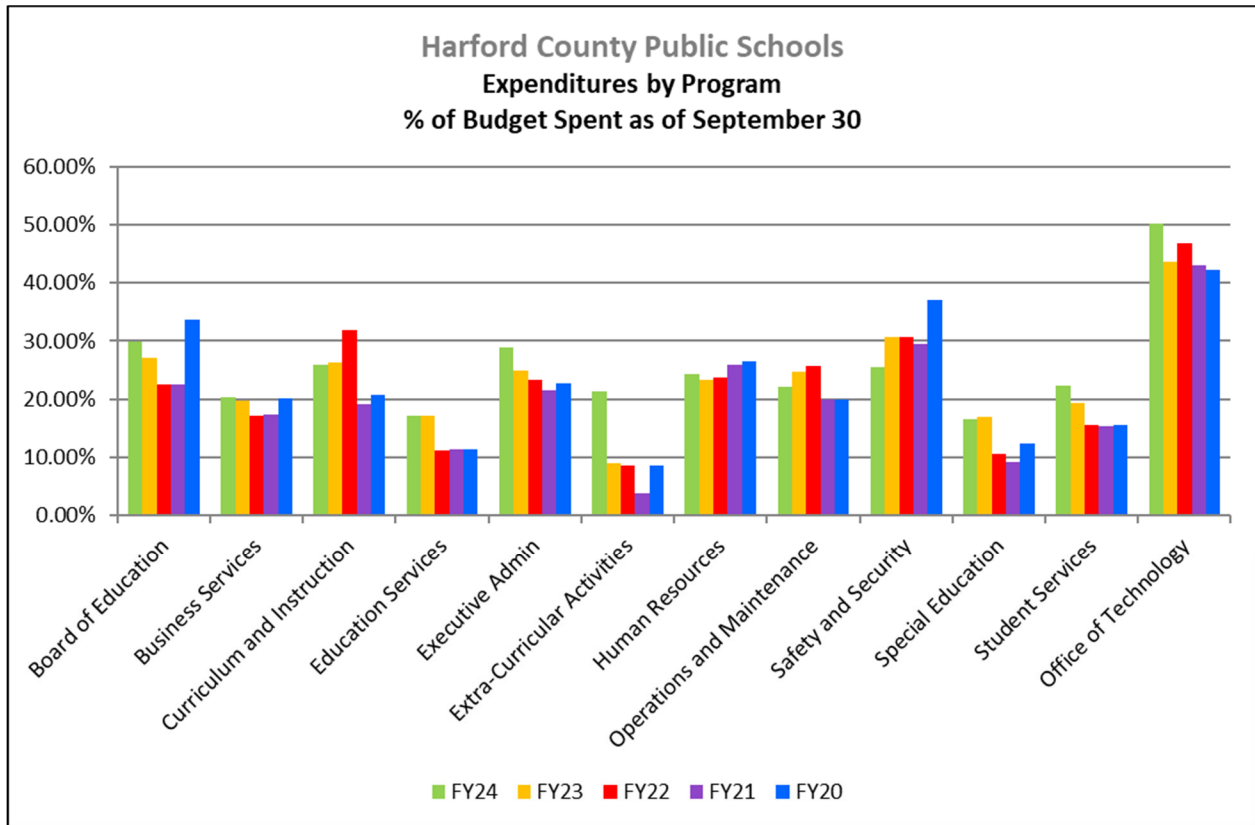


Financial Report  
 Period Ending September 30, 2023

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. Detail may be found on page 14.

The Statement of School Allocation Expenditures

At 60.5% 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. Unassigned fund balance at June 30, 2023 was \$30.6 million.

### ***Health Insurance Expenditures***

HCPS is part of the Harford County Healthcare Consortium along with Harford County Government, Harford Community College and Harford County Public Libraries. The parties are self-insured and a rate stabilization account is maintained, requiring minimum balances to offset any deficits that could occur. HCPS pays premiums monthly to Carefirst and Carefirst pays claims, as required. An annual reconciliation occurs where paid claims are compared to premiums paid to determine whether a surplus or deficit exists. As of June 30, 2022 the rate stabilization account had a balance of \$22.0 million. Each entity is required to maintain a balance in an amount equal to its call amount based on the premium due and payable to the vendor for the health care plan for the applicable year. The call amount is defined as no less than 5% of an entity's annual premium. If an entity's share of the rate stabilization monies exceeds 1.5 times the amount of the call amount, the entity may withdraw from the rate stabilization account the excess amount or any portion thereof. If an entity incurs a net loss for any plan year, the entity will pay to the rate stabilization account an amount up to the entity's call amount.

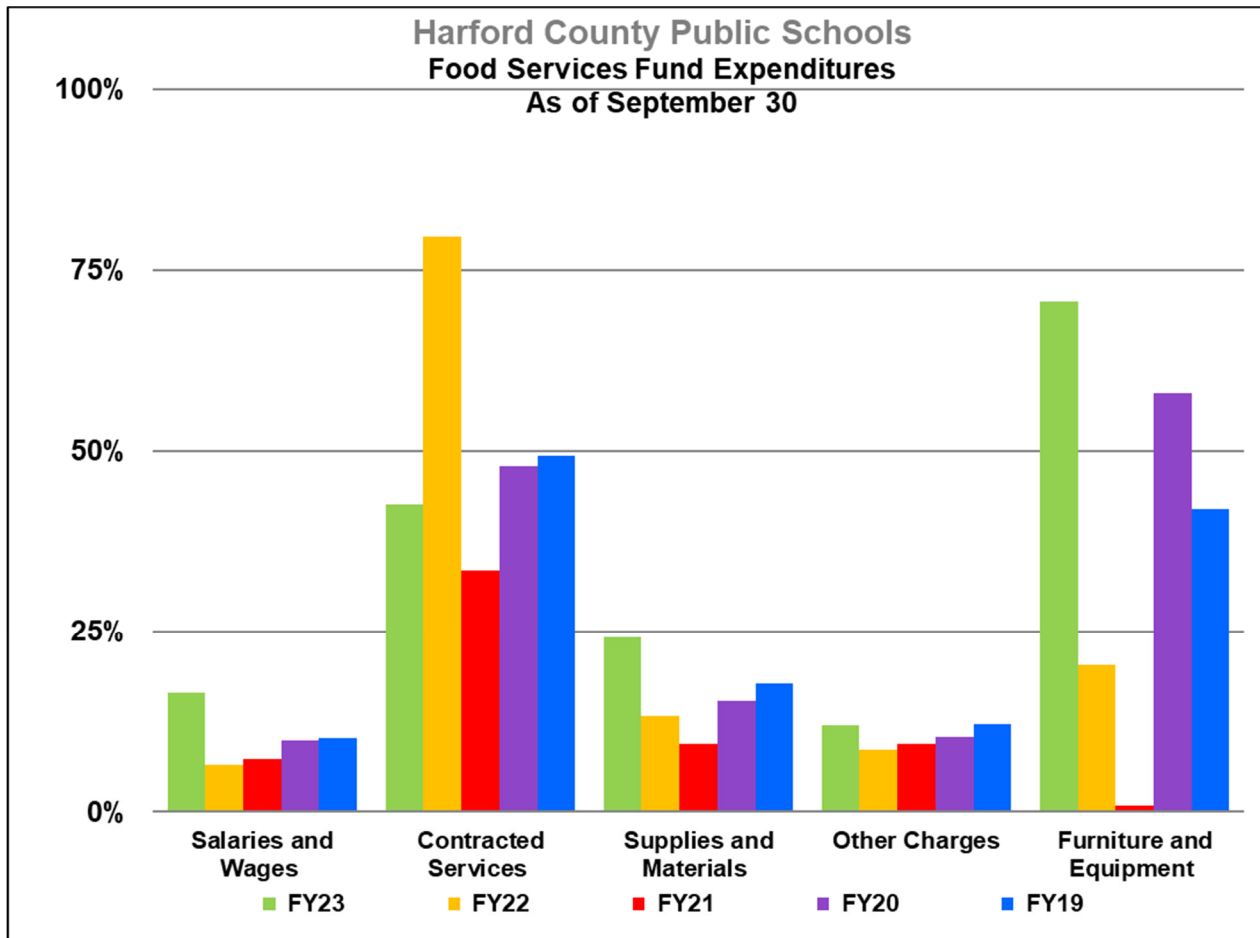
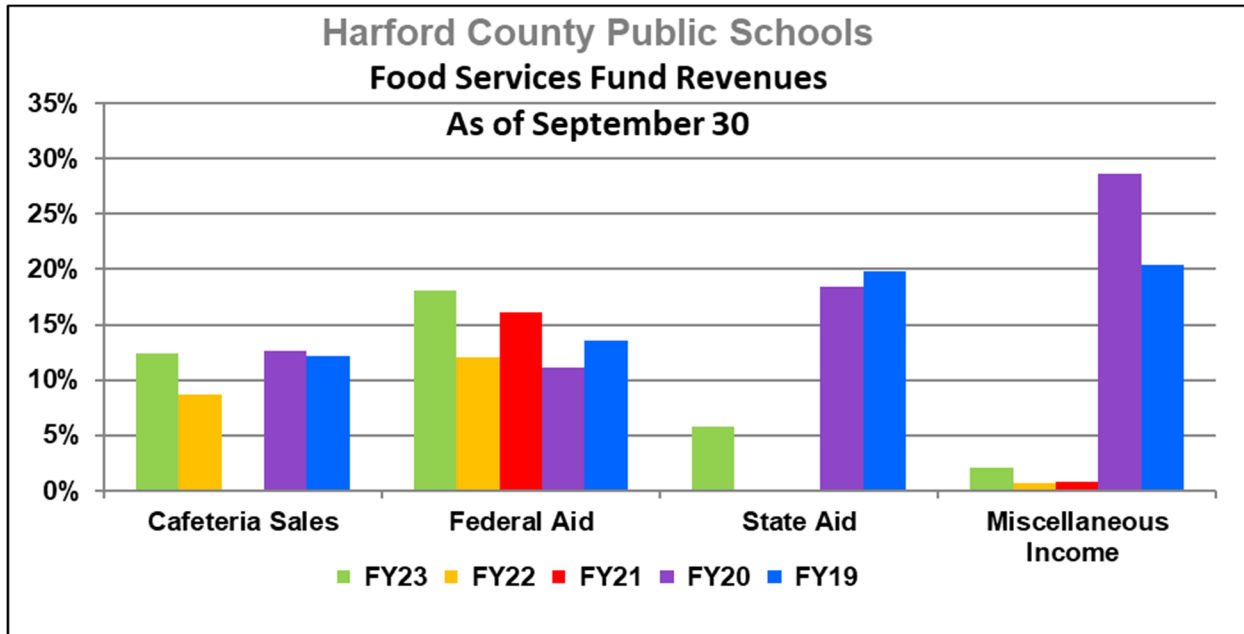
The settlement of claims for FY2022 occurred in November 2022 and resulted in a refund to the HCPS portion of the rate stabilization fund in the amount of \$5.9 million. The total estimated premiums for FY2024 are approximately \$95.0 million, resulting in a minimum call amount of approximately \$4.8 million. HCPS is able to withdraw any portion of the rate stabilization balance in excess of \$7.1 million. After the FY 2022 settlement, the balance in the rate stabilization account was \$27.3 million. Any amount up to \$20.2 million was eligible for withdrawal (\$27.3 million less \$7.1 million). However, healthcare claims are volatile in nature. Withdrawing the maximum amount allowed could potentially create a deficit in the event of a large call. A deficit creates a two-fold issue. First, the deficit must be paid from the reserve account, and if the reserve balance falls below the callable margin, funds must be replenished by the HCPS operating budget. Second, a deficit indicates that premiums are underfunded and a relatively large rate increase may occur. If both of these occur simultaneously, there could be a significant impact to the HCPS budget. HCPS withdrew \$10.0 million from the rate stabilization and that amount is recorded as revenue in FY 2023. The balance in the healthcare rate stabilization at June 30, 2023 is \$17.8 million. The FY2023 settlement and reconciliation will occur during the current fiscal year.

Since the pandemic, HCPS has left more than the required balance in the account to prevent a future excess call requiring a payment into the account.

For FY 2024, health insurance expenditures are budgeted to be 15.7% of the school system's total unrestricted fund expenditures and the mid-year projections of health insurance premiums to claims show a small surplus. 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.

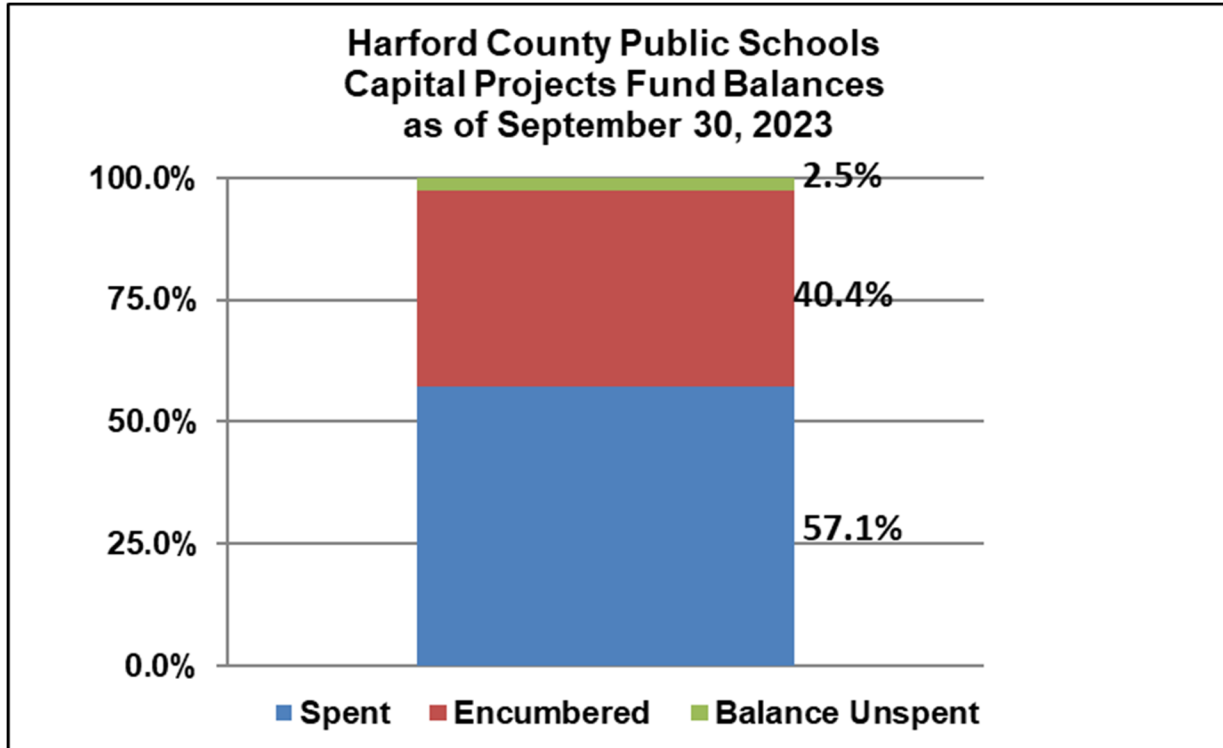
**Special Revenue Fund**

The Food Service Fund is a self-supporting special revenue fund that does not receive any Unrestricted Fund support. There was less than one month of full operations during the first quarter. 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, 2023 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, 2023 (unaudited)

<u>Revenues</u>	Budget	Actual Year- to-Date	Variance- Favorable (Unfavorable)	% Actual Year-to- Date to Budget	% to Total Actual
Local	\$ 314,852,402	\$ 62,000,000	\$ (252,852,402)	19.7%	36.1%
State	279,062,279	92,669,166	(186,393,113)	33.2%	53.9%
Federal	420,000	96,102	(323,898)	22.9%	0.1%
Other	3,210,500	1,190,130	(2,020,370)	37.1%	0.7%
Interest	1,000,000	972,952	(27,048)	97.3%	0.6%
Prior Years' Fund Balance	15,000,000	15,000,000	-	100.0%	8.7%
<b>Total Revenues</b>	<b><u>\$ 613,545,181</u></b>	<b><u>\$ 171,928,351</u></b>	<b><u>\$ (441,616,830)</u></b>	<b><u>28.0%</u></b>	<b><u>100.0%</u></b>
 <u>Expenditures</u>					
Administration	14,073,119	4,408,460	9,664,659	31.3%	3.5%
Mid-Level Administration	33,035,060	8,428,491	24,606,569	25.5%	6.7%
Instructional Salaries	221,073,950	30,427,719	190,646,231	13.8%	24.3%
Textbooks	7,906,421	3,459,689	4,446,732	43.8%	2.8%
Other Instructional Costs	10,323,202	7,643,790	2,679,412	74.0%	6.1%
Special Education	69,634,778	11,583,709	58,051,069	16.6%	9.3%
Student Personnel Services	2,919,669	757,675	2,161,994	26.0%	0.6%
Student Health Services	5,649,714	880,287	4,769,427	15.6%	0.7%
Student Transportation	44,705,346	8,266,973	36,438,373	18.5%	6.6%
Operation of Plant	35,414,927	8,761,866	26,653,061	24.7%	7.0%
Maintenance of Plant	16,838,387	5,808,844	11,029,543	34.5%	4.6%
Fixed Charges	150,664,271	34,506,574	116,157,697	22.9%	27.6%
Community Services	569,835	34,559	535,276	6.1%	0.0%
Capital Outlay	736,502	11,288	725,214	1.5%	0.0%
<b>Total Expenditures</b>	<b><u>\$ 613,545,181</u></b>	<b><u>\$ 124,979,924</u></b>	<b><u>\$ 488,565,257</u></b>	<b><u>20.4%</u></b>	<b><u>100.0%</u></b>
 <b>EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES</b>		 <b><u>\$ 46,948,427</u></b>			

**HARFORD COUNTY PUBLIC SCHOOLS**  
**CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2023 (unaudited)**

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
<b>Schedule A</b>				
<b>REVENUE</b>				
LOCAL - COUNTY (includes Capital Outlay)	\$ 314,852,402	\$ 62,000,000	\$ (252,852,402)	19.7%
STATE				
Basic Aid	228,855,331	78,288,607	(150,566,724)	34.2%
Transportation	16,665,892	5,555,297	(11,110,595)	33.3%
Special Education	19,662,530	6,287,510	(13,375,020)	32.0%
Limited English Prof.	4,394,696	1,464,899	(2,929,797)	33.3%
Other	9,483,830	1,072,853	(8,410,977)	11.3%
TOTAL STATE	<u>279,062,279</u>	<u>92,669,166</u>	<u>(186,393,113)</u>	<u>33.2%</u>
FEDERAL				
Impact Aid	420,000	96,102	(323,898)	22.9%
OTHER				
<u>Tuition, Fees, etc.</u>				
Tuition	100,000	77,958	(22,042)	78.0%
Out of County LEAs	200,000	-	(200,000)	0.0%
Transportation Fees	270,000	52,563	(217,437)	19.5%
Rental of Facilities	342,000	49,871	(292,129)	14.6%
Total Tuition, Fees, etc.	<u>912,000</u>	<u>180,393</u>	<u>(731,607)</u>	<u>19.8%</u>
Interscholastic Receipts	490,000	166,584	(323,416)	34.0%
Donations, Gifts, Awards	2,500	403	(2,097)	16.1%
Sale of Equipment/Scrap	75,000	6,355	(68,645)	8.5%
Net Insurance Recovery	60,000	19,656	(40,344)	32.8%
Criminal Background	60,000	27,770	(32,230)	46.3%
Device Restitution	350,000	238,158	(111,842)	68.0%
Settlements Health & Dental	-	180,229	180,229	n/a
Other Miscellaneous	1,261,000	370,582	(890,418)	29.4%
TOTAL OTHER	<u>3,210,500</u>	<u>1,190,130</u>	<u>(2,020,370)</u>	<u>37.1%</u>
Interest	1,000,000	972,952	(27,048)	97.3%
Prior Years' Fund Balance	15,000,000	15,000,000	-	100.0%
TOTAL REVENUE	<u>613,545,181</u>	<u>171,928,351</u>	<u>(441,616,830)</u>	<u>28.0%</u>
<b>EXPENDITURES</b>				
Administration	14,073,119	4,408,460	9,664,659	31.3%
Mid-Level Administration	33,035,060	8,428,491	24,606,569	25.5%
Instructional Salaries	221,073,950	30,427,719	190,646,231	13.8%
Textbooks	7,906,421	3,459,689	4,446,732	43.8%
Other Instructional Costs	10,323,202	7,643,790	2,679,412	74.0%
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Student Personnel Services	2,919,669	757,675	2,161,994	26.0%
Student Health Services	5,649,714	880,287	4,769,427	15.6%
Student Transportation	44,705,346	8,266,973	36,438,373	18.5%
Operation of Plant	35,414,927	8,761,866	26,653,061	24.7%
Maintenance of Plant	16,838,387	5,808,844	11,029,543	34.5%
Fixed Charges	150,664,271	34,506,574	116,157,697	22.9%
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Capital Outlay	736,502	11,288	725,214	1.5%
Total	<u>\$ 613,545,181</u>	<u>\$ 124,979,924</u>	<u>\$ 488,565,257</u>	<u>20.4%</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		<u>\$ 46,948,427</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, 2023 (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	\$ 12,282,424	\$ 3,258,223	\$ 9,024,201	26.5%
Contracted Services	1,526,766	1,104,585	422,181	72.3%
Supplies and Materials	315,339	44,865	270,474	14.2%
Other Charges	422,681	97,343	325,338	23.0%
Equipment	113,640	28,741	84,899	25.3%
Indirect Cost Recovery	(587,731)	(125,297)	(462,434)	21.3%
TOTAL	<u>14,073,119</u>	<u>4,408,460</u>	<u>9,664,659</u>	<u>31.3%</u>
MID-LEVEL ADMINISTRATION:				
Salaries and Wages	32,354,958	8,283,277	24,071,681	25.6%
Contracted Services	18,200	17,997	203	98.9%
Supplies and Materials	426,004	60,766	365,238	14.3%
Other Charges	110,857	11,571	99,286	10.4%
Equipment	125,041	54,880	70,161	43.9%
TOTAL	<u>33,035,060</u>	<u>8,428,491</u>	<u>24,606,569</u>	<u>25.5%</u>
INSTRUCTIONAL SALARIES				
Salaries and Wages	<u>221,073,950</u>	<u>30,427,719</u>	<u>190,646,231</u>	<u>13.8%</u>
TEXTBOOKS				
Supplies and Materials	<u>7,906,421</u>	<u>3,459,689</u>	<u>4,446,732</u>	<u>43.8%</u>
OTHER INSTRUCTIONAL COSTS				
Contracted Services	3,522,364	1,143,557	2,378,807	32.5%
Other Charges	180,166	9,920	170,246	5.5%
Equipment	6,620,672	5,724,250	896,422	86.5%
Transfers	-	766,064	(766,064)	0.0%
TOTAL	<u>10,323,202</u>	<u>7,643,790</u>	<u>2,679,412</u>	<u>74.0%</u>
SPECIAL EDUCATION:				
Salaries and Wages	60,471,735	9,706,207	50,765,528	16.1%
Contracted Services	333,323	85,617	247,706	25.7%
Supplies and Materials	473,647	82,428	391,219	17.4%
Other Charges	154,041	21,346	132,695	13.9%
Equipment	141,240	5,830	135,410	4.1%
Transfers	8,060,792	1,682,281	6,378,511	n/a
TOTAL	<u>69,634,778</u>	<u>11,583,709</u>	<u>58,051,069</u>	<u>16.6%</u>
STUDENT PERSONNEL SERVICES:				
Salaries and Wages	2,863,637	742,699	2,120,938	25.9%
Contracted Services	14,000	14,081	(81)	100.6%
Supplies and Materials	10,425	1,230	9,195	11.8%
Other Charges	22,750	(335)	23,085	-1.5%
Equipment	8,857	-	8,857	0.0%
TOTAL	<u>2,919,669</u>	<u>757,675</u>	<u>2,161,994</u>	<u>26.0%</u>
STUDENT HEALTH SERVICES:				
Salaries and Wages	5,479,395	831,666	4,647,729	15.2%
Contracted Services	7,113	4,585	2,528	64.5%
Supplies and Materials	132,477	29,666	102,811	22.4%
Other Charges	16,663	2,013	14,650	12.1%
Equipment	14,066	12,358	1,708	87.9%
TOTAL	<u>5,649,714</u>	<u>880,287</u>	<u>4,769,427</u>	<u>15.6%</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, 2023 (unaudited)**

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
<b>STUDENT TRANSPORTATION:</b>				
Salaries and Wages	9,031,493	1,890,043	7,141,450	20.9%
Contracted Services	33,924,578	6,154,006	27,770,572	18.1%
Supplies and Materials	1,485,850	188,849	1,297,001	12.7%
Other Charges	32,899	5,401	27,498	16.4%
Equipment	230,526	28,675	201,851	12.4%
TOTAL	<u>44,705,346</u>	<u>8,266,973</u>	<u>36,438,373</u>	<u>18.5%</u>
<b>OPERATION OF PLANT:</b>				
Salaries and Wages	15,991,548	3,733,181	12,258,367	23.3%
Contracted Services	2,144,894	1,280,962	863,932	59.7%
Supplies and Materials	1,068,231	361,933	706,298	33.9%
Other Charges	15,832,555	3,376,452	12,456,103	21.3%
Equipment	377,699	9,338	368,361	2.5%
TOTAL	<u>35,414,927</u>	<u>8,761,866</u>	<u>26,653,061</u>	<u>24.7%</u>
<b>MAINTENANCE OF PLANT</b>				
Salaries and Wages	8,437,543	2,226,250	6,211,293	26.4%
Contracted Services	5,604,522	3,050,942	2,553,580	54.4%
Supplies and Materials	2,346,216	505,285	1,840,931	21.5%
Other Charges	40,046	9,086	30,960	22.7%
Equipment	410,060	17,281	392,779	4.2%
TOTAL	<u>16,838,387</u>	<u>5,808,844</u>	<u>11,029,543</u>	<u>34.5%</u>
<b>FIXED CHARGES</b>	<u>150,664,271</u>	<u>34,506,574</u>	<u>116,157,697</u>	<u>22.9%</u>
<b>COMMUNITY SERVICES</b>				
Salaries and Wages	444,835	33,759	411,076	7.6%
Supplies and Materials	125,000	800	124,200	0.6%
TOTAL	<u>569,835</u>	<u>34,559</u>	<u>535,276</u>	<u>6.1%</u>
<b>TOTAL REGULAR PROGRAMS</b>	<u>612,808,679</u>	<u>124,968,635</u>	<u>487,840,044</u>	<u>20.4%</u>
<b>CAPITAL OUTLAY</b>				
Contracted Services	28,500	11,288	17,212	39.6%
Other Charges	708,002	-	708,002	0.0%
TOTAL	<u>736,502</u>	<u>11,288</u>	<u>725,214</u>	<u>1.5%</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 613,545,181</u>	<u>\$ 124,979,924</u>	<u>\$ 488,565,257</u>	<u>20.4%</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, 2023 (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 C</u></b>				
<b><u>OBJECT SUMMARY SCHEDULE</u></b>				
Salaries and Wages	\$ 368,431,518	\$ 61,133,023	\$ 307,298,495	16.6%
Contracted Services	47,124,260	12,867,621	34,256,639	27.3%
Supplies and Materials	14,289,610	4,735,511	9,554,099	33.1%
Other Charges	168,184,931	38,039,368	130,145,563	22.6%
Equipment	8,041,801	5,881,353	2,160,448	73.1%
Indirect Cost Recovery	(587,731)	(125,297)	(462,434)	21.3%
Total	<u>\$ 605,484,389</u>	<u>\$ 122,531,579</u>	<u>\$ 482,952,810</u>	<u>20.2%</u>

<b><u>SPECIAL EDUCATION</u></b>				
Non-public Placements	<u>\$ 8,060,792</u>	<u>\$ 1,682,281</u>	<u>\$ 6,378,511</u>	<u>20.9%</u>

<b><u>FIXED CHARGES SCHEDULE</u></b>				
Liability Insurance	\$ 1,297,810	\$ 670,069	\$ 627,742	51.6%
Retirement	15,888,048	2,893,809	12,994,239	18.2%
Social Security	26,892,772	4,572,663	22,320,109	17.0%
Unemployment Comp Ins.	160,000	11,703	148,297	7.3%
Workers' Comp Ins.	3,082,582	1,301,849	1,780,733	42.2%
Health Ins.	94,630,235	24,152,985	70,477,250	25.5%
Dental Ins.	4,570,028	208,433	4,361,595	4.6%
Life Ins.	773,451	238,581	534,870	30.8%
Other Post Employment Benefits	2,000,000	-	2,000,000	0.0%
College Credit Reimbursement	1,280,123	411,871	868,252	32.2%
Debt Service - Interest	89,222	44,611	44,611	50.0%
Total	<u>\$ 150,664,271</u>	<u>\$ 34,506,574</u>	<u>\$ 116,157,697</u>	<u>22.9%</u>

<b><u>Schedule D</u></b>				
<b><u>Board of Education</u></b>				
Salaries and Wages	\$ 58,982	\$ 16,340	\$ 42,642	27.7%
Auditing	50,000	31,500	18,500	63.0%
Legal	40,000	23,558	16,443	58.9%
Consultants	1,000	-	1,000	0.0%
Office Supplies	500	362	138	72.3%
Books, Subs, Periodicals	500	-	500	0.0%
Other Charges	1,000	-	1,000	0.0%
Board Members Allowance	33,400	8,100	25,300	24.3%
Mileage, Parking, & Tolls	1,000	21	979	2.1%
Professional Dues	40,000	30,457	9,543	76.1%
Institutes, Conferences, Mtgs.	30,500	7,244	23,256	23.8%
Total Board of Education	<u>\$ 256,882</u>	<u>\$ 117,582</u>	<u>\$ 139,300</u>	<u>45.8%</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, 2023 (unaudited)

	Current Year			Same Period Prior Year
	Amended Budget	Actual Year-to-Date	% Spent	FY23
Internal Audit	\$ 325,818	\$ 85,152	26.1%	26.4%
Legal	428,796	98,868	23.1%	26.1%
Board of Education	256,882	117,582	45.8%	29.7%
<b>Board of Education</b>	<b>1,011,496</b>	<b>301,602</b>	<b>29.8%</b>	<b>27.1%</b>
Fiscal Services	49,828,665	10,043,256	20.2%	19.7%
Procurement	885,455	246,113	27.8%	24.8%
<b>Business Services</b>	<b>50,714,120</b>	<b>10,289,369</b>	<b>20.3%</b>	<b>19.8%</b>
Curriculum Dev. and Implementation	5,474,207	1,323,050	24.2%	25.7%
Office of Accountability	967,438	226,042	23.4%	17.3%
Professional Development	1,219,099	432,757	35.5%	33.6%
<b>Curriculum and Instruction</b>	<b>7,660,744</b>	<b>1,981,849</b>	<b>25.9%</b>	<b>26.3%</b>
Career and Technology Programs	11,121,087	1,658,195	14.9%	15.3%
Gifted and Talented Program	2,075,239	261,755	12.6%	12.7%
Intervention Services	131,960	19,537	14.8%	2.3%
Magnet Programs	2,368,229	275,208	11.6%	12.7%
Office of Elem/Mid/High School Performance	1,246,435	370,947	29.8%	31.5%
Other Special Programs	8,295,708	888,986	10.7%	10.7%
Regular Programs	210,439,351	37,172,920	17.7%	17.7%
School Library Media Program	7,585,043	1,008,479	13.3%	13.1%
Summer School	499,000	21,573	4.3%	6.4%
<b>Education Services</b>	<b>243,762,052</b>	<b>41,677,600</b>	<b>17.1%</b>	<b>17.2%</b>
Equity & Cultural Proficiency	431,700	111,092	25.7%	26.0%
Communications	662,677	162,171	24.5%	20.7%
Family & Community Partners	262,467	75,746	28.9%	19.2%
Strategic Initiatives	340,489	91,232	26.8%	37.6%
Executive Administration Office	1,182,605	404,100	34.2%	24.7%
Organizational Development	505,097	131,581	26.1%	26.9%
<b>Executive Administration Office</b>	<b>3,385,035</b>	<b>975,922</b>	<b>28.8%</b>	<b>24.8%</b>
Interscholastics Athletics	3,674,922	957,255	26.0%	11.2%
Student Activities	1,186,603	80,363	6.8%	2.5%
<b>Extra-Curricular Activities</b>	<b>4,861,525</b>	<b>1,037,618</b>	<b>21.3%</b>	<b>9.1%</b>
<b>Human Resources</b>	<b>106,412,339</b>	<b>25,785,257</b>	<b>24.2%</b>	<b>23.4%</b>
Facilities Management	27,779,979	8,002,430	28.8%	32.7%
Planning and Construction	917,709	226,370	24.7%	27.8%
Transportation	44,641,473	8,354,901	18.7%	19.6%
Utility Resource Management	14,739,653	2,843,436	19.3%	24.6%
<b>Operations and Maintenance</b>	<b>88,078,814</b>	<b>19,427,137</b>	<b>22.1%</b>	<b>24.8%</b>
<b>Safety and Security</b>	<b>2,935,489</b>	<b>746,322</b>	<b>25.4%</b>	<b>30.6%</b>
<b>Special Education</b>	<b>69,526,733</b>	<b>11,554,492</b>	<b>16.6%</b>	<b>17.1%</b>
Health Services	5,649,714	880,287	15.6%	15.3%
Pupil Personnel Services	2,919,669	757,675	26.0%	26.0%
Psychological Services	4,082,245	1,013,235	24.8%	26.0%
School Counseling Services	10,467,212	2,496,410	23.8%	17.0%
<b>Student Services</b>	<b>23,118,840</b>	<b>5,147,607</b>	<b>22.3%</b>	<b>19.3%</b>
<b>Office of Technology and Info.</b>	<b>12,077,994</b>	<b>6,055,149</b>	<b>50.1%</b>	<b>43.6%</b>
<b>Unrestricted Fund</b>	<b>\$ 613,545,181</b>	<b>\$ 124,979,924</b>	<b>20.4%</b>	<b>20.3%</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, 2023 (unaudited)

Budget Manager Title	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY23	FY22	FY21	FY20
Applications Development Team Leader	\$ 498,873	\$ 420,789	\$ 78,084	84.3%	97.7%	87.5%	75.3%	93.6%
Assistant Superintendent of Human Resources	108,671,820	26,059,155	82,612,665	24.0%	23.2%	23.3%	25.6%	26.1%
Assistant Superintendent of Operations	716,300	122,398	593,902	17.1%	25.2%	15.8%	15.1%	17.7%
Assistant Superintendent of Business Services	45,448,273	8,071,335	37,376,938	17.8%	17.5%	14.1%	14.4%	17.4%
Assistant Supervisor of Resource Conservation & Utilities	14,739,653	2,843,436	11,896,217	19.3%	24.6%	21.5%	17.8%	18.3%
Assistant Supervisor of Science	645,037	60,605	584,432	9.4%	8.1%	5.4%	5.8%	6.1%
Board of Education President	256,882	117,582	139,300	45.8%	29.7%	26.0%	26.3%	52.8%
Chief of Administration	1,160,605	399,046	761,559	34.4%	24.6%	31.0%	25.1%	24.3%
Coordinator of Safety & Security	2,838,189	649,022	2,189,167	22.9%	26.3%	34.8%	26.7%	34.3%
Coordinator of Supplemental Instruction & Tutoring	580,995	21,175	559,820	3.6%	0.9%	n/a	n/a	n/a
Director of Curriculum, Instruction & Assessment	617,984	240,601	377,383	38.9%	51.7%	n/a	n/a	n/a
Director of Information Systems & Technology	10,157,512	5,200,989	4,956,523	51.2%	44.6%	41.6%	43.6%	38.8%
Director of Organizational Development	507,597	131,581	376,016	25.9%	30.2%	40.0%	20.2%	26.2%
Director of Special Education	69,526,733	11,554,492	57,972,241	16.6%	17.1%	10.6%	9.1%	12.4%
Director of Strategic Initiatives	340,489	91,232	249,257	26.8%	27.0%	19.7%	n/a	n/a
Director of Transportation	43,994,040	8,224,716	35,769,324	18.7%	19.7%	17.2%	14.5%	18.0%
Endpoint Services Team Leader	700,330	71,369	628,961	10.2%	19.8%	118.4%	12.3%	39.3%
Enterprise Operations & Infrastructure Team Leader	721,279	345,436	375,843	47.9%	16.9%	31.3%	43.7%	52.8%
Exec Dir Of Curr., Instruction & Assessment	5,641,974	1,376,618	4,265,356	24.4%	25.4%	28.1%	19.1%	19.4%
Executive Director of Facilities Management	26,205,122	7,412,022	18,793,100	28.3%	32.6%	40.9%	28.5%	23.1%
Executive Director of Student Services	2,949,429	729,504	2,219,925	24.7%	24.3%	21.6%	20.5%	21.4%
Executive Directors of School Performance	224,704,186	39,528,890	185,175,296	17.6%	17.6%	11.3%	11.5%	11.5%
General Counsel	450,796	103,922	346,874	23.1%	24.7%	19.1%	23.4%	22.2%
Internal Auditor	325,818	85,152	240,666	26.1%	25.9%	22.3%	17.5%	22.1%
Manager of Communications	759,977	259,471	500,506	34.1%	35.0%	26.1%	30.5%	39.7%
Manager of Family & Community Partnerships	262,467	75,746	186,721	28.9%	27.4%	12.7%	19.8%	23.1%
Supervisor of Equity & Cultural Proficiency	450,404	121,135	329,269	26.9%	26.3%	23.5%	23.4%	18.0%
Supervisor of Fine Arts	217,750	53,407	164,343	24.5%	21.8%	8.7%	4.7%	16.6%
Supervisor of Health Services	5,649,714	880,287	4,769,427	15.6%	15.3%	10.9%	10.5%	10.7%
Supervisor of Innovation & Learning	9,820,482	1,286,800	8,533,682	13.1%	12.7%	8.2%	8.5%	10.0%
Supervisor of Interscholastic Athletics	3,724,922	957,255	2,767,667	25.7%	11.2%	11.9%	2.6%	11.1%
Supervisor of Magnet and CTE Programs	2,029,001	208,110	1,820,891	10.3%	10.2%	8.0%	5.3%	7.8%
Supervisor of PE, Adaptive PE & Health Education	214,616	57,643	156,973	26.9%	3.7%	1.9%	3.7%	26.5%
Supervisor of Planning & Construction	917,709	226,370	691,339	24.7%	25.9%	22.0%	19.6%	23.5%
Supervisor of Procurement	885,455	246,113	639,342	27.8%	24.9%	23.8%	22.6%	21.9%
Supervisor of Psychological Services	4,082,245	1,013,235	3,069,010	24.8%	26.3%	22.5%	24.8%	28.6%
Supervisor of Pupil Services	885,253	100,140	785,113	11.3%	12.9%	7.9%	4.4%	14.5%
Supervisor of Risk Management	5,521,368	2,532,405	2,988,963	45.9%	44.2%	47.5%	47.8%	50.3%
Supervisor of School Counseling	12,120,162	2,496,410	9,623,752	20.6%	17.1%	13.1%	12.6%	11.4%
Supervisor of Science	1,194,888	180,532	1,014,356	15.1%	16.0%	12.9%	11.8%	17.4%
Supervisor of the Office of Accountability	967,438	226,042	741,396	23.4%	17.3%	13.8%	17.2%	19.2%
Supervisor of World Language and ESOL	1,441,414	197,756	1,243,658	13.7%	13.5%	9.2%	9.2%	9.1%
<b>Total</b>	<b>\$ 613,545,181</b>	<b>\$ 124,979,924</b>	<b>\$ 488,565,257</b>	<b>20.4%</b>	<b>20.3%</b>	<b>17.4%</b>	<b>16.7%</b>	<b>17.5%</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, 2023 (unaudited)

Name	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY23	FY22	FY21	FY20
Central Office	\$ 6,156,673	\$ 5,499,352	\$ 657,321	89.3%	82.3%	7.7%	8.3%	27.0%
Forest Hill Annex	2,165	-	2,165	0.0%	11.1%	6.0%	2.1%	0.0%
Hickory Annex	3,612	-	3,612	0.0%	46.5%	1.9%	54.5%	17.4%
<b>Total Central Funds</b>	<b>6,162,450</b>	<b>5,499,352</b>	<b>663,098</b>	<b>89.2%</b>	<b>82.2%</b>	<b>7.7%</b>	<b>8.5%</b>	<b>21.3%</b>
Harford Glen	37,873	7,954	29,919	21.0%	19.5%	13.8%	8.7%	21.0%
Harford Academy @ Campus Hills	107,355	55,046	52,309	51.3%	35.4%	32.0%	41.0%	35.6%
Alternative Education	40,940	9,149	31,791	22.3%	58.4%	14.1%	45.0%	27.4%
Swan Creek School	77,403	14,496	62,907	18.7%	40.8%	n/a	n/a	n/a
<b>Total Special Schools</b>	<b>263,571</b>	<b>86,646</b>	<b>176,925</b>	<b>32.9%</b>	<b>38.7%</b>	<b>60.4%</b>	<b>37.1%</b>	<b>30.3%</b>
Aberdeen High	300,065	121,391	178,674	40.5%	33.8%	24.2%	30.0%	32.0%
Bel Air High	298,448	121,813	176,635	40.8%	36.4%	23.6%	21.4%	29.1%
C. Milton Wright High	261,016	80,034	180,982	30.7%	22.1%	17.0%	22.5%	18.8%
Edgewood High	290,780	92,919	197,861	32.0%	21.1%	18.5%	11.6%	24.9%
Fallston High	225,105	96,219	128,886	42.7%	38.5%	34.2%	20.0%	18.9%
Harford Technical High	282,846	75,655	207,191	26.7%	21.5%	14.8%	33.8%	46.6%
Havre de Grace High	180,620	49,935	130,685	27.6%	26.5%	18.3%	13.1%	23.1%
Joppatowne High	191,972	70,052	121,920	36.5%	32.7%	22.9%	36.7%	39.5%
North Harford High	254,437	110,063	144,374	43.3%	21.7%	19.6%	21.4%	25.9%
Patterson Mill High	182,106	153,403	28,703	84.2%	57.2%	33.9%	39.6%	46.8%
<b>Total High Schools</b>	<b>2,467,395</b>	<b>971,484</b>	<b>1,495,911</b>	<b>39.4%</b>	<b>30.2%</b>	<b>22.2%</b>	<b>24.6%</b>	<b>30.2%</b>
Aberdeen Middle	172,666	97,509	75,157	56.5%	68.7%	39.7%	19.8%	31.6%
Bel Air Middle	169,200	101,105	68,095	59.8%	37.5%	38.1%	28.3%	36.2%
Edgewood Middle	160,026	37,885	122,141	23.7%	33.8%	16.9%	24.1%	28.1%
Fallston Middle	146,433	34,739	111,694	23.7%	25.5%	21.9%	19.2%	35.5%
Havre de Grace Middle	98,798	16,744	82,054	16.9%	19.2%	12.1%	10.1%	15.3%
Magnolia Middle	122,831	75,966	46,865	61.8%	41.4%	35.8%	31.7%	38.3%
North Harford Middle	131,592	66,872	64,720	50.8%	23.0%	16.0%	23.2%	46.9%
Patterson Mill Middle	115,850	72,026	43,824	62.2%	51.9%	35.2%	23.7%	52.2%
Southampton Middle	174,270	114,246	60,024	65.6%	33.5%	19.6%	33.0%	39.7%
<b>Total Middle Schools</b>	<b>1,291,666</b>	<b>617,091</b>	<b>674,575</b>	<b>47.8%</b>	<b>38.2%</b>	<b>27.0%</b>	<b>24.5%</b>	<b>36.0%</b>
<b>Total Secondary Schools</b>	<b>3,759,061</b>	<b>1,588,576</b>	<b>2,170,485</b>	<b>42.3%</b>	<b>32.9%</b>	<b>23.9%</b>	<b>24.6%</b>	<b>32.2%</b>
Abingdon Elementary	81,619	28,110	53,509	34.4%	48.4%	20.0%	31.7%	22.1%
Bakerfield Elementary	58,683	16,412	42,271	28.0%	19.1%	22.3%	29.4%	27.6%
Bel Air Elementary	62,632	34,426	28,206	55.0%	48.2%	53.3%	45.7%	46.1%
Church Creek Elementary	88,043	49,544	38,499	56.3%	90.6%	59.7%	27.0%	48.9%
Churchville Elementary	45,878	27,423	18,455	59.8%	57.0%	60.0%	32.1%	18.0%
Darlington Elementary	20,701	8,930	11,771	43.1%	22.3%	37.5%	32.3%	29.1%
Deerfield Elementary	90,905	21,636	69,269	23.8%	20.1%	17.1%	2.2%	19.9%
Dublin Elementary	34,244	13,169	21,075	38.5%	28.0%	17.9%	24.7%	37.8%
Edgewood Elementary	50,985	18,104	32,881	35.5%	44.0%	26.7%	41.0%	46.6%
Emmorton Elementary	66,419	18,503	47,916	27.9%	37.4%	27.3%	36.5%	34.7%
Forest Hill Elementary	58,402	18,981	39,421	32.5%	20.5%	19.1%	37.4%	47.3%
Forest Lakes Elementary	54,134	23,533	30,601	43.5%	46.3%	30.7%	29.7%	39.4%
Fountain Green Elementary	58,274	33,168	25,106	56.9%	45.6%	35.2%	31.8%	42.0%
George D. Lisby Elementary	61,326	27,277	34,049	44.5%	26.4%	17.7%	17.0%	35.6%
Halls Cross Roads Elementary	57,299	22,594	34,705	39.4%	27.2%	34.6%	27.3%	51.3%
Havre de Grace Elementary	69,225	20,326	48,899	29.4%	36.1%	34.2%	78.8%	63.3%
Hickory Elementary	80,308	33,336	46,972	41.5%	45.4%	20.9%	21.2%	38.2%
Homestead-Wakefield Elementary	127,179	51,702	75,477	40.7%	40.0%	51.9%	34.6%	40.1%
Jarrettsville Elementary	59,242	12,397	46,845	20.9%	19.4%	16.1%	14.0%	22.9%
Joppatowne Elementary	64,510	13,056	51,454	20.2%	32.3%	32.3%	45.9%	54.4%
Magnolia Elementary	62,826	41,508	21,318	66.1%	76.2%	19.3%	17.2%	39.5%
Meadowvale Elementary	65,438	37,270	28,168	57.0%	44.0%	34.4%	38.8%	52.4%
Norrisville Elementary	33,446	24,968	8,478	74.7%	63.9%	38.5%	52.1%	63.0%
North Bend Elementary	53,035	11,778	41,257	22.2%	27.9%	26.4%	27.2%	29.5%
North Harford Elementary	47,420	9,895	37,525	20.9%	25.4%	18.4%	35.6%	37.2%
Prospect Mill Elementary	71,636	29,178	42,458	40.7%	40.6%	41.1%	20.4%	36.3%
Red Pump Elementary	92,374	32,558	59,816	35.2%	30.7%	20.2%	31.3%	54.0%
Ring Factory Elementary	64,887	26,320	38,567	40.6%	52.8%	30.9%	20.3%	63.0%
Riverside Elementary	54,300	25,824	28,476	47.6%	30.7%	40.1%	33.9%	37.8%
Roye Williams Elementary	56,933	24,609	32,324	43.2%	25.5%	23.7%	24.3%	18.2%
Old Post Road Elementary	105,278	75,583	29,695	71.8%	88.0%	55.2%	50.6%	38.9%
William S. James Elementary	60,157	44,945	15,212	74.7%	30.6%	41.3%	44.7%	63.7%
Youths Benefit Elementary	136,979	53,011	83,968	38.7%	29.4%	30.7%	20.1%	41.4%
<b>Total Elementary Schools</b>	<b>2,194,717</b>	<b>930,074</b>	<b>1,264,643</b>	<b>42.4%</b>	<b>41.2%</b>	<b>32.7%</b>	<b>31.7%</b>	<b>40.5%</b>
<b>Unallocated</b>	<b>1,007,279</b>	<b>-</b>	<b>1,007,279</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Total All Allocated Funds</b>	<b>\$ 13,387,078</b>	<b>\$ 8,104,648</b>	<b>\$ 5,282,430</b>	<b>60.5%</b>	<b>56.1%</b>	<b>25.6%</b>	<b>17.1%</b>	<b>34.7%</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, 2023 (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	\$ 989,692	\$ (6,992,752)	12.4%
<u>Federal Aid</u>				
School Lunch Program	6,379,827	1,078,588	(5,301,239)	16.9%
School Breakfast Program	2,340,599	358,457	(1,982,142)	15.3%
Other Federal Revenue	706,864	240,690	(466,174)	34.1%
USDA Commodities	1,171,218	237,812	(933,406)	20.3%
Total Federal Aid	<u>10,598,508</u>	<u>1,915,547</u>	<u>(8,682,961)</u>	<u>18.1%</u>
<u>State Aid</u>				
Child Feeding Program	154,545	25,413	(129,132)	16.4%
Other State Revenue	286,841	-	(286,841)	0.0%
Total State Aid	<u>441,386</u>	<u>25,413</u>	<u>(415,973)</u>	<u>5.8%</u>
Interest Earned	-	12,559	12,559	n/a
Miscellaneous Income	181,030	3,739	(177,291)	2.1%
Total Revenues	<u>\$ 19,203,368</u>	<u>\$ 2,946,948</u>	<u>\$ (16,256,420)</u>	<u>15.3%</u>
<u>Expenditures</u>				
Salaries and Wages	6,385,371	1,054,212	5,331,159	16.5%
Contracted Services	513,000	218,234	294,766	42.5%
Supplies and Materials	8,710,042	2,102,475	6,607,567	24.1%
Other Charges	3,436,724	411,128	3,025,596	12.0%
Furniture and Equipment	158,231	111,698	46,533	70.6%
Total Expenditures	<u>\$ 19,203,368</u>	<u>3,897,747</u>	<u>\$ 15,305,621</u>	<u>20.3%</u>
Excess (Deficit) of Revenues over Expenditures		<u>\$ (950,799)</u>		

# HARFORD COUNTY PUBLIC SCHOOLS

## HARFORD COUNTY PUBLIC SCHOOLS Open Capital Projects Balances as of September 30, 2023

Description	Project #	Budget	Expenditures	Encumbrances	Total	Balance	% Remaining
<b>New- 300</b>							
Homestead Wakefield Elementary	3501	44,419,917	14,751,197	61,011,986	75,763,184	(31,343,267)	-70.6%
Harford Academy	9101	16,000,000	273	-	273	15,999,727	100.0%
<b>Modernizations - 310</b>							
Aberdeen High North	7110	665,000	660,290	4,710	665,000	-	0.0%
Havre de Grace High <sup>(1)</sup>	7810	98,459,739	98,327,088	29,805	98,356,893	102,845	0.1%
<b>Renovations - 315</b>							
Harford Tech LTD Reno	415	41,459,518	3,498,654	67,571,696	71,070,350	(29,610,832)	-71.4%
Joppatowne High Ltd Renov.	8115	42,057,263	41,732,554	373,347	42,105,901	(48,638)	-0.1%
Technology Education Lab Refresh	9017	1,601,648	1,579,308	-	1,579,308	22,340	1.4%
<b>Systemics - 325 / 326</b>							
NHHS Energy Recovery	8002	1,200,000	-	-	-	1,200,000	100.0%
Bakerfield Elem Roof	1225	2,115,912	1,889,270	107,493	1,996,763	119,149	5.6%
Havre de Grace Elem Roof	3225	2,277,132	1,339,337	388,491	1,727,828	549,304	24.1%
CEO Roof	9225	3,971,734	3,475,331	290,713	3,766,044	205,690	5.2%
Bakerfield Elem Chiller	1263	886,546	80,123	345,831	425,953	460,593	52.0%
Abingdon Elem Central PL	2363	2,494,000	1,867,907	539,294	2,407,201	86,799	3.5%
Meadowdale Elem Chiller	3863	756,970	124,941	427,759	552,700	204,270	27.0%
Churchville Elem HVAC	1668	398,906	48,200	11,080	59,280	339,626	85.1%
Aberdeen Middle HVAC	6568	17,086,900	39,674	1,858,202	1,897,876	15,189,024	88.9%
Swan Creek HVAC	9668	2,898,682	1,266,525	908,648	2,175,173	723,509	25.0%
<b>Other - 340</b>							
Relocatables	9041	12,436,037	11,654,776	1,050	11,655,826	780,212	6.3%
<b>Facilities Repairs - Miscellaneous - 390</b>							
Security Measures	9098	4,179,143	4,149,801	29,342	4,179,143	-	0.0%
<b>Facilities Master Plan - 302</b>							
Facilities Master Plan	9000	1,070,000	847,656	22,344	870,000	200,000	18.7%
<b>Site Improvements - 312</b>							
Old Havre de Grace High School	7800	400,000	328,386	-	328,386	71,614	17.9%
JHS Column Structure	8112	150,000	87,783	8,208	95,991	54,009	36.0%
JHS - Stormwater	8179	750,000	-	-	-	750,000	100.0%
SWM, Erosion, Sediment	9079	500,000	10,909	-	10,909	489,091	97.8%
Paving - New	9081	840,000	86,565	140,608	227,173	612,827	73.0%
Paving - Over & Maint.	9082	2,613,155	2,034,326	95,499	2,129,824	483,331	18.5%
Fencing	9088	100,000	29,330	-	29,330	70,670	70.7%
<b>Educational Facilities - 322</b>							
Educational Facilities	9000	2,647,000	161,365	1,834,983	1,996,347	650,653	24.6%
Tech Ed Lab Refresh	9017	23,352	-	76	76	23,276	99.7%
Special Ed Facility Impr	9021	6,227,489	3,277,257	1,309,914	4,587,171	1,640,318	26.3%
Equipment & Furniture	9092	500,000	-	-	-	500,000	100.0%
Music Equipment	9097	2,476	-	-	-	2,476	100.0%
CTE Equipment	9990	470,535	333,130	137,405	470,535	-	0.0%
<b>Athletic &amp; Recreational - 332</b>							
AHS Ticket Booth	7003	100,000	-	-	-	100,000	100.0%
Outdoor Track Recondition	9004	337,000	-	-	-	337,000	100.0%
Swimming Pool Renovation	9095	162,156	126,138	19,046	145,184	16,972	10.5%
Playgrounds	0195	200,000	27,892	62,000	89,892	110,108	55.1%
Athletic Fields Repairs	9162	409,351	309,902	5,200	315,102	94,249	23.0%
<b>Fleet Replacement - 342</b>							
Senate Bill 528	9009	150,000	-	-	-	150,000	100.0%
Vehicles and Equipment	9075	6,950,000	1,911,660	570,062	2,481,722	4,468,278	64.3%
Buses	9096	6,565,159	4,774,763	1,788,896	6,563,659	1,500	0.0%
<b>Technology Infrastruct. - 352</b>							
Technology Infrastruct	9000	11,805,503	5,933,208	3,209,556	9,142,764	2,662,739	22.6%
ERP System	9058	16,500,000	1,648,815	6,370,400	8,019,215	8,480,785	51.4%
<b>Facilities Repairs Prog. - 362</b>							
Facilities Repair	9000	685,000	50,440	123,363	173,802	511,198	74.6%
Forest Hill Annex	0600	3,300,000	266,623	2,360,539	2,627,162	672,838	20.4%
Roofs	9025	604,445	172,467	347,326	519,793	84,651	14.0%
Floors	9071	626,250	603,689	-	603,689	22,561	3.6%
Partitions	9072	170,000	19,913	-	19,913	150,087	88.3%
ADA	9080	152,185	50,835	-	50,835	101,350	66.6%
Bleachers	9084	182,523	16,206	-	16,206	166,317	91.1%
<b>Major HVAC - 372</b>							
Major HVAC	9000	3,526,465	547,853	-	547,853	2,978,612	84.5%
Halls Cross Rds Chiller	3063	764,764	108,001	444,264	552,265	212,499	27.8%
<b>Life, Health, Safety - 382</b>							
Environmental Compliance	9065	200,000	-	-	-	200,000	100.0%
Emergency Systems	9074	4,006,154	1,099,055	46,377	1,145,432	2,860,722	71.4%
Water & Backflow	9078	373,495	136,391	-	136,391	237,104	63.5%
Energy Conservation	9087	134,442	663	-	663	133,779	99.5%
Non Consumptive Water	9089	2,711,000	-	-	-	2,711,000	100.0%
Security Measures	9098	810,000	-	324,160	324,160	485,840	60.0%
<b>Blueprint Facility Prog - 392</b>							
Pre-Kindergarten	9045	200,000	-	-	-	200,000	100.0%
Community Schools	9046	250,000	-	-	-	250,000	100.0%
<b>Blueprint Facility Prog - 392</b>							
Harford Glen Pier	0911	500,000	-	-	-	500,000	100.0%
<b>Total Active Projects</b>		<b>\$ 374,034,947</b>	<b>\$ 211,486,471</b>	<b>153,119,672</b>	<b>\$ 364,606,142</b>	<b>\$ 9,428,804</b>	<b>2.5%</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, 2023

# 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	\$ 314,852,402	\$ 62,000,000	\$ (252,852,402)	19.7%	36.1%
State	279,062,279	92,669,166	(186,393,113)	33.2%	53.9%
Federal	420,000	96,102	(323,898)	22.9%	0.1%
Other	3,210,500	1,190,130	(2,020,370)	37.1%	0.7%
Interest	1,000,000	972,952	(27,048)	97.3%	0.6%
Prior Years' Fund Balance	15,000,000	15,000,000	-	100.0%	8.7%
<b>Total Revenues</b>	<b><u>\$ 613,545,181</u></b>	<b><u>\$ 171,928,351</u></b>	<b><u>\$ (441,616,830)</u></b>	<b><u>28.0%</u></b>	<b><u>100.0%</u></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	100,000	77,958	(22,042)	78.0%
Out of County LEAs	200,000	-	(200,000)	0.0%
Transportation Fees	270,000	52,563	(217,437)	19.5%
Rental of Facilities	342,000	49,871	(292,129)	14.6%
Total Tuition, Fees, etc.	<u>912,000</u>	<u>180,393</u>	<u>(731,607)</u>	<u>19.8%</u>
Interscholastic Receipts	490,000	166,584	(323,416)	34.0%
Donations. Gifts, Awards	2,500	403	(2,097)	16.1%
Sale of Equipment/Scrap	75,000	6,355	(68,645)	8.5%
Net Insurance Recovery	60,000	19,656	(40,344)	32.8%
Criminal Background	60,000	27,770	(32,230)	46.3%
Device Restitution	350,000	238,158	(111,842)	68.0%
Settlements Health & Dental	-	180,229	180,229	n/a
Other Miscellaneous	1,261,000	370,582	(890,418)	29.4%
TOTAL OTHER	<u>3,210,500</u>	<u>1,190,130</u>	<u>(2,020,370)</u>	<u>37.1%</u>

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

<b>EXPENDITURES</b>	<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>
Administration	14,073,119	4,408,460	9,664,659	31.3%
Mid-Level Administration	33,035,060	8,428,491	24,606,569	25.5%
Instructional Salaries	221,073,950	30,427,719	190,646,231	13.8%
Textbooks	7,906,421	3,459,689	4,446,732	43.8%
Other Instructional Costs	10,323,202	7,643,790	2,679,412	74.0%
Special Education	69,634,778	11,583,709	58,051,069	16.6%
Student Personnel Services	2,919,669	757,675	2,161,994	26.0%
Student Health Services	5,649,714	880,287	4,769,427	15.6%
Student Transportation	44,705,346	8,266,973	36,438,373	18.5%
Operation of Plant	35,414,927	8,761,866	26,653,061	24.7%
Maintenance of Plant	16,838,387	5,808,844	11,029,543	34.5%
Fixed Charges	150,664,271	34,506,574	116,157,697	22.9%
Community Services	569,835	34,559	535,276	6.1%
Capital Outlay	736,502	11,288	725,214	1.5%
Total	<u>\$ 613,545,181</u>	<u>\$ 124,979,924</u>	<u>\$ 488,565,257</u>	<u>20.4%</u>