Attachment D - See page D1



BOARD OF EDUCATION OF HOWARD COUNTY MEETING AGENDA ITEM

TITLE: <u>Operating B</u> PRESENTER(S):	DATE:	3/10/16			
VISION 2018 GOAL:	Students	⊠ Staff	Families and Comm	unity	Organization
OVERVIEW:					
 The attached informat A. Executive Summa B. Schedule A – Det C. Schedule B – Deta D. Schedule C – Sun E. Budget Transfer R 	ary ailed Revenue – ailed Expenditur nmary of Expend	January 2016 es – January 20		Page 1 A1 B1-B C1 D1	

RECOMMENDATION/FUTURE DIRECTION:

None

SUBMITTED BY:

Beverly J. Davis, CPA Executive Director, Budget and Finance **APPROVAL/CONCURRENCE:**

Renee A. Foose, Ed.D. Superintendent

FY 2016 Financial Report for the Period Ending January 31, 2016

Howard County Public School System

Executive Summary

Attached is the *General Fund Revenues, Expenditures, and Encumbrances – Budget to Actual* for the period ended January 31, 2016. These data are presented using State Department of Education categories and do not reflect ongoing projections of revenues and expenditures. Figure 1 presents a high level overview of the original FY 2016 General Fund Revenue Budget. Figure 2 provides an overview of the FY 2016 General Fund Expenditure Budget. Schedule A presents detailed revenues, Schedule B presents detailed expenditures and Schedule C presents a summary of expenditures by object.



General Fund Revenue Figure 1

Year-to-Date Revenue Comparison

- *Howard County* The FY 2016 County appropriation totaled \$544.1 million, an increase of 2.6% over the FY 2015 budget. County funds are disbursed to the Board in twelve monthly draws scheduled with the county to meet our cash flow requirements. Our year-to-date county revenue received is \$280.1 million at January 31, 2016, approximately 51.5% of the budget.
- **State of Maryland** The FY 2016 state appropriation totaled \$222.3 million. The majority of state funds are received bi-monthly in six equal installments beginning at the end of July. Four of the bi-monthly payments have been received totaling \$151.7 million.

FY 2016 Financial Report for the Period Ending January 31, 2016

Other Revenue – Other Revenue includes Federal Impact Aid, charges for use of facilities, administration charges, E-Rate rebates, gate receipts, investment earnings, and summer school tuition as well as other miscellaneous items. Many of these revenues are collected after the first quarter or at year end. Year-to-date actual revenue includes summer school tuition, student fees, investment earnings, E-Rate rebates, fund balance carryover, and other miscellaneous items.



Figure 2

General Fund Expenditures Budget

Upon completion of the year end budget projections, management will prepare a categorical transfer request for the Board to consider. At this time, accurate projections are not yet available to include information on expected remaining balances. However, we expect that funding may be available in some categories to be used to meet the current operational needs or may be available to prefund items in the FY 2017 budget, if necessary.

0%

Administration

Instructional Salaries

Instructional Supplies

Wid-Level Administration

Other Instructional Costs

Special Education

Student Personnel Services

Student Health Services

Student Transportation

Year-to-Date Expenditure Analysis

Total Expenditures and Encumbrances – Year-to-date expenditures and encumbrances through January 31, 2016, are approximately \$414.7 million which is approximately 53.4% committed. Salary expenditures within categories that are primarily comprised of 12-month positions (e.g., Administration, Mid-Level Administration, Transportation, Operation of Plant, Maintenance of Plant, and Capital Outlay) range from 51.0%–54.0% of the budget. This is consistent with the fact that seven months of the fiscal year have elapsed. Salary expenditures in categories with large concentrations of 10-month, school-based personnel (e.g., Instructional Salaries, Special Education, Student Personnel Services, Student Health Services, and Community Services) range from 45.7%–55.9% of budget.



General Fund Expenditures and Encumbrances YTD Figure 3

Fixed Charges

Operation of Plant

Maintenance of Plant

Community Services

Capital Outlay

FY 2016 non-salary expenditures appear reasonable in comparison to historical spending patterns. Differences are primarily due to the timing of payments or commitment of funds. These are discussed in the following paragraphs.

- **Administration** This category includes costs for activities associated with the general regulations, direction, and control of the school system. Total expenditures in Administration appear reasonable for seven months of the budget year and comparable to last year at this time.
- Mid-level Administration This category contains instructional support services including central office instructional personnel, professional development, school-based office staff, school administration, media processing, cable TV/video production, and temporary employee services. Year-to-date FY 2016 expenditures in Mid-level Administration are consistent with prior year costs and appear reasonable for the seven months of FY 2016.
- Instructional Salaries Year-to-date Instructional Salaries are 51.7% expended at January 31, 2016, compared to 50.6% at the same time last year, which is reasonable for six months into the school year.
- Instructional Supplies This category is comprised of expenditures and commitments for instructional supplies for all schools. Approximately 51.7% of Instructional Supplies funds are committed at January 31, 2016, compared to approximately 64.2% at the same time last year, which reasonable for six months into the school year.
- **Other Instructional Costs** This category is comprised of commitments for contracted services, staff development, and equipment used to support the instructional program. Approximately 42.8% of the FY 2016 Other Instructional Costs budget has been committed at January 31, 2016, which is slightly higher than the 41.1% committed at this time last year.
- Special Education The Special Education category includes costs associated with the instructional needs of students receiving special education services. The budget is 55.9% committed at January 31, 2016, as compared to 54.1% committed at January 31, 2015, which appears reasonable for six months into the school year.
- Student Personnel Services and Health Services Student Personnel includes programs to improve student attendance and to solve pupil problems involving the home, school, and community. Health Services provides staffing for school health rooms, maintains student health records, identifies health problems, enforces immunization laws, and provides other services. Expenditures in these categories appear reasonable for seven months of FY 2016.
- **Transportation** The Transportation budget is 54.7% committed at January 31, 2016, as compared to 53.0% committed at January 31, 2015, which is consistent with the prior year.

- **Operation of Plant** This category includes custodial salaries and the cost of utilities. Approximately 51.4% of the FY 2016 budget has been committed at January 31, 2016, which is reasonable, though somewhat lower than the 56.6% committed at this time last year.
- Maintenance of Plant This category includes costs of building and grounds maintenance, and environmental maintenance. Approximately 54.4% of the FY 2016 budget has been committed at January 31, 2016, which is as expected for seven months of the fiscal year, though slightly above the 53.9% committed at this time last year.
- Fixed Charges This category includes the cost of employee benefits and other fixed charges and other costs such as vehicle insurance, retirement contributions, life insurance, workers compensation contributions from the General Fund, unemployment insurance, and employee assistance program costs. Fixed charges appear reasonable at January 31, 2016, though slightly higher than the amount committed at this time last year due to timing differences in pay dates between years.
- **Community Services** This category provides for the usage of our facilities by the community, transportation for some parochial students in Howard County, grounds maintenance of school sites for community use, and other school system community services. The Community Services budget is approximately 51.1% committed at January 31, 2016, which is consistent with spending this time last year.
- **Capital Outlay** The Capital Outlay category includes costs for planning, administration, and oversight of the Capital Budget. Staff turnover is generating salary savings which is the primary reason current year spending is lagging behind prior year.

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The Howard County Public School System Schedule A - Statement of Detailed Revenues

Budget and Actual For the Period Ended: 1/31/2016 (unaudited)

		Final Budget		Year-to-Date Actual	Remaining Budget		Percent Actual to Budget
REVENUE							
COUNTY REVENUE							
Local Appropriations	\$	544,144,625	\$	280,065,740	\$	264,078,885	51.46 %
TOTAL COUNTY REVENUE	\$	544,144,625	\$	280,065,740	\$	264,078,885	51.46 %
OTHER REVENUE	\$	179,000	\$	41,308	\$	137,692	23.07 %
Tuition-Non Resident	φ	430,000	Ψ	644,825	Ŷ	(214,825)	149.95
Tuition-Summer School		350,000		275,124		74,876	78.60
Student Payments/Fees		50,000		5,209		44,791	10.41
Earnings on Investments		1,100,000		387,820		712,180	35.25
Rent		6,039,293		3,729,376		2,309,917	61.75
Other Miscellaneous Revenue TOTAL OTHER REVENUE	\$	8,148,293	\$	5,083,662	\$	3,064,631	62.38 %
IOTAL OTTIER REVENUE	Ψ_	0,140,200	Ψ	3,003,002	Ŧ		02.00 /0
STATE REVENUE							
State Share of Current Expense	\$	161,913,982	\$	107,942,655	\$	53,971,327	66.66 %
Compensatory Education		27,734,155		18,489,437		9,244,718	66.66
Formula-Specific Populations		7,178,283		4,601,562		2,576,721	64.10
Students with Disabilities		8,930,329		9,672,886		(742,557)	108.31
Transportation		16,503,713		11,002,475		5,501,238	66.66
TOTAL STATE REVENUE	\$	222,260,462	\$	151,709,015	\$	70,551,447	68.25 %
FEDERAL REVENUE							
Unrestricted-Impact Aid	\$	130,000	\$	113,893	\$	16,107	87.61 %
Restricted Direct		240,000		101,576		138,424	42.32
TOTAL FEDERAL REVENUE	\$	370,000	\$	215,469	\$	154,531	58.23 %
OTHER RESOURCES							
Transfers In-Maryland LEAs	\$	200,000	\$	-	\$	200,000	.00 %
Other Nonrevenue		1,215,000		227,814		987,186	18.75
TOTAL OTHER RESOURCES	\$	1,415,000	\$	227,814	\$	1,187,186	16.09 %
REVENUE	\$	776,338,380	\$	437,301,700	\$	339,036,680	<u> 56.32</u> %

Note: Variances due to system rounding.

The Howard County Public School System Schedule B - Expenditures by Category

Budget and Actual with Encumbrances For the Period Ended January 31, 2016 (unaudited)

Administration Selection	Category and Object Summary	Budget	۲	rear-To-Date Actual	F	Remaining Budget	Percent Actual to Budget	
Salaries and Wages S 9,386,030 S 4,901,602 S 4,484,428 52.22 % Contracted Services 2,000,210 1,428,702 661,508 68.35 Supplies and Materials 449,124 348,306 114,627,29 70.50 Other Charges 449,669 223,072 256,597 46.50 Equipment - - - 0.00 Total Administration S 522,06,711 S 2548,292 55,48 Salaries and Wages S 5,22,06,711 S 2,309,301 53.95 % Contracted Services 5,026,636 2,652,715 2,173,921 56.75 Supplies and Materials 1,050 14,0079 37,0586 27,43 Equipment 17,060 - 100.00 - Total Mid-Level Administration S 530,07,7685 S - - 0.00 Total Mid-Level Administration S 530,07,7685 S - - 0.000 - Instructional								
Contracted Services 2,090,210 1,428,702 661,508 683,55 Supplies and Materials 444,124 348,395 143,723 70,50 Other Charges 479,699 223,072 255,697 46,50 Equipment - - - 0,00 Total Administration \$ 12,450,033 \$ 6,901,771 \$ 5,548,282 66,421 % Outre Charges \$ 5,026,636 2,852,715 2,173,981 5,675 Supplies and Materials 1,356,677 608,621 744,056 44,86 Other Charges 50,005,05 140,079 370,552 2,738 % 100,00 Total Mid-Level Administration \$ 59,017,769 \$ 317,31,885 \$ 27,285,804 53,76 % Instructional Stairies - - - 0,00 % Supplies and Materials - - 0,00 Total Instructional Supplies \$ 318,875,974 \$ 164,822,072 \$ 154,063,902	Administration							
Supplies and Materials 494,124 348,395 145,729 70.50 Other Charges 479,669 222,072 226,697 46.50 Equipment - - 0.00 Total Administration \$ 12,450,033 \$ 6,801,771 \$ 5,548,282 56,43 % Mid-Level Administration Staties and Wages \$ 52,026,636 2,452,715 2,173,921 56,75 Supplies and Materials 1,56,677 600,621 748,058 27,43 64,75 Supplies and Materials 1,56,677 600,621 748,058 27,235,801 53,376 Total Mid-Level Administration \$ 50,017,689 \$ 317,31,885 \$ 27,285,801 53,76 Instructional Salaries \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51,88 % Contracted Services \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51,88 % Contracted Services \$ 318,875,974<	Salaries and Wages	\$ 9,386,030	\$	4,901,602	\$	4,484,428	52.22	%
Other Charges 479,669 223,072 266,597 46.50 Equipment - - - 0.00 Total Administration \$ 12.450.033 \$ 6.301,771 \$ 5.543.202 55.43 Mid-Level Administration Staries and Wages \$ 52,106,711 \$ 23,113,410 \$ 23,993,301 53,395 % Contracted Services 5,026,636 2,482,715 2,173,921 56,75 3,900 67,75 3,900,6621 748,066 44,86 Other Charges 510,805 140,079 370,528 27,43 Equipment 17,060 100.00 100.00 100.00 100.00 3,701,528 27,285,804 63,76 % - 0.00 3,901 53,95 51,68 % - 0.00 3,900 51,68 % - 0.00 - 0,00 % 3,906,923 51,68 % - 0,00 % 3,900,923 51,68 % - 0,00 % 3,900,923	Contracted Services	2,090,210		1,428,702		661,508	68.35	
Equipment 0.00 Total Administration \$ 12.450033 \$ 6.901.771 \$ 5.548.282 55.43 % Mid-Level Administration Statics and Wages \$ 52.106.711 \$ 28.8113.410 \$ 23.993.301 53.95 % Contracted Services 5.026.636 2.852.715 2.173.921 56.75 3.000 53.95 % Dear Ontracted Services 5.106.65 144.079 370.526 27.43 100.00 100.00 Total Mid-Level Administration \$ 59.017.689 \$ 31.731.885 \$ 27.285.804 53.76 % Instructional State Statics and Wages \$ 318.875.974 \$ 164.822.072 \$ 154.053.902 51.68 % Contracted Services \$ 318.875.974 \$ 164.822.072 \$ 154.053.902 51.68 % Contracted Services \$ 318.875.974 \$ 164.822.072 \$ 154.053.902 51.68 % 0.00	Supplies and Materials	494,124		348,395		145,729	70.50	
Total Administration \$ 12.450.003 \$ 6.901.771 \$ 5.548.862 55.47 % Mid-Level Administration Staries and Wages \$ 52.106.711 \$ 23.993.301 53.95 % Contracted Services \$ 5.026.636 2.852.715 2.173.921 56.75 Supplies and Materials 1.356.677 608.621 748.066 44.86 Other Charges 510.605 140.079 370.528 2.7.43 Equipment 17.060 17.080 - 100.00 Total Mici-Level Administration \$ 59.017.689 \$ 317.93.885 \$ 27.285.804 53.76 % Instructional Salaries \$ 318.875.974 \$ 164.822.072 \$ 154.053.902 51.68 % Contracted Services \$ 318.875.974 \$ 164.822.072 \$ 154.053.902 51.68 % Mid-Level Administratios - - 0.00 % 51.68 % - 0.00	Other Charges	479,669		223,072		256,597	46.50	
Mid-Level Administration Salaries and Wages \$ \$ 22,106,711 \$ 28,113,410 \$ 23,993,301 \$ 53,95 % 21,73,821 \$ 56,75 Supplies and Materials 1,356,677 608,621 748,056 44,86 Other Charges 510,605 144,0079 379,526 27,43 Total Mid-Level Administration \$ 59,017,689 \$ 317,31,885 \$ 27,285,804 53,75 % Instructional Salaries Salaries and Wages \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51,68 Instructional Salaries S 318,875,974 \$ 164,822,072 \$ 154,053,902 51,68 Contracted Services 318,875,974 \$ 164,822,072 \$ 154,053,902 51,68 Contracted Services \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51,68 Instructional Supplies 318,875,974 \$ 164,822,072 \$ 154,053,902	Equipment	-		-		-	0.00	
Staries and Wages \$ 52,06,711 \$ 28,113,410 \$ 23,983,301 53,95 % Contracted Services 5,026,636 2,852,715 2,173,921 56,75 Supplies and Materials 1,356,677 608,621 748,056 44,86 Other Charges 510,005 140,079 370,526 27,43 Equipment 17,060 100,00 100,00 100,00 Total Mid-Level Administration \$ 590,017,689 \$ 317,31,885 \$ 272,285,804 \$53,76 % Instructional Salaries - - 0.00 - 0.00 - 0.00 - 0.00 - 0.00 - 0.00 - 0.00 % 51,66 % - 0.00 - 0.00 % 51,66 % - 0.00 % 51,66 % - 0.00 % 51,66 % - 0.00 % 51,66 % - 0.00 %	Total Administration	\$ 12,450,033	\$	6,901,771	\$	5,548,262	55.43	%
Contracted Services 5,026,636 2,852,715 2,173,921 56,75 Supplies and Materials 1,356,677 608,621 748,056 44.86 Other Charges 510,605 140,079 370,526 27.43 Equipment 17,060 17,060 - 100,00 Total MId-Level Administration \$ 50,017,689 \$ 31,731,885 \$ 27,225,804 53,76 % Instructional Salaries Staines and Wages \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51,68 % Contracted Services - - - 0.00 - 0.00 Supplies and Materials - - - 0.00 % Supplies - - 0.00 % Contracted Services \$ 1,2503,227 6,458,847 6,044,380 51,65 % Other Charges - - 0.00 51,65 % - 0.00 % Supplies and Materials	Mid-Level Administration							
Supplies and Materials 1,356,677 608,621 748,056 44.86 Other Charges 510,005 140,079 370,526 27.43 Equipment 17,060 17,060 - 100,00 Total Mid-Level Administration \$ 59,017,689 \$ 31,731,885 \$ 27,285,804 53,76 Instructional Salaries - - 0.00 Supplies and Wages \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51,68 % Contracted Services - - - 0.00 Supplies and Materials - - 0.00 % Contracted Services \$ - \$ - 0.00 % Supplies and Materials 12,503,227 6,458,847 \$ 0.00 % Contracted Services \$ 12,503,227 \$ 6,458,847 \$ 0.00 % 51,65 % Other Instructional Supplies \$ 12,503,227 \$ 6,458,847 \$ 0.000 % Supplies and Materials 12,503,227 \$ 6,458,847 \$ 0.000 %	Salaries and Wages	\$ 52,106,711	\$	28,113,410	\$	23,993,301	53.95	%
Other Charges \$10,605 140,079 370,526 27.43 Equipment 17,060 17,080 - 100.00 Total Mid-Level Administration \$ 59,017,688 \$ 317,31885 \$ 27,285,804 53,76 % Instructional Salaries Salaries and Wages \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51,68 % Contracted Services - - 0.00 . 0.00 . . 0.00 Supplies and Materials - - 0.00 % 0.00 % Supplies and Materials 12,503,227 \$ 464,882,072 \$ 154,053,902 51,68 % Instructional Supplies \$ - \$ - \$ 0.00 % Supplies and Materials 12,503,227 \$ 6,458,847 \$ 6,044,380 51,65 % Other Instructional Costs \$ 12,503,227 \$ 6,458,847 \$ 0,040,4380 51,65 % Contracted Services \$ 2,396,640 \$ 1,269,085 \$ 1,127,555 <th< td=""><td>Contracted Services</td><td>5,026,636</td><td></td><td>2,852,715</td><td></td><td>2,173,921</td><td>56.75</td><td></td></th<>	Contracted Services	5,026,636		2,852,715		2,173,921	56.75	
Equipment 17,060 17,060 - 100.00 Total Mid-Level Administration \$ 59,017,689 \$ 31,731,885 \$ 27,285,804 53,76 % Instructional Salaries Staries and Wages \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51.88 % Contracted Services - - 0.00 - 0.00 Supplies and Materials - - 0.00 Supplies and Materials 12,503,227 \$ 154,053,902 51.88 % Instructional Supplies - - 0.00 % 51.68 % Contracted Services \$ - \$ - 0.00 % Supplies and Materials 12,503,227 \$ 6.458,847 \$ 6.044,380 51.65 % Other Instructional Supplies \$ 12,503,227 \$ 6.458,847 \$ 11,27,555 52.95 % Other Instructional Costs \$ 2,396,640 \$	Supplies and Materials	1,356,677		608,621		748,056	44.86	
Total Mid-Level Administration \$ 59,017,689 \$ 31,731,885 \$ 27,285,804 53,76 % Instructional Salaries Staries and Wages \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51,68 % Contracted Services - - 0.00 - 0.00 Supplies and Materials - - 0.00 % Instructional Supplies S 318,875,974 \$ 164,822,072 \$ 154,053,902 51,65 Instructional Supplies S 318,875,974 \$ 164,822,072 \$ 154,053,902 51,65 Contracted Services \$ - \$ - 0.00 % Supplies and Materials 12,503,227 6,458,847 \$ 6,044,380 51,65 % Other Instructional Supplies \$ 12,503,227 \$ 6,458,847 \$ 6,044,380 51,65 % Other Instructional Costs \$ 12,800,02 \$ 1,4269,085	Other Charges	510,605		140,079		370,526	27.43	
Instructional Salaries Salaries and Wages \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51.68 % Contracted Services - - 0.00 Supplies and Materials - - 0.00 Total Instructional Supplies \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51.68 % Contracted Services \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51.68 % Instructional Supplies Contracted Services \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51.68 % Contracted Services \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51.68 % Contracted Services \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51.68 % Other Charges 12,503,227 \$ 6,458,847 \$ 0,00 % 51.65 % Other Instructional Costs 2 12,503,227 \$ 6,458,847 \$ 0,044,380 51.65 % Other Instructional Costs 2 2,396,640 \$ 1,269,085 \$ 1,127,555 52.95<	Equipment	17,060		17,060		-	100.00	
Salaries and Wages \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51.68 % Contracted Services - - 0.00 Supplies and Materials - - 0.00 Total Instructional Salaries \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51.68 % Instructional Supplies \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51.68 % Instructional Supplies \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51.68 % Contracted Services \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51.68 % Instructional Supplies \$ 12,503,227 6,458,847 6,044,380 51.65 % Other Charges 12,503,227 \$ 6,458,847 \$ 6,044,380 51.65 % Other Instructional Costs \$ 12,503,227 \$ 6,458,847 \$ 6,044,380 51.65 % Other Charges 309,620 85,447 224,173 27.59 \$ 6,044,380 51.65 % Supplies and Materials 309,620 85,447 224,173 27.59 \$ 1,460,063 \$ 1,954,227<	Total Mid-Level Administration	\$ 59,017,689	\$	31,731,885	\$	27,285,804	53.76	%
Contracted Services - - 0.00 Supplies and Materials - - 0.00 Total Instructional Salaries \$ 318,875,974 \$ 164,822,072 \$ 154,053,902 51,68 % Instructional Supplies Contracted Services \$ - \$ - 0.00 % Contracted Services \$ - \$ - 0.00 % Supplies and Materials 12,503,227 6,458,847 6,044,380 51,65 Other Charges - - 0.00 % Total Instructional Supplies \$ 12,503,227 \$ 6,458,847 \$ 6,044,380 51,65 Other Charges 12,503,227 \$ 6,458,847 \$ 6,044,380 51,65 % Other Instructional Costs \$ 12,503,227 \$ 6,458,847 \$ 51,65 % Other Instructional Costs \$ 12,503,227 \$ 6,458,847 \$ 1,127,555 52,95 % Supplies and Materials 309,620 85,447 224,173	Instructional Salaries							
Supplies and Materials - - - 0.00 Total Instructional Salaries \$ 318.875.974 \$ 164.822.072 \$ 154.053.902 51.68 % Instructional Supplies Contracted Services \$ - \$ - 0.00 % Supplies and Materials 12,503,227 6,458,847 6,044,380 51.66 % Other Instructional Supplies \$ 12,503,227 \$ 6.458,847 \$ 6.044,380 51.66 % Other Instructional Supplies \$ 12,503,227 \$ 6.458,847 \$ 6.044,380 51.66 % Other Instructional Costs \$ 12,609,085 \$ 1,127,555 52.95 % Supplies and Materials - - - 0.00 7.890 572,110 1.36 Contracted Services \$ 2,396,640 \$ 1,269,085 \$ 1,127,555 52.95 % Supplies and Materials 309,620 85,447 224,173	Salaries and Wages	\$ 318,875,974	\$	164,822,072	\$	154,053,902	51.68	%
Total Instructional Salaries \$ 318.875.974 \$ 164.822.072 \$ 154.053.902 51.68 % Instructional Supplies Contracted Services \$ - \$ - \$ - \$ 0.00 % Supplies and Materials 12,503,227 6,456,847 6,044,380 51.65 0.00 Total Instructional Supplies 12,503,227 6,456,847 6,044,380 51.65 0.00 Total Instructional Supplies \$ 12,503,227 \$ 6,456,847 \$ 6,044,380 51.65 0.00 Total Instructional Supplies \$ 12,503,227 \$ 6,458,847 \$ 6,044,380 51.65 0.00 Total Instructional Costs \$ 12,503,227 \$ 6,458,847 \$ 6,044,380 51.65 % Contracted Services \$ 2,396,640 \$ 1,269,085 \$ 1,127,555 52.95 % Supplies and Materials - - 0.00 0	Contracted Services	-		-		-	0.00	
Instructional Supplies Contracted Services \$ - \$ - 0.00 % Supplies and Materials 12,503,227 6,458,847 6,044,380 51.65 Other Charges - - 0.00 Total Instructional Supplies \$ 12,503,227 \$ 6,458,847 \$ 0,000 Total Instructional Supplies \$ 12,503,227 \$ 6,6458,847 \$ 0,000 Total Instructional Costs \$ 1,269,085 \$ 1,127,555 52.95 % Contracted Services \$ 2,396,640 \$ 1,269,085 \$ 1,127,555 52.95 % Supplies and Materials - - 0.00 0	Supplies and Materials	-		-		-	0.00	
Contracted Services \$ - \$ - \$ 0.00 % Supplies and Materials 12,503,227 6,458,847 6,044,380 51.65 0.00 Total Instructional Supplies \$ 12,503,227 \$ 6.458,847 \$ 6,044,380 51.65 Other Charges - - 0.00 - 0.00 - 0.00 Total Instructional Supplies \$ 12,503,227 \$ 6.458,847 \$ 6.044,380 51.65 % Other Instructional Costs 6.044,380 51.65 % Contracted Services \$ 2,396,640 \$ 1,269,085 \$ 1,127,555 52.95 % Supplies and Materials - - 0.00 7 0.00 7 7.59 5 5.9 % 128,100 97,641 30,459 76.22 7.110 1.36 7 7.2110 1.36 7 7.2110 1.36 7 7.2110 1.36 7 7.2110 1.36 7 7.110 1.36 7 7.	Total Instructional Salaries	\$ 318,875,974	\$	164,822,072	\$	154,053,902	51.68	%
Supplies and Materials 12,503,227 6,458,847 6,044,380 51.65 Other Charges - - 0.00 Total Instructional Supplies \$ 12,503,227 \$ 6,458,847 \$ 6,044,380 51.65 Other Instructional Costs 6,458,847 \$ 6,044,380 51.65 % Other Instructional Costs 2,396,640 \$ 1,269,085 \$ 1,127,555 52.95 % Supplies and Materials - - 0.00 00 00 00 Other Charges 309,620 85,447 224,173 27.59 622 Transfers 580,000 7,890 572,110 1.36 76.22 Transfers 580,000 7,890 572,110 1.36 74.276 % Special Education Staries and Wages \$ 84,192,839 \$ 43,603,392 \$ 40,589,447 51.78 % Contracted Services 2,225,448 1,179,324 1,046,124 52.99 %	Instructional Supplies							
Other Charges - - - 0.00 Total Instructional Supplies \$ 12.503.227 \$ 6.458.847 \$ 6.044.380 51.65 % Other Instructional Costs 2.396,640 \$ 1,269,085 \$ 1,127,555 52.95 % Supplies and Materials - - 0.00 0 Other Charges 309,620 85,447 224,173 27.59 2.99 % Equipment 128,100 97,641 30,459 76.22 77.10 1.36 Total Other Instructional Costs \$ 3.414.360 \$ 1.460.063 \$ 1.954.297 42.76 % Special Education Salaries and Wages \$ 84,192,839 \$ 43,603,392 \$ 40,589,447 51.78 % Contracted Services 2,225,448 1,179,324 1,046,124 52.99 % Supplies and Materials 348,432 204,698 143,734 58.74 Other Charges 326,56	Contracted Services	\$ -	\$	-	\$	-	0.00	%
Total Instructional Supplies \$ 12.503.227 \$ 6.458.847 \$ 6.044.380 51.65 % Other Instructional Costs Contracted Services \$ 2.396,640 \$ 1,269,085 \$ 1,127,555 52.95 % Supplies and Materials - - - 0.00 Other Charges 309,620 85,447 224,173 27.59 Equipment 128,100 97,641 30,459 76.22 Transfers 580,000 7,890 572,110 1.36 Total Other Instructional Costs \$ 3.414.360 \$ 1.460,063 \$ 1.954.297 42.76 % Special Education Salaries and Wages \$ 84,192,839 \$ 43,603,392 \$ 40,589,447 51.78 % Supplies and Materials 348,432 204,698 143,734 58.74 Other Charges 326,564 135,882 190,682 41.60 Equipment 77,000 53,112 23,888 68.97	Supplies and Materials	12,503,227		6,458,847		6,044,380	51.65	
Other Instructional Costs \$ 2,396,640 \$ 1,269,085 \$ 1,127,555 52.95 % Supplies and Materials - - 0.00 0000	Other Charges	-		-		-	0.00	
Contracted Services \$ 2,396,640 \$ 1,269,085 \$ 1,127,555 52.95 % Supplies and Materials - - - 0.00 Other Charges 309,620 85,447 224,173 27.59 Equipment 128,100 97,641 30,459 76.22 Transfers 580,000 7,890 572,110 1.36 Total Other Instructional Costs \$ 3,414,360 \$ 1,460,063 \$ 1,954,297 42.76 % Special Education \$ 3,414,360 \$ 1,460,063 \$ 1,954,297 42.76 % Subplies and Wages \$ 84,192,839 \$ 43,603,392 \$ 40,589,447 51.78 % Contracted Services 2,225,448 1,179,324 1,046,124 52.99 Supplies and Materials 348,432 204,698 143,734 58.74 Other Charges 326,564 135,882 190,682 41.60 Equipment 77,000 53,112 23,888 68.97 Transfers 6,911,000 7,376,891 (465,891) 106.74	Total Instructional Supplies	\$ 12,503,227	\$	6,458,847	\$	6,044,380	51.65	%
Supplies and Materials - - - 0.00 Other Charges 309,620 85,447 224,173 27.59 Equipment 128,100 97,641 30,459 76.22 Transfers 580,000 7,890 572,110 1.36 Total Other Instructional Costs \$ 3,414,360 \$ 1,460,063 \$ 1,954,297 42.76 % Special Education \$ 2,225,448 1,179,324 1,046,124 52.99 \$ Supplies and Materials 326,564 135,882 190,682 41.60 Equipment 77,000 53,112 23,888 68.97 Transfers 6,911,000 7,376,891 (465,891) 106.74	Other Instructional Costs							
Other Charges 309,620 85,447 224,173 27.59 Equipment 128,100 97,641 30,459 76.22 Transfers 580,000 7,890 572,110 1.36 Total Other Instructional Costs \$ 3,414,360 \$ 1,460,063 \$ 1.954,297 42.76 % Special Education Salaries and Wages \$ 84,192,839 \$ 43,603,392 \$ 40,589,447 51.78 % Contracted Services 2,225,448 1,179,324 1,046,124 52.99 52.99 50,000 53,112 53,882 190,682 41.60 68.97 69,911,000 7,376,891 (465,891) 106.74 50.99 53,112 23,888 68.97 69,911,000 7,376,891 (465,891) 106.74 50.97 <td< td=""><td>Contracted Services</td><td>\$ 2,396,640</td><td>\$</td><td>1,269,085</td><td>\$</td><td>1,127,555</td><td>52.95</td><td>%</td></td<>	Contracted Services	\$ 2,396,640	\$	1,269,085	\$	1,127,555	52.95	%
Other Charges 309,620 85,447 224,173 27.59 Equipment 128,100 97,641 30,459 76.22 Transfers 580,000 7,890 572,110 1.36 Total Other Instructional Costs \$ 3,414,360 \$ 1,460,063 \$ 1,954,297 42.76 % Special Education Salaries and Wages \$ 84,192,839 \$ 43,603,392 \$ 40,589,447 51.78 % Contracted Services 2,225,448 1,179,324 1,046,124 52.99 \$ <t< td=""><td>Supplies and Materials</td><td>-</td><td></td><td>-</td><td></td><td>-</td><td>0.00</td><td></td></t<>	Supplies and Materials	-		-		-	0.00	
Equipment 128,100 97,641 30,459 76.22 Transfers 580,000 7,890 572,110 1.36 Total Other Instructional Costs \$ 3,414,360 1,460,063 1,954,297 42.76 % Special Education Salaries and Wages \$ 84,192,839 43,603,392 40,589,447 51.78 % Contracted Services 2,225,448 1,179,324 1,046,124 52.99 Supplies and Materials 348,432 204,698 143,734 58.74 Other Charges 326,564 135,882 190,682 41.60 Equipment 77,000 53,112 23,888 68.97 Transfers 6,911,000 7,376,891 (465,891) 106.74		309,620		85,447		224,173	27.59	
Total Other Instructional Costs \$ 3,414,360 \$ 1,460,063 \$ 1,954,297 42.76 % Special Education Salaries and Wages \$ 84,192,839 \$ 43,603,392 \$ 40,589,447 51.78 % Contracted Services 2,225,448 1,179,324 1,046,124 52.99 Supplies and Materials 348,432 204,698 143,734 58.74 Other Charges 326,564 135,882 190,682 41.60 Equipment 77,000 53,112 23,888 68.97 Transfers 6,911,000 7,376,891 (465,891) 106.74	-	128,100		97,641		30,459	76.22	
Special Education Salaries and Wages \$ 84,192,839 \$ 43,603,392 \$ 40,589,447 51.78 % Contracted Services 2,225,448 1,179,324 1,046,124 52.99 Supplies and Materials 348,432 204,698 143,734 58.74 Other Charges 326,564 135,882 190,682 41.60 Equipment 77,000 53,112 23,888 68.97 Transfers 6,911,000 7,376,891 (465,891) 106.74				7,890		572,110	1.36	
Salaries and Wages\$84,192,839\$43,603,392\$40,589,44751.78%Contracted Services2,225,4481,179,3241,046,12452.99Supplies and Materials348,432204,698143,73458.74Other Charges326,564135,882190,68241.60Equipment77,00053,11223,88868.97Transfers6,911,0007,376,891(465,891)106.74	Total Other Instructional Costs	\$ 3,414,360	\$	1,460,063	\$	1,954,297	42.76	%
Contracted Services2,225,4481,179,3241,046,12452.99Supplies and Materials348,432204,698143,73458.74Other Charges326,564135,882190,68241.60Equipment77,00053,11223,88868.97Transfers6,911,0007,376,891(465,891)106.74	Special Education							
Contracted Services2,225,4481,179,3241,046,12452.99Supplies and Materials348,432204,698143,73458.74Other Charges326,564135,882190,68241.60Equipment77,00053,11223,88868.97Transfers6,911,0007,376,891(465,891)106.74	Salaries and Wages	\$ 84,192,839	\$	43,603,392	\$	40,589,447	51.78	%
Supplies and Materials348,432204,698143,73458.74Other Charges326,564135,882190,68241.60Equipment77,00053,11223,88868.97Transfers6,911,0007,376,891(465,891)106.74	-						52.99	
Other Charges 326,564 135,882 190,682 41.60 Equipment 77,000 53,112 23,888 68.97 Transfers 6,911,000 7,376,891 (465,891) 106.74		348,432				143,734		
Equipment77,00053,11223,88868.97Transfers6,911,0007,376,891(465,891)106.74		326,564		135,882		190,682	41.60	
Transfers 6,911,000 7,376,891 (465,891) 106.74	-	77,000					68.97	
Total Special Education \$ 94,081,283 \$ 52,553,299 \$ 41,527,984 55.85 %		6,911,000		7,376,891		(465,891)	106.74	
	Total Special Education	\$ 94,081,283	\$	52,553,299	\$	41,527,984	55.85	%

Student Personnel Svcs

The Howard County Public School System Schedule B - Expenditures by Category

Budget and Actual with Encumbrances For the Period Ended January 31, 2016 (unaudited)

Category and Object Summary Salaries and Wages Contracted Services Supplies and Materials Other Charges Total Student Personnel Svcs	\$	2,735,300		Actual		Budget	Budget	
Contracted Services Supplies and Materials Other Charges	\$	2 735 300				•	•	
Supplies and Materials Other Charges			\$	1,529,308	\$	1,205,992	55.91 %	
Other Charges		331,605		191,673		139,932	57.80	
-		28,994		13,941		15,053	48.08	
Total Student Personnel Svcs		43,392		18,037		25,355	41.56	
	\$	3,139,291	\$	1,752,959	\$	1,386,332	55.83 %	
Student Health Svcs								
Salaries and Wages	\$	6,936,622	\$	3.752.789	\$	3,183,833	54.10 %	
Contracted Services	Ŧ	484,429	Ŧ	311,129	Ŧ	173,300	64.22	
Supplies and Materials		198,655		118,062		80,593	59.43	
Other Charges		22,850		6,396		16,454	27.99	
Total Student Health Svcs	\$	7,642,556	\$	4,188,376	\$	3,454,180	<u> </u>	
Student Transportation								
Salaries and Wages	\$	1,357,888	\$	735,974	\$	621,914	54.19 %	
Contracted Services	*	36,432,227		19,956,700	·	16,475,527	54.77	
Supplies and Materials		28,596		10,193		18,403	35.64	
Other Charges		475,914		228,624		247,290	48.03	
Equipment		-				,	0.00	
Total Student Transportation	\$	38,294,625	\$	20,931,491	\$	17,363,134	<u>54.65</u> %	
Operation of Plant								
Salaries and Wages	\$	20,283,851	\$	11,136,001	\$	9,147,850	54.90 %	
Contracted Services		3,096,935		1,363,615		1,733,320	44.03	
Supplies and Materials		1,086,059		736,046		350,013	67.77	
Other Charges		18,866,384		9,010,112		9,856,272	47.75	
Equipment				8,539		(8,539)	0.00	
Total Operation of Plant	\$	43,333,229	\$	22,254,313	\$	21,078,916	51.35 %	
Maintenance of Plant								
Salaries and Wages	\$	11,720,729	\$	6,109,827	\$	5,610,902	52.12 %	
Contracted Services	+	10,815,313	7	6,037,747	Ŧ	4,777,566	55.82	
Supplies and Materials		1,051,896		736,211		315,685	69.98	
Other Charges		97,730		6,044		91,686	6.18	
Equipment		478,988		245,031		233,957	51.15	
Total Maintenance of Plant	\$	24,164,656	\$	13,134,860	\$	11,029,796	54.35 %	
Fixed Charges								
Other Charges	\$	151,805,740	\$	84,645,268	\$	67,160,472	55.75 %	
Total Fixed Charges	\$	151,805,740	\$	84,645,268	\$	67,160,472	<u>55.75</u> %	
Community Services								
Salaries and Wages	\$	3,727,925	\$	1,704,205	\$	2,023,720	45.71 %	
Contracted Services	Ψ	1,526,865	Ψ	865,486	*	661,379	56.68	
Supplies and Materials		386,508		235,202		151,306	60.85	
Other Charges		1,048,940		607,418		441,522	57.90	
Equipment		26,000		22,117		3,883	85.06	
Total Community Services	\$	6,716,238	\$	3,434,428	\$	3,281,810	51.13 %	

The Howard County Public School System Schedule B - Expenditures by Category

Budget and Actual with Encumbrances

For the Period Ended January 31, 2016 (unaudited)

Category and Object Summary	Budget	Y	ear-To-Date Actual	F	Remaining Budget	Percent Actual to Budget	
Capital Outlay							
Salaries and Wages	\$ 855,819	\$	436,933	\$	418,886	51.05	%
Contracted Services	7,000		108		6,892	1.54	
Supplies and Materials	12,562		2,113		10,449	16.82	
Other Charges	24,098		12,445		11,653	51.64	
Equipment	-		-		-	0.00	
Total Capital Outlay	\$ 899,479	\$	451,599	\$	447,880	50.20	%
Total Expenditures	\$ 776,338,380	\$	414,721,231	\$	361,617,149	53.42	%

Note: Variances due to system rounding

The Howard County Public School Syste Schedule C - Summary Expenditures by Expense Object

Budget and Actual with Encumbrances For the Period Ended January 31, 2016 (unaudited)

Summary by Expense Object	Final Budget	,	Year-to-Date Actual	Remaining Budget	Percent Actual to Budget	
Salaries and Wages	\$ 512,179,688	\$	266,845,513	\$ 245,334,175	52.09	%
Contracted Services	64,433,308		35,456,284	28,977,024	55.02	
Supplies and Materials	17,495,730		9,472,329	8,023,401	54.14	
Other Charges	174,011,506		95,118,824	78,892,682	54.66	
Equipment	727,148		443,500	283,648	60.99	
Transfers	7,491,000		7,384,781	106,219	98.58	
Total	\$ 776,338,380	\$	414,721,231	\$ 361,617,149	53.42	%

Note: Variances due to system rounding

The Howard County Public School System

Budget Transfer Report For the Reporting Period

From 01/01/2016 **To:** 01/31/2016

Program		ExpenseTyp	From	Тс	
06 Countywide Services 06 Countywide Services Reference: BU160101	Reason:	Equipment-Additional Supplies-General XFER IAT BALANCE TO S& M	3,000.00 0.00	0.00 3,000.00	
10 Risk Management 10 Risk Management 10 Risk Management Reference: BU160103	Reason:	Supplies-General Wages-Workshop Contracted-Labor COVER PO1602666	10,000.00 5,000.00 0.00	0.00 0.00 15,000.00	
11 Building Maintenance 11 Building Maintenance Reference: BU160104	Reason:	Repair-Buildings Repair-Equipment ALIGN EXPEDITERS	150,000.00 0.00	0.00 150,000.00	