



CECIL COUNTY PUBLIC SCHOOLS
 DEPARTMENT OF BUSINESS SERVICES
 GEORGE WASHINGTON CARVER EDUCATION LEADERSHIP CENTER
 201 Booth Street • Elkton, MD 21921

410-996-5497 • FAX 410-996-1081 • www.ccps.org

Jeffrey A. Lawson, Ed. D.
 Superintendent of Schools

Diana B. Hawley
 President, Board of Education

September 14, 2023

Ms. Danielle Hornberger
 200 Chesapeake Blvd
 Suite 2100
 Elkton, Maryland 21921

Dear Ms. Hornberger:

The Board of Education of Cecil County has taken action and has approved the budget amendment as seen below for June 2023 at their Board Meeting on September 13, 2023. This is an unaudited report. Cecil County Public Schools requests the approval of the County Council of Cecil County to make the following changes to the fiscal 2023 operating budget.

Revenue		Expenditure	
Local Appropriation	\$ -	Administration	\$ -
Other Revenue	3,431,201	Instruction Leadership/Support	30,000
State Revenue	-	Instruction Salaries/Wages	(80,000)
Federal Revenue	-	Instruction Materials/Supplies	-
		Instruction Other Costs	1,753,085
		Special Education	(30,000)
		Student Personnel Services	-
		Student Health Services	-
		Student Transportation	-
		Operation of Plant	(120,000)
		Maintenance of Plant	1,678,116
		Fixed Charges	200,000
		Community Services	-
		Capital Outlay	-
		Student Activity Funds	-
Total Revenue	\$ 3,431,201	Total Expenditures	\$ 3,431,201

Sincerely,

Jeffrey A. Lawson, Ed.D.
 Superintendent

JAL/ees

cc: Shon McCollum, Director of Finance, Cecil County Government
 Denise Sopa, Chief Financial Officer, Cecil County Public Schools
 Erynn Seato, Supervisor of Finance, Cecil County Public Schools

The following budget adjustments were recorded for the period 6/1/23 to 6/30/23 (UNAUDITED) :

Restricted Other Revenue				
Description	Project Number	Prior Approval 7/12/23	Prior Approval 8/16/23	Additional
FY23 Cecil County Government Department of Community Services grant to purchase 12 vape detectors.	12723	\$ 2,421	\$ -	\$ -
FY23 Robotics Competition Grant from the MD 4-H Foundation supporting student transportation to the competition.	13323	1,274		
FY23 Boy Scout donation to Charlestown Elementary to support outdoor instructional materials	16623	639		
FY23 Special Olympics of Maryland, Inc. donation to support Bocce and Unified Track and Field programs.	16723		13,665	
Total		\$ 4,334	\$ 13,665	\$ -

Restricted State Revenue				
Description	Project Number	Prior Approval 7/12/23	Prior Approval 8/16/23	Additional
FY23 Catch My Breath Anti-Tobacco and Vaping Program grant supporting educational materials and prevention activities for middle and high school students.	14023	\$ 8,000	\$ (4,000)	\$ -
Additional FY23 Cecil County Health Department Catch My Breath Tobacco Prevention grant funding to Elkton High to help fund the ASPIRA student club.	14723	640		
FY23 Educational Support Professionals supplemental grant providing stipends to CCPS qualifying non-certificated educational support staff	14923	187,785		
Total		\$ 196,425	\$ (4,000)	\$ -

Restricted Federal Revenue				
Description	Project Number	Prior Approval 7/12/23	Prior Approval 8/16/23	Additional
FY22 School Improvement Grant funds to support staff training and School Improvement Planning at various schools.	11222	\$ -	\$ 78,015	\$ -
FY23 School Improvement Grant funds to support additional positions, consulting services, and staff training.	11223		449,764	
FY23 DORS Summer Youth Employment program providing summer jobs to students.	42423		187,680	
Additional collection of FY23 Medical Assistance for School Aged funding to support related services.	43823		173,139	
Additional collection of FY23 Medical Assistance for Infant and Toddler funding to support related services.	43923		28,565	
Total		\$ -	\$ 917,163	\$ -

Unrestricted State Revenue				
Description	Project Number	Prior Approval 7/12/23	Prior Approval 8/16/23	Additional
Reduction of State Aid Preschool funds for Private Provider program	-	\$ -	\$ (302,820)	\$ -
Total		\$ -	\$ (302,820)	\$ -

Unrestricted Other Revenue				
Description	Project Number	Prior Approval 7/12/23	Prior Approval 8/16/23	Additional
Use of Fund Balance for various HVAC repairs, Elkton Middle fence, and Cecil Manor Elementary playground updates.	n/a	\$ -	\$ 24,545	\$ -
Return of Elkton High funding to support security cameras not installed by year end (to be reinstated in FY24).	n/a		(5,000)	
FY23 Student Activity Funds collected at all schools (GASB 84 implementation)	n/a		1,725,000	
Additional funds collected for All County Chorus activities	90200		2,716	
Additional funds collected for Upper Chesapeake Summer Center for the Arts (UCSCA) program	90300		79,870	
Additional funds collected for the STEP program.	90600		30,260	
Additional funds collected for the Judy Center activities	91000		50	
Reduction in MABE Insurance Claim Recovery funding.	92500		(219,136)	
Additional funds collected for the College & Career Night program	96000		330	
GASB 87 Lease recognition.	n/a			1,678,116
GASB 96 Subscription implementation.	n/a			1,753,085
Total		\$ -	\$ 1,638,635	\$ 3,431,201

TRANSACTION DETAIL BY CATEGORY

FUND	JOURNAL	SCHOOL / DEPARTMENT	DESCRIPTION	ADMINISTRATION	INSTRUCTION-LEAD/SUPPORT	INSTRUCTION-SALARIES/WAGES	INSTRUCTION-MATERIALS/SUPPLIES	INSTRUCTION-OTHER COSTS	SPECIAL EDUCATION	STUDENT PERSONNEL SERVICES	STUDENT HEALTH SERVICES	STUDENT TRANSPORTATION	OPERATION OF PLANT	MAINTENANCE OF PLANT	FIXED CHARGES	COMMUNITY SERVICES	CAPITAL OUTLAY	STUDENT ACTIVITY FUNDS	TOTAL
UNRESTRICTED FUNDS																			
10	230065	ART	BALANCE ACCOUNTS				2,665.25	(493.87)				493.87	(2,665.25)						-
	230160	MAINTENANCE / OPERATIONS	BALANCE ACCOUNTS										4,000.00	(4,000.00)					-
	230179	BVES BAY VIEW	C/O TO STAFF INCENTIVE		1,425.00		(1,425.00)												-
	230235	CMES CECIL MANOR	BALANCE ACCOUNTS		988.56		(2,736.18)	1,747.62											-
	230252	CHMS CHERRY HILL	BALANCE ACCOUNTS		110.00		(110.00)												-
	230387	WORLD LANGUAGES	COVER CURR WRITING 6.27			400.00		(400.00)											-
	230402	STUDENT SERVICES	COVER GMES 9 SLOTS					37,976.72		(37,976.72)									-
	230161	BMMS BOHEMIA MANOR	CURRIC WRITING HTMP			3,103.98	(3,103.98)												-
	230208	NEMS NORTH EAST	TRANSFER OF MATH SUP PBIS GZ				(154.20)	154.20											-
	230277	TECHNOLOGY	PHONE / TECH REBALANCE	(18,269.00)	(241.00)		42,524.00	(24,255.00)					241.00						-
	230173	ENGLISH LANGUAGE ARTS - ELEM	BALANCE ACCOUNTS			13,630.00		(13,630.00)											-
	230176	HHES HOLLY HALL	TO COVER HHES WASHING MACHINE				(597.87)							597.87					-
	230178	ENES ELK NECK	BALANCE ACCOUNTS				(247.82)	247.82											-
	230250	PHS PERRYVILLE	BALANCE ACCOUNTS		10,291.83		(10,291.83)												-
	230042	BVES BAY VIEW	BUDGET STAFF INCENTIVE		1,425.00		(1,425.00)												-
	230062	MATH - ELEM	COVER ROBOTICS EXPENSES			(1,108.47)	1,108.47												-
	230063	ENES ELK NECK	BALANCE ACCOUNTS				(713.95)	713.95											-
	230073	RSES RISING SUN	NEW MOTOROLA WALKIES		5,110.00		(5,110.00)												-
	230127	MAINTENANCE / OPERATIONS	BALANCE ACCOUNTS										(38,875.54)	38,875.54					-
	230141	CHMS CHERRY HILL	BALANCE ACCOUNTS		465.92		(970.72)	504.80											-
	230174	COES CONOWINGO	BALANCE ACCOUNTS				(66.83)	66.83											-
	230175	COES CONOWINGO	BALANCE ACCOUNTS				(76.89)	76.89											-
	230181	TEES THOMSON ESTATES	BALANCE ACCOUNTS				(27.04)	27.04											-
	230190	DIV OF EDUCATION SERVICES	BALANCE ACCOUNTS	1,223.11	(1,223.11)														-
	230197	SPECIAL EDUCATION	INCREASE SPED BUS CONTR						(525,000.00)			525,000.00							-
	230212	DIV OF EDUCATION SERVICES	TSI OGAP CONFERENCE MATH ELEM			(2,859.00)	1,059.00	1,800.00											-
	230234	NEHS NORTH EAST	BALANCE ACCOUNTS				(304.94)	304.94											-
	230236	PVMS PERRYVILLE	BALANCE ACCOUNTS		686.82		(686.82)												-
	230239	TEES THOMSON ESTATES	BALANCE ACCOUNTS		(6,403.78)		6,403.78												-
	230251	GMES GILPIN MANOR	BALANCE ACCOUNTS		4,351.43		(4,356.44)				5.01								-
	230259	CES CECILTON	BALANCE ACCOUNTS				(1,484.34)	1,484.34											-
	230270	PSYCHOLOGY SERVICES	BALANCE ACCOUNTS			14,500.00	747.44	(15,247.44)											-
	230291	ATHLETICS	COVER POLICE AT EVENTS			(4,182.01)		4,182.01											-
	230300	CAES CALVERT	BALANCE ACCOUNTS			560.00	(560.00)												-
	230306	STUDENT SERVICES	COVER EXPENSES				(1,100.00)				1,100.00								-
	230338	PES PERRYVILLE	PBIS STUDENT ENRICHMENT				(52.98)	52.98											-
	230369	RSMS RISING SUN	GYM CURTAIN				(7,965.87)	7,965.87											-
	230381	STUDENT SERVICES	COVER SHIPPING COSTS				(300.00)				300.00								-
	230383	CCST SCHOOL OF TECHNOLOGY	BALANCE ACCOUNTS		4,768.00		(4,768.00)												-
	230384	CCST SCHOOL OF TECHNOLOGY	BALANCE ACCOUNTS		(6,982.00)		6,982.00												-
	230399	STUDENT HEALTH	COVER HEALTH ROOM SUPPLIES				(720.61)				720.61								-
	230400	STUDENT SERVICES	COVER OVERDRAFT SERVICES						25,550.00	(25,550.00)									-
	230405	CAES CALVERT	BALANCE ACCOUNTS				(18.19)				18.19								-
	230495	MAINTENANCE / OPERATIONS	BALANCE ACCOUNTS										7,000.00	(7,000.00)					-
	230524	MAINTENANCE / OPERATIONS	BALANCE ACCOUNTS										500.00	(500.00)					-
	230528	MAINTENANCE / OPERATIONS	FB-CMES PLAYGROUND UPDATES											3,200.00					3,200.00
	230528	MAINTENANCE / OPERATIONS	FB-EMS FENCE											9,995.00					9,995.00
	230528	MAINTENANCE / OPERATIONS	FB-HVAC REPAIRS											11,350.00					11,350.00

FUND	JOURNAL	SCHOOL / DEPARTMENT	DESCRIPTION	ADMINISTRATION	INSTRUCTION-LEAD/SUPPORT	INSTRUCTION-SALARIES/WAGES	INSTRUCTION-MATERIALS/SUPPLIES	INSTRUCTION-OTHER COSTS	SPECIAL EDUCATION	STUDENT PERSONNEL SERVICES	STUDENT HEALTH SERVICES	STUDENT TRANSPORTATION	OPERATION OF PLANT	MAINTENANCE OF PLANT	FIXED CHARGES	COMMUNITY SERVICES	CAPITAL OUTLAY	STUDENT ACTIVITY FUNDS	TOTAL
	230534	CARVER CENTER	BAL ACCTS, CVR UTILITY COSTS	(226,240.00)	47,395.00		(6,883.00)	(8,500.00)	(225.00)	(2,472.00)		(258,717.00)	475,600.00	(19,958.00)					-
	230552	ADMINISTRATIVE SERV CTR	TECHNOLOGY EOY REBALANCE	271.00	2,711.00	2,932.00							(5,914.00)						-
	230679	CARVER CENTER	PRJ 92500 INS RECOV REDUCTION					1,000.00					(1,612.49)	(218,523.51)					(219,136.00)
	230679	CCST SCHOOL OF TECHNOLOGY	PRJ 90600 STEP BALANCE ACCTS						30,260.27										30,260.27
	230679	CARVER CENTER	PRJ 90200 ALL CTY CHOR BALANCE			4,031.49	727.70	(4,644.03)				350.32			1,654.64	595.91			2,716.03
	230679	CARVER CENTER	PRJ 90300 UCSCA BALANCE ACCTS	360.00		90.00		77,902.03			1,507.32				10.65				79,870.00
	230679	CARVER CENTER	PRJ 91000 JC DNTN BALANCE ACCT														50.00		50.00
	230679	CARVER CENTER	PRJ 96000 CAR & COLL NIGHT BAL					330.00											330.00
	230711	BVES BAY VIEW	RETURN UNUSED FUNDS TO BVES	(1,841.55)			1,841.55												-
	230712	GMES GILPIN MANOR	RETURN UNUSED FUNDS TO GMES	(1,361.78)	1,361.78														-
	230731	EHS ELKTON	REMOVE UNUSED BUDG EHS SEC CAM	(5,000.00)															(5,000.00)
	230738	STUDENT SERVICES	CORR COP BUDGETS - PERSONNEL							139,326.67	3,528.00				(144,035.30)	1,180.63			-
	230738	STUDENT SERVICES	CORR COP BUDGETS - PER PUPIL							(28,914.44)		3,205.40			(22,788.12)	48,497.16			-
	230743	DIV OF EDUCATION SERVICES	FY23 STUDENT ACTIVITY FUNDS																1,725,000.00
	230761	CARVER CENTER	FINAL FUND 10 BUDGET AMENDMENT			(1,100,000.00)			(1,628,320.00)				500.00	25,000.00	2,400,000.00				(302,820.00)
	230773	CARVER CENTER	GASB 87 LEASE, 96 SUBSCRIPTION		30,000.00	(80,000.00)		1,753,085.00	(30,000.00)				(120,000.00)	1,678,116.00	200,000.00				3,431,201.00
UNRESTRICTED TOTAL				(250,858.22)	96,240.45	(1,148,902.01)	7,800.69	1,822,452.70	(2,127,734.73)	44,413.51	7,179.13	270,332.59	318,773.72	1,517,152.90	2,434,841.87	50,323.70	-	1,725,000.00	4,767,016.30
RESTRICTED FUNDS																			
20	230048	CAREER & TECHNOLOGY EDUC	GRT 11623 CTE INNOVATION GRANT	(477.00)			82,117.00	(81,640.00)											-
	230240	DIV OF EDUCATION SERVICES	GRT 14822 FY22 TITLE IV	3,000.00	(3,000.00)	(119.00)	4,365.00	(3,558.00)				(675.00)			(13.00)				-
	230255	EARLY CHILDHOOD EDUCATION	GRT 48623 JUDY CENTER	1.00													(1.00)		-
	230443	CHES CHARLESTOWN	GRT 16623 BOY SCOUT DONATION				639.40												639.40
	230023	DIV OF ADMINISTRATIVE SERVICES	GRT 14923 EDUC SUPPORT PROF BONUS	6,099.00	29,853.00	36,594.00			44,940.00		9,309.00	6,741.00	37,878.00	10,914.00	5,457.00				187,785.00
	230086	SPECIAL EDUCATION	GRT 40122 PASSTHROUGH						208,250.00						(208,250.00)				-
	230087	SPECIAL EDUCATION	GRT 32322 ARP PASSTHROUGH						(127.00)						127.00				-
	230169	STUDENT SERVICES	GRT 12723 VAPE DETECTORS							2,420.72									2,420.72
	230244	STUDENT SERVICES	GRT 14023 CATCH MY BREATH GRANT				4,000.00												4,000.00
	230374	STUDENT SERVICES	GRT 14023 CATCH MY BREATH GRANT				4,000.00												4,000.00
	230401	CCST SCHOOL OF TECHNOLOGY	GRT 16423 YORK BUILDERS DONATION				(9,950.00)	9,950.00											-
	230408	EHS ELKTON	GRT 14723 EHS CCHD ASPIRA CLUB			(234.17)	783.86	110.00							(19.60)				640.09
	230409	GIFTED AND TALENTED	GRT 13323 MD 4-H ROBOTICS									1,274.08							1,274.08
	230509	STUDENT SERVICES	GRT 19123 CECIL COUNTY LMB GRANT			(10,165.00)				10,989.06					(824.06)				-
	230526	STUDENT SERVICES	GRT 14023 CATCH MY BREATH GRANT				(4,000.00)												(4,000.00)
	230565	ATHLETICS	GRT 16723 SPECIAL OLYMPICS GRANT			12,000.00	1,665.00												13,665.00
	230577	DIV OF EDUCATION SERVICES	GRT 30721 ESSER II	18,938.00	1,240,921.00	(616,633.00)	(978,356.00)	(1,238,346.00)	60,915.00	53,988.00	(23,090.00)	(24,171.00)	159,071.00	306,420.00	1,040,343.00				-
	230610	SPECIAL EDUCATION	GRT 40822 PRESCHOOL PASSTHROUGH						236.00						(236.00)				-
	230610	SPECIAL EDUCATION	GRT 43022 PRESCH PASSTHR PAR PLCD			(9,253.00)	6,305.00	3,712.00							(764.00)				-
	230617	DIV OF EDUCATION SERVICES	GRT 30822 ESSER III	9,625.00	(243,327.00)	2,636,976.00	(2,014,631.00)	(274,111.00)	(327,419.00)	11,782.00	89,385.00	(300,000.00)	(182,763.00)	(135,225.00)	729,708.00				-
	230692	SPECIAL EDUCATION	GRT 43823, 43923 MEDICAL ASSISTANCE	(34,157.00)					322,983.95						(87,123.25)				201,703.70
	230749	SYSTEM WIDE	PRJ 42423 DORS SUMM YTH EMPLOY	2,000.00					185,680.00										187,680.00
	230766	DIV OF EDUCATION SERVICES	BUDGET 11222 SCH IMPR GRNTS	2,058.00	6,850.00	32,000.00	816.00	33,731.00							2,560.00				78,015.00
	230766	DIV OF EDUCATION SERVICES	BUDGET 11223 SCH IMPR GRNTS	11,867.00	73,490.00	20,550.00	1,395.00	24,000.00	189,000.00						129,462.00				449,764.00
RESTRICTED TOTAL				18,954.00	1,104,787.00	2,101,715.83	(2,900,850.74)	(1,526,152.00)	684,458.95	79,179.78	75,604.00	(316,830.92)	14,186.00	182,109.00	1,610,427.09	(1.00)	-	-	1,127,586.99
TOTAL				(231,904.22)	1,201,027.45	952,813.82	(2,893,050.05)	296,300.70	(1,443,275.78)	123,593.29	82,783.13	(46,498.33)	332,959.72	1,699,261.90	4,045,268.96	50,322.70	-	1,725,000.00	5,894,603.29

Revenues	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 - LOCAL APPROPRIATION	89,196,266	-	-	89,196,266	89,196,266	-	-
22 - OTHER REVENUE	3,499,387	5,069,836	8,174,213	11,673,600	4,725,004	-	6,948,596
24 - STATE REVENUE	116,174,055	(302,820)	1,722,056	117,896,111	117,780,193	-	115,918
Total	208,869,708	4,767,016	9,896,269	218,765,977	211,701,463	-	7,064,514

Expenditures by Category	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - ADMINISTRATION	5,997,111	(250,858)	(133,334)	5,863,778	5,336,675	-	527,102
02 - INSTRUCTION-LEAD/SUPPORT	14,802,918	96,610	205,377	15,008,295	14,918,020	-	90,275
03 - INSTRUCTION-SALARIES/WAGES	77,411,408	(1,148,502)	606,692	78,018,101	77,695,414	-	322,687
04 - INSTRUCTION-MATERIALS/SUPPLIES	3,321,305	7,427	(360,120)	2,961,186	2,092,278	-	868,907
05 - INSTRUCTION-OTHER COSTS	4,005,235	1,822,053	3,100,683	7,105,918	5,114,748	-	1,991,169
06 - SPECIAL EDUCATION	30,625,693	(2,127,735)	(3,087,736)	27,537,957	27,276,268	-	261,689
07 - STUDENT PERSONNEL SERVICES	1,774,609	44,414	645,825	2,420,434	2,098,670	-	321,764
08 - STUDENT HEALTH SERVICES	2,177,504	7,184	107,011	2,284,515	2,236,322	-	48,193
09 - STUDENT TRANSPORTATION	12,132,718	270,333	306,202	12,438,920	12,109,747	-	329,173
10 - OPERATION OF PLANT	12,954,285	318,774	(197,863)	12,756,422	12,734,129	-	22,293
11 - MAINTENANCE OF PLANT	3,641,892	1,517,153	2,287,984	5,929,876	5,844,697	-	85,180
12 - FIXED CHARGES	39,510,654	2,434,842	2,863,204	42,373,858	42,301,779	-	72,079
14 - COMMUNITY SERVICES	10,000	50,324	120,716	130,716	87,836	-	42,880
15 - CAPITAL OUTLAY	504,376	-	1,706,628	2,211,004	1,331,937	-	879,068
16 - STUDENT ACTIVITY FEES	-	1,725,000	1,725,000	1,725,000	1,648,357	-	76,643
Total	208,869,708	4,767,016	9,896,269	218,765,977	212,826,876	-	5,939,101

Expenditures by Object	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - SALARIES AND WAGES	133,725,356	(949,617)	397,417	134,122,774	133,693,610	-	429,164
02 - CONTRACTED SERVICES	19,463,745	(1,463,486)	(153,943)	19,309,802	17,877,320	-	1,432,482
03 - SUPPLIES, MATERIALS	5,109,013	(52,869)	170,547	5,279,560	4,818,840	-	460,720
04 - OTHER CHARGES	46,197,228	4,554,210	5,400,592	51,597,820	50,399,784	-	1,198,036
05 - LAND, BUILD, EQUIP	1,205,479	3,287,098	4,689,976	5,895,455	3,578,209	-	2,317,246
08 - TRANSFERS	3,168,887	(608,320)	(608,320)	2,560,567	2,459,114	-	101,453
Total	208,869,708	4,767,016	9,896,269	218,765,977	212,826,876	-	5,939,101

Revenues	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
22 - OTHER REVENUE	-	17,999	346,116	346,116	238,442	-	107,675
24 - STATE REVENUE	4,272,524	192,425	(500,250)	3,772,274	2,622,027	-	1,150,247
26 - FEDERAL REVENUE	27,604,092	917,163	21,833,148	49,437,240	27,318,777	-	22,118,463
Total	31,876,616	1,127,587	21,679,014	53,555,630	30,179,246	-	23,376,384

Expenditures by Category	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - ADMINISTRATION	954,881	18,954	2,443,731	3,398,612	1,126,076	131,795	2,140,741
02 - INSTRUCTION-LEAD/SUPPORT	1,493,045	1,104,787	1,932,525	3,425,570	1,677,013	24,997	1,723,561
03 - INSTRUCTION-SALARIES/WAGES	11,926,043	2,101,716	6,189,646	18,115,689	9,170,320	-	8,945,368
04 - INSTRUCTION-MATERIALS/SUPPLIES	1,195,895	(2,900,851)	1,114,469	2,310,364	1,646,928	60,125	603,310
05 - INSTRUCTION-OTHER COSTS	1,656,206	(1,526,152)	1,784,496	3,440,702	1,510,330	31,315	1,899,057
06 - SPECIAL EDUCATION	4,442,283	684,459	2,790,549	7,232,832	6,063,264	-	1,169,568
07 - STUDENT PERSONNEL SERVICES	850,584	79,180	(177,093)	673,491	527,141	12,843	133,508
08 - STUDENT HEALTH SERVICES	280,341	75,604	108,627	388,968	178,529	-	210,440
09 - STUDENT TRANSPORTATION	169,263	(316,831)	1,047,810	1,217,073	734,583	-	482,490
10 - OPERATION OF PLANT	252,316	14,186	202,323	454,639	255,018	-	199,621
11 - MAINTENANCE OF PLANT	350,151	182,109	402,094	752,245	325,892	-	426,353
12 - FIXED CHARGES	6,776,028	1,610,427	3,599,098	10,375,126	5,666,824	-	4,708,302
14 - COMMUNITY SERVICES	1,529,580	(1)	240,739	1,770,319	1,297,328	111,370	361,621
Total	31,876,616	1,127,587	21,679,014	53,555,630	30,179,246	372,445	23,003,939

Expenditures by Object	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - SALARIES AND WAGES	19,158,806	3,491,261	9,194,564	28,353,370	15,625,972	-	12,727,398
02 - CONTRACTED SERVICES	2,799,100	(1,117,065)	4,927,829	7,726,929	5,190,903	39,061	2,496,965
03 - SUPPLIES, MATERIALS	1,650,547	(2,918,932)	2,189,279	3,839,826	2,030,491	85,122	1,724,213
04 - OTHER CHARGES	7,655,531	1,668,912	4,368,244	12,023,775	6,548,566	100,427	5,374,781
05 - LAND, BUILD, EQUIP	22,900	34,310	373,709	396,609	164,396	147,835	84,377
08 - TRANSFERS	589,732	(30,898)	625,390	1,215,122	618,918	-	596,204
Total	31,876,616	1,127,587	21,679,014	53,555,630	30,179,246	372,445	23,003,939

Revenues	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
20 - LOCAL APPROPRIATION	89,196,266	-	-	89,196,266	89,196,266	-	-
22 - OTHER REVENUE	3,499,387	5,087,836	8,520,329	12,019,716	4,963,446	-	7,056,271
24 - STATE REVENUE	120,446,579	(110,395)	1,221,806	121,668,385	120,402,221	-	1,266,165
26 - FEDERAL REVENUE	27,604,092	917,163	21,833,148	49,437,240	27,318,777	-	22,118,463
Grand Total	240,746,324	5,894,603	31,575,283	272,321,607	241,880,709	-	30,440,898

Expenditures by Category	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - ADMINISTRATION	6,951,992	(231,904)	2,310,397	9,262,389	6,462,752	131,795	2,667,843
02 - INSTRUCTION-LEAD/SUPPORT	16,295,963	1,201,397	2,137,902	18,433,865	16,595,033	24,997	1,813,835
03 - INSTRUCTION-SALARIES/WAGES	89,337,451	953,214	6,796,338	96,133,789	86,865,734	-	9,268,055
04 - INSTRUCTION-MATERIALS/SUPPLIES	4,517,200	(2,893,424)	754,349	5,271,549	3,739,207	60,125	1,472,217
05 - INSTRUCTION-OTHER COSTS	5,661,441	295,901	4,885,179	10,546,620	6,625,078	31,315	3,890,227
06 - SPECIAL EDUCATION	35,067,976	(1,443,276)	(297,187)	34,770,789	33,339,532	-	1,431,256
07 - STUDENT PERSONNEL SERVICES	2,625,193	123,593	468,733	3,093,925	2,625,811	12,843	455,272
08 - STUDENT HEALTH SERVICES	2,457,845	82,788	215,638	2,673,483	2,414,850	-	258,633
09 - STUDENT TRANSPORTATION	12,301,981	(46,498)	1,354,013	13,655,993	12,844,330	-	811,663
10 - OPERATION OF PLANT	13,206,601	332,960	4,459	13,211,060	12,989,147	-	221,913
11 - MAINTENANCE OF PLANT	3,992,043	1,699,262	2,690,078	6,682,121	6,170,589	-	511,533
12 - FIXED CHARGES	46,286,682	4,045,269	6,462,302	52,748,984	47,968,603	-	4,780,381
14 - COMMUNITY SERVICES	1,539,580	50,323	361,454	1,901,034	1,385,163	111,370	404,501
15 - CAPITAL OUTLAY	504,376	-	1,706,628	2,211,004	1,331,937	-	879,068
16 - STUDENT ACTIVITY FEES	-	1,725,000	1,725,000	1,725,000	1,648,357	-	76,643
Grand Total	240,746,324	5,894,603	31,575,283	272,321,607	243,006,122	372,445	28,943,040

Expenditures by Object	Original Budget	Current Amendments	YTD Amendments	Current Budget	YTD Transactions	Open Encumbrances	Available Balance
01 - SALARIES AND WAGES	152,884,162	2,541,644	9,591,982	162,476,144	149,319,582	-	13,156,562
02 - CONTRACTED SERVICES	22,262,845	(2,580,551)	4,773,886	27,036,731	23,068,223	39,061	3,929,447
03 - SUPPLIES, MATERIALS	6,759,560	(2,971,801)	2,359,826	9,119,386	6,849,330	85,122	2,184,933
04 - OTHER CHARGES	53,852,759	6,223,122	9,768,835	63,621,594	56,948,350	100,427	6,572,817
05 - LAND, BUILD, EQUIP	1,228,379	3,321,408	5,063,685	6,292,064	3,742,605	147,835	2,401,624
08 - TRANSFERS	3,758,619	(639,218)	17,070	3,775,689	3,078,031	-	697,658
Grand Total	240,746,324	5,894,603	31,575,283	272,321,607	243,006,122	372,445	28,943,040

**Unrestricted Expenditures
% of Current Budget to Prior Year Trend**

Category	Fiscal Year	Original Budget	Revised Budget	YTD Actual	% to Date	Comments
01 - ADMINISTRATION	2023	5,997,111	5,863,778	5,336,675	91%	
	2022	5,733,197	5,818,887	5,094,024	88%	
	2021	5,476,162	5,639,368	4,857,431	86%	
02 - INSTRUCTION-LEAD/SUPPORT	2023	14,802,918	15,008,295	14,918,020	99%	
	2022	15,084,191	14,456,115	14,257,637	99%	
	2021	14,825,615	14,583,376	14,096,928	97%	
03 - INSTRUCTION-SALARIES/WAGES	2023	77,411,408	78,018,101	77,695,414	100%	
	2022	76,706,930	75,851,544	74,904,962	99%	
	2021	80,653,419	80,503,503	77,401,277	96%	
04 - INSTRUCTION-MATERIALS/SUPPLIES	2023	3,321,305	2,961,186	2,092,278	71%	
	2022	1,576,522	5,495,501	4,544,838	83%	TECHNOLOGY
	2021	1,926,967	2,288,328	1,196,986	52%	
05 - INSTRUCTION-OTHER COSTS	2023	4,005,235	7,105,918	5,114,748	72%	GASB 96 SUBSCRIPTION
	2022	3,644,884	4,911,815	4,799,117	98%	
	2021	3,635,038	3,997,722	3,458,834	87%	
06 - SPECIAL EDUCATION	2023	30,625,693	27,537,957	27,276,268	99%	INCREASE IN NONPUBLIC, RELATED
	2022	28,615,230	28,392,073	24,771,036	87%	SERVICE COSTS
	2021	29,688,937	28,431,781	24,807,029	87%	
07 - STUDENT PERSONNEL SERVICES	2023	1,774,609	2,420,434	2,098,670	87%	CONCENTRATION OF POVERTY
	2022	1,642,800	1,477,485	1,336,570	90%	
	2021	1,703,483	1,629,664	1,353,833	83%	
08 - STUDENT HEALTH SERVICES	2023	2,177,504	2,284,515	2,236,322	98%	
	2022	1,633,415	1,799,157	1,717,002	95%	
	2021	1,749,090	1,665,996	1,640,477	98%	
09 - STUDENT TRANSPORTATION	2023	12,132,718	12,438,920	12,109,747	97%	
	2022	11,331,596	11,733,992	11,725,599	100%	
	2021	11,281,805	11,295,796	9,499,014	84%	
10 - OPERATION OF PLANT	2023	12,954,285	12,756,422	12,734,129	100%	
	2022	12,456,812	12,530,287	12,310,670	98%	
	2021	12,081,908	11,642,899	10,903,904	94%	
11 - MAINTENANCE OF PLANT	2023	3,641,892	5,929,876	5,844,697	99%	GASB 87 LEASE
	2022	3,788,909	4,082,278	4,805,304	118%	
	2021	3,674,202	4,030,506	3,925,480	97%	
12 - FIXED CHARGES	2023	39,510,654	42,373,858	42,301,779	100%	INCREASE IN HEALTHCARE COSTS
	2022	38,209,503	36,442,006	36,074,105	99%	
	2021	40,655,767	39,334,761	38,695,131	98%	
14 - COMMUNITY SERVICES	2023	10,000	130,716	87,836	67%	
	2022	-	78,151	65,309	84%	
	2021	40,000	200,640	161,829	81%	FY21 NEHS STADIUM LIGHTING
15 - CAPITAL OUTLAY	2023	504,376	2,211,004	1,331,937	60%	PORTABLE CLASSROOM
	2022	460,707	966,129	541,399	56%	RELOCATIONS, SECURED
	2021	448,491	447,091	418,988	94%	ENTRANCES, EMS ROOF
16 - STUDENT ACTIVITY FEES	2023	-	1,725,000	1,648,357	96%	
	2022	-	1,425,000	1,296,419	91%	
	2021	-	-	602,507	-	
TOTAL	2023	208,869,708	218,765,977	212,826,876	97%	
	2022	200,884,697	204,035,419	198,243,990	97%	
	2021	207,840,884	205,691,432	192,417,143	94%	
2023 - 2022		7,985,011	14,730,558	14,582,885		

**Unrestricted Budget Report
By Department**

Rollup Code	Original Budget	YTD Budget Transfers	Revised Budget	YTD Actual	Encumbrances	Available	% of Budget Used
ADMINISTRATIVE SERVICES	21,325,185	4,819,131	26,144,315	22,682,391	-	3,461,925	87%
10000 - BOARD	234,750	4,508	239,258	224,704	-	14,554	94%
20000 - SUPERINTENDENT	51,000	19,371	70,371	65,366	-	5,005	93%
30000 - DIV OF ADMIN SERVICES	39,640	2,120	41,760	40,136	-	1,624	96%
30100 - HR AND BENEFITS	101,855	(31,441)	70,414	47,258	-	23,156	67%
30200 - INFORMATION TECHNOLOGY	3,105,520	(1,037,508)	2,068,012	1,975,617	-	92,395	96%
30300 - ASST/ACCTBLTY	5,500	-	5,500	491	-	5,009	9%
30400 - SAFE SCHOOLS	135,575	49,327	184,902	160,744	-	24,158	87%
50000 - OFFICE OF FINANCE	1,305,889	3,491,358	4,797,247	3,114,012	-	1,683,235	65%
50100 - BUS SVCS	164,051	8,020	172,071	99,857	-	72,214	58%
50200 - PURCHASING	983,175	6,284	989,459	901,250	-	88,208	91%
50300 - UTILITIES	4,535,400	405,400	4,940,800	4,933,140	-	7,660	100%
60100 - STUDENT TRANS	8,772,576	(253,000)	8,519,576	8,379,090	-	140,486	98%
60200 - OPER PLANT	1,305,059	(93,735)	1,211,324	1,197,449	-	13,875	99%
60300 - MAINTENANCE PLANT	311,410	(6,764)	304,646	296,599	-	8,047	97%
60310 - ELECTRICAL SERVICES	213,800	119,995	333,795	216,310	-	117,485	65%
60320 - HVAC SERVICES	415,985	283,472	699,457	678,080	-	21,377	97%
60330 - SAFETY SERVICES	58,850	(19,055)	39,795	39,452	-	343	99%
60340 - CARPENTRY SERVICES	-	97,443	97,443	96,123	-	1,320	99%
60350 - GROUNDS MAINTENANCE	213,950	60,843	274,793	268,405	-	6,389	98%
60600 - CAPITAL OUTLAY	131,200	1,706,628	1,837,828	962,446	-	875,382	52%
92500 - INSURANCE RECOVERY	-	5,864	5,864	5,864	-	0	100%
99100 - INDIRECT FEES	(760,000)	-	(760,000)	(1,020,002)	-	260,002	134%
EDUCATION SERVICES	18,678,166	(318,158)	18,360,008	16,797,057	-	1,562,951	91%
40000 - DIV OF ED SERVICES	3,451,443	(508,617)	2,942,825	2,922,121	-	20,704	99%
40100 - CAREER & TECHNOLOGY PROGRAM	666,903	69,173	736,076	700,449	-	35,627	95%
40200 - GIFTED AND TALENTED	16,300	-	16,300	11,424	-	4,876	70%
40250 - BLENDED VIRTUAL PROGRAM	22,960	(684)	22,276	12,781	-	9,496	57%
40300 - SPECIAL EDUCATION	2,575,000	193,524	2,768,524	2,747,712	-	20,812	99%
40310 - NONPUBLIC SCHOOL PROGRAMS	3,528,887	(608,320)	2,920,567	2,728,870	-	191,697	93%
40320 - PSYCHOLOGICAL SERVICES	95,000	238,000	333,000	246,683	-	86,317	74%
40330 - SPED RELATED SERVICES	1,628,200	(1,280,000)	348,200	295,743	-	52,457	85%
40340 - INFANTS AND TODDLERS	300,000	(225,000)	75,000	7,619	-	67,381	10%
40350 - STEP	5,000	81,950	86,950	60,204	-	26,745	69%
40400 - EARLY CHILDHOOD	39,894	450	40,344	26,375	-	13,969	65%
40500 - STUDENT PERSONNEL SERVICES	2,439,852	55,872	2,495,724	2,374,386	-	121,338	95%
40610 - HOME/HOSP	343,000	25,550	368,550	336,762	-	31,788	91%
40620 - ALTERNATIVE EDUCATION	85,000	(56,788)	28,212	7,520	-	20,692	27%
40700 - STUDENT HEALTH SERVICES	129,500	5,682	135,182	131,553	-	3,629	97%
40800 - MEDIA PROGRAMS	34,780	3,490	38,270	36,044	-	2,226	94%
40900 - GUIDANCE SERVICES	49,119	34,972	84,091	32,173	-	51,918	38%
41000 - MATH-ELEMENTARY	9,900	2,859	12,759	11,465	-	1,294	90%
41100 - MATH-SECONDARY	91,417	-	91,417	76,335	-	15,082	84%
41200 - ELA-ELEMENTARY	239,405	847,562	1,086,967	880,037	-	206,930	81%
41300 - ELA-SECONDARY	82,000	-	82,000	53,039	-	28,961	65%
41400 - ART	17,640	-	17,640	15,680	-	1,960	89%
41500 - MUSIC	166,519	147,180	313,699	217,113	-	96,586	69%
41600 - INTEGRATED ARTS	1,200	-	1,200	232	-	968	19%
41700 - WORLD LANGUAGES	8,330	-	8,330	6,688	-	1,642	80%
41800 - ESOL	41,450	-	41,450	33,936	-	7,514	82%
41900 - SCIENCE	157,414	(10,600)	146,814	127,319	-	19,495	87%
42000 - STEM	3,800	-	3,800	2,273	-	1,527	60%
42100 - SOCIAL STUDIES	119,858	-	119,858	118,497	-	1,362	99%
42200 - HEALTH EDUCATION	6,914	-	6,914	1,963	-	4,951	28%
42300 - PHYSICAL EDUCATION	57,514	-	57,514	26,521	-	30,993	46%
42400 - ATHLETICS	1,757,468	6,513	1,763,981	1,726,333	-	37,648	98%
70000 - EXEC DIR FOR ELEMENTARY	42,500	-	42,500	11,015	-	31,486	26%
80000 - EXEC DIR FOR MIDDLE	368,000	15,453	383,453	379,710	-	3,743	99%
90000 - EXEC DIR FOR HIGH	96,000	643,620	739,620	430,482	-	309,138	58%
ELEMENTARY SCHOOLS	464,590	405,404	869,994	521,135	-	348,859	60%
MIDDLE SCHOOLS	230,510	149,948	380,458	266,528	-	113,930	70%
HIGH SCHOOLS	316,540	259,522	576,062	392,287	-	183,775	68%
00000 - STUDENT ACTIVITY FUNDS	-	1,725,000	1,725,000	1,648,357	-	76,643	96%
FTE SALARIES	167,854,717	2,855,422	170,710,140	170,519,122	-	191,018	100%
99999 - FTE SALARIES	128,344,063	(7,781)	128,336,282	128,217,343	-	118,940	100%
60400 - FIXED CHARGES	39,510,654	2,863,204	42,373,858	42,301,779	-	72,079	100%
TOTAL	208,869,708	9,896,269	218,765,977	212,826,876	-	5,939,101	97%