

BALTIMORE CITY PUBLIC SCHOOLS

Catherine E. Pugh
Mayor, City of Baltimore

Cheryl A. Casciani
*Chair, Baltimore City Board of
School Commissioners*

Dr. Sonja Brookins Santelises
Chief Executive Officer

November 1, 2017

The Honorable Thomas V. "Mike" Miller, Jr.
President, Senate of Maryland
State House, H-107
Annapolis, MD 21401

The Honorable Michael E. Busch
Speaker, Maryland House of Delegates
State House, H-101
Annapolis, MD 21401

RE: City Schools - Quarterly Progress Report - Financial Recovery Plan SB 1024/Ch. 607((4)(d)), 2017 and HB 684/Ch. 6((4)(d)), 2017 (MSAR # 11166)

Dear President Miller and Speaker Busch,

Per the requirements of Senate Bill 1024 / House Bill 684, please find enclosed Baltimore City Public Schools' first quarterly progress report as it relates to the Financial Recovery Plan, submitted on August 1, 2017.

For your context, during the 2017 session of the Maryland General Assembly, it was determined that as a condition of receiving state funds under the terms of Senate Bill 1024 / House Bill 684, the Baltimore City Board of School Commissioners would be required to develop a financial recovery plan that would:

- (1) Address all repeat findings from the Office of Legislative Audits; and
- (2) Include steps to:
 - i. Eliminate the structural deficits of the Baltimore City Public School System by fiscal year 2020;
 - ii. Balance the Baltimore City Public School System budget and future deficits;
 - iii. Alter permanent and temporary staffing levels and review existing employment contracts and attrition levels to achieve greater efficiency, including size and scope of the Baltimore City Public School System central office;
 - iv. Alter the administrative organization of the Baltimore City Public School System to achieve greater efficiency;
 - v. Conduct special audits or further studies to analyze the effectiveness of the financial recovery plan; and
 - vi. Establish a capital budget that maximizes the use of available resources to address infrastructure deficiencies.

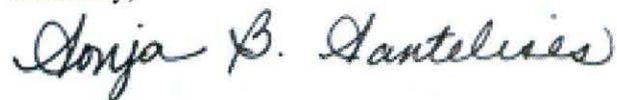
While Senate Bill 1024 / House Bill 684 focuses on financial recovery over the long term, City Schools will not be able to stabilize its finances without addressing both the challenges of the current state education funding formula as well as the challenges facing Baltimore City as a whole, specifically the issue of declining student enrollment. These issues are inextricably connected, and several strategies to address each are outlined throughout the previously submitted Financial Recovery Plan document.

As noted previously, the Financial Recovery Plan includes steps to achieve three critical goals:

- Achieving savings and efficiencies to restore financial stability to the District;
- Improving the academic performance of the Baltimore City Public Schools; and
- Ensuring that the District's school buildings provide safe and healthy environments.

While the issues facing Baltimore City Public Schools are many, the district can and must meet these challenges. The Financial Recovery Plan provides a structure for doing so, as explained in each of the key sections, with a summary of specific steps for implementation at the conclusion. Thank you for your attention to this matter and for your ongoing support of City Schools.

Sincerely,

A handwritten signature in cursive script that reads "Sonja B. Santelises".

Sonja Brookins Santelises, Ed.D.
Chief Executive Officer

cc: Sarah Albert, Department of Legislative Services (5 copies)

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As required per HB684 / SB1024 of Session 2017

City Schools Financial Recovery Plan – Quarterly Progress Report November 1, 2017

1. Monthly financial reports, winter/spring forecasts, EOY closeouts, subsequent budget

- Please see attachments.

2. District will evaluate if schools are meeting needs of students, subsequent actions - grade configurations, programming, school mergers/closings

- Principal Supervisors (Instruction and Learning Executive Directors - ILEDs) regularly review the progress of individual schools both from a quantitative and a qualitative basis. This is done in coordination with district instructional support staff and the school leadership team. This review, which occurs at least once per month, usually involves a walkthrough of the school with an analysis of student outcomes. Actions and next steps are planned so that particular areas of need – classrooms, grades, subjects, teachers, climate, curriculum, particular students, etc. – are addressed. This ongoing feedback between the ILED and the principal with their team forms the basis of day-to-day school evaluation and subsequent actions.
- On an annual basis, City Schools conducts a review of its school programs and facilities as part of the portfolio review process. This review considers a range of factors, such as academic performance, climate, quality and distribution of school programming, school enrollment and size, building utilization and condition, school locations and geographic distribution of schools and programs, schools scheduled for closure per the 21st Century Buildings Plan, and the renewal framework for operator-run schools. For 2017-18, the portfolio and renewal process is currently underway, with the portfolio recommendations for the current year scheduled for presentation to the School Board on November 14, 2017. After opportunities for community feedback through school-based and central meetings, the School Board will vote on the recommendations on December 19, 2017. We will provide an update on the status of the annual portfolio recommendations and actions in the next quarterly report.

3. Review organization and staffing structure to improve effectiveness and identify efficiencies, work with JOC/BTU to fully utilize current positions

- The FY18 agenda for the BTU Joint Oversight Committee (JOC) includes a review of the current roles of Lead and Model Teacher positions. This agenda was set in the September 2017 JOC monthly meeting.

- Prior to the FY19 budget development process, the Office of Human Capital will provide summary data to all division chiefs for each division's current district office staffing levels. These data will include, for example, spans of control for all managers, directors, executive directors, and chiefs; and ratios of district office staff counts (overall and by position level) to district-wide staff and student counts.

4. Continue to analyze and track the staffing and position landscape throughout the year and assess impact on financial outlook

- The district initiated a position management work group, staffed by the Offices of Human Capital, Finance, and IT, that will meet monthly to explore additional ways to monitor and assess the staffing and position landscape.
- The Office of Human Capital identified certain job titles in which to maintain vacancies between the beginning of the 2017-2018 school year and the annual enrollment adjustment period, given historical information indicating that positions in the same job titles were likely to be reduced during the enrollment adjustment period.

5. Compensation study to assess district office salaries and benefits in comparison to other jurisdictions

- The Office of Human Capital developed a Request for Proposals (RFP) for the completion of a comparative compensation study to assess district office salaries and benefits. District office staff include unaffiliated staff members who last received salary increases more than 5 years ago. The purpose of the compensation study is to do a market analysis in order to determine the appropriate salary range for City Schools positions and align as necessary. The RFP will be released and a vendor will be selected this quarter.

6. Convene a working group with outside partners to explore potential solutions to reduce transportation costs over the long term

- A stakeholder briefing was held in October with Maryland State Delegate Brooke Lierman and Marc Stein of the Baltimore Education Research Consortium; the meeting was open to the entire City General Assembly delegation and City Council members. In attendance were the Chief of Staff, Chief Operating Officer, as well as, key transportation and legislative staff. Meeting topics included a presentation and discussion of City Schools' specialized transportation and the formation of a Transportation Workgroup. Next steps include identification and selection of members of an ongoing working group to study City Schools' transportation landscape and help advise on solutions.

7. Analyze the effectiveness of the revised temporary employee position guidelines in reducing costs and gaining efficiencies

- The Offices of Human Capital and Finance will be reviewing temporary employee costs to see if there are more efficient ways to utilize staff that would reduce expenditures as part of the FY19 budget development.

8. Partner with Center Baltimore Partnership to issue RFP re: cost benefit analysis to retain district headquarters at North Avenue

- City Schools partnered with The Central Baltimore Partnership to release a Request for Proposal (RFP) for the 200 East North Avenue Economic Development Assessment in August 2017.
- City Schools and CBP will seek competitive proposals from qualified industry professionals to prepare a comprehensive comparative cost benefit analysis of retaining the Baltimore City Public Schools (City Schools) headquarters at 200 E. North Avenue (“Site”) or relocating.

The analysis will include existing and future operating costs, near- and mid-term capital costs, deferred maintenance, operational efficiencies and inefficiencies, space planning, and conceptual test fit for a new location. City Schools will only consider relocation options that, when including all costs including relocation costs, reduce City Schools’ operating costs for its central office functions or result in a relocation plan that is cost neutral but results in office space that more effectively support City Schools’ operations and its capacity to deliver on its mission and vision. In addition, the consultant will complete a highest and best use analysis for 200 E. North, including an estimate of value.

The Respondents to the 200 East North Ave Economic Assessment RFP are to provide a presentation of their proposal to a select committee the first week of November.

9. Negotiations with bargaining units (specific reference to AU and pathway progression)

- At its October 24 public meeting, the Board of School Commissioners approved a three-year collective bargaining agreement ratified earlier this month by the Baltimore Teachers Union. Protracted negotiations for this agreement began over a year and a half ago, with the district maintaining the position that revisiting salary scales to identify cost savings would be necessary to maintain the long-term financial sustainability of the contract.

This position ultimately led to impasse and a mediator’s recommendation to reopen the agreement in FY18 to discuss a potential COLA or stipend only and a reopener in FY19 to discuss changes to salary scales. While the mediator’s recommendation did not go as far as the district hoped it would to address the continued escalation of salaries, ultimately, the district and union agreed to move forward with the recommendation, with the understanding that the district would pursue the cost savings it needs long-term through the FY19 contract reopener. In addition, the district and union agreed to work in the meantime through the Joint Oversight Committee (JOC), a provision in the collective bargaining agreement, to address AU accrual and pathway progression. The approved agreement also included the approximately \$4M in annualized, recurring cost-savings through changes in health care employee contributions and plan design changes, set to begin in 2019, that had previously been mentioned and tentatively agreed to by the two parties.

Negotiations are ongoing between City Schools and all of the district’s other employee bargaining units.

10. Review FSF model, identify ways to enhance equity, efficacy, and transparency

- City Schools has partnered with outside consulting firm Education Resource Strategies to perform a review of the per pupil funding mechanism we currently use to fund our schools called Fair Student Funding (FSF). The FSF review is designed to assess implications of our funding model on equity across our schools. Through the review we are working to ensure FSF is providing adequate funding to every school and student and that funding is provided to students based on need. Another key goal of this work is to increase transparency of how our schools are funded while ensuring school leaders have the flexibility to foster strategic school design. A Design Advisory Team was assembled to incorporate input from several central office departments and some principals. In addition, principal focus groups and community outreach events are taking place from October to December in order to solicit feedback on the current funding model and options for potential changes we are considering making to FSF. Once decisions are made we will also engage school communities and the broader community to make sure they understand the resulting funding formula.

11. Pursue grants and philanthropic partnerships and funding opportunities

General Partnerships

- As part of the Financial Recovery Plan we indicated that the district would continue to pursue philanthropic partnerships and funding opportunities that support City Schools. Our most notable recent partnerships are with the Heart of America Foundation, the Baltimore Ravens, and Under Armour. Through these partnerships, we have been able to complete significant beautification projects in five schools in the past year – Westport Academy, James McHenry Elementary, George Washington Elementary, Thomas Johnson Elementary, and Renaissance Academy. We have also been able to provide uniforms to all our high school varsity athletes and coaches, and connect our coaches and athletic directors to high quality professional development.

Blueprint

- The district recently released *Building a Generation: City Schools' Blueprint for Success*. This document is the product of a work group of district and school leaders and community partners who explored national and international research on best practices in the areas of student wholeness, literacy, and leadership. The document is a strategic, evidence-based guide to what students will be taught, how they will be taught, and how to improve the environments in which they are taught, with markers along the way to ensure we are moving in the right direction. Work group members studied characteristics of high-performing education systems around the world and interviewed national and international experts in the respective focus areas of student wholeness, literacy, and leadership. Since the Blueprint was released, an internal team has been working to implement these recommendations in our schools. Initial cost estimates suggest that such implementation will total approximately \$42.2 million over four years. The district has realigned its resources to strategically invest in the Blueprint focus areas with approximately \$24.7 million in existing dollars redirected towards these efforts over the next four years. This leaves a gap of about \$17.5 million that the district is working to close through additional fundraising.

12. Update Master Plan in alignment with district priorities and MSDE requirements

- At the September 26 meeting of the Board of School Commissioners Teaching and Learning Committee, City Schools presented the 2017 Master Plan which, in addition to the MSDE requirements requested, also included details regarding the district’s *Blueprint for Success* as well as the alignment of resources including Title dollars and school improvement funds to invest in the district priorities outlined in the Blueprint.

13. Monitor the expenditures and use of grant funds to achieve compliance with statutory requirements and strategic use of resources

Monitoring of Grant Expenditures

- The monitoring of grant expenditures occurs on a monthly basis utilizing a “Snapshot” report. The Snapshot report is generated by the Grants Accountant in the Office of Finance and provided to the grant manager and their supervisor(s). The Snapshot report serves to:
 - Provide an analysis of expenditures to date as compared to the approved budget, identifying any areas of misalignment, and funds remaining available for spending;
 - Identify if spending is on track within the grant timeframe (i.e. slow spending); and,
 - Provide data on all salaries and vendor payments charged to the grant, plus encumbrances that needs to be addressed.

In addition, starting in SY2017/18, as part of the Grant Manager roles and responsibilities, they are expected to meet with the Grants Accountant at least bi-monthly to review the Snapshot Report and determine steps needed to address any issues. The Office of Data Monitoring and Compliance in partnership with the Office of Finance provides grant manager training opportunities throughout the year to support administration of assigned grants.

Compliance with Statutory Requirements

- In the development of grant applications City Schools outlines how the statutory requirements of the grant will be met. To verify compliance, City Schools completes self-monitoring activities as well as participates in multiple monitoring activities conducted by MSDE annually to verify that grant implementation is in compliance with all statutory requirements.

Grant	Monitoring Date	Required Follow-ups to Support Compliance
FY17 Title I, Part A	2/8//17	3 Follow-up Actions Required. 2 of 3 completed. 3 rd due to MSDE 10/30/17.
FY17 Title I, Part D	9/8/17	None
FY17 Title I Focus Grant	8/3/17	None
FY17 Title II	6/13/17	None
FY17 Title III	3/29/17	1 follow-up data request completed by due date.

Strategic Use of Resources

- City Schools has worked with Grant Managers to, where possible, align grant spending plans for SY2017/18 with the focus areas of City Schools’ Strategic Plan, the *Blueprint*

- for Success.* The Blueprint outlines three focus areas: literacy, student wholeness and leadership. Specifically,
- The SY2017/18 Title I application outlines funding for a number of new district initiatives:
 - Support for gifted learners in Title I preK – 5 schools
 - Implementation of 20 Title I schools to be intensive literacy support sites
 - Implementation of 17 Title I schools to be intensive whole child sites
 - Support for a pilot project on the development of supports for teacher leaders in approximately 15 Title I schools
 - Plans developed for schools identified by MSDE in need of turnaround (Priority and School Improvement Grant schools) utilizing Title I and School Improvement Grant (SIG) funds aligned with all MSDE requirements while implementing a framework that aligns with the Blueprint.
 - The SY2017/18 Title IV grant application was aligned to the professional development supports outlined in the student wholeness section of the Blueprint, along with supports for 21st century learning within the new and renovated school buildings.
 - The spending plan for carryover Title II funds outlines professional development supports for to be provided to teachers and school leaders aligned with all three areas of the Blueprint.

14. Implement strategic staffing processes to place high performing principals in high needs schools, and utilize mentor principals as key agents

- In August 2017, the district began a redesign of its principal selection and placement process in advance of the recruitment and selection season for the 2018-2019 school year. Refinements include increased focus on fit between specific schools' needs and the leadership profiles of candidates who are accepted into the district's pool of prospective principals. The process redesign will be completed this quarter. In September 2017, the district developed new procedures for the selection of principals for new and merging schools.
- Beginning in the spring of 2017, three of the SIG IV schools (Mary E Rodman, James McHenry, Harford Heights) engaged in a partnership with Commodore John Rogers in what is called the 100% Project. This strategy provides a collaborative community and developmental support across all three SIG IV schools that will replicate the success of Commodore John Rogers. Important to the success of the model, there was recruitment and hiring of an effective school leader from within the district. Additionally, existing school-based staff engaged in a strategic staffing process. Staff from across the three schools partner with Commodore John Rodgers for new, common PD, and current teachers and leaders from Commodore provide training and support to staff at the SIG IV schools. As part of the developmental support to the schools, Commodore John Rodgers serves as a LAB school to allow teachers and leaders from SIG IV schools to observe all aspects of the school regularly.

- The Director of Leadership Support and Development was hired in the summer of 2017. This staff member's responsibilities include the development and oversight of principal mentoring activities to support early career principals.

15. Implement \$125 per pupil fees for charter schools to offset emergency response services provided by City Schools

- City Schools expects to proceed with its plan to charge charter schools the assessed \$125 per pupil fee for emergency response services during Fiscal Year 18.

16. Continue to progress on plan to ultimately surplus 26 facilities to the City of Baltimore

- City Schools currently plans to close and surplus three buildings back to the City of Baltimore in Fiscal Year 18.

17. Focus on strategies to boost enrollment including door-knocking campaign during summer 2017, task force with community partners, strengthen middle grade academic offerings

Summer door knocking

- This summer City Schools partnered with the Baltimore Teachers Union and the City of Baltimore to engage in a grassroots door knocking effort to boost enrollment in a targeted group of schools and neighborhoods. The effort led to over 30,000 doors knocked, over 5,000 conversations with families, and hundreds of enrollments in target schools. Although we are not able to determine the level of causality, the initial data are promising. At a time when overall district enrollment was expected to decrease by 1%, projections indicate that enrollment in the target schools increased by 2.8%. Even when removing a possible outlier, Fort Worthington, a new 21st century school that merged with a closing school and experienced a 35.6% increase, the target schools still increased by 1.4% overall. Of the new students enrolled in the target schools, 54% of them were new to the district while 46% transferred from another school within the district.

Involving community partners on a task force to develop additional strategies to increase enrollment

- Dr. Santelises and the Board of School Commissioners have announced the creation of an enrollment task force to recommend strategies to sustain and grow enrollment in City Schools. The task force has invited participation from 22 prospective members, representing a diverse group of business, non-profit, and community leaders. The task force expects to have initial recommendations for the district to consider by April 2018.

Improving customer service across the district

- As the size of central and school based staff has decreased as part of cost saving measures, improved customer service is increasingly important to ensure the provision of effective and efficient services to our staff, stakeholders and community. Improving customer service is also central to attracting and retaining families electing to send their young people to City Schools. Given that, City Schools has launched an internal workgroup to improve customer service. The workgroup has developed a curriculum and has begun rotating departments through the customer service training. The workgroup will continue to train district and school based staff in the months to come.

Strengthen Middle Grade Academic Offerings

- City Schools has launched an internal workgroup to develop a set of recommendations to improve equity of access and promote strong middle grades options for families. The workgroup has conducted an analysis of community conditions across the district to understand the neighborhoods, challenges and opportunities within the communities where schools are located and students reside. The workgroup conducted an initial survey of stakeholders – including school leaders, teachers and students - to determine what these stakeholders value in middle school programming and what they saw as lacking in middle grades programming. The workgroup also conducted an initial analysis of immediate leverage points for expanding access to core middle grades opportunities that better position students for success and ultimately lead to increased access to more challenging high school options. The workgroup is also developing a comprehensive strategic plan that will address issues such as course offerings, human capital needs, professional development, social emotional needs of middle grades students, and access to rich and varied experiences.

18. Reduce utility costs, maintain comprehensive database for all buildings, analyze data with goal of reducing consumption and achieving savings

- A comprehensive energy database is maintained by each City Schools facility and commodity. Data is routinely analyzed and audited with the goal of reducing consumption, finding errors and achieving savings.
- Lighting retrofit projects were performed using the latest technology light replacements to reduce consumption. The cost for these projects was offset by using available local utility rebates.
- Construction has begun for an off-site solar project to procure solar energy at a lower rate. In early 2018, City Schools will begin buying the electricity equivalent of about 3% of the total electricity portfolio and will continue for the next 20 years.

19. Work with MOU partners to implement uniformity in manufacturing systems installed in 21st Century buildings to help minimize maintenance costs

- City Schools is engaged in ongoing discussions with the State of Maryland and our MOU partners regarding the feasibility of reducing the number of HVAC vendors being utilized for the 21st Century Buildings program in order to streamline service support for our new buildings.

20. Continue discussions with City of Baltimore regarding OPEB and pension liability; report to state on outcome of pertinent discussions and potential financial implication

- Financial leadership teams from City Schools and the City of Baltimore met in September 2017, along with their respective external auditors, to discuss the matter of the School Pension liability. City Schools stated its position on the pension liability issue, which is that City Schools complied with the stated requirements of Senate Bill 795 as it related to pension liability and that the liability currently resides with and should remain with Baltimore City government. The position of the Baltimore City finance team was that the liability should be reported as a liability of City Schools. The external auditors

provided comments for discussion as well. The meeting concluded with no movement in the position but a better understanding of each entity's finance team position.

The potential impact of assuming responsibility for the pension liability on the City Schools Financial Statements would have been a reduction in Net Position of \$93.1M (FY15). This reduction would eliminate the Unrestricted Net Position in the City Schools Financial Statements, which could affect the ability of City Schools to issue bonds or impact the interest rates for bond issuances. City Schools is the only Maryland Local Education Agency with the ability to issue bonds, stemming from Senate Bill 795.

While ongoing meetings regarding the OPEB issue have been conducted in the past, no additional meetings have occurred since the submission of the Joint Report in January 2017. Our collective efforts have been directed on the pension liability matter since it became an issue with the issuance of the Baltimore City FY 2015 financial statements in March 2017 and the related comments reflected therein.

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF REVENUES
GENERAL FUND
FOR THE ONE MONTH ENDED JULY 2017
(IN THOUSANDS)

	FY 2018 Estimated Revenue	YTD July 2017 Actual Revenue	Balance
Revenue:			
State Grants	\$ 852,653	\$ 135,397	\$ 717,256
Baltimore City	278,412	17,810	260,602
Federal Grants	9,300	57	9,243
Other Revenue (including MSA revenue)	6,502	(117)	6,619
Investment Income, net	250	99	151
Collington Square Supplemental Appropriation		-	(27)
Other Financing Sources	20,728	-	20,728
Total Revenue	<u><u>\$ 1,167,845</u></u>	<u><u>\$ 153,246</u></u>	<u><u>\$ 1,014,572</u></u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY CATEGORY
GENERAL FUND
FOR THE ONE MONTH ENDED JULY 2017
(IN THOUSANDS)**

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD July 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by category):						
Administration	\$ 61,231	\$ 5,480	\$ 66,711	\$ 3,137	\$ 9,102	\$ 54,472
Mid-Level Administration	62,755	1,289	64,044	5,254	1,250	57,540
Instruction	409,012	5,773	414,785	20,605	4,195	389,985
Special Education	192,394	9,049	201,443	2,087	6,725	192,631
Student Personnel Services	14,849	18	14,867	213	-	14,654
Student Health Services	80	-	80	-	-	80
Student Transportation	42,368	5,100	47,468	1,472	(771)	46,767
Operation of Plant	60,961	6,160	67,121	1,747	5,105	60,269
Maintenance of Plant	19,585	3,099	22,684	360	5,746	16,578
Capital Outlay	29,203	1,446	30,649	4,353	878	25,418
Debt Service	21,700	-	21,700	285	-	21,415
Fringe	253,898	-	253,898	11,381	-	242,517
Enrollment Adjustment	(191)	-	(191)	-	-	(191)
Total Expenditures	<u>\$ 1,167,845</u>	<u>\$ 37,414</u>	<u>\$ 1,205,259</u>	<u>\$ 50,894</u>	<u>\$ 32,230</u>	<u>\$ 1,122,135</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY OBJECT
GENERAL FUND
FOR THE ONE MONTH ENDED JULY 2017
(IN THOUSANDS)**

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD July 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by object):						
Salaries and Wages	\$ 606,199	\$ -	\$ 606,199	17,777	-	\$ 588,422
Fringe Benefits	253,909	-	253,909	11,381	-	242,528
Contract Services	170,613	24,867	195,480	15,984	27,105	152,391
Textbooks	520	180	700	3	81	616
Instructional Supplies	5,697	1,701	7398	14	620	6,764
Other Supplies and Materials	10,570	2,050	12620	50	1,698	10,872
Utilities	24,933	6,595	31,528	668	(223)	31,083
Other Charges	36,399	224	36,623	4,931	19	31,673
Property	3,653	696	4,349	(23)	2,930	1,442
Principal & Interest	21,700	-	21,700	285	-	21,415
Indirect Cost Recovery	(2,654)	-	(2,654)	(79)	-	(2,575)
Transfers	33,736	31	33,767	(97)	-	33,864
Structures and Improvements	-	1,070	1,070	-	-	1,070
Contingency Reserve	2,570	-	2,570	-	-	2,570
Total Expenditures	<u>\$ 1,167,845</u>	<u>\$ 37,414</u>	<u>\$ 1,205,259</u>	<u>\$ 50,894</u>	<u>\$ 32,230</u>	<u>\$ 1,122,135</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF REVENUES
SPECIAL REVENUE FUND
FOR THE ONE MONTH ENDED JULY 2017
(IN THOUSANDS)**

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD July 2017 Actual Revenue	Balance
Revenue:					
State Grants	\$ 1,689	\$ 735	\$ 2,424	\$ 116	\$ 2,308
Baltimore City	-	-	-	-	-
Federal Grants	97,226	49,851	147,077	4,040	143,037
Proceeds From Leases	-	-	-	-	-
Food sales and other charges	-	-	-	-	-
Investment Income, net	-	-	-	-	-
Other	549	1,283	1,832	(51)	1,883
Total Revenue	<u>\$ 99,464</u>	<u>\$ 51,869</u>	<u>\$ 151,333</u>	<u>\$ 4,105</u>	<u>\$ 147,228</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY CATEGORY
SPECIAL REVENUE FUND
FOR THE ONE MONTH ENDED JULY 2017
(IN THOUSANDS)**

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD July 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by category):						
Administration	\$ 3,732	\$ 1,330	\$ 5,062	\$ 60	\$ -	\$ 5,002
Mid-Level Administration	6,502	5,908	12,410	169	9	12,232
Instruction	48,004	24,539	72,543	1,688	(75)	70,930
Special Education	14,207	9,624	23,831	1,757	194	21,880
Student Personnel Services	2,000	1,147	3,147	17	-	3,130
Student Health Services	3,000	2,650	5,650	-	410	5,240
Student Transportation	114	68	182	(1)	16	167
Operation of Plant	-	11	11	-	-	11
Maintenance of Plant	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Food Services	-	52	52	-	-	52
Community Services	-	-	-	-	-	-
Fringe	21,905	6,540	28,445	415	-	28,030
Total Expenditures	<u>\$ 99,464</u>	<u>\$ 51,869</u>	<u>\$ 151,333</u>	<u>\$ 4,105</u>	<u>\$ 554</u>	<u>\$ 146,674</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY OBJECT
SPECIAL REVENUE FUND
FOR THE ONE MONTH ENDED JULY 2017
(IN THOUSANDS)**

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD July 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by object):						
Salaries and Wages	\$ 48,735	\$ 18,104	\$ 66,839	\$ 3,590	\$ -	\$ 63,249
Fringe Benefits	21,905	6,949	28,854	415	-	28,439
Contract Services	11,170	16,947	28,117	(11)	(362)	28,490
Supplies and Materials	3,085	4,202	7,287	31	495	6,761
Utilities and Other Charges	448	487	935	5	7	923
Property	54	81	135	-	-	135
Principal & Interest	-	-	-	-	-	-
Indirect Cost Recovery	2,641	908	3,549	79	-	3,470
Transfers	3,000	2,650	5,650	(4)	414	5,240
Unallocated Grants	6,890	1,002	7,892	-	-	7,892
Contingency Reserve	-	-	-	-	-	-
Out of County	-	-	-	-	-	-
Non - Public	1,536	539	2,075	-	-	2,075
Total Expenditures	<u>\$ 99,464</u>	<u>\$ 51,869</u>	<u>\$ 151,333</u>	<u>\$ 4,105</u>	<u>\$ 554</u>	<u>\$ 146,674</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF REVENUES
FOOD SERVICES
FOR THE ONE MONTH ENDED JULY 2017
(IN THOUSANDS)**

	FY 2018 Estimated Revenue	YTD July 2017 Actual Revenue	Balance
Revenue:			
State Grants	\$ 727	\$ -	\$ 727
Baltimore City		-	-
Federal Grants	47,152	774	46,378
Proceeds From Leases	-	-	-
Food sales and other charges	25	13	12
Investment Income, net	-	-	-
Other	-	-	-
Total Revenue	<u>\$ 47,904</u>	<u>\$ 787</u>	<u>\$ 47,117</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY CATEGORY
FOOD SERVICES
FOR THE ONE MONTH ENDED JULY 2017
(IN THOUSANDS)**

	FY 2018 Appropriations	YTD July 2017 Actual	Encumbrances	Unencumbered Balance
Expenditures (by category):				
Administration	\$ -	\$ -	\$ -	\$ -
Mid-Level Administration	-	-	-	-
Instruction	-	-	-	-
Special Education	-	-	-	-
Student Personnel Services	-	-	-	-
Student Transportation	-	-	-	-
Operation of Plant	-	-	-	-
Maintenance of Plant	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Food Services	39,038	645	16,337	22,056
Fringe	8,866	97	-	8,769
A/R Writeoff	-	-	-	-
Total Expenditures	<u>\$ 47,904</u>	<u>\$ 742</u>	<u>\$ 16,337</u>	<u>\$ 30,825</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY OBJECT
FOOD SERVICES
FOR THE ONE MONTH ENDED JULY 2017
(IN THOUSANDS)**

	FY 2018 Appropriations	YTD July 2017 Actual	Encumbrances	Unencumbered Balance
Expenditures (by object):				
Salaries and Wages	\$ 16,892	\$ 569	\$ -	\$ 16,323
Fringe Benefits	8,866	97	-	8,769
Contract Services	325	-	149	176
Supplies and Materials	21,508	68	16,188	5,252
Utilities and Other Charges	123	8	-	115
Property	190	-	-	190
Principal & Interest	-	-	-	-
Indirect Cost Recovery	-	-	-	-
Transfers	-	-	-	-
Unallocated Grants	-	-	-	-
Contingency Reserve	-	-	-	-
Out of County	-	-	-	-
Non - Public	-	-	-	-
Total Expenditures	<u>\$ 47,904</u>	<u>\$ 742</u>	<u>\$ 16,337</u>	<u>\$ 30,825</u>

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF REVENUES
GENERAL FUND
FOR THE TWO MONTHS ENDED AUGUST 2017
(IN THOUSANDS)

	FY 2018 Estimated Revenue	YTD August 2017 Actual Revenue	Balance
Revenue:			
State Grants	\$ 852,653	\$ 136,164	\$ 716,489
Baltimore City	278,412	50,805	227,607
Federal Grants	9,300	92	9,208
Other Revenue (including MSA revenue)	6,502	230	6,272
Investment Income, net	250	396	(146)
Collington Square Supplemental Appropriation		-	-
Other Financing Sources	20,728	-	20,728
Total Revenue	<u>\$ 1,167,845</u>	<u>\$ 187,687</u>	<u>\$ 980,158</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY CATEGORY
GENERAL FUND
FOR THE TWO MONTHS ENDED AUGUST 2017
(IN THOUSANDS)**

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD August 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by category):						
Administration	\$ 61,231	\$ 5,480	\$ 66,711	\$ 8,458	\$ 7,377	\$ 50,876
Mid-Level Administration	62,755	1,289	64,044	11,229	2,384	50,431
Instruction	409,012	5,773	414,785	26,299	9,844	378,642
Special Education	192,394	9,049	201,443	5,395	12,508	183,540
Student Personnel Services	14,849	18	14,867	390	-	14,477
Student Health Services	80	-	80	-	-	80
Student Transportation	42,368	5,100	47,468	5,402	15,631	26,435
Operation of Plant	60,961	6,160	67,121	5,460	7,990	53,671
Maintenance of Plant	19,585	3,099	22,684	766	11,612	10,306
Capital Outlay	29,203	1,446	30,649	4,645	646	25,358
Debt Service	21,700	-	21,700	888	-	20,812
Fringe	253,898	-	253,898	14,187	-	239,711
Enrollment Adjustment	(191)	-	(191)	-	-	(191)
Total Expenditures	<u>\$ 1,167,845</u>	<u>\$ 37,414</u>	<u>\$ 1,205,259</u>	<u>\$ 83,119</u>	<u>\$ 67,992</u>	<u>\$ 1,054,148</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY OBJECT
GENERAL FUND
FOR THE TWO MONTHS ENDED AUGUST 2017
(IN THOUSANDS)**

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD August 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by object):						
Salaries and Wages	\$ 606,199	\$ -	\$ 606,199	\$ 35,849	\$ -	\$ 570,350
Fringe Benefits	253,909	-	253,909	14,155	-	239,754
Contract Services	170,613	24,867	195,480	23,307	59,959	112,214
Textbooks	520	180	656	58	227	371
Instructional Supplies	5,697	1,701	7,215	699	1,850	4,666
Other Supplies and Materials	10,570	2,050	12,847	883	2,150	9,814
Utilities	24,933	6,595	31,431	1,474	1,136	28,821
Other Charges	36,399	224	36,720	4,953	20	31,747
Property	3,653	696	4,349	264	2,763	1,322
Principal & Interest	21,700	-	21,700	888	-	20,812
Indirect Cost Recovery	(2,654)	-	(2,654)	(234)	-	(2,420)
Transfers	33,736	31	33,767	823	-	32,944
Structures and Improvements	-	1,070	1,070	-	(113)	1,183
Contingency Reserve	2,570	-	2,570	-	-	2,570
Total Expenditures	<u>\$ 1,167,845</u>	<u>\$ 37,414</u>	<u>\$ 1,205,259</u>	<u>\$ 83,119</u>	<u>\$ 67,992</u>	<u>\$ 1,054,148</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF REVENUES
SPECIAL REVENUE FUND
FOR THE TWO MONTHS ENDED AUGUST 2017
(IN THOUSANDS)**

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD August 2017 Actual Revenue	Balance
Revenue:					
State Grants	\$ 1,689	\$ 735	\$ 2,424	\$ 434	\$ 1,990
Baltimore City	-	-	-	-	-
Federal Grants	97,226	49,851	147,077	8,675	138,402
Proceeds From Leases	-	-	-	-	-
Food sales and other charges	-	-	-	-	-
Investment Income, net	-	-	-	-	-
Other	549	1,283	1,832	31	1,801
Total Revenue	<u>\$ 99,464</u>	<u>\$ 51,869</u>	<u>\$ 151,333</u>	<u>\$ 9,140</u>	<u>\$ 142,193</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY CATEGORY
SPECIAL REVENUE FUND
FOR THE TWO MONTHS ENDED AUGUST 2017
(IN THOUSANDS)**

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD August 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by category):						
Administration	\$ 3,732	\$ 1,330	\$ 5,062	\$ 325	\$ 40	\$ 4,697
Mid-Level Administration	6,502	5,908	12,410	585	20	11,805
Instruction	48,004	24,539	72,543	4,653	(192)	68,082
Special Education	14,207	9,624	23,831	2,787	1,674	19,370
Student Personnel Services	2,000	1,147	3,147	48	-	3,099
Student Health Services	3,000	2,650	5,650	-	410	5,240
Student Transportation	114	68	182	9	7	166
Operation of Plant	-	11	11	-	-	11
Maintenance of Plant	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Food Services	-	52	52	-	-	52
Community Services	-	-	-	-	-	-
Fringe	21,905	6,540	28,445	733	-	27,712
Total Expenditures	<u>\$ 99,464</u>	<u>\$ 51,869</u>	<u>\$ 151,333</u>	<u>\$ 9,140</u>	<u>\$ 1,959</u>	<u>\$ 140,234</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY OBJECT
SPECIAL REVENUE FUND
FOR THE TWO MONTHS ENDED AUGUST 2017
(IN THOUSANDS)**

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD August 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by object):						
Salaries and Wages	\$ 48,735	\$ 18,104	\$ 66,839	\$ 6,295	\$ -	\$ 60,544
Fringe Benefits	21,905	6,949	28,854	733	-	28,121
Contract Services	11,170	16,947	28,117	1,099	1,050	25,968
Supplies and Materials	3,085	4,202	7,287	758	508	6,021
Utilities and Other Charges	448	487	935	31	(1)	905
Property	54	81	135	-	3	132
Principal & Interest	-	-	-	-	-	-
Indirect Cost Recovery	2,641	908	3,549	234	-	3,315
Transfers	3,000	2,650	5,650	(10)	399	5,261
Unallocated Grants	6,890	1,002	7,892	-	-	7,892
Contingency Reserve	-	-	-	-	-	-
Out of County	-	-	-	-	-	-
Non - Public	1,536	539	2,075	-	-	2,075
Total Expenditures	<u>\$ 99,464</u>	<u>\$ 51,869</u>	<u>\$ 151,333</u>	<u>\$ 9,140</u>	<u>\$ 1,959</u>	<u>\$ 140,234</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF REVENUES
FOOD SERVICES
FOR THE TWO MONTHS ENDED AUGUST 2017
(IN THOUSANDS)**

	FY 2018 Estimated Revenue	YTD August 2017 Actual Revenue	Balance
Revenue:			
State Grants	\$ 727	\$ -	\$ 727
Baltimore City		-	-
Federal Grants	47,152	1,155	45,997
Proceeds From Leases	-	-	-
Food sales and other charges	25	29	(4)
Investment Income, net	-	-	-
Other	-	-	-
Total Revenue	<u>\$ 47,904</u>	<u>\$ 1,184</u>	<u>\$ 46,720</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY CATEGORY
FOOD SERVICES
FOR THE TWO MONTHS ENDED AUGUST 2017
(IN THOUSANDS)**

	FY 2018 Appropriations	YTD August 2017 Actual	Encumbrances	Unencumbered Balance
Expenditures (by category):				
Administration	\$ -	\$ -	\$ -	\$ -
Mid-Level Administration	-	-	-	-
Instruction	-	-	-	-
Special Education	-	-	-	-
Student Personnel Services	-	-	-	-
Student Transportation	-	-	-	-
Operation of Plant	-	-	-	-
Maintenance of Plant	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Food Services	37,718	1,351	16,072	20,295
Fringe	10,186	182	-	10,004
A/R Writeoff	-	-	-	-
Total Expenditures	<u>\$ 47,904</u>	<u>\$ 1,533</u>	<u>\$ 16,072</u>	<u>\$ 30,299</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY OBJECT
FOOD SERVICES
FOR THE TWO MONTHS ENDED AUGUST 2017
(IN THOUSANDS)**

	FY 2018 Appropriations	YTD August 2017 Actual	Encumbrances	Unencumbered Balance
Expenditures (by object):				
Salaries and Wages	\$ 15,626	\$ 1,019	\$ -	\$ 14,607
Fringe Benefits	10,186	182	-	10,004
Contract Services	316	3	124	189
Supplies and Materials	21,464	317	15,879	5,268
Utilities and Other Charges	123	12	69	42
Property	189	-	-	189
Principal & Interest	-	-	-	-
Indirect Cost Recovery	-	-	-	-
Transfers	-	-	-	-
Unallocated Grants	-	-	-	-
Contingency Reserve	-	-	-	-
Out of County	-	-	-	-
Non - Public	-	-	-	-
Total Expenditures	<u>\$ 47,904</u>	<u>\$ 1,533</u>	<u>\$ 16,072</u>	<u>\$ 30,299</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF REVENUES
GENERAL FUND
FOR THE THREE MONTHS ENDED SEPTEMBER 2017
(IN THOUSANDS)**

	FY 2018 Estimated Revenue	YTD September 2017 Actual Revenue	Balance
Revenue:			
State Grants	\$ 852,653	\$ 271,671	\$ 580,982
Baltimore City	278,412	71,522	206,890
Federal Grants	9,300	162	9,138
Other Revenue (including MSA revenue)	6,502	706	5,796
Investment Income, net	250	884	(634)
Collington Square Supplemental Appropriation		-	-
Other Financing Sources	20,728	-	20,728
Total Revenue	<u>\$ 1,167,845</u>	<u>\$ 344,945</u>	<u>\$ 822,900</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY CATEGORY
GENERAL FUND
FOR THE THREE MONTHS ENDED SEPTEMBER 2017
(IN THOUSANDS)**

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD September 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by category):						
Administration	\$ 61,232	\$ 5,480	\$ 66,712	\$ 12,818	\$ 7,297	\$ 46,597
Mid-Level Administration	62,732	1,289	64,021	16,763	1,832	45,426
Instruction	412,367	5,773	418,140	54,213	10,431	353,496
Special Education	193,187	9,049	202,236	20,716	14,029	167,491
Student Personnel Services	14,830	18	14,848	1,443	-	13,405
Student Health Services	80	-	80	-	-	80
Student Transportation	42,378	5,100	47,478	6,766	25,414	15,298
Operation of Plant	61,212	6,160	67,372	11,064	10,924	45,384
Maintenance of Plant	19,585	3,099	22,684	1,368	11,507	9,809
Capital Outlay	29,203	1,446	30,649	9,037	787	20,825
Debt Service	21,700	-	21,700	1,649	-	20,051
Fringe	254,088	-	254,088	30,900	-	223,188
Enrollment Adjustment	(4,749)	-	(4,749)	-	-	(4,749)
Total Expenditures	<u>\$ 1,167,845</u>	<u>\$ 37,414</u>	<u>\$ 1,205,259</u>	<u>\$ 166,737</u>	<u>\$ 82,221</u>	<u>\$ 956,301</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY OBJECT
GENERAL FUND
FOR THE THREE MONTHS ENDED SEPTEMBER 2017
(IN THOUSANDS)**

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD September 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by object):						
Salaries and Wages	\$ 606,199	\$ -	\$ 606,199	\$ 84,119	\$ -	\$ 522,080
Fringe Benefits	253,909	-	253,909	30,901	-	223,008
Contract Services	170,613	24,867	195,480	28,182	71,745	95,553
Textbooks	481	180	661	151	200	310
Instructional Supplies	5,349	1,701	7,050	1,356	1,647	4,047
Other Supplies and Materials	10,957	2,050	13,007	1,669	1,939	9,399
Utilities	24,569	6,595	31,164	4,474	3,963	22,727
Other Charges	36,763	224	36,987	9,246	58	27,683
Property	3,653	696	4,349	281	2,782	1,286
Principal & Interest	21,700	-	21,700	1,649	-	20,051
Indirect Cost Recovery	(2,654)	-	(2,654)	(294)	-	(2,360)
Transfers	33,736	31	33,767	5,003	-	28,764
Structures and Improvements	-	1,070	1,070	-	(113)	1,183
Contingency Reserve	2,570	-	2,570	-	-	2,570
Total Expenditures	<u>\$ 1,167,845</u>	<u>\$ 37,414</u>	<u>\$ 1,205,259</u>	<u>\$ 166,737</u>	<u>\$ 82,221</u>	<u>\$ 956,301</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF REVENUES
SPECIAL REVENUE FUND
FOR THE THREE MONTHS ENDED SEPTEMBER 2017
(IN THOUSANDS)**

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD September 2017 Actual Revenue	Balance
Revenue:					
State Grants	\$ 1,689	\$ 735	\$ 2,424	\$ 622	\$ 1,802
Baltimore City	-	-	-	-	-
Federal Grants	97,226	49,851	147,077	15,377	131,700
Proceeds From Leases	-	-	-	-	-
Food sales and other charges	-	-	-	-	-
Investment Income, net	-	-	-	-	-
Other	562	1,283	1,845	60	1,785
Total Revenue	<u>\$ 99,477</u>	<u>\$ 51,869</u>	<u>\$ 151,346</u>	<u>\$ 16,059</u>	<u>\$ 135,287</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY CATEGORY
SPECIAL REVENUE FUND
FOR THE THREE MONTHS ENDED SEPTEMBER 2017
(IN THOUSANDS)**

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD September 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by category):						
Administration	\$ 3,732	\$ 1,330	\$ 5,062	\$ 436	\$ 35	\$ 4,591
Mid-Level Administration	6,523	5,908	12,431	1,258	(166)	11,339
Instruction	47,965	24,539	72,504	8,276	(83)	64,311
Special Education	14,206	9,624	23,830	3,541	1,643	18,646
Student Personnel Services	2,000	1,147	3,147	233	-	2,914
Student Health Services	3,000	2,650	5,650	-	410	5,240
Student Transportation	125	68	193	23	6	164
Operation of Plant	-	11	11	-	-	11
Maintenance of Plant	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Food Services	-	52	52	-	50	2
Community Services	-	-	-	-	-	-
Fringe	21,926	6,540	28,466	2,292	-	26,174
Total Expenditures	<u>\$ 99,477</u>	<u>\$ 51,869</u>	<u>\$ 151,346</u>	<u>\$ 16,059</u>	<u>\$ 1,895</u>	<u>\$ 133,392</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY OBJECT
SPECIAL REVENUE FUND
FOR THE THREE MONTHS ENDED SEPTEMBER 2017
(IN THOUSANDS)**

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD September 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by object):						
Salaries and Wages	\$ 48,824	\$ 18,104	\$ 66,928	\$ 10,303	\$ -	\$ 56,625
Fringe Benefits	21,926	6,949	28,875	2,292	-	26,583
Contract Services	11,098	16,947	28,045	2,067	424	25,554
Supplies and Materials	3,058	4,202	7,260	1,042	1,061	5,157
Utilities and Other Charges	450	487	937	56	16	865
Property	54	81	135	-	4	131
Principal & Interest	-	-	-	-	-	-
Indirect Cost Recovery	2,641	908	3,549	294	-	3,255
Transfers	3,000	2,650	5,650	5	390	5,255
Unallocated Grants	6,889	1,002	7,891	-	-	7,891
Contingency Reserve	-	-	-	-	-	-
Out of County	-	-	-	-	-	-
Non - Public	1,537	539	2,076	-	-	2,076
Total Expenditures	<u>\$ 99,477</u>	<u>\$ 51,869</u>	<u>\$ 151,346</u>	<u>\$ 16,059</u>	<u>\$ 1,895</u>	<u>\$ 133,392</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF REVENUES
FOOD SERVICES
FOR THE THREE MONTHS ENDED SEPTEMBER 2017
(IN THOUSANDS)**

	FY 2018 Estimated Revenue	YTD September 2017 Actual Revenue	Balance
Revenue:			
State Grants	\$ 727	\$ -	\$ 727
Baltimore City		-	-
Federal Grants	47,152	5,846	41,306
Proceeds From Leases	-	-	-
Food sales and other charges	25	38	(13)
Investment Income, net	-	-	-
Other	-	-	-
Total Revenue	<u>\$ 47,904</u>	<u>\$ 5,884</u>	<u>\$ 42,020</u>

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY CATEGORY
FOOD SERVICES
FOR THE THREE MONTHS ENDED SEPTEMBER 2017
(IN THOUSANDS)

	FY 2018 Appropriations	YTD September 2017 Actual	Encumbrances	Unencumbered Balance
Expenditures (by category):				
Administration	\$ -	\$ -	\$ -	\$ -
Mid-Level Administration	-	-	-	-
Instruction	-	-	-	-
Special Education	-	-	-	-
Student Personnel Services	-	-	-	-
Student Transportation	-	-	-	-
Operation of Plant	-	-	-	-
Maintenance of Plant	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Food Services	37,718	5,582	15,889	16,247
Fringe	10,186	810	-	9,376
A/R Writeoff	-	-	-	-
Total Expenditures	<u>\$ 47,904</u>	<u>\$ 6,392</u>	<u>\$ 15,889</u>	<u>\$ 25,623</u>

**BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF EXPENDITURES BY OBJECT
FOOD SERVICES
FOR THE THREE MONTHS ENDED SEPTEMBER 2017
(IN THOUSANDS)**

	FY 2018 Appropriations	YTD September 2017 Actual	Encumbrances	Unencumbered Balance
Expenditures (by object):				
Salaries and Wages	\$ 15,626	\$ 2,598	\$ -	\$ 13,028
Fringe Benefits	10,186	810	-	9,376
Contract Services	316	65	110	141
Supplies and Materials	21,464	2,880	15,842	2,742
Utilities and Other Charges	123	14	82	27
Property	189	25	(145)	309
Principal & Interest	-	-	-	-
Indirect Cost Recovery	-	-	-	-
Transfers	-	-	-	-
Unallocated Grants	-	-	-	-
Contingency Reserve	-	-	-	-
Out of County	-	-	-	-
Non - Public	-	-	-	-
Total Expenditures	<u>\$ 47,904</u>	<u>\$ 6,392</u>	<u>\$ 15,889</u>	<u>\$ 25,623</u>