

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

February 1, 2018

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) and HB 152/Ch. 23, Sec. 17, 2017 (MSAR # 11180)

Dear President Miller and Speaker Busch,

Per the requirements of Senate Bill 1024 / House Bill 684, please find enclosed Baltimore City Public Schools' second 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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*MSAR #11166 – SB 1024/Ch. 607((4)(d)), 2017 and HB 684/Ch. 6((4)(d)), 2017 – and –
MSAR # 11180 – HB 152/Ch. 23, Sec. 17, 2017*

City Schools Financial Recovery Plan – Quarterly Progress Report February 1, 2018

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

Q1

- 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.

Q2

During the second quarter of the 2017-2018 school year, there was an emphasis on math progress exhibited through ANET assessments (review and instructional changes) along with preparation for an increased literacy emphasis via our districtwide Blueprint implementation strategy.

Q1

- 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.

Q2

- In this year's portfolio review, five schools were approved for closure in the summer of 2018: Coldstream Park Elementary/Middle School, Dr. Carter G. Woodson Elementary/Middle School, Friendship Academy of Engineering and Technology (FAET), Knowledge and Success Academy (KASA), and Rognel Heights Elementary/Middle School. The buildings of Patapsco, Rognel Heights, and Westside will be surplus in summer 2018, with Dr. Carter G. Woodson being surplus in 2020 and the Northwestern building in 2021.

Two schools were approved for relocation: Bluford Drew Jemison STEM Academy West, to be collocated to the Harlem Park building, and the Stadium School, to be relocated to the Coldstream building. Two schools were approved for grade reconfigurations in October 2017: Calverton Elementary/Middle School, to become a grade 3-8 school, and James Mosher Elementary, to become a grade pre-k -2 school, both to become effective when their 21st century buildings are complete. In December, two other grade reconfigurations were approved: Arlington Elementary/Middle School will retain grades 6-8 until the end of the 2018-19 school year, and New Era Academy will become a grades 9-12 school in 2018-19.

Finally, there were 13 schools up for renewal of their operator contracts this year. Of those schools, eight received 5-year renewals, three received 3-year renewals, one received a 1-year conditional renewal, and one is pending, with the Board vote scheduled for February 13, 2018.

The Board of School Commissioners voted on recommendations from the 2017-18 portfolio review at its public meeting on December 19, 2017. The outcome of the votes can be found on our website at <http://www.baltimorecityschools.org/Page/33173>

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

Q1

- 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.

Q2

- On January 16, 2018, the Office of Human Capital provided each division chief with a strategic budget planning guide to support FY19 budget development. The document presents guiding questions related to positions, organizational structure, and alignment of resources to strategic goals. In each division chief's guide, the Office of Human Capital

provided summary data on current district office staffing levels, comparing the division to district averages. The data included number of positions by management level; average direct and total spans of control for managers, directors, executive directors, and chiefs; and ratios of position counts to school, staff, and student counts. An example is shown below.

Spans of Control by Supervisor Title

Title	# with Title in Division		Direct Span of Control		Total Span of Control	
	Division Average	District Average	Division Average	District Average	Division Average	District Average
Chief Officer	1		9	8.1	58	132.8
ED	2	4.3	4.5	5.8	15.5	46.4
Director	5	5.7	4.6	5.2	5.4	19.2
Manager Supervisor Coordinator	8	13.9	2.75	3.5	2.75	6.1

Title	Ratio to total # of schools		Ratio to total # of staff		Ratio to total # of students	
	Division Average	District Average	Division Average	District Average	Division Average	District Average
ED	1 : 89	1 : 41	1 : 5,500	1 : 2,538	1 : 40,296	1 : 18,598
Director	1 : 35	1 : 31	1 : 2,200	1 : 1,941	1 : 16,118	1 : 14,222
Manager Supervisor Coordinator	1 : 22	1 : 13	1 : 1,375	1 : 792	1 : 10,074	1 : 5,803

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

Q1

- 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.

Q2

- 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.
- District office staff facilitated matches with staff and schools during the enrollment adjustment process in October and November 2017. Through this process, the district reduced the number of school-based staff without funded positions from 118 at the end of October 2017 to only 41 (25 of which were Hall Monitor staff) at the beginning of December 2017.
- By February 2018, the Office of Human Capital will identify any remaining FY18 district office vacancies for which the hiring manager/department do not intend to fill the vacancy during the remainder of the fiscal year.

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

Q1

- 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.

Q2

- The Office of Human Capital began internal reviews of compensation rates for unaffiliated positions in the central office during this quarter to inform the compensation study that will be completed during Quarter 3 by a vendor. Results will inform final FY19 budgets for central office divisions.

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

Q1

- 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.

Q2

- The first Transportation Workgroup meeting was held January 22, 2018 with 16 attendees. The group was given an overview of City Schools' yellow bus and specialized transportation. Members of the workgroup include representatives from:
 - o Special Education Citizen's Advisory Committee
 - o Public Justice Center
 - o School Principals
 - o Active and former Directors of student transportation from other Maryland jurisdictions
 - o MTA
 - o Morgan State University Professor of Transportation
 - o Baltimore Education Research Coalition
 - o Office of Special Education
 - o City Schools

- Topics of interest for further review expressed by members were:
 - o Decision processes for determining whether a student receives service
 - o Program location
 - o Taxi cabs
 - o Ride times

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

Q1

- 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.

Q2

- The Office of Human Capital revised the Budget Guidance document provided to school leaders to guide their FY19 budget development. The revised document provides notice that any temporary staff funded in FY19 would be reviewed during the first quarter of FY19 to ensure alignment with existing guidance on the employment of temporary staff.

- District office staff reviewed and determined a need to expand upon guidance regarding temporary staff and stipends that was released in August 2015. The Office of Human Capital is currently revising this guidance to release a more comprehensive update to the guidance before the start of FY19.

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

Q1

- 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.

Q2

- A panel was established by The Central Baltimore Partnership including: Baltimore Partnership, Baltimore Development Corporation, Baltimore City Public Schools and City representation. The panel has reviewed RFPs and will make a selection in January for the analysis.

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

Q1

- 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.

Q2

- Following a fall 2017 agreement aligning with the mediator's recommendation, the district and the Baltimore Teachers Union have continued negotiations over a potential COLA or stipend for FY18 and over potential changes to salary scales beginning in FY19.
- Negotiations are also ongoing between City Schools and each of the district's other employee bargaining units.
- The district resumed monthly meetings of its Joint Health Insurance Committee in January 2018, reflecting a shared interest among the district and its union partners to identify and implement, as applicable, options that may reduce shared health care costs while maintaining a well-rounded benefits plan for employees.

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

Q1

- 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 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.

Q2

- On January 23, Baltimore City's Board of School Commissioners voted to approve the new Fair Student Funding model for the next year while holding schools harmless for any reductions they may have received due to the change in funding. The new model includes weights for poverty, concentrations of poverty, baseline services, high schools and gifted and talented programming. The model represents City Schools' commitment to equity, and reflects the district's values as well as the feedback received from the community and school leaders. City Schools will continue to solicit feedback from all stakeholders on the new funding model over the next year so that a final recommendation can be made to the Board for the FY20 budget.

11. Pursue grants and philanthropic partnerships and funding opportunities

General Partnerships

Q1

- 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

Q1

- 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.

Q2

- Since the Blueprint was released, an internal team has been working to implement these recommendations in all of our schools. In addition, 55 schools have been selected as intensive learning sites. Staff at these sites will receive additional coaching and support in their designated area – literacy, restorative practice, or social emotional learning.

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

Q1

- 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.

Q2

- Per the first quarter report, this item was previously completed.

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

Monitoring of Grant Expenditures (Updated for Q2)

- 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.
FY18 Title I, Part A	2/23/18	TBD
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 15 Title I schools to be intensive literacy support sites
 - Implementation of 15 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

Q1

- 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.

Q2

- In January 2018, the district administered the first central "Assessment Center" screening process for principal candidates since the district updated its principal selection and placement process.

- The Director of Leadership Support and Development led the development of a new multi-year induction program for assistant principals and principals during the last quarter. The programs will launch at the start of FY19 and will target all new-to-role assistant principals and principals, as well as some other assistant principals and/or principals identified by principals and principal supervisors. Both induction programs leverage sitting principals and district office leaders to facilitate group learning and personalized coaching and mentoring.

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

Q1

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

Q2

- City Schools has submitted a state form for the closure of the following schools: Patapsco, Westside, Rognel Heights, and Carter G. Woodson. For next steps the City will begin the process of reviewing closed facilities through the formal process of the Space and Use Committee to determine the agency for disposition. In addition, an advisory group managed by the City Planning Department will run an RFP process to determine an appropriate user for the vacated facilities.

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

Q1

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.

Q2

The first enrollment task force meeting took place on November 15, 2017. The second meeting will be held on February 6, 2018. At that meeting, the three subcommittee workgroups will be reporting on their findings. The three subcommittees are as follows: Enrollment & Retention Strategies, Public Relations & Marketing, and Customer Service. The second meeting will be to suggest strategies that could be implemented in the short term while final recommendations are being made for the April task force meeting.

Q1

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.

Q2

- City Schools' internal middle grades workgroup is working to take the information gained from stakeholder surveys and initial research and analysis to develop a comprehensive strategic plan. The plan is currently in development and will be shared with stakeholder focus groups in early spring to gain additional input and insight prior to recommending actions to the CEO. The plan will address middle grades issues such as course offerings, human capital needs, professional development, social emotional needs 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

Q1

- 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.

Q2

As a result of ongoing discussions with Maryland Stadium Authority regarding uniformity of vendors supplying HVAC systems in 21st Century buildings, MSA is exploring bulk purchasing procurement for systems.

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

Q1

- 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.

Q2

- While ongoing meetings regarding the OPEB issue have been conducted in the past, no additional meetings have occurred since the submission of the Joint Chairmen's 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 FOUR MONTHS ENDED OCTOBER 2017
(IN THOUSANDS)

	FY 2018 Estimated Revenue	YTD October 2017 Actual Revenue	Balance
Revenue:			
State Grants	\$ 852,653	\$ 271,671	\$ 580,982
Baltimore City	278,412	99,691	178,721
Federal Grants	9,933	313	9,620
Other Revenue (including MSA revenue)	6,502	1,170	5,332
Investment Income, net	250	1,161	(911)
Collington Square Supplemental Appropriation	107	-	-
Other Financing Sources	20,728	-	20,728
Total Revenue	<u>\$ 1,168,585</u>	<u>\$ 374,006</u>	<u>\$ 794,472</u>

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

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD October 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by category):						
Administration	\$ 62,662	\$ 5,480	\$ 68,142	17733	\$ 13,624	\$ 36,785
Mid-Level Administration	62,081	1,289	63,370	22108	3,213	38,049
Instruction	412,538	5,773	418,311	84420	15,905	317,986
Special Education	190,384	9,049	199,433	38809	22,344	138,280
Student Personnel Services	14,840	18	14,858	2674	18	12,166
Student Health Services	80	-	80	0	-	80
Student Transportation	43,335	5,100	48,435	9,967	33,403	5,065
Operation of Plant	61,668	6,160	67,828	15,246	16,706	35,876
Maintenance of Plant	19,585	3,099	22,684	3,791	13,132	5,761
Capital Outlay	28,248	1,446	29,694	9,187	2,212	18,295
Debt Service	21,700	-	21,700	2,251	-	19,449
Fringe	248,923	-	248,923	54,120	(5)	194,808
Enrollment Adjustment	2,541	-	2,541	-	-	2,541
Total Expenditures	<u>\$ 1,168,585</u>	<u>\$ 37,414</u>	<u>\$ 1,205,999</u>	<u>\$ 260,306</u>	<u>\$ 120,552</u>	<u>\$ 825,141</u>

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

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD October 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by object):						
Salaries and Wages	\$ 597,758	\$ -	\$ 597,758	135429	\$ (1)	\$ 462,330
Fringe Benefits	248,962	-	248,962	54121	(4)	194,845
Contract Services	179,050	24,867	203,917	38847	97,647	67,423
Textbooks	626	180	806	254	319	233
Instructional Supplies	8,830	1,701	10,531	2171	3,179	5,181
Other Supplies and Materials	9,784	2,050	11,834	2409	4,056	5,369
Utilities	24,569	6,595	31,164	5,871	11,079	14,214
Other Charges	37,021	224	37,245	10,006	289	26,950
Property	4,108	696	4,804	568	3,224	1,012
Principal & Interest	21,700	-	21,700	2,251	-	19,449
Indirect Cost Recovery	(2,654)	-	(2,654)	(702)	-	(1,952)
Transfers	36,541	31	36,572	9,081	(192)	27,683
Structures and Improvements	-	1,070	1,070	-	956	114
Contingency Reserve	2,290	-	2,290	-	-	2,290
Total Expenditures	<u>\$ 1,168,585</u>	<u>\$ 37,414</u>	<u>\$ 1,205,999</u>	<u>\$ 260,306</u>	<u>\$ 120,552</u>	<u>\$ 825,141</u>

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

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD October 2017 Actual Revenue	Balance
Revenue:					
State Grants	\$ 2,163	\$ 682	\$ 2,845	922	\$ 1,923
Baltimore City	-	-	-	0	-
Federal Grants	108,699	49,194	157,893	23896	133,997
Proceeds From Leases	-	-	-	0	-
Food sales and other charges	-	-	-	0	-
Investment Income, net	-	-	-	0	-
Other	599	1,259	1,858	92	1,766
Total Revenue	<u>\$ 111,461</u>	<u>\$ 51,135</u>	<u>\$ 162,596</u>	<u>\$ 24,910</u>	<u>\$ 137,686</u>

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

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD October 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by category):						
Administration	\$ 4,139	\$ 1,343	\$ 5,482	992	\$ 742	\$ 3,748
Mid-Level Administration	7,435	6,070	13,505	1806	2,952	8,747
Instruction	57,867	24,445	82,312	13167	8,278	60,867
Special Education	14,470	9,632	24,102	4553	4,014	15,535
Student Personnel Services	2,000	1,262	3,262	415	-	2,847
Student Health Services	2,850	2,650	5,500	-	3,637	1,863
Student Transportation	144	46	190	35	213	(58)
Operation of Plant	-	11	11	-	4	7
Maintenance of Plant	-	10	10	-	-	10
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Food Services	27	52	79	-	50	29
Community Services	-	-	-	-	42	(42)
Fringe	22,529	5,614	28,143	3,942	(15)	24,216
Total Expenditures	<u>\$ 111,461</u>	<u>\$ 51,135</u>	<u>\$ 162,596</u>	<u>\$ 24,910</u>	<u>\$ 19,917</u>	<u>\$ 117,769</u>

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

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD October 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by object):						
Salaries and Wages	\$ 52,075	\$ 18,858	\$ 70,933	14033	\$ (15)	\$ 56,915
Fringe Benefits	22,543	5,805	28,348	3940	(107)	24,515
Contract Services	16,855	16,875	33,730	4207	11,092	18,431
Supplies and Materials	4,606	4,457	9,063	1905	5,072	2,086
Utilities and Other Charges	569	316	885	76	60	749
Property	54	81	135	-	56	79
Principal & Interest	-	-	-	-	-	-
Indirect Cost Recovery	3,022	951	3,973	702	-	3,271
Transfers	2,850	2,650	5,500	47	3,759	1,694
Unallocated Grants	7,132	461	7,593	-	-	7,593
Contingency Reserve	-	-	-	-	-	-
Out of County	1	-	1	-	-	1
Non - Public	1,754	681	2,435	-	-	2,435
Total Expenditures	<u>\$ 111,461</u>	<u>\$ 51,135</u>	<u>\$ 162,596</u>	<u>\$ 24,910</u>	<u>\$ 19,917</u>	<u>\$ 117,769</u>

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF REVENUES
FOOD SERVICES
FOR THE FOUR MONTHS ENDED OCTOBER 2017
(IN THOUSANDS)

	FY 2018 Estimated Revenue	YTD October 2017 Actual Revenue	Balance
Revenue:			
State Grants	\$ 727	\$ 269	\$ 458
Baltimore City		-	-
Federal Grants	49,100	11,121	37,979
Proceeds From Leases	-	-	-
Food sales and other charges	675	55	620
Investment Income, net	-	-	-
Other	-	-	-
Total Revenue	<u>\$ 50,502</u>	<u>\$ 11,445</u>	<u>\$ 39,057</u>

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

	FY 2018 Appropriations	YTD October 2017 Actual	Encumbrances	Unencumbered Balance
Expenditures (by category):				
Administration	\$ -	\$ -	\$ -	\$ -
Mid-Level Administration	-	-	-	-
Instruction	210	20	59	131
Special Education	-	-	-	-
Student Personnel Services	-	-	-	-
Student Transportation	-	-	-	-
Operation of Plant	-	-	-	-
Maintenance of Plant	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Food Services	41,385	9,167	19,494	12,724
Fringe	8,907	1,523	-	7,384
A/R Writeoff	-	-	-	-
Total Expenditures	<u>\$ 50,502</u>	<u>\$ 10,710</u>	<u>\$ 19,553</u>	<u>\$ 20,239</u>

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

	FY 2018 Appropriations	YTD October 2017 Actual	Encumbrances	Unencumbered Balance
Expenditures (by object):				
Salaries and Wages	\$ 16,526	\$ 4,401	\$ -	\$ 12,125
Fringe Benefits	8,907	1,523	-	7384
Contract Services	340	85	383	(128)
Supplies and Materials	24,389	4,530	18,982	877
Utilities and Other Charges	133	35	110	(12)
Property	207	136	78	(7)
Principal & Interest	-	-	-	0
Indirect Cost Recovery	-	-	-	-
Transfers	-	-	-	-
Unallocated Grants	-	-	-	-
Contingency Reserve	-	-	-	-
Out of County	-	-	-	-
Non - Public	-	-	-	-
Total Expenditures	<u>\$ 50,502</u>	<u>\$ 10,710</u>	<u>\$ 19,553</u>	<u>\$ 20,239</u>

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

	FY 2018 Estimated Revenue	YTD November 2017 Actual Revenue	Balance
Revenue:			
State Grants	\$ 852,653	\$ 415,301	\$ 437,352
Baltimore City	278,412	122,482	155,930
Federal Grants	9,933	370	9,563
Other Revenue (including MSA revenue)	6,502	182	6,320
Investment Income, net	250	1,325	(1,075)
Collington Square Supplemental Appropriation	107	-	-
Other Financing Sources	20,728	775	19,953
Total Revenue	<u>\$ 1,168,585</u>	<u>\$ 540,435</u>	<u>\$ 628,043</u>

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

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD November 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by category):						
Administration	\$ 62,662	\$ 5,480	\$ 68,142	\$ 20,862	\$ 12,650	\$ 34,630
Mid-Level Administration	62,081	1,289	63,370	27,102	2,443	33,825
Instruction	412,538	5,773	418,311	126,926	16,825	274,560
Special Education	190,384	9,049	199,433	58,291	24,070	117,072
Student Personnel Services	14,840	18	14,858	3,952	18	10,888
Student Health Services	80	-	80	-	-	80
Student Transportation	43,335	5,100	48,435	12,134	31,707	4,594
Operation of Plant	61,668	6,160	67,828	24,324	15,857	27,647
Maintenance of Plant	19,585	3,099	22,684	4,962	12,277	5,445
Capital Outlay	28,248	1,446	29,694	13,364	1,552	14,778
Debt Service	21,700	-	21,700	2,752	-	18,948
Fringe	248,923	-	248,923	82,696	(4)	166,231
Enrollment Adjustment	2,541	-	2,541	1	-	2,540
Total Expenditures	<u>\$ 1,168,585</u>	<u>\$ 37,414</u>	<u>\$ 1,205,999</u>	<u>\$ 377,366</u>	<u>\$ 117,395</u>	<u>\$ 711,238</u>

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

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD November 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by object):						
Salaries and Wages	\$ 597,758	\$ -	\$ 597,758	\$ 185,424	\$ (2)	\$ 412,336
Fringe Benefits	248,962	-	248,962	82,696	(4)	166,270
Contract Services	179,050	24,867	203,917	57,381	95,694	50,842
Textbooks	612	180	792	304	302	186
Instructional Supplies	8,717	1,701	10,418	3,115	2,859	4,444
Other Supplies and Materials	9,911	2,050	11,961	2,745	3,666	5,550
Utilities	31,438	6,595	38,033	14,296	10,927	12,810
Other Charges	30,152	224	30,376	12,089	313	17,974
Property	4,108	696	4,804	1,180	2,876	748
Principal & Interest	21,700	-	21,700	2,752	-	18,948
Indirect Cost Recovery	(2,654)	-	(2,654)	(938)	-	(1,716)
Transfers	36,541	31	36,572	16,322	(192)	20,442
Structures and Improvements	-	1,070	1,070	-	956	114
Contingency Reserve	2,290	-	2,290	-	-	2,290
Total Expenditures	<u>\$ 1,168,585</u>	<u>\$ 37,414</u>	<u>\$ 1,205,999</u>	<u>\$ 377,366</u>	<u>\$ 117,395</u>	<u>\$ 711,238</u>

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

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD November 2017 Actual Revenue	Balance
Revenue:					
State Grants	\$ 2,163	\$ 682	\$ 2,845	\$ 1,049	\$ 1,796
Baltimore City	-	-	-	-	-
Federal Grants	108,699	49,194	157,893	32,342	125,551
Proceeds From Leases	-	-	-	-	-
Food sales and other charges	-	-	-	-	-
Investment Income, net	-	-	-	-	-
Other	599	1,259	1,858	155	1,703
Total Revenue	<u>\$ 111,461</u>	<u>\$ 51,135</u>	<u>\$ 162,596</u>	<u>\$ 33,546</u>	<u>\$ 129,050</u>

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

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD November 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by category):						
Administration	\$ 4,139	\$ 1,343	\$ 5,482	\$ 1,267	\$ 735	\$ 3,480
Mid-Level Administration	7,435	6,070	13,505	2,222	2,938	8,345
Instruction	57,867	24,445	82,312	17,999	10,035	54,278
Special Education	14,470	9,632	24,102	5,553	3,913	14,636
Student Personnel Services	2,000	1,262	3,262	629	-	2,633
Student Health Services	2,850	2,650	5,500	-	3,637	1,863
Student Transportation	144	46	190	47	202	(59)
Operation of Plant	-	11	11	-	4	7
Maintenance of Plant	-	10	10	-	7	3
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Food Services	27	52	79	-	50	29
Community Services	-	-	-	-	42	(42)
Fringe	22,529	5,614	28,143	5,829	(16)	22,330
Total Expenditures	<u>\$ 111,461</u>	<u>\$ 51,135</u>	<u>\$ 162,596</u>	<u>\$ 33,546</u>	<u>\$ 21,547</u>	<u>\$ 107,503</u>

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

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD November 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by object):						
Salaries and Wages	\$ 52,075	\$ 18,858	\$ 70,933	\$ 18,300	\$ (15)	\$ 52,648
Fringe Benefits	22,543	5,805	28,348	5,829	(106)	22,625
Contract Services	16,855	16,875	33,730	5,385	12,065	16,280
Supplies and Materials	4,606	4,457	9,063	2,875	4,739	1,449
Utilities and Other Charges	569	316	885	91	76	718
Property	54	81	135	3	67	65
Principal & Interest	-	-	-	-	-	-
Indirect Cost Recovery	3,022	951	3,973	940	-	3,033
Transfers	2,850	2,650	5,500	123	4,721	656
Unallocated Grants	7,132	461	7,593	-	-	7,593
Contingency Reserve	-	-	-	-	-	-
Out of County	1	-	1	-	-	1
Non - Public	1,754	681	2,435	-	-	2,435
Total Expenditures	<u>\$ 111,461</u>	<u>\$ 51,135</u>	<u>\$ 162,596</u>	<u>\$ 33,546</u>	<u>\$ 21,547</u>	<u>\$ 107,503</u>

BALTIMORE CITY PUBLIC SCHOOL SYSTEM
STATEMENT OF REVENUES
FOOD SERVICES
FOR THE FIVE MONTHS ENDED NOVEMBER 2017
(IN THOUSANDS)

	FY 2018 Estimated Revenue	YTD November 2017 Actual Revenue	Balance
Revenue:			
State Grants	\$ 727	\$ 269	\$ 458
Baltimore City		-	-
Federal Grants	49,100	16,426	32,674
Proceeds From Leases	-	-	-
Food sales and other charges	675	65	610
Investment Income, net	-	-	-
Other	-	-	-
Total Revenue	<u>\$ 50,502</u>	<u>\$ 16,760</u>	<u>\$ 33,742</u>

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

	FY 2018 Appropriations	YTD November 2017 Actual	Encumbrances	Unencumbered Balance
Expenditures (by category):				
Administration	\$ -	\$ -	\$ -	\$ -
Mid-Level Administration	-	-	-	-
Instruction	210	29	61	120
Special Education	-	-	-	-
Student Personnel Services	-	-	-	-
Student Transportation	-	-	-	-
Operation of Plant	-	-	-	-
Maintenance of Plant	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Food Services	41,385	13,547	16,959	10,879
Fringe	8,907	2,915	-	5,992
A/R Writeoff	-	-	-	-
Total Expenditures	<u>\$ 50,502</u>	<u>\$ 16,491</u>	<u>\$ 17,020</u>	<u>\$ 16,991</u>

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

	FY 2018 Appropriations	YTD November 2017 Actual	Encumbrances	Unencumbered Balance
Expenditures (by object):				
Salaries and Wages	\$ 17,104	\$ 6,076	\$ -	\$ 11,028
Fringe Benefits	8,907	2,915	-	5,992
Contract Services	561	190	296	75
Supplies and Materials	23,476	7,128	16,544	(196)
Utilities and Other Charges	148	40	108	0
Property	306	142	72	92
Principal & Interest	-	-	-	-
Indirect Cost Recovery	-	-	-	-
Transfers	-	-	-	-
Unallocated Grants	-	-	-	-
Contingency Reserve	-	-	-	-
Out of County	-	-	-	-
Non - Public	-	-	-	-
Total Expenditures	<u>\$ 50,502</u>	<u>\$ 16,491</u>	<u>\$ 17,020</u>	<u>\$ 16,991</u>

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

	FY 2018 Estimated Revenue	YTD December 2017 Actual Revenue	Balance
Revenue:			
State Grants	\$ 852,653	\$ 415,301	\$ 437,352
Baltimore City	278,412	141,125	137,287
Federal Grants	9,933	559	9,374
Other Revenue (including MSA revenue)	6,502	4,652	1,850
Investment Income, net	250	1,325	(1,075)
Collington Square Supplemental Appropriation	107	-	-
Other Financing Sources	20,728	-	20,728
Total Revenue	<u>\$ 1,168,585</u>	<u>\$ 562,962</u>	<u>\$ 605,516</u>

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

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD December 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by category):						
Administration	\$ 62,662	\$ 5,480	\$ 68,142	\$ 25,692	\$ 12,236	\$ 30,214
Mid-Level Administration	62,081	1,289	63,370	32,613	2,443	28,314
Instruction	412,538	5,773	418,311	160,034	16,302	241,975
Special Education	190,384	9,049	199,433	68,330	22,427	108,676
Student Personnel Services	14,840	18	14,858	5,296	18	9,544
Student Health Services	80	-	80	-	-	80
Student Transportation	43,335	5,100	48,435	16,360	28,163	3,912
Operation of Plant	61,668	6,160	67,828	26,885	15,043	25,900
Maintenance of Plant	19,585	3,099	22,684	6,993	10,587	5,104
Capital Outlay	28,248	1,446	29,694	13,500	1,553	14,641
Debt Service	21,700	-	21,700	3,139	-	18,561
Fringe	248,923	-	248,923	100,694	(3)	148,232
Enrollment Adjustment	2,541	-	2,541	(1)	-	2,542
Total Expenditures	<u>\$ 1,168,585</u>	<u>\$ 37,414</u>	<u>\$ 1,205,999</u>	<u>\$ 459,535</u>	<u>\$ 108,769</u>	<u>\$ 637,695</u>

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

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD December 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by object):						
Salaries and Wages	\$ 597,758	\$ -	\$ 597,758	\$ 240,385	\$ (1)	\$ 357,374
Fringe Benefits	248,962	-	248,962	100,694	(4)	148,272
Contract Services	179,050	24,867	203,917	68,249	87,900	47,768
Textbooks	952	180	1,132	338	277	517
Instructional Supplies	8,716	1,701	10,417	3,740	2,584	4,093
Other Supplies and Materials	9,572	2,050	11,622	3,413	3,826	4,383
Utilities	31,398	6,595	37,993	11,998	10,527	15,468
Other Charges	30,192	224	30,416	14,387	278	15,751
Property	4,108	696	4,804	1,456	2,618	730
Principal & Interest	21,700	-	21,700	3,140	-	18,560
Indirect Cost Recovery	(2,654)	-	(2,654)	(940)	-	(1,714)
Transfers	36,541	31	36,572	12,675	(192)	24,089
Structures and Improvements	-	1,070	1,070	-	956	114
Contingency Reserve	2,290	-	2,290	-	-	2,290
Total Expenditures	<u>\$ 1,168,585</u>	<u>\$ 37,414</u>	<u>\$ 1,205,999</u>	<u>\$ 459,535</u>	<u>\$ 108,769</u>	<u>\$ 637,695</u>

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

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD December 2017 Actual Revenue	Balance
Revenue:					
State Grants	\$ 2,163	\$ 682	\$ 2,845	\$ 1,140	\$ 1,705
Baltimore City	-	-	-	-	-
Federal Grants	108,699	49,194	157,893	40,527	117,366
Proceeds From Leases	-	-	-	-	-
Food sales and other charges	-	-	-	0	-
Investment Income, net	-	-	-	-	-
Other	599	1,259	1,858	442	1,416
Total Revenue	<u>\$ 111,461</u>	<u>\$ 51,135</u>	<u>\$ 162,596</u>	<u>\$ 42,109</u>	<u>\$ 120,487</u>

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

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD December 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by category):						
Administration	\$ 4,139	\$ 1,343	\$ 5,482	\$ 1,476	\$ 854	\$ 3,152
Mid-Level Administration	7,435	6,070	13,505	2,984	2,795	7,726
Instruction	57,867	24,445	82,312	22,567	9,283	50,462
Special Education	14,470	9,632	24,102	6,594	3,940	13,568
Student Personnel Services	2,000	1,262	3,262	829	-	2,433
Student Health Services	2,850	2,650	5,500	-	3,637	1,863
Student Transportation	144	46	190	51	201	(62)
Operation of Plant	-	11	11	-	4	7
Maintenance of Plant	-	10	10	7	-	3
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Food Services	27	52	79	2	49	28
Community Services	-	-	-	-	42	(42)
Fringe	22,529	5,614	28,143	7,599	(16)	20,560
Total Expenditures	<u>\$ 111,461</u>	<u>\$ 51,135</u>	<u>\$ 162,596</u>	<u>\$ 42,109</u>	<u>\$ 20,789</u>	<u>\$ 99,698</u>

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

	FY 2018 Current Appropriations	Carryover Appropriations	Total Appropriations	YTD December 2017 Expenditures	Encumbrances	Unencumbered Balance
Expenditures (by object):						
Salaries and Wages	\$ 52,075	\$ 18,858	\$ 70,933	\$ 22,653	\$ (15)	\$ 48,295
Fringe Benefits	22,543	5,805	28,348	7,599	(106)	20,855
Contract Services	16,855	16,875	33,730	7,433	11,271	15,026
Supplies and Materials	4,606	4,457	9,063	3,214	4,795	1,054
Utilities and Other Charges	569	316	885	115	62	708
Property	54	81	135	3	58	74
Principal & Interest	-	-	-	-	-	-
Indirect Cost Recovery	3,022	951	3,973	940	-	3,033
Transfers	2,850	2,650	5,500	152	4,724	624
Unallocated Grants	7,132	461	7,593	-	-	7,593
Contingency Reserve	-	-	-	-	-	-
Out of County	1	-	1	-	-	1
Non - Public	1,754	681	2,435	-	-	2,435
Total Expenditures	<u>\$ 111,461</u>	<u>\$ 51,135</u>	<u>\$ 162,596</u>	<u>\$ 42,109</u>	<u>\$ 20,789</u>	<u>\$ 99,698</u>

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

	FY 2018 Estimated Revenue	YTD December 2017 Actual Revenue	Balance
Revenue:			
State Grants	\$ 727	\$ 404	\$ 323
Baltimore City		-	-
Federal Grants	49,100	21,252	27,848
Proceeds From Leases	-	-	-
Food sales and other charges	675	89	586
Investment Income, net	-	-	-
Other	-	-	-
Total Revenue	<u>\$ 50,502</u>	<u>\$ 21,745</u>	<u>\$ 28,757</u>

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

	FY 2018 Appropriations	YTD December 2017 Actual	Encumbrances	Unencumbered Balance
Expenditures (by category):				
Administration	\$ -	\$ -	\$ -	\$ -
Mid-Level Administration	-	-	-	-
Instruction	210	34	56	120
Special Education	-	-	-	-
Student Personnel Services	-	-	-	-
Student Transportation	-	-	-	-
Operation of Plant	-	-	-	-
Maintenance of Plant	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Food Services	41,385	16,048	16,005	9,332
Fringe	8,907	4,202	-	4,705
A/R Writeoff	-	-	-	-
Total Expenditures	<u>\$ 50,502</u>	<u>\$ 20,284</u>	<u>\$ 16,061</u>	<u>\$ 14,157</u>

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

	FY 2018 Appropriations	YTD December 2017 Actual	Encumbrances	Unencumbered Balance
Expenditures (by object):				
Salaries and Wages	\$ 17,104	\$ 7,841	\$ -	\$ 9,263
Fringe Benefits	8,907	4,202	-	4,705
Contract Services	561	194	272	95
Supplies and Materials	23,476	7,860	15,514	102
Utilities and Other Charges	148	40	108	0
Property	306	147	167	(8)
Principal & Interest	-	-	-	-
Indirect Cost Recovery	-	-	-	-
Transfers	-	-	-	-
Unallocated Grants	-	-	-	-
Contingency Reserve	-	-	-	-
Out of County	-	-	-	-
Non - Public	-	-	-	-
Total Expenditures	<u>\$ 50,502</u>	<u>\$ 20,284</u>	<u>\$ 16,061</u>	<u>\$ 14,157</u>