

MEMORANDUM

November 25, 2020

TO: Education and Culture Committee

FROM: Nicole Rodriguez-Hernandez, Legislative Analyst
Craig Howard, Deputy Director

SUBJECT: FY21 Expenditures and CARES Act Funding Fiscal Update: Montgomery County Public Schools (MCPS) and Montgomery College (MC)

PURPOSE: Receive update and have discussion, no action required

Expected Participants:

- Dr. Jack Smith, Superintendent, Montgomery County Public Schools (MCPS)
- Mr. Dan Marella, Associate Superintendent of Finance, MCPS
- Mr. Tom Klausung, Executive Director, Office of Finance, MCPS
- Dr. Deann Collins, Director of Cares Act, Early Childhood & Title I, MCPS
- Dr. DeRionne Pollard, President, Montgomery College (MC)
- Ms. Donna Schena, Senior Vice President for Administrative and Fiscal Services, MC
- Ms. Elizabeth Greaney, Chief Business/Financial Strategy Officer, MC

Today's briefing will focus on a FY21 fiscal update from both MCPS and the College. This meeting topic was requested by the Committee during the October 5, 2020 E&C Committee meeting on the reopening of schools.

Council staff asked MCPS and the College staff to prepare and present information on the following:

1. FY21 General Fund expenditures and projections for the remainder of the fiscal year; and
2. CARES Act appropriations and expenditures.

A. Montgomery County Public Schools

MCPS has prepared a presentation to the Committee in addition to the information provided below.

1. FY21 General Fund Expenditures ©1-11

The MCPS Office of Finance prepares a monthly report to the Board of Education with updated expenditure projections by category and anticipated end-of-year fund balances. The most recent report was presented on November 10, 2020 (©1-11) with data as of September 2020. The following information is pulled from that memorandum.

As of September 2020, the projected End-of-Year Fund Balance for FY21 is \$39 million. The table below summarizes the components that factor into the projection. Additional insights on FY21 fund balances and categorical projected expenditures are included in key highlights below. Council staff notes that this is still an early projection that could increase or decrease based on multiple variables.

	As of September 2020
FY 2020 End-of-Year Fund Balance	\$28,014,609
Amount Used to Fund FY 2021 Budget	25,000,000
Start of FY 2021 Fund Balance	3,014,609
FY 2021 Revenue Surplus	(2,287,000)
FY 2021 Projected Expenditure Surplus	38,287,311
FY 2021 Projected End-of-Year Fund Balance as of 6/30/21	\$39,014,920

Key Highlights:

- MCPS' Continuity of Learning plan (a result of the COVID-19 health pandemic) is projected to cost \$58 million. The projected FY21 End-of-Year fund balance already incorporates the full cost of the plan.
- Actual year-to-date expenditures (9/30/2020) is \$436.7 million.
- Revenue projections in the State and "Other" category were also impacted by COVID-19.
 - State revenue decreased by \$137,000 (non-public placement reimbursement) due to remote learning occurring in the first semester of the 2020-2021 school year.
 - The "Other" category shows a decrease of \$2.15 million due to decreases in revenue from summer school tuition (\$1 million), interest income from banks (\$500,000), the outdoor education program (\$500,000), and non-resident tuition revenue (\$150,000).

- The COVID-19 health pandemic also impacted projected expenditure costs in several categories:
 - **Group Insurance Trust:** Deferred health care costs resulting from the pandemic is responsible for approximately 2.2% of the 9.9% projected expenditure increase in FY21. The fund balance is expected to end between \$25-\$30 million in FY21.
 - **Category 9- Student Transportation:** Projected surplus of \$2.8 million due to savings in bus fuel from minimal operations.
 - **Category 10- Operation of Plant & Equipment:** Projected surplus of \$3.0 million due to utility savings while buildings are not in use.
- Additional surpluses within the categories are a result of position vacancies and greater than anticipated lapse and turnover.

Category	Projected Surplus Amount (9/30/2020)
1- Administration	\$500,000
2- Mid-level Administration	\$1,000,000
3- Instructional Salaries	\$25,000,000
6- Special Education	\$6,000,000

- No deficits are currently reported within any of the categories.

2. CARES Act and State Aid Funding

Federal funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act have been distributed to states to allocate to local education agencies. Through CARES Act funding and State aid, MCPS will have received approximately \$60 million to date to help address loss of learning, technology gaps, and more.

MCPS will present in-depth information on each of the CARES Act supplemental appropriations. The table below provides brief summaries of the Board requested and Council approved supplemental appropriations to date.

Appropriation Title	Funding Level	Description
CARES Act Elementary and Secondary School Emergency Relief (ESSER) Fund grant (FY20)	\$24,768,196	-Supports for special education students (interventions, services, assistive technology) -Supports for ESOL students (English, reading, and math proficiency) -Internet and device access for staff & students
CARES Act- Broadband for Unserved Students grant	\$1,117,512	-15,521 hotspots: 9,312 (rural) & 6,209 (urban) at \$72/device -MCPS will cover the device costs beyond the grant period (ends Dec. 30 th)

CARES Act- Tutoring Program grant	\$13,241,438	-Summer programming (appx. \$9 million) -Math and reading tutoring for high-risk and special education students (appx. \$4.2 million) -MCPS will continue tutoring efforts beyond the end of the grant period (Dec 30 th)
CARES Act- Technology Program grant	\$18,344,404	-One-to-one technology access including a Chromebook or iPad and internet access (MiFi device)
Governor's Emergency Education Relief (GEER) Fund grant	\$1,748,276	-Technology purchases including internet and devices for students and staff
GEER Fund- Innovative Approaches to Connecting with Students Project grant	\$374,031	-Professional development to maximize student learning and instructional impact (district leaders, administrators, teachers, paraprofessionals, community partners, and family members)
Total to Date	\$59,593,857	

B. Montgomery College

The College has prepared speaking points for the Committee in addition to the information provided below.

1. FY21 General Fund Expenditures

The College's approved FY21 total operating budget is \$318.4 million. At the time of approval, the County contributed \$145.2 million (continuity-of-services level from FY20) and \$41.9 million from the State. There was no tuition rate increase for students in FY21. Key highlights are included below, however, the College will provide additional information on projected expenditures during the briefing.

Key Highlights:

- In July 2020, the Executive recommended and the Council approved a \$4.4 million Savings Plan for the College. The State also reduced funding by \$4.6 million.
- While the enrollment headcount of 20,037 students (impacts tuition revenue) is a decrease of 5.8% compared to the prior year, the College notes student registration is higher in the new 7-week format courses versus 15-week courses. However, future enrollment patterns are unknown due to the health pandemic. The College is actively working on a new tactical plan for enrollment.
- Tuition rates are set at the following for FY21 (credit-bearing courses):
 - County residents: \$132/semester hour; State residents: \$269/semester hour; Non-Residents: \$374/semester hour

2. CARES Act and State Aid Funding

Montgomery College was awarded approximately \$11 million in CARES Act funds for direct relief to students and/or instructional purposes related to COVID-19 impacts. Of that total amount, 50% (~\$5.5 million) must be allocated directly for student support, which does not require an appropriation request to the Council. As of mid-October, \$2.8 million has been distributed directly to students.

The remaining funds have been allocated towards institutional purposes, which does require an appropriation request to the Council. The \$1.4 million GEER grant is additional funding from the Governor beyond the \$10.9 million originally awarded. To date, the College has requested use of \$6.9 million through CARES Act funding and State aid, to help address technology, remote instruction, and workforce needs.

The College will present additional information on each of the CARES Act supplemental appropriations. The table below provides brief summaries of the Council approved supplemental appropriations to date.

Appropriation Title	Funding Level	Description
CARES Act- U.S. Department of Education grant (FY20)	\$1,000,000	-Unplanned expenditures incurred due to the changes in the scope of the College's standard delivery of face-to-face instruction and work environment
CARES Act- Institutional Portion of the Higher Education Emergency Relief Fund Formula grant	\$4,497,874	-Institutional support including access to technology; specialized technology; student assessment/placement/advising; remote teaching training; and development of online and remote labs/activities
CARES Act Governor's Emergency Education Relief (GEER) grant	\$1,361,801	-Direct student support (for residents whose employment has been impact by COVID-19) to pursue workforce development courses and continuing professional education that lead to government or industry required certification/licensure -Scholarships, student costs, technology vouchers, and project personnel expenditures
Total to Date	\$6,859,675	

This report contains:
MCPS Monthly Financial Report- November 10, 2020

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Office of the Superintendent of Schools
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

November 10, 2020

MEMORANDUM

To: Members of the Board of Education

From: Jack R. Smith, Superintendent of Schools

Subject: Monthly Financial Report

This financial report reflects the actual financial condition of Montgomery County Public Schools (MCPS) for Fiscal Year (FY) 2021 as of September 30, 2020, and projections through June 30, 2021, based on program requirements and estimates made by primary and secondary account managers. A summary of the financial condition is provided and the attached tables and charts include additional details as follows:

- Attachment 1 presents budgeted and projected revenues along with a brief explanation for change.
- Attachment 2 details expenditure information by state category and object of expense. The report displays authorized (budgeted) expenditures, actual year-to-date expenditures and encumbrances, and the projected year-end balance including a brief explanation.
- Attachment 3 details by state category, the cumulative expenditures and encumbrances, projected expenditures, and projected surplus or deficit.
- Attachment 4 compares financial monitoring projections by month for FY 2016 through FY 2021.
- Attachment 5 details by state category, expenditures and encumbrances by month, and the percentage of the category's budget.

Summary of MCPS Fiscal Condition and End-of-Year Projection

The MCPS Operating Budget appropriation approved by the Board of Education for FY 2021 totaled \$2,755,507,059. This was an increase of \$74,932,286 (2.8 percent) more than the final FY 2020 Operating Budget of \$2,680,574,773. The FY 2021 appropriation includes \$25,000,000 of MCPS fund balance used for the FY 2021 Operating Budget. As a result of savings realized at the end of FY 2020 along with the use of fund balance to fund the FY 2021 Operating Budget, the beginning fund balance in FY 2021 is \$3,014,609. Factors impacting the amount of carryforward in FY 2021 include savings from lapse and turnover of positions in FY 2020. In addition, MCPS had a revenue surplus of \$714,724 during FY 2020.

At this time, budgeted revenues for FY 2021 are projected to have a deficit of \$2,287,000. This due to the impact of the COVID-19 pandemic on the school district including decreased summer school and non-resident tuition, the suspension of outdoor education, and lower interest earned from banks. Expenses are projected to have a surplus of \$38,287,311. Based on revenue and expenditure projections as of September 30, 2020, along with the FY 2021 beginning fund balance, the FY 2021 fund balance at year-end would be \$39,014,920.

	As of September 2020
FY 2020 End-of-Year Fund Balance	\$28,014,609
Amount Used to Fund FY 2021 Budget	25,000,000
Start of FY 2021 Fund Balance	3,014,609
FY 2021 Revenue Surplus	(2,287,000)
FY 2021 Projected Expenditure Surplus	38,287,311
FY 2021 Projected End-of-Year Fund Balance as of 6/30/21	\$39,014,920

MCPS staff is implementing the Continuity of Learning plan, which includes funds to support tutoring for students, professional development for staff, and technology devices for students and staff. In addition, the plan also includes funds to ensure staff and student environmental safety by providing Heating, Ventilation, and Air Conditioning system maintenance/upgrades and air purifiers for schools and central services facilities, as well as personal protective equipment and supplies. The projected total cost of the Continuity of Learning plan in FY 2021 is \$58.0 million.

MCPS Employees Group Insurance Trust Fund Balance Update

The MCPS Employees Group Insurance Trust Fund began FY 2021 with a \$62.5 million fund balance (combined for both active employees and retirees). During FY 2020, claims continued to be lower than projected mostly due to deferred health care resulting from the COVID-19 pandemic. It is anticipated that much of the deferred health care experienced between March and June 2020 will emerge during FY 2021. As a result, expenditure projections are expected to increase at a trend rate of 9.9 percent in FY 2021, compared to a 4.4 percent increase in FY 2020. Our actuary, Aon, indicates that 2.0 percent of the 9.9 percent increase in FY 2021 is related to deferred COVID-19 pandemic-related claims. Employee participation in wellness incentives continues to increase, with an expectation of a positive effect on the plan's long-term cost growth rate, as more employees actively promote their own health and wellness. With the expectation of higher claims expenditures combined with a lower budget appropriation for FY 2021, MCPS projects the fund balance of both the active and retired employees within the MCPS Employees Group Insurance Fund to end FY 2021 between \$25.0 and \$30.0 million.

JRS:DKM:tpk

Attachments

MONTGOMERY COUNTY PUBLIC SCHOOLS
FY 2021 Monthly Financial Report and Year-end Projections
As of September 30, 2020

REVENUE

Source	FY 2021 Original Budget	FY 2021 Revised Budget (a)	Projection		Current Report Variance Over (Under) Revised Budget	Explanation for Change
			As of 9/30/2020	As of 9/30/2020		
County	\$ 1,751,862,120	\$ 1,751,862,120	\$ 1,751,862,120	\$ 1,751,862,120	\$ -	
State	781,525,879	781,525,879	781,388,879	781,388,879	(137,000)	The state revenue has a decrease of \$137,000 for non public placement reimbursement revenue due to remote learning occurring in the first semester of the 2020 2021 school year.
Federal	120,000	120,000	120,000	120,000	-	
Other	3,850,000	3,850,000	1,700,000	1,700,000	(2,150,000)	Due to COVID-19 pandemic, there decreases of \$1,000,000 in revenue from summer school tuition, \$500,000 in interest income from banks, \$500,000 from the outdoor education program, and \$150,000 from non-resident tuition revenue.
Appropriated fund balance	25,000,000	56,400,537 (b)	56,400,537	56,400,537	-	
Subtotal	<u>2,562,357,999</u>	<u>2,593,758,536</u>	<u>2,591,471,536</u>	<u>2,591,471,536</u>	<u>(2,287,000)</u>	
Food Services	60,399,980	60,402,724	60,402,724	60,402,724	-	
Real Estate Management	4,967,149	4,967,714	4,967,714	4,967,714	-	
Field Trip	2,914,182	2,914,182	2,914,182	2,914,182	-	
Entrepreneurial Activities	12,646,838	12,680,915	12,680,915	12,680,915	-	
Instructional Television	1,769,775	1,792,587	1,792,587	1,792,587	-	
Supported Projects	<u>110,451,136</u>	<u>199,133,694 (c)</u>	<u>199,133,694</u>	<u>199,133,694</u>	<u>-</u>	
Total	<u>\$ 2,755,507,059</u>	<u>\$ 2,875,650,352</u>	<u>\$ 2,873,363,352</u>	<u>\$ 2,873,363,352</u>	<u>\$ (2,287,000)</u>	

Notes:

- (a) Revised budget includes carryover of prior-year encumbrances.
- (b) Includes \$31,400,537.06 for prior-year encumbrances.
- (c) Includes \$53,856,897 carried forward into FY 2021 and a supplemental appropriation of \$34,825,661 for supported projects,

**MONTGOMERY COUNTY PUBLIC SCHOOLS
 FY 2021 Monthly Financial Report and Year-end Projections
 As of September 30, 2020**

EXPENDITURES

Category	Authorized Expenditures	Actual Year-to-Date Expenditures 9/30/2020	Expenditures and Encumbrances 9/30/2020	Projected Expenditures 6/30/2021	Current Report Projected Year-end Balance	Prior Report Projected Year-end Balance	Change Compared to Prior Month	Explanation
01 Administration	\$62,955,591	\$13,998,322	\$49,544,241	\$12,911,351	\$500,000		\$500,000	Category 1, Administration, reflects a projected surplus of \$500,000. The majority of the projected surplus is a result of position vacancies and greater than anticipated lapse and turnover.
Salaries and Wages	39,304,151	7,722,891	35,552,272					
Contractual Services	21,519,933	5,915,468	13,551,265					
Supplies and Materials	1,126,500	183,495	251,326					
Other	702,049	153,239	161,693					
Equipment	302,958	23,230	27,685					
02 Mid-level Administration	\$155,304,364	\$27,534,324	148,177,191	\$6,127,173	\$1,000,000		\$1,000,000	Category 2, Mid-level Administration, reflects a projected end-of-year surplus of \$1,000,000. This projected surplus is due to projected position lapse and turnover and non-position salaries surpluses due to remote operations.
Salaries and Wages	152,796,924	27,168,923	147,186,731					
Contractual Services	1,823,108	313,726	929,504					
Supplies and Materials	228,815	42,848	51,693					
Other	455,518	8,827	9,263					
Equipment	0	0	-					
03 Instructional Salaries	\$1,078,940,440	\$101,718,285	\$980,960,923	\$72,979,517	\$25,000,000		\$25,000,000	The projected surplus of \$25,000,000 for Category 3 is based on preliminary data after one full month of the school year. The projected surplus is due to current vacancies and greater than anticipated lapse and turnover savings.
Salaries and Wages	1,078,940,440	101,718,285	980,960,923					
04 Textbooks and Supplies	\$42,947,117	\$21,443,082	\$27,979,957	\$14,967,160			\$0	
Supplies and Materials	42,947,117	21,443,082	27,979,957					
05 Other Instructional Costs	\$17,353,520	\$2,576,131	\$3,878,067	\$13,475,453			\$0	
Contractual Services	8,342,437	1,472,658	2,575,061					
Other	6,419,329	562,017	680,023					
Equipment	2,591,754	541,456	622,983					

**MONTGOMERY COUNTY PUBLIC SCHOOLS
 FY 2021 Monthly Financial Report and Year-end Projections
 As of September 30, 2020**

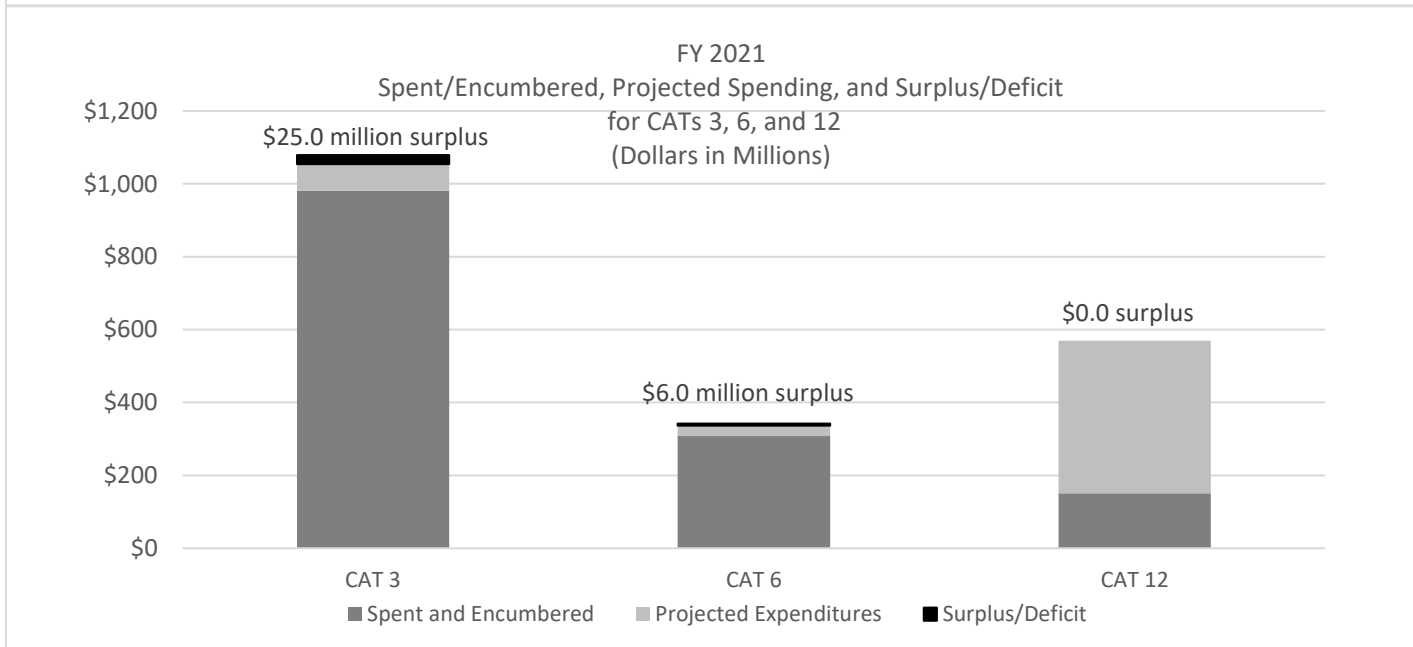
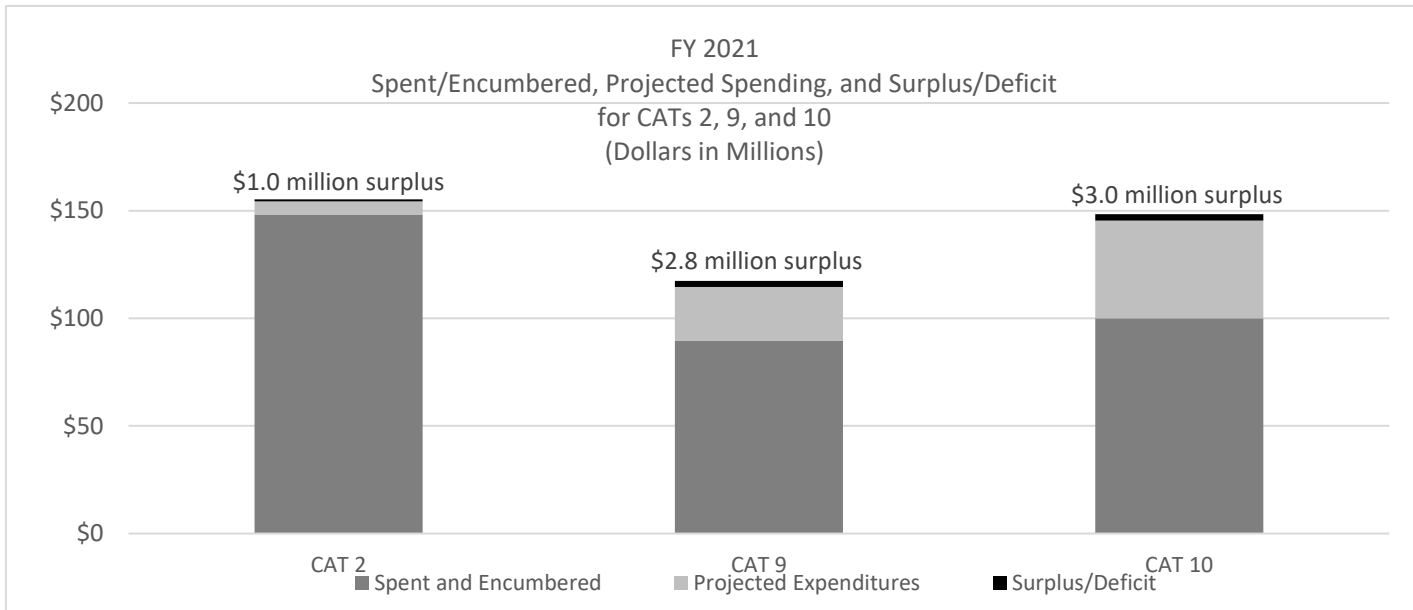
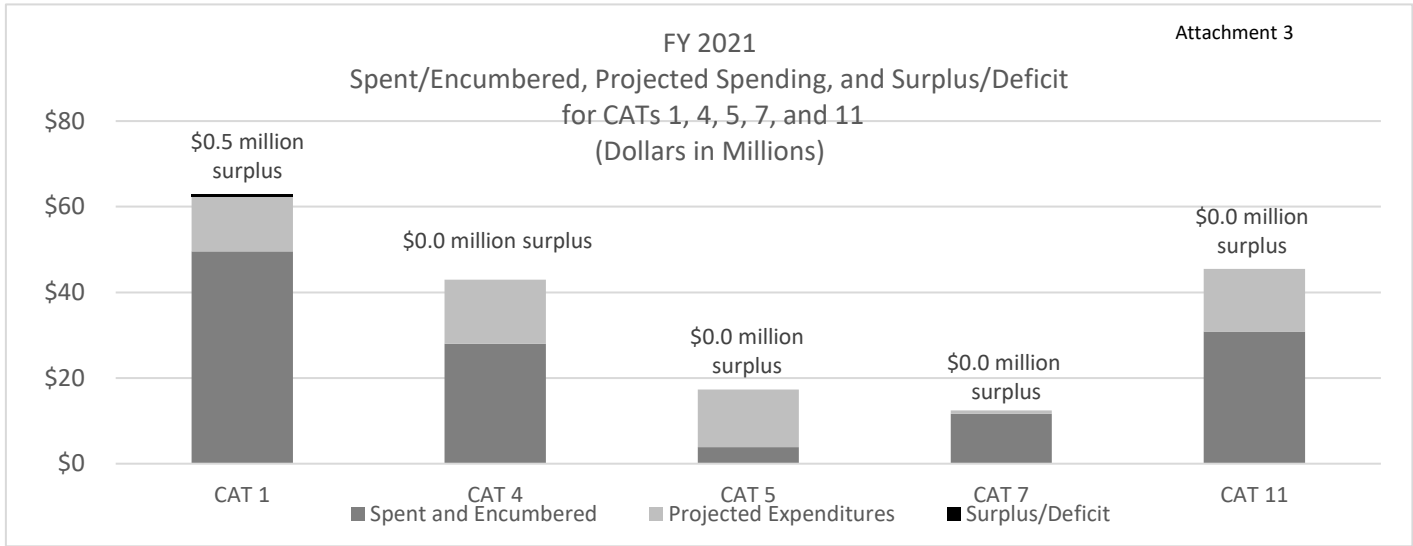
EXPENDITURES

Category	Authorized Expenditures	Actual Year-to-Date Expenditures 9/30/2020	Expenditures and Encumbrances 9/30/2020	Projected Expenditures 6/30/2021	Current Report Projected Year-end Balance	Prior Report Projected Year-end Balance	Change Compared to Prior Month	Explanation
06 Special Education	\$342,216,311	\$27,408,302	\$307,775,916	\$28,440,395	\$6,000,000		\$6,000,000	Category 6, Special Education, reflects a projected end-of-year surplus of \$6,000,000. The projected surplus is a result of salary lapse and turnover.
Salaries and Wages	284,781,942	24,501,227	261,215,708					
Contractual Services	3,402,615	566,014	2,956,685					
Supplies and Materials	2,718,234	1,096,079	1,563,267					
Other	51,143,273	1,132,564	41,905,049					
Equipment	170,247	112,419	135,207					
07 Student Personnel Services	\$12,427,543	\$2,250,957	11,673,573	\$753,970			\$0	
Salaries and Wages	12,289,452	2,252,612	11,664,385					
Contractual Services	17,325	(2,557)	3,805					
Supplies and Materials	39,861	902	5,383					
Other	80,905	0	-					
Equipment								
08 Health Services	-	-	-	-			\$0	
Salaries and Wages	-	-	-					
Supplies and Materials	-	-	-					
09 Student Transportation	\$117,379,858	\$23,162,473	\$89,733,619	\$24,858,929	\$2,787,311		\$2,787,311	The surplus of \$2.8 million in Category 9 is due to savings from bus fuel as a result of minimal operations during the first quarter of the school year.
Salaries and Wages	84,281,491	8,623,723	75,009,519					
Contractual Services	1,454,270	254,368	254,863					
Supplies and Materials	11,635,757	850,388	973,267					
Other	3,522,248	38,926	58,426					
Equipment	16,486,092	13,395,067	13,437,544					

**MONTGOMERY COUNTY PUBLIC SCHOOLS
 FY 2021 Monthly Financial Report and Year-end Projections
 As of September 30, 2020**

EXPENDITURES

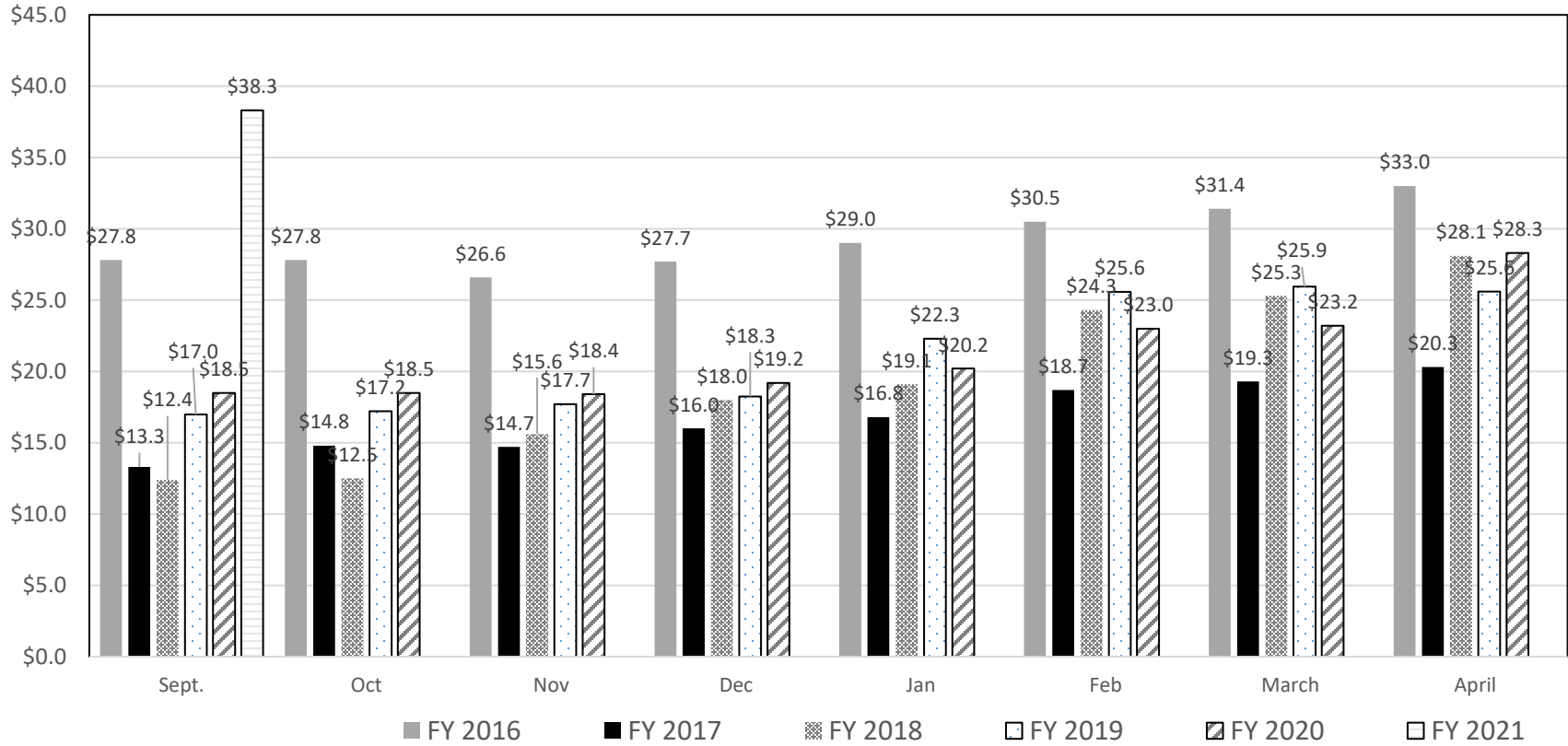
Category	Authorized Expenditures	Actual Year-to-Date Expenditures 9/30/2020	Expenditures and Encumbrances 9/30/2020	Projected Expenditures 6/30/2021	Current Report Projected Year-end Balance	Prior Report Projected Year-end Balance	Change Compared to Prior Month	Explanation
10 Operation of Plant & Equipment	\$148,423,102	\$27,724,497	\$100,019,849	\$45,403,253	\$3,000,000		\$3,000,000	The surplus of \$3.0 million in Category 10 is due to savings from utilities as a result of utilizing energy conservation practices while buildings are not in use.
Salaries and Wages	88,395,166	17,907,985	84,409,435					
Contractual Services	5,329,204	1,721,769	4,579,669					
Supplies and Materials	3,791,096	1,039,248	1,523,964					
Other	48,615,605	7,174,253	7,545,920					
Equipment	2,292,031	(118,759)	1,960,861					
11 Maintenance of Plant	\$45,446,728	\$7,922,318	\$30,846,259	\$14,600,468			\$0	
Salaries and Wages	25,973,338	4,591,412	22,244,842					
Contractual Services	6,638,922	897,258	2,649,004					
Supplies and Materials	5,142,957	754,473	1,345,483					
Other	5,451,946	686,038	2,939,123					
Equipment	2,239,565	993,138	1,667,808					
12 Fixed Charges	\$569,961,861	\$150,703,228	\$150,703,228	\$419,258,633			\$0	
Other	569,961,861	150,703,228	150,703,228					
14 Community Services	\$402,100	\$35,938	\$201,167	\$200,933			-	
Subtotal	\$2,593,758,536	\$406,477,857	\$1,901,493,990	\$653,977,235	\$38,287,311	-	\$38,287,311	
61 Food Services	60,402,724	6,032,183	25,877,909	34,524,815.01			-	
51 Real Estate Management	4,967,714	232,133	2,585,124	2,382,590.30			-	
71 Field Trip	2,914,182	90,616	376,614	2,537,568.41			-	
81 Entrepreneurial Activities	12,680,915	357,320	1,000,264	11,680,651.42			-	
37 Instructional Television Supported Projects	1,792,587	310,590	1,195,957	596,629.84			-	
	199,133,694	23,156,139	99,899,990	99,233,704			-	
Total	\$2,875,650,351	\$436,656,837	\$2,032,429,847	\$804,933,194	\$38,287,311	\$0	\$38,287,311	



MCPS Financial Monitoring Projections FY 2016-2021

In Millions of Dollars

ATTACHMENT 4



Montgomery County Public Schools
FY 2021 Operating Budget Spent and Encumbered by State Category (CAT) by Month

	September 25% of Year Completed	October 33.3% of Year Completed	November 41.7% of Year Completed	December 50% of Year Completed	January 58.3% of Year Completed	February 66.7% of Year Completed	March 75% of Year Completed	April 83.3% of Year Completed	May 91.7% of Year Completed
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CAT 1, Administration - Budget	\$62,955,591								
Spent for Month	\$13,998,322								
Spent/Encumbered for Month	\$49,544,241								
Month Spent % of Budget	22.2%								
Cumulative Spent/Encumb. % of Budget	78.7%								
CAT 2, Mid-level administration - Budget	\$155,304,364								
Spent for Month	\$27,534,324								
Spent/Encumbered for Month	\$148,177,191								
Month Spent % of Budget	17.7%								
Cumulative Spent/Encumb. % of Budget	95.4%								
CAT 3, Instructional Salaries - Budget	\$1,078,940,440								
Spent for Month	\$101,718,285								
Spent/Encumbered for Month	\$980,960,923								
Month Spent % of Budget	9.4%								
Cumulative Spent/Encumb. % of Budget	90.9%								
CAT 4, Textbooks and Supplies - Budget	\$42,947,117								
Spent for Month	\$21,443,082								
Spent/Encumbered for Month	\$27,979,957								
Month Spent % of Budget	49.9%								
Cumulative Spent/Encumb. % of Budget	65.1%								
CAT 5, Other Instructional Costs - Budget	\$17,353,520								
Spent for Month	\$2,576,131								
Spent/Encumbered for Month	\$3,878,067								
Month Spent % of Budget	14.8%								
Cumulative Spent/Encumb. % of Budget	22.3%								
CAT 6, Special Education - Budget	\$342,216,311								
Spent for Month	\$27,408,302								
Spent/Encumbered for Month	\$307,775,916								
Month Spent % of Budget	8.0%								
Cumulative Spent/Encumb. % of Budget	89.9%								

Montgomery County Public Schools
 FY 2021 Operating Budget Spent and Encumbered by State Category (CAT) by Month

	September 25% of Year Completed	October 33.3% of Year Completed	November 41.7% of Year Completed	December 50% of Year Completed	January 58.3% of Year Completed	February 66.7% of Year Completed	March 75% of Year Completed	April 83.3% of Year Completed	May 91.7% of Year Completed
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CAT 7, Student Personnel Svcs. - Budget	\$12,427,543								
Spent for Month	\$2,250,957								
Spent/Encumbered for Month	\$11,673,573								
Month Spent % of Budget	18.1%								
Cumulative Spent/Encumb. % of Budget	93.9%								
CAT 8, Health Services - Budget	\$0								
Spent for Month	\$0								
Spent/Encumbered for Month	\$0								
Month Spent % of Budget	0.0%								
Cumulative Spent/Encumb. % of Budget	0.0%								
CAT 9, Student Transportation - Budget	\$117,379,858								
Spent for Month	\$23,162,473								
Spent/Encumbered for Month	\$89,733,619								
Month Spent % of Budget	19.7%								
Cumulative Spent/Encumb. % of Budget	76.4%								
CAT 10, Operation of Plant/Equip. - Budget	\$148,423,102								
Spent for Month	\$27,724,497								
Spent/Encumbered for Month	\$100,019,849								
Month Spent % of Budget	18.7%								
Cumulative Spent/Encumb. % of Budget	67.4%								
CAT 11, Maintenance of Plant - Budget	\$45,446,728								
Spent for Month	\$7,922,318								
Spent/Encumbered for Month	\$30,846,259								
Month Spent % of Budget	17.4%								
Cumulative Spent/Encumb. % of Budget	67.9%								
CAT 12, Fixed Charges - Budget	\$569,961,861								
Spent for Month	\$150,703,228								
Spent/Encumbered for Month	\$150,703,228								
Month Spent % of Budget	26.4%								
Cumulative Spent/Encumb. % of Budget	26.4%								

Montgomery County Public Schools
 FY 2021 Operating Budget Spent and Encumbered by State Category (CAT) by Month

	September 25% of Year Completed	October 33.3% of Year Completed	November 41.7% of Year Completed	December 50% of Year Completed	January 58.3% of Year Completed	February 66.7% of Year Completed	March 75% of Year Completed	April 83.3% of Year Completed	May 91.7% of Year Completed
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CAT 14, Community Services - Budget	\$402,100								
Spent for Month	\$35,938								
Spent/Encumbered for Month	\$201,167								
Month Spent % of Budget	8.9%								
Cumulative Spent/Encumb. % of Budget	50.0%								
Total Budget, without Enterprise Funds	\$2,593,758,536								
Spent for Month	\$406,477,857								
Spent/Encumbered for Month	\$1,901,493,989								
Month Spent % of Budget	15.7%								
Cumulative Spent/Encumb. % of Budget	73.3%								