

BOARD OF EDUCATION OF HARFORD COUNTY
INFORMATIONAL REPORT
PRESENTATION OF
Quarterly Financial Report for the Period Ending September 30, 2014

November 17, 2014

Background Information

Each quarter a series of high-level financial reports are prepared and electronically distributed to the Board of Education and the Board's Audit Committee. The reports are presented on the budgetary basis of accounting. The report for the quarter ended September 30, 2014 is submitted.

Discussion

A multi-page narrative analysis of the financial reports is included with charts and tables for your review. The reports are formatted in a manner consistent with the year-end audit report for budgeted funds. Reports provide detail on the object level for each category, the object level for the Unrestricted Fund as a whole, and the allocated account balances for each office and school. Reports also provide detail for the Food Service Fund and Capital Projects Fund. All budget accounts are within reason at this time and do not require any actions.

Interim Superintendent's Recommendation

No action is required.

James M. Jewell, CPA, CPFA
Assistant Superintendent for Business Services

Memorandum

To: Barbara P. Canavan, Superintendent
Board of Education
Audit Committee

From: James M. Jewell

CC: Jay Staab
Jennifer Birkelien
Edward Fields

Date: November 11, 2014

Subject: Financial Report for the Period Ending September 30, 2014

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INTRODUCTION

Attached is the financial report for the Unrestricted Fund (Executive Summary, Schedules A, B, C, and D) for the first quarter of FY15 ending September 30, 2014. The report presents the Statement of Revenues, Expenditures and Changes in Fund Balance for the first quarter and is not audited. The Executive Summary adds a column, "% to Total Actual," in order to show the relative value of each revenue or expenditure line to the total actual quarter-ending revenues or expenditures. Statements of expenditures by program, budget manager, and school are also presented. In addition, the Statement of Revenues, Expenditures, and Changes in Fund Balance for Food Services and a list of Capital Projects balances are included.

These statements are prepared on the budgetary basis. Budgetary basis statements include open purchase orders charged against the appropriation amounts for that year as legal obligations and exclude other expenditures made on behalf of the Board, including

the contribution by the State of Maryland to the State Teacher’s Pension Fund. Under generally accepted accounting principles (GAAP), encumbrances are excluded and on-behalf payments are included; therefore, these statements are non-GAAP.

The column “% Year-to-Date to Budget” may be used as a barometer in your review of these statements. The range of budgeted amounts received or expended should be about 25%-35%.

ANALYSIS

Unrestricted Fund

Projections for total year-end expenditures are not provided with these statements. Projections for year-end expenditures and revenues will be provided beginning with the statements for the second quarter. Salaries typically make up about 60% of unrestricted expenditures and only three paychecks have been issued at the end of the first quarter for 10-month employees.

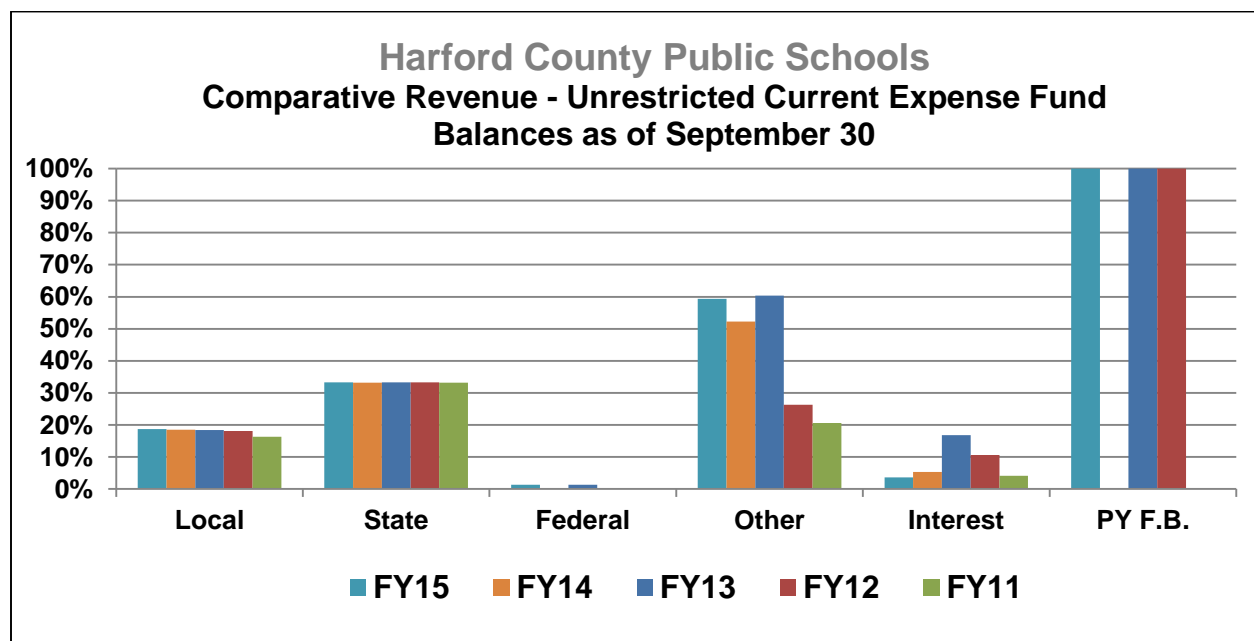
Revenues

Total revenue received to date is within expectation at just over 25% of the amount budgeted. The County manages its cash distributions to the Board based on the payments we receive from the State, therefore the County portion is typically lower than the State’s at the end of the first quarter. Interest revenue continues to fall short of expectations as excess cash is invested but at historically low market rates.

Other Revenue is at 59.36% of budget, which is above the expectation for the first quarter. Included in Other Revenue are tuition, facility rental, e-rate rebates, Medicare Part D receipts, dividends from MABE’s insurance programs, payments from Out of County LEAs, and payments from health and dental insurance carriers. A significant portion of Other Revenue received in the first quarter is an unbudgeted payment to HCPS for \$246,970 as a Delta Dental settlement refund and a \$1,195,727 subsidy payment from Medicare Part D. The Delta Dental settlement and Medicare Part D subsidy are one-time revenues that are not budgeted due to uncertainty of receipt each year and the proceeds from these revenue sources are dedicated to fund the OPEB annual contribution.

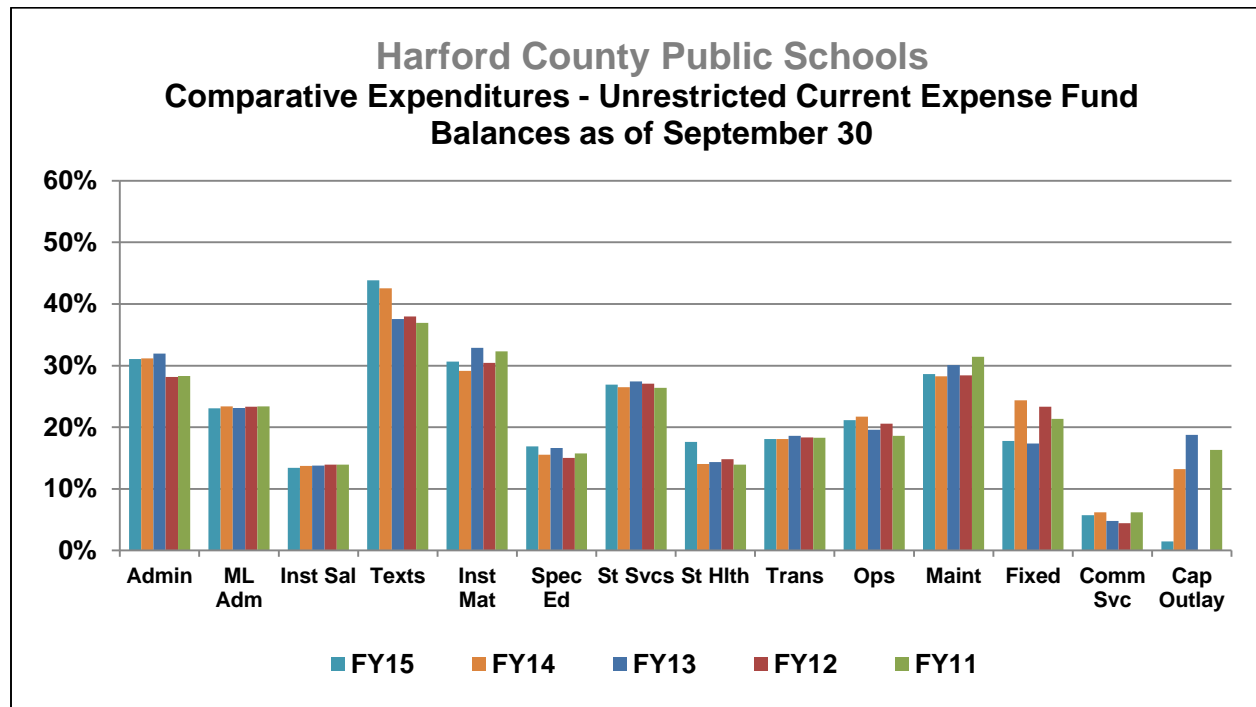
Other Revenue also includes income from athletics participation fees. Payments for participation in high school athletics during the fall sports season amount to \$130,350, which is on target as compared to budget.

The chart below provides information on revenue received as a percentage of budget for each funding source over the past five years for the period ending September 30.



Expenditures

Expenditures in all categories are within expectations and in total are 17.91% of the appropriation. The categorical view of expenditures as presented within the *Statement of Revenues, Expenditures and Changes in Fund Balance with Supporting Schedules A, B, C, and D* is the view of expenditures as required by the State. By category, the chart provides information on the level of expenditures as a percentage of budget for each of the past five years' period ending September 30.



In order to provide alternate views of expenditures, three additional expenditure statements are included--*by Program, by Budget Manager, and by School Allocation*. These views of expenditures are consistent with the budgeting system used by HCPS.

Statement of Program Budget Expenditures

Spending by program is consistent with first quarter spending, with most program spending below 25% of program budget.

Statement of Budget Manager Expenditures

Budget manager spending for the first quarter is also similar to prior years, with most budget managers' spending less than 25% of budget. Cases of higher levels of expenditures, by percentage of budget, are the result of payments for annual contracts made early in the fiscal year.

The Statement of School Allocation Expenditures

At 40.32% of allocation, school and central office spending for the first quarter is very similar as compared to past years. To provide historical context, percentage spent comparisons are shown for prior years. When reviewing the comparisons, it is important to consider that school leadership may have changed over time and principals have different philosophies about expending allocated funds. Some hold funds until the end of the year; others spend earlier in the year. Neither is wrong, our goal is to assure that the funds are spent without being overspent by year-end. This report is provided to the Executive Directors of Elementary, Middle and High School Performance and is used as part of the evaluation process for building administrators.

Fund Balance

The projected fund balance is not presented at the end of the first quarter, as it is not an accurate prediction this early in the fiscal year; only one month of school expenditures are recorded, whereas we have received over 36% of the State Revenues. Typically, spending increases as the school year progresses. We expended 17.91% of the budget in the first quarter, which is consistent with past years' spending levels, but historically 99.5% will be expended by year-end. Instructional Salaries are at 13.4% and Special Education is at 16.89% spent for first quarter, which represents one month of school operations.

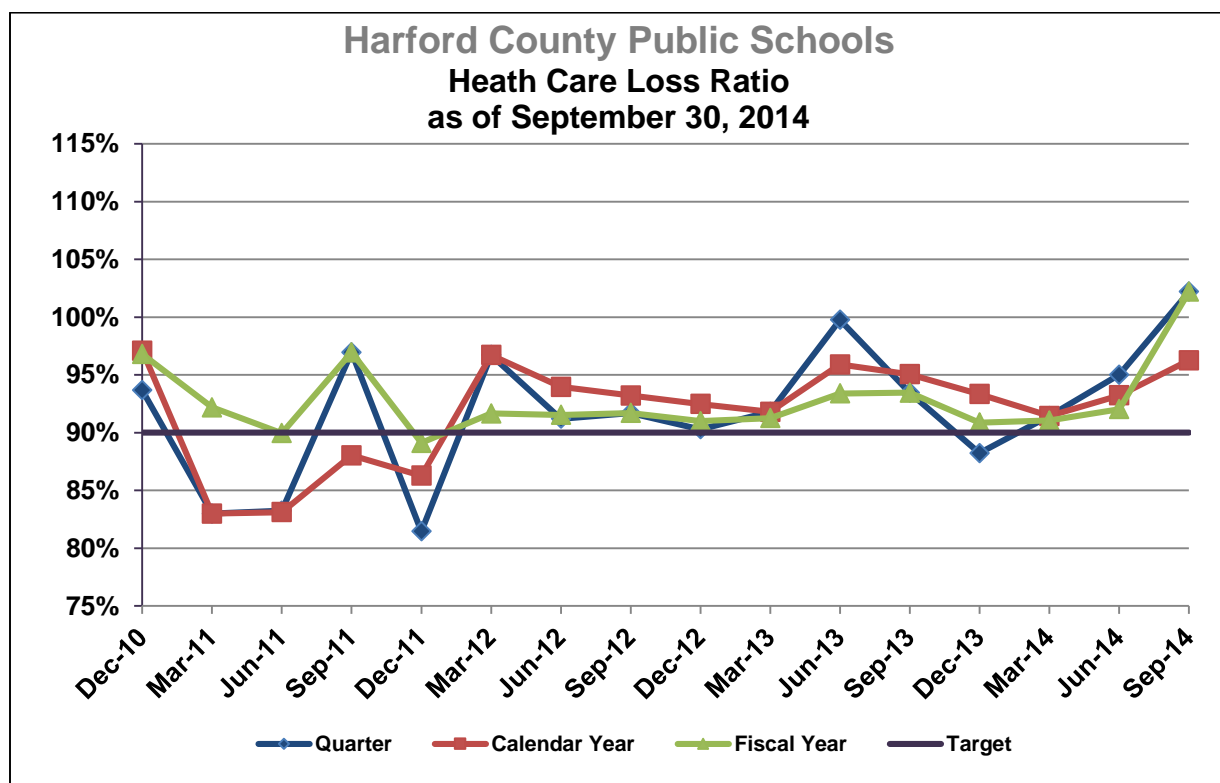
Health Insurance Loss Ratio

We are currently awaiting final FY14 claims experience figures from CareFirst. We expect the annual settlement with CareFirst to occur in November, which will include a full accounting of claims paid and administrative expenses in order to determine a surplus or deficit of premiums paid for the plan year. We are expecting a surplus and refund for FY14 (July-June).

For FY15, health insurance expenditures are budgeted to be 15.96% of the school system's total unrestricted fund expenditures. The loss ratio from CareFirst is a measure of claims paid against premiums paid for our self-insured health benefits program. The loss ratio does not measure the self-insured HMO program's performance. Loss ratio is a good indicator of whether the estimated premium will be adequate to cover costs or if additional premium payments, a 'call', will be necessary. Generally, a target loss ratio of 90% allows enough margin to cover incurred but unreported or unpaid claims, as well as administrative expenses, and thereby avoid a call. Keep in mind that the plan year is coincident with the fiscal year, which is when premium amounts change. That change in premium amounts is based upon projections for future health costs and is somewhat predicated on the claims experience from the preceding calendar year.

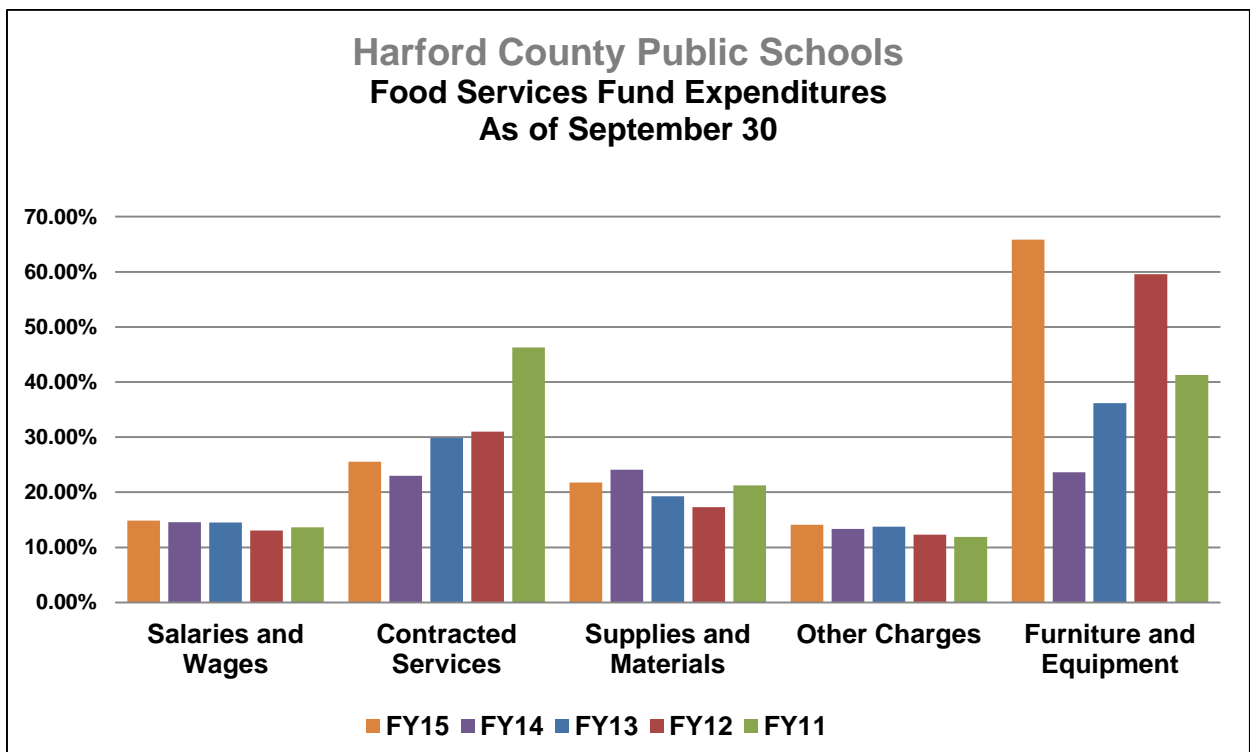
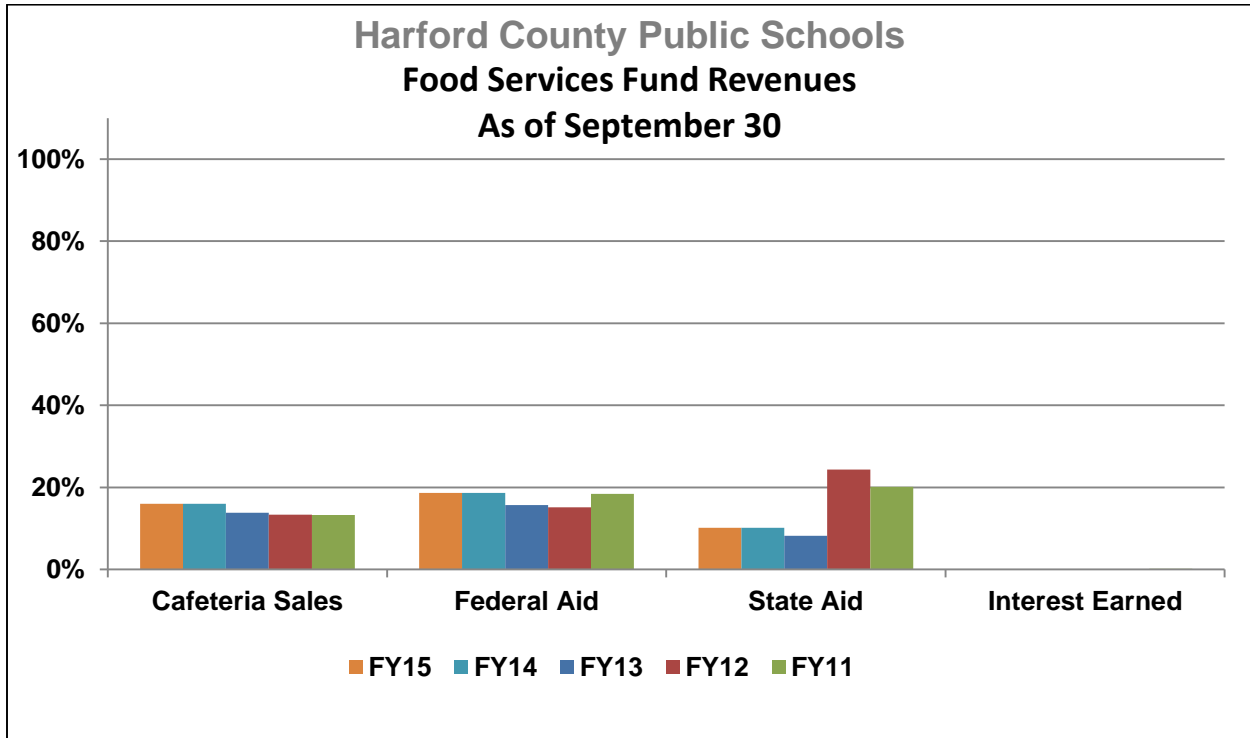
Loss ratio for the first quarter of FY15 is above expectation at 102%. For the calendar year-to-date we are also above target at 96%, which is slightly above where we have been at the end of September in recent years. It is too early in the fiscal year to draw conclusions, but we will be attentive. In order to protect HCPS from unusually high claims within a plan year, HCPS purchases stop-loss insurance on individual claims that exceed \$300,000 during the plan year and aggregate claims in excess of 125% of estimates. Claims exceeding the stop-loss levels will be removed from our actual experience at settlement.

The chart below tracks the loss ratio for three periods of time--the quarter, the calendar year (CY), and the fiscal year (FY).



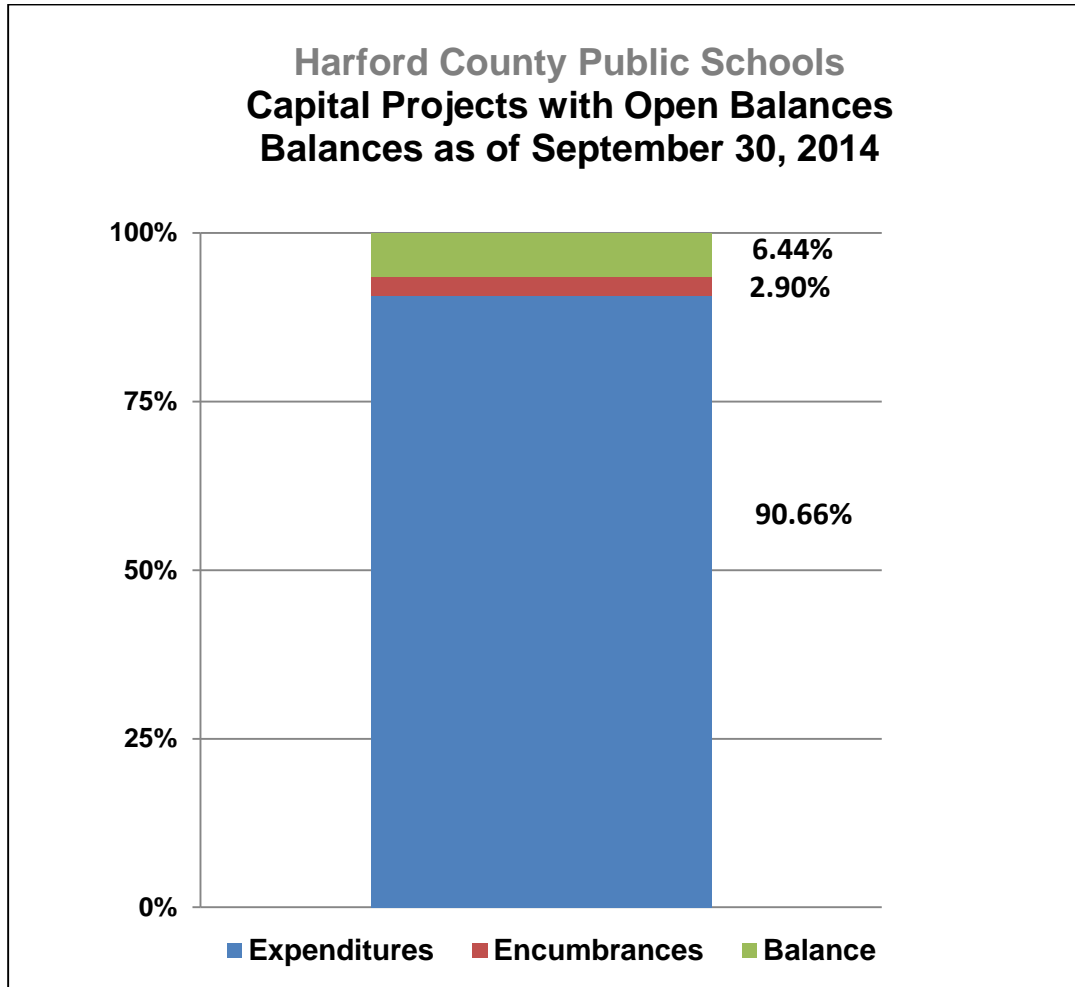
Food Service Fund

The Food Service Funds is a self-supporting special revenue fund that does not receive any Unrestricted Fund support. The food service fund report is included. Revenues and Expenditures as a percent of budget are consistent with prior years.



Capital Projects Fund

Capital Projects Balances as of September 30, 2014 are reported for all open projects and projects spent out. These are listed alphabetically by project name on page G-2.



Executive Summary

HARFORD COUNTY PUBLIC SCHOOLS CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE PERIOD ENDED SEPTEMBER 30, 2014 (unaudited)

	Budget	Year-to-Date	Variance- Favorable (Unfavorable)	% Year-to- Date to Budget	% to Total Actual
Revenues					
Local	223,667,302	41,869,102	(181,798,200)	18.72%	36.72%
State	194,044,183	64,641,742	(129,402,441)	33.31%	56.70%
Federal	390,000	4,943	(385,057)	1.27%	0.00%
Other	3,295,928	1,956,476	(1,339,452)	59.36%	1.72%
Interest	40,000	1,464	(38,536)	3.66%	0.00%
Prior Years' Fund Balance	5,533,875	5,533,875	-	100.00%	4.85%
Total Revenues	426,971,288	114,007,602	(312,963,686)	26.70%	100.00%
Expenditures					
Administration	10,319,963	3,204,046	7,115,917	31.05%	4.21%
Mid-Level Administration	24,780,126	5,719,465	19,060,661	23.08%	7.52%
Instructional Salaries	156,017,794	20,904,544	135,113,250	13.40%	27.47%
Textbooks	7,276,537	3,189,767	4,086,770	43.84%	4.19%
Other Instructional Costs	2,641,563	809,350	1,832,213	30.64%	1.06%
Special Education	40,605,477	6,856,788	33,748,689	16.89%	9.01%
Student Personnel Services	1,656,292	446,104	1,210,188	26.93%	0.59%
Student Health Services	3,504,222	616,751	2,887,471	17.60%	0.81%
Student Transportation	30,732,242	5,554,759	25,177,483	18.07%	7.30%
Operation of Plant	29,988,963	6,335,601	23,653,362	21.13%	8.33%
Maintenance of Plant	12,616,970	3,612,791	9,004,179	28.63%	4.75%
Fixed Charges	105,879,766	18,808,233	87,071,533	17.76%	24.72%
Community Services	530,114	30,279	499,835	5.71%	0.04%
Capital Outlay	421,259	6,091	415,168	1.45%	0.01%
Total Expenditures	426,971,288	76,094,569	350,876,719	17.82%	100.00%
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		37,913,033			

HARFORD COUNTY PUBLIC SCHOOLS
CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE PERIOD ENDED SEPTEMBER 30, 2014 (unaudited)

	<u>BUDGET</u>	<u>ACTUAL YEAR TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
Schedule A				
REVENUE				
LOCAL - COUNTY				
(includes Capital Outlay)	223,667,302	41,869,102	(181,798,200)	18.72%
STATE				
Basic Aid	168,449,607	56,149,869	(112,299,738)	33.33%
Transportation	12,173,716	4,057,905	(8,115,811)	33.33%
Special Education	10,362,389	3,454,130	(6,908,259)	33.33%
Limited English Prof.	1,270,097	423,366	(846,731)	33.33%
Other	1,788,374	556,472	(1,231,902)	31.12%
TOTAL STATE	<u>194,044,183</u>	<u>64,641,742</u>	<u>(129,402,441)</u>	<u>33.31%</u>
FEDERAL				
Impact Aid	390,000	4,943	(385,057)	1.27%
OTHER				
<u>Tuition, Fees, etc.</u>				
Tuition	284,939	161,059	(123,880)	56.52%
Out of County LEAs	350,000	(81,328)	(431,328)	-23.24%
Transportation Fees	391,000	49,280	(341,720)	12.60%
Rental of Facilities	412,000	76,102	(335,898)	18.47%
Total Tuition, Fees, etc.	<u>1,437,939</u>	<u>205,113</u>	<u>(1,232,826)</u>	<u>14.26%</u>
Interscholastic Receipts	423,531	-	(423,531)	0.00%
Donations. Gifts, Awards	20,458	6,676	(13,782)	32.63%
e Rate Rebate	550,000	65,579	(484,421)	11.92%
Sale of Equipment/Scrap	30,000	21,748	(8,252)	72.49%
Criminal Background	50,000	22,200	(27,800)	44.40%
Sports Payment Fees	269,500	130,350	(139,150)	48.37%
Other Miscellaneous	514,500	62,113	(452,387)	12.07%
Dental Insurance Refund	-	246,970	-	-
Medicare Part D Subsidy	-	1,195,727	1,195,727	-
TOTAL OTHER	<u>3,295,928</u>	<u>1,956,476</u>	<u>(1,339,452)</u>	<u>59.36%</u>
Interest	40,000	1,464	(38,536)	3.66%
Prior Years' Fund Balance	5,533,875	5,533,875	-	100.00%
TOTAL REVENUE	<u>426,971,288</u>	<u>114,007,602</u>	<u>(312,963,686)</u>	<u>26.70%</u>
EXPENDITURES				
Administration	10,319,963	3,204,046	7,115,917	31.05%
Mid-Level Administration	24,780,126	5,719,465	19,060,661	23.08%
Instructional Salaries	156,017,794	20,904,544	135,113,250	13.40%
Textbooks	7,276,537	3,189,767	4,086,770	43.84%
Other Instructional Costs	2,641,563	809,350	1,832,213	30.64%
Special Education	40,605,477	6,856,788	33,748,689	16.89%
Student Personnel Services	1,656,292	446,104	1,210,188	26.93%
Student Health Services	3,504,222	616,751	2,887,471	17.60%
Student Transportation	30,732,242	5,554,759	25,177,483	18.07%
Operation of Plant	29,988,963	6,335,601	23,653,362	21.13%
Maintenance of Plant	12,616,970	3,612,791	9,004,179	28.63%
Fixed Charges	105,879,766	18,808,233	87,071,533	17.76%
Community Services	530,114	30,279	499,835	5.71%
Capital Outlay	421,259	6,091	415,168	1.45%
Total	<u>426,971,288</u>	<u>76,094,569</u>	<u>350,876,719</u>	<u>17.82%</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES				
		<u>37,913,033</u>		

HARFORD COUNTY PUBLIC SCHOOLS
CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE PERIOD ENDED SEPTEMBER 30, 2014 (unaudited)

	<u>BUDGET</u>	<u>ACTUAL YEAR TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
Schedule B				
<u>CATEGORY AND OBJECT SUMMARY SCHEDULE</u>				
ADMINISTRATION:				
Salaries and Wages	8,486,532	2,222,872	6,263,660	26.19%
Contracted Services	1,602,040	884,151	717,889	55.19%
Supplies and Materials	323,752	88,574	235,178	27.36%
Other Charges	311,085	96,374	214,711	30.98%
Equipment	111,554	7,215	104,339	6.47%
Indirect Cost Recovery	(515,000)	(95,140)	(419,860)	18.47%
TOTAL	<u>10,319,963</u>	<u>3,204,046</u>	<u>7,115,917</u>	<u>31.05%</u>
MID-LEVEL ADMINISTRATION:				
Salaries and Wages	24,023,170	5,528,545	18,494,625	23.01%
Contracted Services	85,900	27,991	57,909	32.59%
Supplies and Materials	444,457	89,786	354,671	20.20%
Other Charges	136,840	18,723	118,117	13.68%
Equipment	89,759	54,420	35,339	60.63%
TOTAL	<u>24,780,126</u>	<u>5,719,465</u>	<u>19,060,661</u>	<u>23.08%</u>
INSTRUCTIONAL SALARIES				
Salaries and Wages	<u>156,017,794</u>	<u>20,904,544</u>	<u>135,113,250</u>	<u>13.40%</u>
TEXTBOOKS				
Supplies and Materials	<u>7,276,537</u>	<u>3,189,767</u>	<u>4,086,770</u>	<u>43.84%</u>
OTHER INSTRUCTIONAL COSTS				
Contracted Services	1,659,387	502,658	1,156,729	30.29%
Other Charges	311,751	38,925	272,826	12.49%
Equipment	670,425	267,767	402,658	39.94%
TOTAL	<u>2,641,563</u>	<u>809,350</u>	<u>1,832,213</u>	<u>30.64%</u>
SPECIAL EDUCATION:				
Salaries and Wages	31,566,964	4,606,972	26,959,992	14.59%
Contracted Services	8,459,906	2,182,921	6,276,985	25.80%
Supplies and Materials	330,988	43,556	287,432	13.16%
Other Charges	149,041	16,718	132,323	11.22%
Equipment	98,578	6,621	91,957	6.72%
TOTAL	<u>40,605,477</u>	<u>6,856,788</u>	<u>33,748,689</u>	<u>16.89%</u>
STUDENT PERSONNEL SERVICES:				
Salaries and Wages	1,614,214	428,039	1,186,175	26.52%
Contracted Services	19,600	13,613	5,987	69.45%
Supplies and Materials	13,925	4,057	9,868	29.13%
Other Charges	6,310	221	6,089	3.50%
Equipment	2,243	174	2,069	7.76%
TOTAL	<u>1,656,292</u>	<u>446,104</u>	<u>1,210,188</u>	<u>26.93%</u>
STUDENT HEALTH SERVICES:				
Salaries and Wages	3,185,192	457,387	2,727,805	14.36%
Contracted Services	7,113	4,776	2,337	67.14%
Supplies and Materials	157,403	18,200	139,203	11.56%
Other Charges	6,663	425	6,238	6.38%
Equipment	147,851	135,963	11,888	91.96%
TOTAL	<u>3,504,222</u>	<u>616,751</u>	<u>2,887,471</u>	<u>17.60%</u>

HARFORD COUNTY PUBLIC SCHOOLS
CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE PERIOD ENDED SEPTEMBER 30, 2014 (unaudited)

	<u>BUDGET</u>	<u>ACTUAL YEAR TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
STUDENT TRANSPORTATION:				
Salaries and Wages	6,431,744	1,011,085	5,420,659	15.72%
Contracted Services	22,736,605	4,318,188	18,418,417	18.99%
Supplies and Materials	1,350,000	219,123	1,130,877	16.23%
Other Charges	29,452	6,023	23,429	20.45%
Equipment	184,441	340	184,101	0.18%
TOTAL	<u>30,732,242</u>	<u>5,554,759</u>	<u>25,177,483</u>	<u>18.07%</u>
OPERATION OF PLANT:				
Salaries and Wages	10,952,202	2,881,383	8,070,819	26.31%
Contracted Services	1,605,234	460,029	1,145,205	28.66%
Supplies and Materials	1,069,246	380,333	688,913	35.57%
Other Charges	16,132,492	2,548,336	13,584,156	15.80%
Equipment	229,789	65,520	164,269	28.51%
TOTAL	<u>29,988,963</u>	<u>6,335,601</u>	<u>23,653,362</u>	<u>21.13%</u>
MAINTENANCE OF PLANT				
Salaries and Wages	6,800,419	1,766,567	5,033,852	25.98%
Contracted Services	3,581,660	1,227,752	2,353,908	34.28%
Supplies and Materials	2,070,421	595,690	1,474,731	28.77%
Other Charges	50,046	8,546	41,500	17.08%
Equipment	114,424	14,236	100,188	12.44%
TOTAL	<u>12,616,970</u>	<u>3,612,791</u>	<u>9,004,179</u>	<u>28.63%</u>
FIXED CHARGES	<u>105,879,766</u>	<u>18,808,233</u>	<u>87,071,533</u>	<u>17.76%</u>
COMMUNITY SERVICES				
Salaries and Wages	390,114	29,669	360,445	7.61%
Supplies and Materials	140,000	610	139,390	0.44%
Other Charges	-	-	-	-
TOTAL	<u>530,114</u>	<u>30,279</u>	<u>499,835</u>	<u>5.71%</u>
TOTAL REGULAR PROGRAMS	<u>426,550,029</u>	<u>76,088,478</u>	<u>350,461,551</u>	<u>17.84%</u>
CAPITAL OUTLAY				
Salaries and Wages	-	2,204	(2,204)	-
Contracted Services	50,000	3,887	46,113	7.77%
Supplies and Materials	-	-	-	-
Other Charges	371,259	-	371,259	-
Equipment	-	-	-	-
TOTAL	<u>421,259</u>	<u>6,091</u>	<u>415,168</u>	<u>1.45%</u>
TOTAL EXPENDITURES	<u>426,971,288</u>	<u>76,094,569</u>	<u>350,876,719</u>	<u>17.82%</u>

HARFORD COUNTY PUBLIC SCHOOLS
CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE PERIOD ENDED SEPTEMBER 30, 2014 (unaudited)

	<u>BUDGET</u>	<u>ACTUAL YEAR TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
<u>Schedule C</u>				
<u>OBJECT SUMMARY SCHEDULE</u>				
Salaries and Wages	249,468,345	39,839,267	209,629,078	15.97%
Contracted Services	39,801,770	9,625,966	30,175,804	24.18%
Supplies and Materials	13,169,114	4,629,696	8,539,418	35.16%
Other Charges	123,380,638	21,542,524	101,838,114	17.46%
Equipment	1,649,064	552,256	1,096,808	33.49%
Indirect Cost Recovery	(515,000)	(95,140)	(419,860)	18.47%
Total	<u>426,953,931</u>	<u>76,094,569</u>	<u>350,859,362</u>	<u>17.82%</u>

<u>SPECIAL EDUCATION</u>				
Non-public Placements	<u>8,160,706</u>	<u>2,019,585</u>	<u>6,141,121</u>	<u>24.75%</u>

<u>FIXED CHARGES SCHEDULE</u>				
Liability Insurance	654,960	327,381	327,579	49.98%
Retirement	10,646,078	2,025,034	8,621,044	19.02%
Social Security	18,391,035	2,959,810	18,360,954	16.09%
Unemployment Comp Ins.	234,000	30,081	(715,695)	12.86%
Workers' Comp Ins.	1,932,378	949,695	(9,363,219)	49.15%
Health Ins.	67,809,864	11,295,597	66,804,927	16.66%
Dental Ins.	3,972,794	1,004,937	3,935,433	25.30%
Life Ins.	580,990	37,361	543,629	6.43%
Other Post Employment Benefits	-	-	-	0.00%
Tuition Reimbursement	1,330,123	178,337	1,151,786	13.41%
Debt Service - Interest	327,544	-	327,544	0.00%
Total	<u>105,879,766</u>	<u>18,808,233</u>	<u>87,071,533</u>	<u>17.76%</u>

	<u>BUDGET</u>	<u>ACTUAL YEAR TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
<u>Schedule D</u>				
<u>Board of Education</u>				
Salaries and Wages	44,747	12,047	32,700	26.92%
Software Maintenance	55,030	51,200	3,830	93.04%
Legal	75,000	12,918	62,082	17.22%
Consultants	6,000	-	6,000	0.00%
Office Supplies	1,000	-	1,000	0.00%
Books., Periodicals	500	-	500	0.00%
Other Charges	5,000	753	4,247	15.06%
Board Members Allowance	34,400	8,100	26,300	23.55%
Mileage, Parking, & Tolls	2,000	386	1,614	19.30%
Professional Dues	39,700	29,442	10,258	74.16%
Institutes, Conferences, Mtgs.	10,000	2,460	7,540	24.60%
Total	<u>273,377</u>	<u>117,306</u>	<u>156,071</u>	<u>42.91%</u>

HARFORD COUNTY PUBLIC SCHOOLS

UNRESTRICTED FUND, BUDGETARY BASIS (NON-GAAP) STATEMENT OF PROGRAM BUDGET EXPENDITURES - BUDGET AND ACTUAL FOR THE PERIOD ENDED SEPTEMBER 30, 2014 (unaudited)

	Budget	Actual Year-to-Date	% Spent
Board of Education	273,377	117,306	42.91%
Legal	221,405	58,704	26.51%
Internal Audit	157,796	40,158	25.45%
Board of Education	652,578	216,168	33.13%
Executive Administration Office	915,266	254,866	27.85%
Community Engagement	312,022	54,077	17.33%
Communications	407,285	134,164	32.94%
Executive Administration Office	1,634,573	443,107	27.11%
Office of Education Services	588,062	156,796	26.66%
Regular Programs	150,316,822	23,504,817	15.64%
Career and Technology Programs	7,485,350	1,065,526	14.23%
School Library Media Program	6,017,051	1,185,082	19.70%
Gifted and Talented Program	1,497,987	186,086	12.42%
Intervention Services	1,018,951	92,691	9.10%
Magnet and Signature Programs	1,743,134	147,795	8.48%
Summer School	228,299	115,720	50.69%
Other Special Programs	2,843,106	328,517	11.55%
Education Services	171,738,762	26,783,030	15.60%
Special Education	40,523,570	6,835,088	16.87%
Student Activities	824,574	26,204	3.18%
Interscholastic Athletics	2,828,211	263,754	9.33%
Extra-Curricular Activities	3,652,785	289,958	7.94%
Safety and Security	925,626	369,873	39.96%
School Counseling Services	6,752,895	1,088,816	16.12%
Psychological Services	2,234,261	325,376	14.56%
Pupil Personnel Services	1,656,292	446,104	26.93%
Health Services	3,504,222	616,751	17.60%
Student Services	14,147,670	2,477,047	17.51%
Curriculum Dev. and Implementation	3,988,178	798,705	20.03%
Professional Development	1,008,106	378,956	37.59%
Office of Accountability	838,080	140,797	16.80%
Curriculum and Instruction	5,834,364	1,318,458	22.60%
Transportation	30,860,543	5,644,558	18.29%
Facilities Management	21,593,891	5,857,888	27.13%
Utility Resource Management	14,896,718	2,151,306	14.44%
Planning and Construction	862,012	198,073	22.98%
Operations and Maintenance	68,213,164	13,851,825	20.31%
Fiscal Services	33,335,760	6,572,893	19.72%
Purchasing	889,040	235,151	26.45%
Business Services	34,224,800	6,808,044	19.89%
Human Resources	76,258,915	13,156,819	17.25%
Office of Technology and Info.	9,164,481	3,545,150	38.68%
Unrestricted Fund	426,971,288	76,094,567	17.82%

HARFORD COUNTY PUBLIC SCHOOLS

CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF BUDGET MANAGER EXPENDITURES - BUDGET AND ACTUAL FOR THE PERIOD ENDED SEPTEMBER 30, 2014 (unaudited)

Budget Manager Title	Current Year				Same Period Prior Years		
	Budget	Actual	Balance	% Spent	FY14	FY13	FY12
Applications Development Team Leader	305,661	299,966	5,695	98.14%	89.36%	89.59%	52.36%
Assistant Superintendent of Human Resources	78,298,915	13,258,770	65,040,145	11.90%	10.60%	12.43%	11.73%
Assistant Superintendent of Operations	640,327	76,219	564,108	17.22%	16.26%	12.84%	14.59%
Assistant Superintendent of Business Services	30,748,422	5,295,816	25,452,606	17.22%	16.26%	12.84%	14.59%
Assistant Supervisor of Client Server	235,857	66,617	169,240	28.24%	6.62%	7.68%	29.72%
Assistant Supervisor of Resource Conservation & Utilities	14,896,718	2,151,306	12,745,412	14.44%	16.58%	14.32%	15.39%
Assistant Supervisor of Science	498,533	37,783	460,750	7.58%	7.71%	7.09%	10.19%
Assistant Supervisor of User Support	652,071	417,216	234,855	63.98%	58.64%	67.25%	49.43%
Exec Dir Of Curr.,Instruction & Assessment	4,165,945	814,559	3,351,386	19.55%	27.63%	22.75%	26.71%
Chief of Administration	1,164,643	372,172	792,471	31.96%	27.87%	30.57%	30.23%
Coordinator of Accelerated Learning & Intervention	2,767,737	369,520	2,398,217	13.35%	29.32%	30.62%	27.63%
Coordinator of Professional Development	571,419	229,958	341,461	40.24%	29.23%	28.94%	24.51%
Coordinator of Safety & Security	859,076	397,646	521,430	39.30%	34.04%	10.37%	8.14%
Supervisor of Equity & Cultural Proficiency	326,960	63,839	263,121	19.53%	13.13%	18.54%	16.95%
Director of Information Systems & Technology	7,854,168	2,722,473	5,131,695	34.66%	30.66%	30.76%	29.82%
Director of Special Education	40,523,570	6,835,088	33,688,482	16.87%	15.52%	16.60%	15.00%
Director of Student Services	1,673,968	437,894	1,236,074	26.16%	25.96%	26.76%	26.24%
Director of Transportation	30,595,771	5,660,119	24,935,652	18.50%	18.18%	18.53%	18.24%
Executive Director of Facilities Management	20,206,141	5,441,107	14,765,034	26.93%	27.24%	27.21%	27.21%
Executive Directors of School Performance	157,731,659	24,826,057	132,905,602	15.74%	15.83%	15.75%	16.00%
General Counsel	245,405	58,704	186,701	23.92%	35.03%	25.79%	25.38%
Internal Auditor	157,796	40,158	117,638	25.45%	31.56%	32.46%	32.85%
Manager of Communications	473,835	166,392	307,443	35.12%	34.87%	21.76%	22.99%
Nurse Coordinator	3,504,222	616,751	2,887,471	17.60%	14.02%	14.36%	14.84%
Risk Manager	3,102,129	1,533,598	1,568,531	49.44%	50.88%	46.45%	42.05%
Supervisor of Business, Technology & Magnet Programs	1,153,167	62,598	1,090,569	5.43%	7.84%	29.62%	-2.25%
Supervisor of Career & Art Programs	422,486	91,262	331,224	21.60%	14.14%	9.92%	8.91%
Supervisor of Elementary & Middle School Physical Educ.	98,687	40,218	58,469	40.75%	28.66%	30.27%	14.88%
Supervisor of Foreign Language and ESOL	524,209	69,378	454,831	13.23%	12.63%	13.39%	12.92%
Supervisor of Library & Media Services	6,017,051	1,185,082	4,831,969	19.70%	19.29%	19.27%	19.30%
Supervisor of Music	184,728	51,201	133,527	27.72%	20.70%	36.88%	24.84%
Supervisor of Phys. Educ. & Interscholastic Athletics	2,828,211	263,754	2,564,457	9.33%	10.04%	9.90%	9.06%
Supervisor of Planning & Construction	862,012	198,073	663,939	22.98%	22.60%	25.57%	21.34%
Supervisor of Psychological & Pupil Services	3,038,805	381,816	2,656,989	12.56%	13.74%	15.97%	15.67%
Supervisor of Purchasing	889,040	235,151	653,889	26.45%	27.41%	27.04%	27.63%
Supervisor of School Counseling	6,752,895	1,088,816	5,664,079	16.12%	16.21%	16.07%	16.23%
Supervisor of Science	864,245	117,816	746,429	13.63%	12.24%	13.44%	14.37%
Supervisor of the Office of Accountability	838,080	140,797	697,283	16.80%	20.52%	14.12%	14.95%
Technical Services Team Leader	296,724	38,878	257,846	13.10%	17.54%	22.84%	26.28%
Total	426,971,288	76,094,568	350,876,720	17.82%	19.39%	17.65%	18.88%

HARFORD COUNTY PUBLIC SCHOOLS

CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF SCHOOL ALLOCATION EXPENDITURES - BUDGET AND ACTUAL FOR THE PERIOD ENDED SEPTEMBER 30, 2014 (unaudited)

Name	Current Year				Same Period Prior Years				
	Budget	Actual	Balance	% Spent	FY14	FY 13	FY 12	FY 11	FY 10
Central Office	178,828	34,100	144,728	19.07%	13.54%	11.30%	12.09%	15.22%	24.09%
Forest Hill Annex		-	-	0.00%	0.00%	15.23%	0.00%	7.17%	0.60%
Unallocated	237,530	-	237,530						
Total Central Funds	416,358	34,100	382,258	8.19%	13.26%	10.50%	12.09%	14.36%	23.06%
Harford Glen	42,128	5,507	36,621	13.07%	18.65%	15.56%	14.17%	13.61%	24.45%
John Archer	112,430	35,221	77,209	31.33%	30.14%	19.52%	30.21%	28.35%	27.33%
Ctr for Education Opportunity	80,075	14,546	65,529	18.17%	31.47%	21.25%	31.24%	22.37%	25.61%
Total Special Schools	234,633	55,274	179,359	23.56%	28.73%	19.47%	27.66%	23.48%	26.17%
Aberdeen High	326,043	163,296	162,747	50.08%	48.61%	54.57%	39.25%	50.37%	45.73%
Bel Air High	378,514	130,631	247,883	34.51%	42.26%	36.87%	32.91%	27.44%	34.70%
C. Milton Wright High	330,551	92,643	237,908	28.03%	39.93%	33.31%	29.82%	43.25%	45.60%
Edgewood High	303,231	78,825	224,406	26.00%	23.52%	28.25%	17.31%	22.82%	20.49%
Fallston High	272,618	91,141	181,477	33.43%	35.89%	37.00%	34.98%	39.90%	47.97%
Harford Technical High	325,451	122,466	202,985	37.63%	29.80%	22.76%	24.50%	22.19%	24.26%
Havre de Grace High	175,408	54,172	121,236	30.88%	35.11%	35.67%	44.50%	44.07%	49.90%
Joppatowne High	202,039	90,248	111,791	44.67%	50.18%	44.98%	37.40%	37.13%	32.13%
North Harford High	323,330	145,250	178,080	44.92%	54.74%	58.37%	63.89%	38.24%	47.33%
Patterson Mill High	228,073	138,599	89,474	60.77%	59.91%	60.09%	56.86%	80.27%	82.89%
Total High Schools	2,865,258	1,107,271	1,757,987	38.64%	41.69%	40.79%	37.34%	39.33%	41.93%
Aberdeen Middle	198,986	69,804	129,182	35.08%	33.33%	38.65%	55.61%	45.48%	34.93%
Bel Air Middle	210,006	84,238	125,768	40.11%	33.97%	41.48%	28.66%	24.45%	21.88%
Edgewood Middle	194,709	89,360	105,349	45.89%	24.18%	38.55%	58.36%	41.57%	39.28%
Fallston Middle	147,091	96,660	50,431	65.71%	30.96%	38.51%	38.53%	50.00%	40.70%
Havre de Grace Middle	102,576	29,115	73,461	28.38%	27.05%	18.40%	33.09%	47.09%	54.58%
Magnolia Middle	127,219	38,034	89,185	29.90%	30.03%	21.31%	24.24%	25.58%	47.51%
North Harford Middle	165,811	78,114	87,697	47.11%	32.46%	29.37%	40.56%	41.25%	40.97%
Patterson Mill Middle	119,001	51,922	67,079	43.63%	50.40%	45.86%	56.90%	32.25%	74.92%
Southampton Middle	209,379	121,745	87,634	58.15%	38.12%	49.46%	39.95%	41.27%	27.58%
Total Middle Schools	1,474,778	658,992	815,786	44.68%	33.30%	37.24%	42.29%	38.62%	40.00%
Total Secondary Schools	4,340,036	1,766,263	2,573,773	40.70%	38.86%	39.58%	39.04%	39.08%	41.26%
Abingdon Elementary	132,739	28,568	104,171	21.52%	32.45%	24.57%	42.83%	61.73%	59.43%
Bakersfield Elementary	66,412	30,776	35,636	46.34%	91.01%	56.76%	35.99%	44.66%	22.92%
Bel Air Elementary	82,048	54,390	27,658	66.29%	34.56%	25.95%	33.16%	34.31%	41.28%
Church Creek Elementary	125,342	78,912	46,430	62.96%	80.92%	56.31%	60.94%	60.35%	40.06%
Churchville Elementary	62,574	13,150	49,424	21.02%	17.40%	16.15%	30.79%	36.26%	41.59%
Darlington Elementary	28,851	11,346	17,505	39.33%	32.34%	27.64%	32.06%	35.45%	62.56%
Deerfield Elementary	129,601	41,802	87,799	32.25%	26.44%	25.65%	34.66%	26.73%	25.87%
Dublin Elementary	55,757	14,983	40,774	26.87%	30.63%	39.21%	35.33%	31.26%	26.68%
Edgewood Elementary	71,729	49,430	22,299	68.91%	44.27%	38.37%	62.71%	53.65%	60.28%
Emmorton Elementary	88,685	39,254	49,431	44.26%	55.49%	42.41%	37.40%	46.54%	50.23%
Forest Hill Elementary	80,315	24,188	56,127	30.12%	24.65%	19.69%	21.53%	25.82%	35.72%
Forest Lakes Elementary	79,865	43,709	36,156	54.73%	58.96%	43.43%	79.24%	50.85%	39.12%
Fountain Green Elementary	83,923	43,874	40,049	52.28%	46.63%	48.94%	39.73%	42.50%	31.23%
George D. Lisby Elementary	70,044	30,023	40,021	42.86%	22.52%	41.27%	14.41%	30.53%	45.23%
Halls Cross Roads Elementary	83,821	33,457	50,364	39.91%	50.92%	24.53%	37.72%	36.93%	54.02%
Havre de Grace Elementary	68,602	35,190	33,412	51.30%	33.99%	30.32%	36.01%	29.97%	49.10%
Hickory Elementary	111,817	39,429	72,388	35.26%	23.82%	34.74%	44.04%	27.33%	30.02%
Homestead-Wakefield Elementary	146,894	99,619	47,275	67.82%	52.44%	66.86%	70.22%	59.95%	36.53%
Jarrettsville Elementary	75,697	18,466	57,231	24.39%	18.71%	20.37%	36.53%	45.64%	53.75%
Joppatowne Elementary	98,596	19,006	79,590	19.28%	23.80%	22.63%	26.36%	58.46%	43.78%
Magnolia Elementary	80,664	50,077	30,587	62.08%	55.01%	46.24%	47.99%	62.54%	35.63%
Meadowvale Elementary	88,807	49,756	39,051	56.03%	69.12%	76.14%	57.16%	63.49%	51.08%
Norrisville Elementary	38,035	16,060	21,975	42.22%	31.54%	34.93%	30.67%	50.18%	48.66%
North Bend Elementary	60,758	30,450	30,308	50.12%	46.83%	39.70%	47.48%	57.68%	52.49%
North Harford Elementary	68,101	40,599	27,502	59.62%	78.46%	59.41%	71.00%	54.38%	63.98%
Prospect Mill Elementary	90,879	62,807	28,072	69.11%	62.28%	78.60%	39.14%	38.40%	31.29%
Red Pump Elementary	111,914	55,749	56,165	49.81%	36.36%	36.74%	31.85%	-	-
Ring Factory Elementary	89,025	64,184	24,841	72.10%	50.58%	43.39%	47.66%	57.69%	38.00%
Riverside Elementary	83,872	21,684	62,188	25.85%	32.30%	18.80%	49.79%	79.25%	78.17%
Roye Williams Elementary	88,207	18,273	69,934	20.72%	20.33%	21.04%	31.31%	40.58%	43.76%
William Paca Elementary	133,252	48,477	84,775	36.38%	28.28%	27.10%	21.74%	34.14%	24.11%
William S. James Elementary	70,190	23,352	46,838	33.27%	29.72%	27.72%	44.48%	47.26%	50.68%
Youths Benefit Elementary	152,722	94,700	58,022	62.01%	49.58%	45.54%	39.77%	45.83%	41.32%
Total Elementary Schools	2,899,738	1,325,740	1,573,998	45.72%	42.60%	39.07%	42.08%	46.58%	42.12%
Total All Allocated Funds	7,890,765	3,181,377	4,709,388	40.32%	38.73%	37.79%	38.17%	39.95%	39.71%

HARFORD COUNTY PUBLIC SCHOOLS

FOOD SERVICE FUND - (SPECIAL REVENUE FUND) BUDGETARY BASIS (NON-GAAP) STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL FOR THE PERIOD ENDED SEPTEMBER 30, 2014 (unaudited)

	<u>Budget</u>	<u>Actual Year-To-Date</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Percent Actual to Budget</u>
<u>Revenues</u>				
Cafeteria Sales	7,412,229	1,184,580	6,227,649	15.98%
<u>Federal Aid</u>				
Fresh Fruit & Vegetable	-	149	(149)	-
School Lunch Program	750,000	78,027	671,973	10.40%
School Breakfast Program	1,687,127	262,816	1,424,311	15.58%
Section II	4,428,565	653,889	3,774,676	14.77%
Other Federal Revenue	214,819	130,370	84,449	60.69%
USDA Commodities	925,000	364,940	560,060	39.45%
Total Federal Aid	<u>8,005,511</u>	<u>1,490,191</u>	<u>6,515,320</u>	<u>18.61%</u>
<u>State Aid</u>				
Child Feeding Program	151,000	-	151,000	
Other State Revenue	210,000	36,676	173,324	17.46%
Total State Aid	<u>361,000</u>	<u>36,676</u>	<u>324,324</u>	<u>10.16%</u>
Interest Earned			-	-
Miscellaneous Income	-	27,631	(27,631)	-
Prior Years Fund Balance			-	-
Total Revenues	<u>15,778,740</u>	<u>2,739,078</u>	<u>13,039,662</u>	<u>17.36%</u>
<u>Expenditures</u>				
Salaries and Wages	5,476,573	813,374	4,663,199	14.85%
Contracted Services	353,000	90,176	262,824	25.55%
Supplies and Materials	7,551,793	1,641,528	1,641,528	21.74%
Other Charges	2,132,374	300,661	300,661	14.10%
Furniture and Equipment	265,000	174,450	90,550	65.83%
Total Expenditures	<u>15,778,740</u>	<u>3,020,189</u>	<u>6,958,762</u>	<u>19.14%</u>
Excess (Deficit) of Revenues over Expenditures		(281,111)		

HARFORD COUNTY PUBLIC SCHOOLS

OPEN CAPITAL PROJECTS BALANCES AS OF SEPTEMBER 30, 2014

<u>Description</u>	<u>Project #</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Total</u>	<u>Balance</u>	<u>% Remaining</u>
Aberdeen High	305-7005	5,737,945	5,679,885	-	5,679,885	58,060	1.01%
Aberdeen High North	310-7110	665,000	567,053	-	567,053	97,947	14.73%
Aberdeen High Stadium/Weight Room	361-7062	1,600,000	-	-	-	1,600,000	100.00%
ADA Improvements	360-9080	600,000	480,212	-	480,212	119,788	19.96%
Alarms	360-9074	1,125,000	1,065,789	5,575	1,071,364	53,636	4.77%
Athletic Fields	360-9162	487,000	423,892	-	423,892	63,108	12.96%
Backflow Prevention	360-9078	600,000	445,197	-	445,197	154,803	25.80%
Band Uniforms	391-9097	72,340	72,333	-	72,333	7	0.01%
Bel Air Elementary Chiller	360-1463	360,000	336,993	-	336,993	23,007	6.39%
Bel Air Elementary Improvements	330-1432	493,630	488,250	-	488,250	5,380	1.09%
Bel Air High Modernization	310-7310	81,159,665	81,017,275	72,164	81,089,439	70,226	0.09%
Bleachers	360-9084	500,000	418,115	41,950	460,065	39,935	7.99%
Building Envelope Improvements	360-9085	700,000	289,008	203,710	492,718	207,282	29.61%
Buses	390-9096	10,058,994	9,492,482	-	9,492,482	566,512	5.63%
Campus Hills Elementary School	300-1901	1,445,489	1,324,419	81,660	1,406,079	39,410	2.73%
Deerfield Elem. Modernization	310-2010	32,543,293	32,227,814	-	32,227,814	315,479	0.97%
Dublin Elementary Boiler	360-2273	250,000	244,112	-	244,112	5,888	2.36%
Edgewood Elementary Playground	390-1595	273,639	168,639	-	168,639	105,000	38.37%
Edgewood Middle Computer Lab	350-7759	115,000	-	43,700	43,700	71,300	62.00%
Edgewood High Modernization	310-7610	83,606,790	83,420,527	20,000	83,440,527	166,263	0.20%
Energy Conservation	360-9086	500,000	338,133	-	338,133	161,867	32.37%
Energy Performance	361-9087	19,416,464	12,809,200	3,444,535	16,253,735	3,162,729	16.29%
Environmental Compliance	360-9065	2,941,263	2,752,717	-	2,752,717	188,546	6.41%
Fallston High HVAC	326-8268	9,049,940	153,893	1,066,041	1,219,934	7,830,006	86.52%
Floor Covering	360-9871	100,000	98,540	-	98,540	1,460	1.46%
Forest Hill Annex Electrical	325-0626	400,000	344,527	-	344,527	55,473	13.87%
Furniture	390-9092	1,655,000	1,558,909	-	1,558,909	96,091	5.81%
George Lisby Elementary Roof	326-1125	706,041	-	-	-	706,041	100.00%
Havre de Grace High	310-7810	250,000	196,068	27,980	224,048	25,952	10.38%
Havre de Grace High Roof	325-7825	1,386,000	-	-	-	1,386,000	100.00%
Havre de Grace High Field Impr.	330-7862	1,357,770	1,253,588	96,435	1,350,023	7,747	0.57%
Havre de Grace High HVAC	325-7868	5,339,397	5,275,692	63,705	5,339,397	-	0.00%
Homestead/Wakefield Electrical	350-3559	250,000	75,490	64,576	140,066	109,934	43.97%
Homestead/Wakefield Modernization	310-3510	133,454	132,454	-	132,454	1,000	0.75%
HVAC Major Repairs	360-9968	8,716,226	6,759,193	917,674	7,676,867	1,039,359	11.92%
HVAC Major Repairs - CCES	360-2568	419,000	417,733	-	417,733	1,267	0.30%
HVAC Major Repairs - HDGES	360-3268	519,750	514,865	-	514,865	4,885	0.94%
Integrated Business System	350-9058	403,000	255,154	10,647	265,801	137,199	34.04%
Jarrettsville Elem HVAC	326-3668	3,700,000	3,431,054	250,572	3,681,626	18,374	0.50%
Joppatowne Elem. Modernization	310-3710	21,791,943	21,750,072	-	21,750,072	41,871	0.19%
Joppatowne High Stadium ADA Improv.	361-8180	300,000	-	-	-	300,000	100.00%
Joppatowne High Weight Room	361-8162	250,000	-	-	-	250,000	100.00%
Lockers	360-9083	430,000	405,647	-	405,647	24,353	5.66%
Magnolia Middle HVAC	326-8468	9,532,030	1,747,122	7,126,953	8,874,075	657,955	6.90%
Maintenance Replacement Vehicles	360-9075	5,584,396	5,584,229	-	5,584,229	167	0.00%
Math Refresh	390-9099	1,300,000	1,299,792	-	1,299,792	208	0.02%
Milestone Project II	350-9054	482,500	450,506	-	450,506	31,994	6.63%
Music Refresh	390-9097	625,000	567,820	16,563	584,383	40,617	6.50%
Music Tech Labs	315-9017	345,000	200,045	62,434	262,479	82,521	23.92%
Norrisville Elementary HVAC	326-4168	3,456,000	3,280	227,020	230,300	3,225,700	93.34%
North Bend Elementary Roof	326-4725	820,183	803,885	-	803,885	16,298	1.99%
North Harford Elementary HVAC	326-4468	4,550,390	3,516,288	806,245	4,322,533	227,857	5.01%
North Harford High Modernization	310-8010	52,051,589	51,738,916	-	51,738,916	312,673	0.60%
North Harford Middle Remedial	315-8315	50,000	32,200	-	32,200	17,800	35.60%
North Harford Sewer System	360-8077	500,000	493,900	-	493,900	6,100	1.22%
Outdoor Track Reconditioning	330-9031	200,000	174,857	23,684	198,541	1,459	0.73%
Patterson Mill Middle/High School	300-8701	62,897,094	62,735,031	-	62,735,031	162,063	0.26%
Paving - Overlay & Maintenance	360-9082	2,156,370	2,156,370	-	2,156,370	-	0.00%

HARFORD COUNTY PUBLIC SCHOOLS

OPEN CAPITAL PROJECTS BALANCES AS OF SEPTEMBER 30, 2014

<u>Description</u>	<u>Project #</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Total</u>	<u>Balance</u>	<u>% Remaining</u>
Playground Equipment	390-9095	776,954	400,000	-	400,000	376,954	48.52%
Prospect Mill Playground	390-2995	244,125	144,125	-	144,125	100,000	40.96%
Red Pump Road Elementary School	300-4901	32,821,853	31,577,668	48,097	31,625,765	1,196,088	3.64%
Relocatables	340-9041	11,284,637	10,453,346	73,000	10,526,346	758,291	6.72%
Roofs	325-9025	10,173,313	9,875,343	-	9,875,343	297,970	2.93%
Security Cameras	390-9098	1,735,000	1,632,665	46,149	1,678,814	56,186	3.24%
Security Initiative Program	391-9098	1,728,000	72,571	133,566	206,137	1,521,863	88.07%
Septic Pretreat Facility	360-9077	4,910,592	4,501,123	153,791	4,654,914	255,678	5.21%
Southampton Middle HVAC	325-7468	1,236,501	1,234,204	-	1,234,204	2,297	0.19%
Special Education Facilities	315-9021	200,000	95,485	-	95,485	104,515	52.26%
Swimming Pools	391-9095	300,000	228,479	-	228,479	71,521	23.84%
SWM, Erosion, Sediment	360-9079	775,000	375,000	396,206	771,206	3,794	0.49%
Technology Education Lab Refresh	315-9017	1,375,000	1,057,320	5,375	1,062,695	312,305	22.71%
Technology Infrastructure	350-9057	25,855,371	25,531,891	323,480	25,855,371	-	0.00%
Technology Wiring	350-9051	8,373,254	7,834,402	56,431	7,890,833	482,421	5.76%
Textbooks	390-9793	4,681,644	2,388,676	3,974	2,392,650	2,288,994	48.89%
Textbooks Social Science	390-9993	1,100,000	1,099,979	-	1,099,979	21	0.00%
CTE Equipment Refresh	390-9990	750,000	708,112	-	708,112	41,888	5.59%
William Paca Elem. A/C	326-3668	5,800,000	3,905,867	24,090	3,929,957	1,870,043	32.24%
Youth's Benefit Elementary	310-4810	2,700,600	1,659,792	553,407	2,213,199	487,401	18.05%
Youth's Benefit Elementary A/C	326-4883	4,800,000	2,488,734	-	2,488,734	2,311,266	48.15%
		<u>568,581,429</u>	<u>515,453,947</u>	<u>16,491,389</u>	<u>531,945,336</u>	<u>36,636,093</u>	<u>6.44%</u>

CAPITAL PROJECTS SPENT OUT

<u>Description</u>	<u>Project #</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Encumbrances</u>	<u>Total</u>	<u>Balance</u>	<u>% Remaining</u>
Abingdon Elem Playground	390-2395	88,458	88,458	-	88,458	-	0.00%
Church Creek Playground	390-2595	7,803	7,803	-	7,803	-	0.00%
Churchville Elementary Playground	390-1695	144,887	144,887	-	144,887	-	0.00%
Emmorton Elem Playground	390-2195	154,556	154,556	-	154,556	-	0.00%
Forest Lakes Playground	390-2895	128,519	128,519	-	128,519	-	0.00%
Fountain Green Playground	390-2795	175,680	175,680	-	175,680	-	0.00%
George D. Lisby Playground	390-1195	164,450	164,450	-	164,450	-	0.00%
Halls Cross Roads Playground	390-3095	141,848	141,848	-	141,848	-	0.00%
Havre de Grace Elem Playground	390-3295	143,865	143,865	-	143,865	-	0.00%
Hickory Playground	390-3395	165,890	165,890	-	165,890	-	0.00%
Homestead/Wakefield Playground	390-3595	49,771	49,771	-	49,771	-	0.00%
Jarrettsville Elem Playground	390-3695	69,290	69,290	-	69,290	-	0.00%
Magnolia Elementary Playground	390-3195	137,762	137,762	-	137,762	-	0.00%
Norrisville Elementary Playground	390-4195	70,100	70,100	-	70,100	-	0.00%
North Bend Elem Playground	390-4795	80,000	80,000	-	80,000	-	0.00%
North Harford Elementary Playground	390-4495	143,147	143,147	-	143,147	-	0.00%
Ring Factory Playground	390-4595	137,805	137,805	-	137,805	-	0.00%
Riverside Elementary Playground	390-4395	237,749	237,749	-	237,749	-	0.00%
Roye Williams Elem Playground	390-3995	164,928	164,928	-	164,928	-	0.00%
William Paca/OPR Playground	390-4095	207,239	207,239	-	207,239	-	0.00%
William S. James Playground	390-1395	272,458	272,458	-	272,458	-	0.00%
Youth's Benefit Playground	390-4895	68,317	68,317	-	68,317	-	0.00%
Totals of Projects Spent Out		<u>2,954,522</u>	<u>2,954,522</u>	<u>-</u>	<u>2,954,522</u>	<u>-</u>	<u>0.00%</u>
Sum of Open And Spent Out		<u>571,535,951</u>	<u>518,408,469</u>	<u>16,491,389</u>	<u>534,899,858</u>	<u>36,636,093</u>	<u>6.41%</u>