

BOARD OF EDUCATION OF HARFORD COUNTY

INFORMATIONAL REPORT

**PRESENTATION OF
Quarterly Financial Report for the Period Ending June 30, 2019
Preliminary and Unaudited**

September 23, 2019

Background Information

Each quarter, a series of high-level financial reports are prepared and distributed to the Board of Education and the Board's Audit Committee. These reports are for the last quarter of the fiscal year and represent all of the activity for the fiscal year. The reports are presented on the budgetary basis of accounting.

Discussion

Included in this report are detailed analyses of revenues and expenditures. All information presented herein is preliminary and unaudited; however, no material changes are expected. Highlights of this financial information are as follows:

- Revenues – Total revenue received for FY 2019 is 100.19% of budget.
- Expenditures – Expenditures for the fiscal year were approximately 98.59% of the appropriation.
- Fund Balance – Projected unassigned fund balance is \$4.0 million.

Superintendent's Recommendation

The Superintendent of Schools recommends that the Board of Education accept the Quarterly Financial Report for the Period Ending June 30, 2019.

Business Services

Deborah L. Judd, CPA

Assistant Superintendent for Business Services

Memorandum

To: Sean W. Bulson, Ed.D., Superintendent
Board of Education
Audit Committee

From: Deborah Judd

CC: Jay Staab
Laura Tucholski
Eric Clark

Date: September 11, 2019

Subject: Preliminary and Unaudited Financial Report for the Period Ending June 30, 2019

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INTRODUCTION

Attached is the financial report for the Unrestricted Fund (Executive Summary, Schedules A, B, C, and D) for the fiscal year ending June 30, 2019. The report presents the Statement of Revenues, Expenditures and Changes in Fund Balance for the fiscal year 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 year-to-date 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.

ANALYSIS

Unrestricted Fund

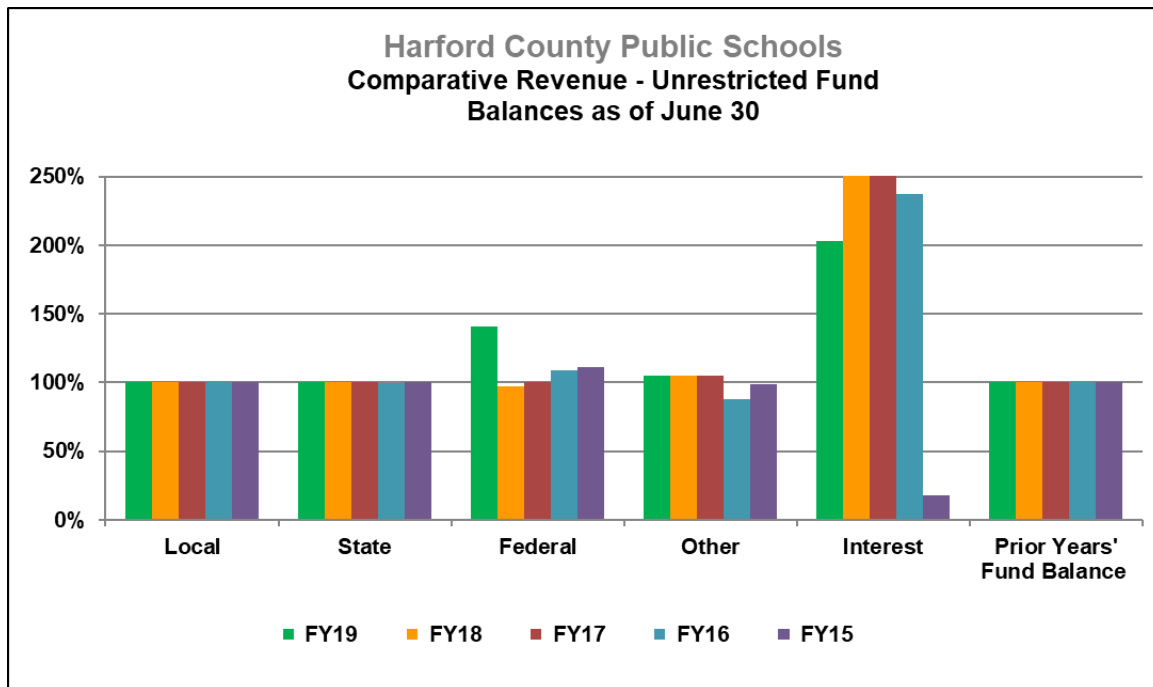
Revenues

Overall, total revenue received at year-end is at 100.19% of the amount budgeted for the year, or \$0.9 million. This favorable variance is due mainly to three specific items. State revenue shows a \$0.2 million favorable variance in special education due to a refund received related to the FY18 inter-governmental transfer reconciliation. Federal revenue shows a favorable variance of \$0.2 million due to timing of impact aid receipts. Finally, due to rising interest rates, interest income shows a favorable variance of \$0.3 million

Other Revenue is also above budget at 104.65%. Included in Other Revenue are tuition, facility rental, e-rate rebates, Medicare Part D receipts, insurance proceeds, payments from Out-of-County LEAs, and settlement payments from liability, health and dental insurance carriers. HCPS received \$0.1 million from the E-rate rebate and HCPS was also able to successfully bill an additional \$0.1 million in transportation fees.

Interest income is higher than budgeted due to rising interest rates. In June 2019, the average rate for the MLGIP and the M&T Bank sweep account was 2.38% and 2.04%, respectively, compared to 1.85% and 1.49%, respectively, at June 2018.

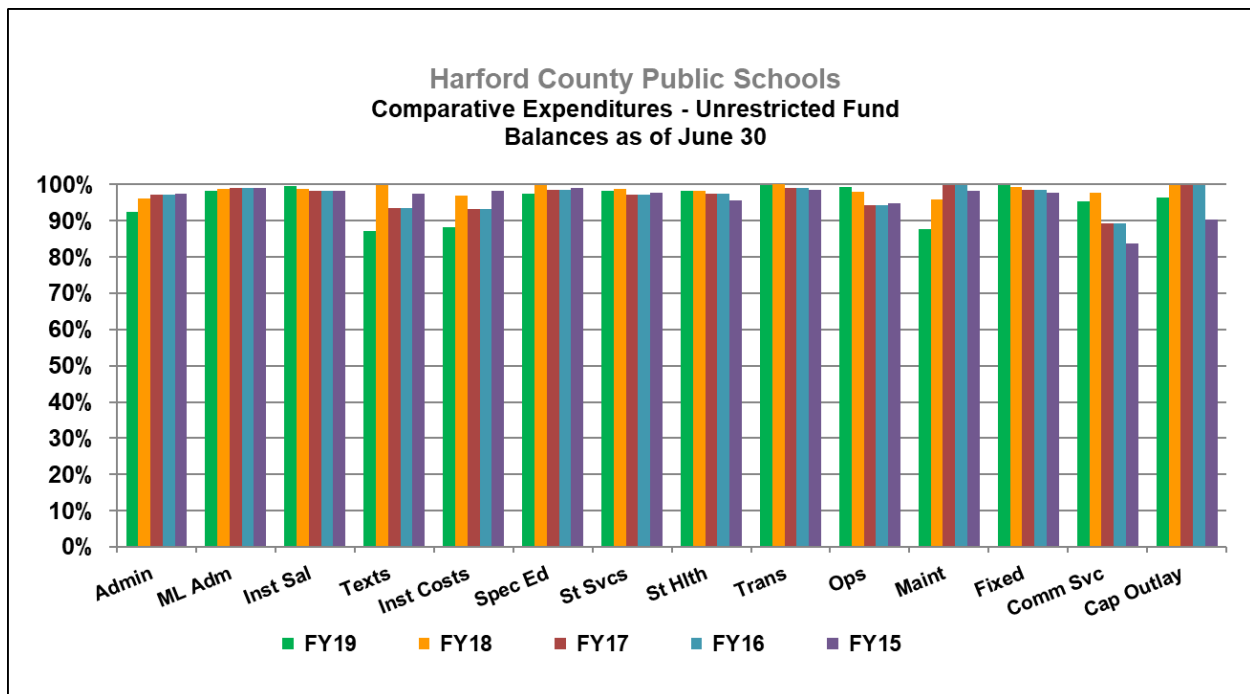
The chart below provides information on revenue received as a percentage of budget for each funding source over the past five years as of June 30.



Expenditures

Expenditures in all categories are less than budget and total 98.59% of the appropriation compared to 98.98% for June 30, 2018. 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 below provides information on the level of expenditures as a percentage of budgets for each of the past five years as of June 30.

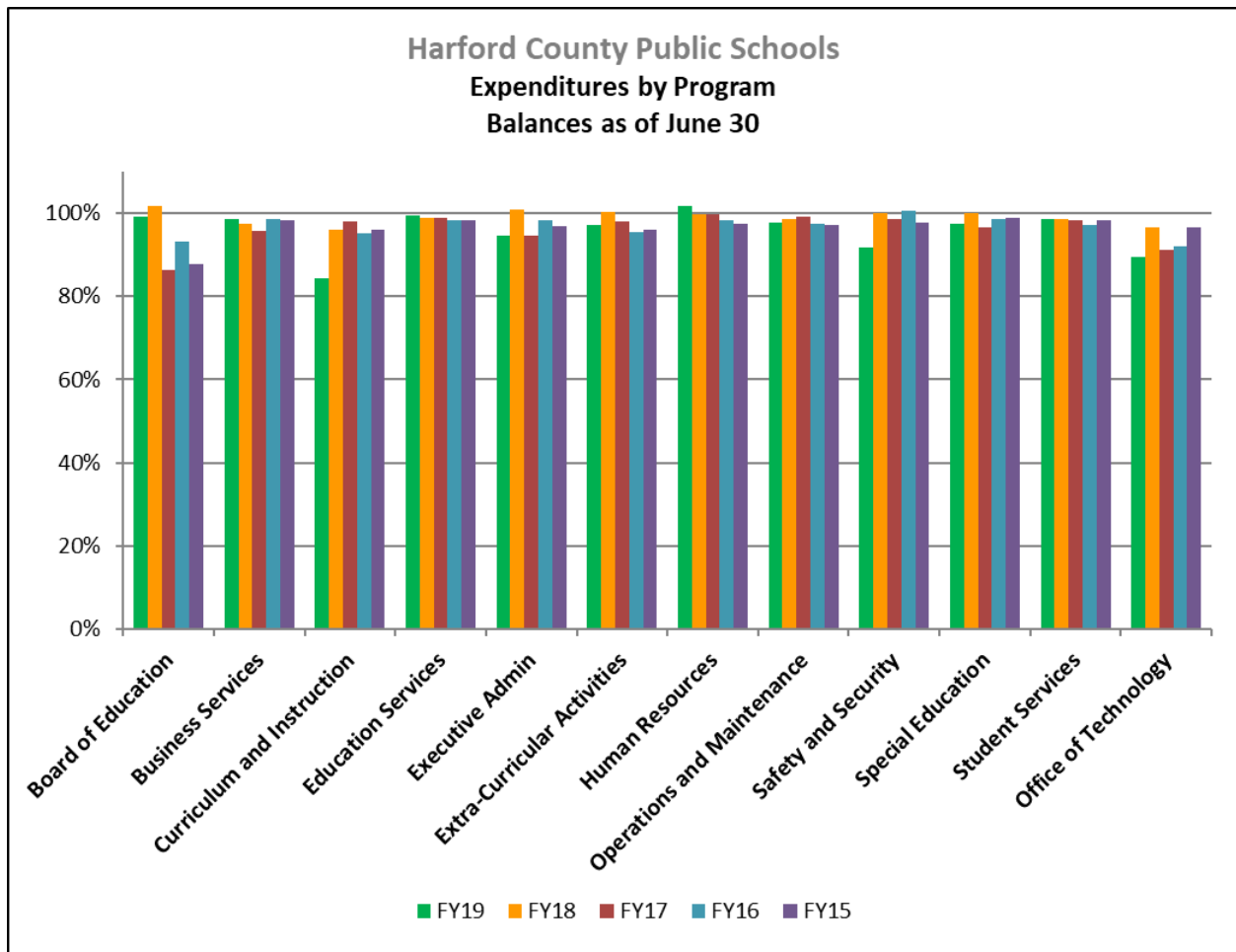
There were large dollar variances in instructional salaries (\$2.9 million), contracted services (\$0.7 million), supplies and materials (\$2.0 million) and equipment (\$0.8 million). Instructional salaries, supplies and materials and equipment variances are the result of the hiring and spending freeze that occurred during fiscal year 2019. The surplus in contracted services is due mainly to reduced non-public placement spending (\$0.5 million) and to the spending freeze.



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

FY 2019 spending by program is indicated below, with total spending at 98.88% of budget compared to 98.98% of budget for June 30, 2018. Additional detail may be found on page 14.



Statement of Budget Manager Expenditures

Budget manager spending for the fourth quarter is less than prior years at 98.59% compared to 98.98% at June 30, 2018. The report may be found on page 15.

The Statement of School Allocation Expenditures

At 94.76% of allocation, school and central office spending for the fiscal year is significantly less than prior year, which was 99.20%. To provide historical context, percentage spent comparisons are shown for prior years. 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. Central Office appears overspent due to the year-end inter-category transfer. When we reallocate funds between categories, the goal is to remain within budget for any particular category. At year-end, we reallocated funds from category 104, Textbooks, to category 105, Other Instructional Costs. The entire amount was charged to central office, rather than breaking it down by individual school, which makes it appear that central office was over budget for the year. The schools did a tremendous job reducing their spending to assist in creating the needed surplus for the year.

Fund Balance

Fund Balance is accumulated surplus from prior years when revenues exceeded expenditures. The preliminary surplus for FY 2019 is \$7.5 million, as described above. Accumulated fund balance at July 1, 2018 was \$17.4 million; however, \$14.7 million is recognized as revenue in FY 2019. Of the \$14.7 million, \$10.9 million was assigned to cover expenses in FY 2019 and \$3.8 million was transferred from fund balance to reinstate the required balance in the rate stabilization fund. \$1.0 million is assigned for a fuel contingency and \$5.0 million is allocated for ongoing expenses in FY 2020. Current assignments may be found in the chart below. Non-spendable fund balance represents resources that cannot be spent because of their form or due to contractual requirements. After subtracting all assignments/allocations, the preliminary unassigned fund balance is \$4.0 million. Unassigned fund balance in the unrestricted budget is available for expenses or emergencies in FY 2020 or years beyond.

Projected Excess of Revenues over Expenditures		\$ 7,469,011
Total Fund Balance at July 1, 2018		17,376,162
Prior year fund balance recognized as revenue above	14,680,933	
Assigned for Emergency Fuel	1,000,000	
Assigned for FY2020 Budget	5,000,000	
Non-spendable fund balance	<u>162,228</u>	
Assigned Fund Balance at June 30, 2019		(20,843,161)
Projected Unassigned Fund Balance at June 30, 2019		<u>\$ 4,002,012</u>

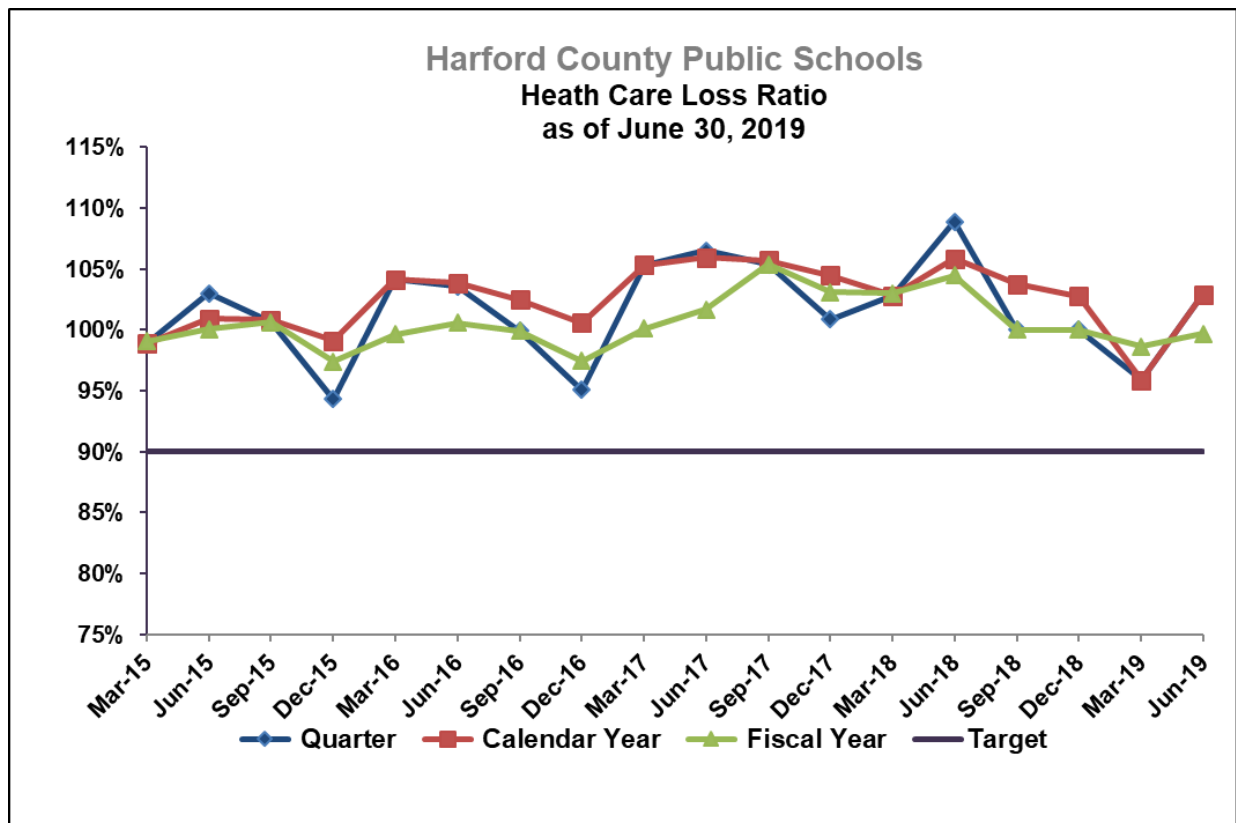
Health Insurance Expenditures and Loss Ratio

For FY 2019, health insurance expenditures are budgeted at 18.09% of the school system’s total unrestricted fund expenditures. Actual expenditures were 18.42% of the budget. The loss ratio from CareFirst is a measure of claims paid against premiums paid for our self-insured health benefits program. 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 coincides with the fiscal year, which is when premium amounts change. The change in premium is based upon projections for future health costs and is somewhat predicated on the claims experience from the preceding calendar year.

The loss ratio for the fiscal year-to-date is 99.69%, compared to 104.47% at June 30, 2018. For the calendar year-to-date the loss ratio is 99.38% compared to 105.84% for the calendar year-to-date at June 30, 2018. While these ratios are improved over last year, they are still above the target. HCPS had a health insurance call in FY 2019, related to FY 2018. While there were enough funds available in the rate stabilization fund to cover the call, there were no excess funds available to withdraw from the fund to direct towards OPEB. HCPS was required to reimburse the rate stabilization account in the amount of \$3.8 million from its fund balance so that the fund was adequate for any future exposure.

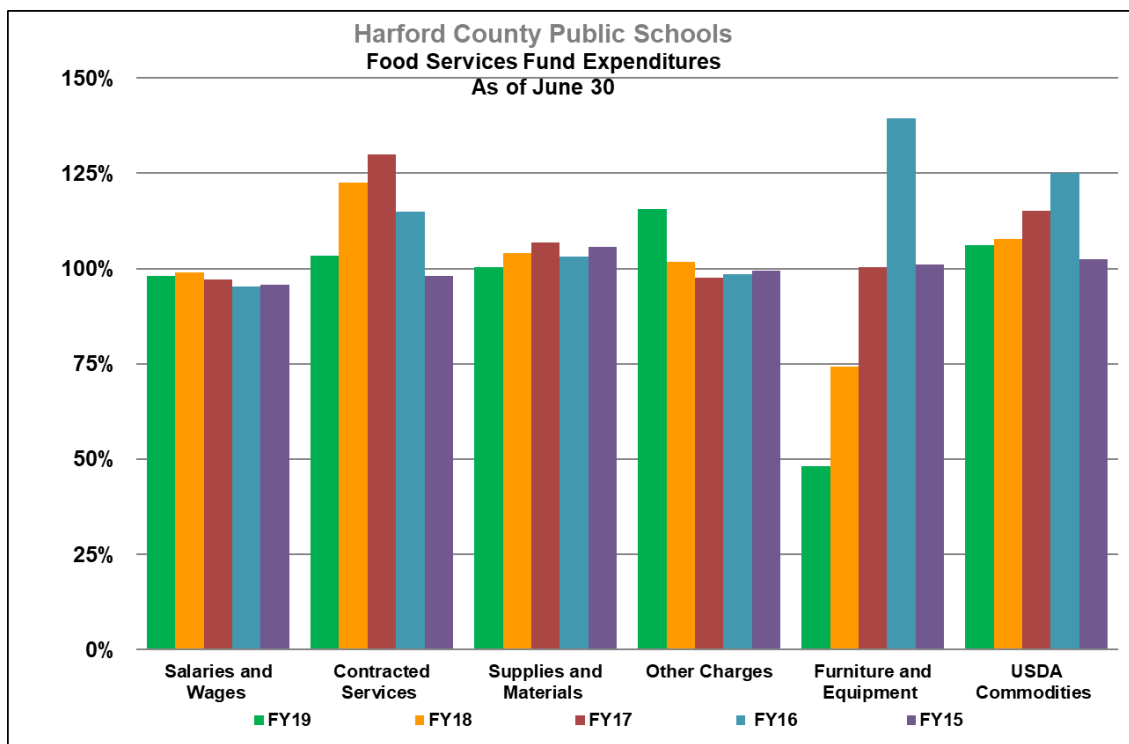
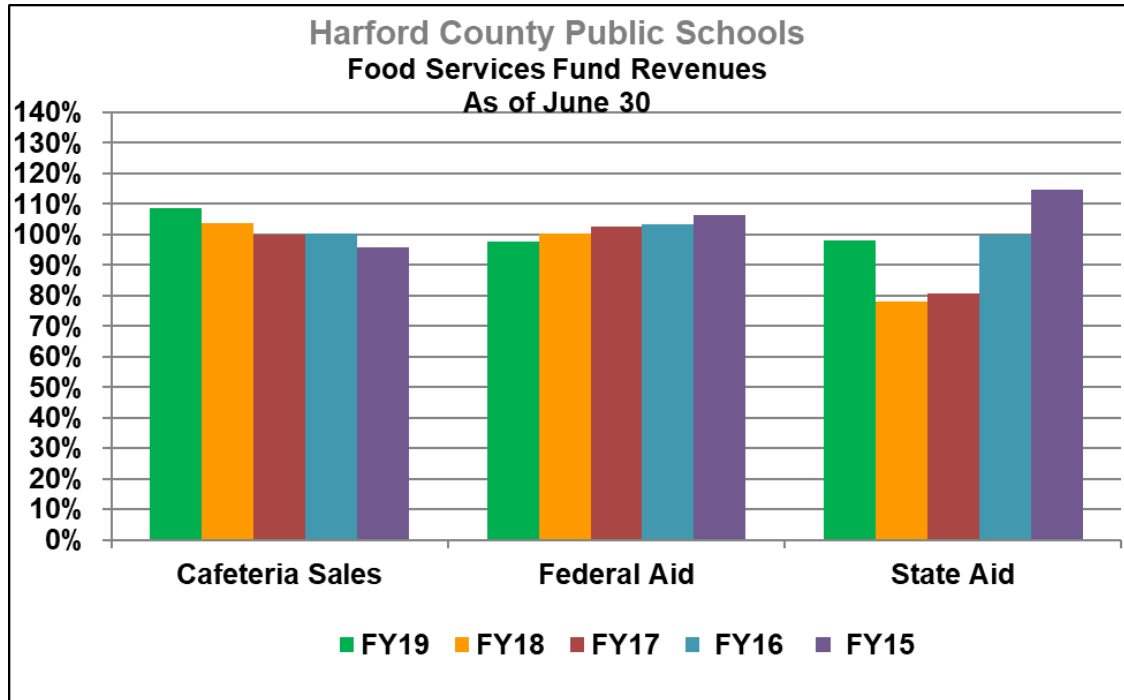
In order to protect HCPS from unusually high claims within a plan year, HCPS purchases stop-loss insurance on individual claims that exceed \$300K during the plan year and aggregate claims in excess of 125% of estimates. Claims exceeding the stop-loss levels will be removed from our actual experience at settlement.

The chart below tracks the loss ratio for three periods of time: the quarter, the calendar year, and the fiscal year.



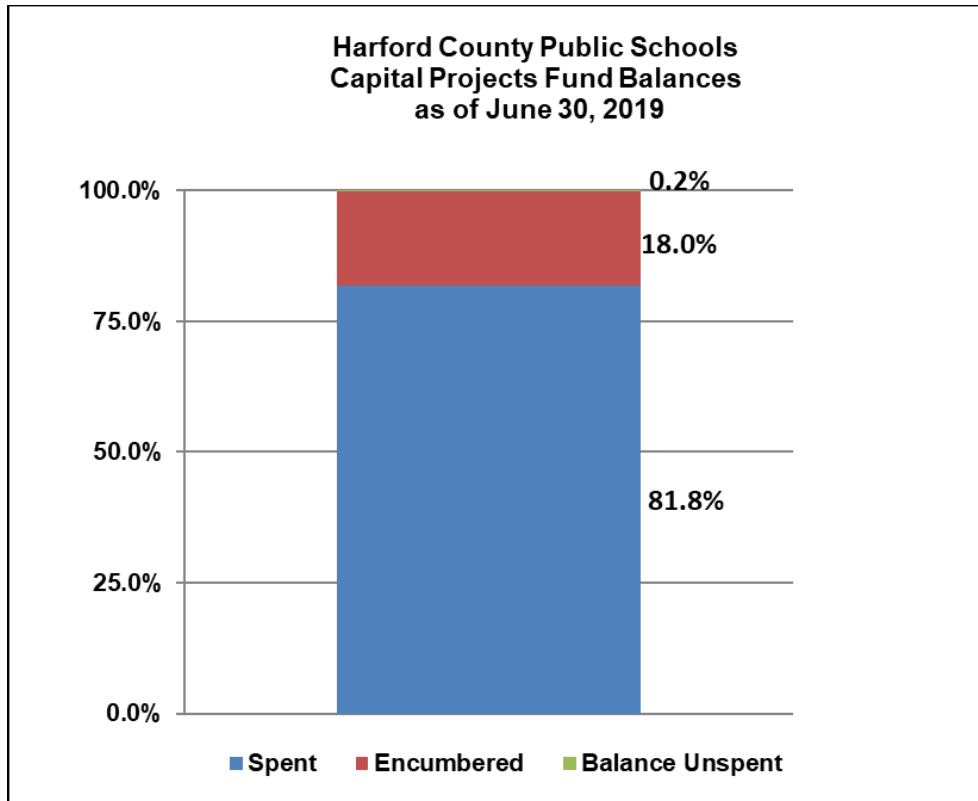
Food Services Fund

The Food Services Fund is a self-supporting fund that does not receive any Unrestricted Fund support. At June 30, 2019 revenues exceeded expenditures by almost \$0.2 million. Revenues were \$0.4 million over budget while expenditures were \$0.3 million over budget in FY19. Small price increases will go into effect for FY20 for lunch and breakfast. No data is available prior to FY 2017 for Miscellaneous Income as rebates were reported in other line items.



Capital Projects Fund

Capital Projects Balances as of June 30, 2019 are reported for all open projects. These are listed alphabetically by project name on page 18. In total, \$305.3 million is budgeted for active capital projects. The unspent balances of all active projects represent 0.2% of the total. The graph below provides the percentage of total capital funds spent, encumbered, and remaining.



DLJ: cam
Attachments

HARFORD COUNTY PUBLIC SCHOOLS
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 JUNE 30, 2019 (unaudited)

	Amended Budget	Actual Year-to-Date	Variance- Favorable (Unfavorable)	% Actual Year-to- Date to Budget	% to Total Actual
Revenues					
Local	\$ 245,815,645	\$ 245,815,645	\$ -	100.00%	52.56%
State	201,190,128	201,407,089	216,961	100.11%	43.06%
Federal	420,000	589,519	169,519	140.36%	0.13%
Other	4,399,578	4,604,295	204,717	104.65%	0.98%
Interest	300,000	608,604	308,604	202.87%	0.13%
Prior Years' Fund Balance	14,680,933	14,680,933	-	100.00%	3.14%
Total Revenues	\$ 466,806,284	\$ 467,706,085	\$ 899,801	100.19%	100.00%
Expenditures					
Administration	10,737,230	9,915,813	821,417	92.35%	2.15%
Mid-Level Administration	26,613,167	26,134,408	478,759	98.20%	5.68%
Instructional Salaries	168,507,577	167,799,471	708,106	99.58%	36.46%
Textbooks	6,339,042	5,533,849	805,193	87.30%	1.20%
Other Instructional Costs	3,183,286	2,807,331	375,955	88.19%	0.61%
Special Education	44,771,309	43,643,523	1,127,786	97.48%	9.48%
Student Personnel Services	1,819,529	1,790,216	29,313	98.39%	0.39%
Student Health Services	3,976,315	3,903,919	72,396	98.18%	0.85%
Student Transportation	32,273,433	32,268,156	5,277	99.98%	7.01%
Operation of Plant	26,855,852	26,650,187	205,665	99.23%	5.79%
Maintenance of Plant	14,408,708	12,636,122	1,772,586	87.70%	0.03
Fixed Charges	126,156,240	126,036,234	120,006	99.90%	27.39%
Community Services	544,653	519,270	25,383	95.34%	0.11%
Capital Outlay	619,943	598,574	21,369	96.55%	0.13%
Total Expenditures	\$ 466,806,284	\$ 460,237,074	\$ 6,569,210	98.59%	100.00%
Projected Excess of Revenues over Expenditures			\$ 7,469,011		
Total Fund Balance at July 1, 2018			17,376,162		
Assigned for FY2019 Budget			<u>(14,680,933)</u>		
Total fund balance June 30, 2019			10,164,240		
Assigned for FY2020 Budget			(6,000,000)		
Non-spendable for Inventory at June 30, 2019			<u>(162,228)</u>		
Projected Unassigned Fund Balance at June 30, 2019			\$ 4,002,012		

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 JUNE 30, 2019 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
Schedule A				
REVENUE				
LOCAL - COUNTY				
(Includes Capital Outlay)	\$ 245,815,645	\$ 245,815,645	\$ -	100.00%
STATE				
Basic Aid	172,433,068	172,433,068	-	100.00%
Transportation	12,879,451	12,879,451	-	100.00%
Special Education	10,028,825	10,245,786	216,961	102.16%
Limited English Prof.	2,238,059	2,238,059	-	100.00%
Other	3,610,725	3,610,725	-	100.00%
TOTAL STATE	<u>201,190,128</u>	<u>201,407,089</u>	<u>216,961</u>	<u>100.11%</u>
FEDERAL				
Impact Aid	420,000	589,519	169,519	140.36%
OTHER				
<u>Tuition, Fees, etc.</u>				
Tuition	202,000	208,944	6,944	103.44%
Out of County LEAs	250,000	203,282	(46,718)	81.31%
Transportation Fees	275,000	384,966	109,966	139.99%
Student Payment Fees	515,000	508,200	(6,800)	98.68%
Rental of Facilities	437,000	444,928	7,928	101.81%
Total Tuition, Fees, etc.	<u>1,679,000</u>	<u>1,750,320</u>	<u>71,320</u>	<u>104.25%</u>
Interscholastic Receipts	460,000	421,144	(38,856)	91.55%
Donations, Gifts, Awards	2,500	2,075	(425)	82.99%
e Rate Rebate	-	77,100	77,100	0.00%
Sale of Equipment/Scrap	40,000	31,482	(8,518)	78.70%
Criminal Background	58,500	56,765	(1,735)	97.03%
Settlements Health & Dental	36,994	36,994	-	-
Medicare Part D Subsidy	1,323,540	1,323,540	-	-
Other Miscellaneous	799,044	904,875	105,831	113.24%
TOTAL OTHER	<u>4,399,578</u>	<u>4,604,295</u>	<u>204,717</u>	<u>104.65%</u>
Interest	300,000	608,604	308,604	202.87%
Prior Years' Fund Balance	14,680,933	14,680,933	-	100.00%
TOTAL REVENUE	<u><u>466,806,284</u></u>	<u><u>467,706,085</u></u>	<u><u>899,801</u></u>	<u><u>100.19%</u></u>
EXPENDITURES				
Administration	10,737,230	9,915,813	821,417	92.35%
Mid-Level Administration	26,613,167	26,134,408	478,759	98.20%
Instructional Salaries	168,507,577	167,799,471	708,106	99.58%
Textbooks	6,339,042	5,533,849	805,193	87.30%
Other Instructional Costs	3,183,286	2,807,331	375,955	88.19%
Special Education	44,771,309	43,643,523	1,127,786	97.48%
Student Personnel Services	1,819,529	1,790,216	29,313	98.39%
Student Health Services	3,976,315	3,903,919	72,396	98.18%
Student Transportation	32,273,433	32,268,156	5,277	99.98%
Operation of Plant	26,855,852	26,650,187	205,665	99.23%
Maintenance of Plant	14,408,708	12,636,122	1,772,586	87.70%
Fixed Charges	126,156,240	126,036,234	120,006	99.90%
Community Services	544,653	519,270	25,383	95.34%
Capital Outlay	619,943	598,574	21,369	96.55%
Total	<u><u>\$ 466,806,284</u></u>	<u><u>\$ 460,237,074</u></u>	<u><u>\$ 6,569,210</u></u>	<u><u>98.59%</u></u>
Excess (Deficit) of Revenue over Expenditures		7,469,011		
Total Fund Balance at July 1, 2018		17,376,162		
Fund balance assigned for FY19 budget (recognized as revenue above)		<u>(14,680,933)</u>		
Total Fund Balance		10,164,240		
Fund Balance at June 30, 2019 - assigned		(6,000,000)		
Fund Balance at June 30, 2019 - non-spendable		<u>(162,228)</u>		
Fund Balance at June 30, 2019 - unassigned		<u><u>\$ 4,002,012</u></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 JUNE 30, 2019 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
<u>Schedule B</u>				
<u>CATEGORY AND OBJECT SUMMARY SCHEDULE</u>				
ADMINISTRATION:				
Salaries and Wages	9,442,615	9,097,832	344,783	96.35%
Contracted Services	1,199,373	1,091,862	107,511	91.04%
Supplies and Materials	245,793	222,151	23,642	90.38%
Other Charges	283,981	184,230	99,751	64.87%
Equipment	110,468	20,304	90,164	18.38%
Indirect Cost Recovery	(545,000)	(700,565)	155,565	128.54%
TOTAL	<u>10,737,230</u>	<u>9,915,813</u>	<u>821,417</u>	<u>92.35%</u>
MID-LEVEL ADMINISTRATION:				
Salaries and Wages	25,898,944	25,664,742	234,202	99.10%
Contracted Services	39,800	19,341	20,459	48.60%
Supplies and Materials	442,557	317,161	125,396	71.67%
Other Charges	117,857	62,218	55,639	52.79%
Equipment	114,009	70,946	43,063	62.23%
TOTAL	<u>26,613,167</u>	<u>26,134,408</u>	<u>478,759</u>	<u>98.20%</u>
INSTRUCTIONAL SALARIES:				
Salaries and Wages	168,507,577	167,799,471	708,106	99.58%
TEXTBOOKS:				
Supplies and Materials	6,339,042	5,533,849	805,193	87.30%
OTHER INSTRUCTIONAL COSTS:				
Contracted Services	1,412,189	1,475,196	(63,007)	104.46%
Other Charges	246,298	159,864	86,434	64.91%
Equipment	1,524,799	1,172,271	352,528	76.88%
TOTAL	<u>3,183,286</u>	<u>2,807,331</u>	<u>375,955</u>	<u>88.19%</u>
SPECIAL EDUCATION:				
Salaries and Wages	37,075,871	36,461,652	614,219	98.34%
Contracted Services	7,114,115	6,712,874	401,241	94.36%
Supplies and Materials	325,691	198,593	127,098	60.98%
Other Charges	154,041	161,379	(7,338)	104.76%
Equipment	101,591	109,024	(7,433)	107.32%
TOTAL	<u>44,771,309</u>	<u>43,643,523</u>	<u>1,127,786</u>	<u>97.48%</u>
STUDENT PERSONNEL SERVICES:				
Salaries and Wages	1,781,051	1,765,375	15,676	99.12%
Contracted Services	13,000	12,604	396	96.95%
Supplies and Materials	12,925	6,674	6,251	51.64%
Other Charges	7,310	4,604	2,706	62.98%
Equipment	5,243	959	4,284	18.30%
TOTAL	<u>1,819,529</u>	<u>1,790,216</u>	<u>29,313</u>	<u>98.39%</u>
STUDENT HEALTH SERVICES:				
Salaries and Wages	3,824,668	3,801,605	23,063	99.40%
Contracted Services	7,113	4,382	2,731	61.61%
Supplies and Materials	113,805	85,659	28,146	75.27%
Other Charges	16,663	5,662	11,001	33.98%
Equipment	14,066	6,611	7,455	47.00%
TOTAL	<u>3,976,315</u>	<u>3,903,919</u>	<u>72,396</u>	<u>98.18%</u>
STUDENT TRANSPORTATION:				
Salaries and Wages	6,871,853	6,474,465	397,388	94.22%
Contracted Services	24,122,187	24,893,168	(770,981)	103.20%
Supplies and Materials	1,458,500	1,016,565	441,935	69.70%
Other Charges	41,352	15,269	26,083	36.93%
Equipment	44,541	64,894	(20,353)	145.69%
Field Trip Cost Recovery	(265,000)	(196,205)	(68,795)	74.04%
TOTAL	<u>32,273,433</u>	<u>32,268,156</u>	<u>5,277</u>	<u>99.98%</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 JUNE 30, 2019 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
OPERATION OF PLANT:				
Salaries and Wages	11,508,703	11,342,651	166,052	98.56%
Contracted Services	1,505,891	1,395,519	110,372	92.67%
Supplies and Materials	1,076,331	927,433	148,898	86.17%
Other Charges	12,492,872	12,825,270	(332,398)	102.66%
Equipment	272,055	159,315	112,740	58.56%
TOTAL	<u>26,855,852</u>	<u>26,650,187</u>	<u>205,665</u>	<u>99.23%</u>
MAINTENANCE OF PLANT:				
Salaries and Wages	7,455,628	7,095,809	359,819	95.17%
Contracted Services	4,357,327	3,462,535	894,792	79.46%
Supplies and Materials	2,183,569	1,872,634	310,935	85.76%
Other Charges	45,046	24,192	20,854	53.71%
Equipment	367,138	180,951	186,187	49.29%
TOTAL	<u>14,408,708</u>	<u>12,636,122</u>	<u>1,772,586</u>	<u>87.70%</u>
FIXED CHARGES	<u>126,156,240</u>	<u>126,036,234</u>	<u>120,006</u>	<u>99.90%</u>
COMMUNITY SERVICES:				
Salaries and Wages	419,653	392,719	26,934	93.58%
Supplies and Materials	125,000	126,551	(1,551)	101.24%
TOTAL	<u>544,653</u>	<u>519,270</u>	<u>25,383</u>	<u>95.34%</u>
TOTAL REGULAR PROGRAMS	<u>466,186,341</u>	<u>459,638,500</u>	<u>6,547,841</u>	<u>98.60%</u>
CAPITAL OUTLAY:				
Contracted Services	60,000	38,632	21,368	64.39%
Other Charges	559,943	559,942	1	100.00%
TOTAL	<u>619,943</u>	<u>598,574</u>	<u>21,369</u>	<u>96.55%</u>
TOTAL EXPENDITURES	<u>466,806,284</u>	<u>460,237,074</u>	<u>6,569,210</u>	<u>98.59%</u>

Schedule C

OBJECT SUMMARY SCHEDULE

Salaries and Wages	272,786,563	269,896,321	2,890,242	98.94%
Contracted Services	39,830,995	39,106,114	724,881	98.18%
Supplies and Materials	12,323,213	10,307,270	2,015,943	83.64%
Other Charges	140,121,603	140,038,865	82,738	99.94%
Equipment	2,553,910	1,785,275	768,635	69.90%
Field trip Cost Recovery	(265,000)	(196,205)	(68,795)	74.04%
Indirect Cost Recovery	(545,000)	(700,565)	155,565	128.54%
Total	<u>466,806,284</u>	<u>460,237,074</u>	<u>6,569,210</u>	<u>98.59%</u>

SPECIAL EDUCATION

Non-public Placements	<u>6,810,792</u>	<u>6,327,254</u>	<u>483,538</u>	<u>92.90%</u>
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FIXED CHARGES SCHEDULE

Liability Insurance	800,050	821,578	(21,528)	102.69%
Retirement	11,276,091	11,275,001	1,090	99.99%
Social Security	20,060,484	19,928,248	132,236	99.34%
Unemployment Comp Ins.	160,000	41,752	118,248	26.09%
Workers' Comp Ins.	2,153,002	2,109,233	43,769	97.97%
Health Insurance	84,446,389	84,783,649	(337,260)	100.40%
Dental Insurance	3,934,709	3,808,757	125,952	96.80%
Life Insurance	570,894	561,949	8,945	98.43%
Other Post Employment Benefits	1,360,618	1,360,618	-	100.00%
Tuition Reimbursement	1,130,123	1,081,569	48,554	95.70%
Debt Service - Interest	263,880	263,880	0	100.00%
Total	<u>126,156,240</u>	<u>126,036,234</u>	<u>120,006</u>	<u>99.90%</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 JUNE 30, 2019 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
<u>Schedule D</u>				
<u>Board of Education</u>				
Clerical	63,702	63,982	(280)	100.44%
Audit	50,000	47,963	2,037	95.93%
Legal	40,000	37,136	2,864	92.84%
Consultants	1,000	-	1,000	0.00%
Office Supplies	500	96	404	19.13%
Other Charges	1,000	-	1,000	0.00%
Board Members Allowance	33,400	33,400	-	100.00%
Professional Dues	33,000	34,134	(1,134)	103.44%
Institutes, Conferences, Mtgs.	4,000	5,023	(1,023)	125.58%
Total Board of Education	<u>226,602</u>	<u>221,733</u>	<u>4,869</u>	<u>97.85%</u>

HARFORD COUNTY PUBLIC SCHOOLS

CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF PROGRAM BUDGET EXPENDITURES - BUDGET AND ACTUAL FOR THE PERIOD ENDED JUNE 30, 2019 (unaudited)

	Current Year			Same Period Prior Year
	Amended Budget	Actual Year-to-Date	% Spent	FY18
Board of Education	\$ 226,602	\$ 221,733	97.85%	108.98%
Legal	237,771	237,039	99.69%	97.92%
Internal Audit	164,728	164,411	99.81%	96.70%
Board of Education	629,101	623,183	99.06%	101.86%
Fiscal Services	36,354,118	36,020,804	99.08%	97.68%
Purchasing	895,984	761,650	85.01%	92.48%
Business Services	37,250,102	36,782,454	98.74%	97.56%
Curriculum Dev. and Implementation	3,955,992	3,430,895	86.73%	97.28%
Professional Development	991,161	725,819	73.23%	88.53%
Office of Accountability	777,651	671,051	86.29%	99.72%
Curriculum and Instruction	5,724,804	4,827,765	84.33%	96.04%
Office of Education Services	607,889	603,966	99.35%	100.38%
Regular Programs	162,828,983	162,219,896	99.63%	99.13%
Career and Technology Programs	8,202,333	8,029,655	97.89%	98.97%
School Library Media Program	5,941,677	5,703,938	96.00%	97.13%
Gifted and Talented Program	1,532,014	1,346,833	87.91%	91.27%
Intervention Services	145,995	149,371	102.31%	97.00%
Magnet and Signature Programs	1,727,054	1,694,128	98.09%	97.39%
Summer School	173,928	132,975	76.45%	73.52%
Other Special Programs	2,989,008	3,062,309	102.45%	100.36%
Education Services	184,148,881	182,943,071	99.35%	98.97%
Executive Administration Office	874,907	795,262	90.90%	101.11%
Equity & Cultural Proficiency	245,317	242,295	98.77%	99.74%
Communications	401,538	400,333	99.70%	101.46%
Executive Administration Office	1,521,762	1,437,890	94.49%	100.99%
Student Activities	925,221	892,924	96.51%	106.06%
Interscholastics Athletics	2,871,376	2,797,329	97.42%	98.75%
Extra-Curricular Activities	3,796,597	3,690,253	97.20%	100.43%
Human Resources	92,319,953	93,851,143	101.66%	99.87%
Transportation	32,384,927	32,330,387	99.83%	99.77%
Facilities Management	23,689,661	22,097,860	93.28%	97.69%
Utility Resource Management	11,939,898	12,092,459	101.28%	97.11%
Planning and Construction	918,826	848,147	92.31%	96.87%
Operations and Maintenance	68,933,312	67,368,852	97.73%	98.55%
Safety and Security	900,623	827,186	91.85%	100.08%
Special Education	44,683,083	43,555,046	97.48%	99.97%
School Counseling Services	7,898,753	7,806,648	98.83%	98.90%
Psychological Services	2,565,085	2,508,807	97.81%	98.65%
Pupil Personnel Services	1,819,529	1,790,216	98.39%	98.90%
Health Services	3,951,315	3,903,919	98.80%	98.30%
Student Services	16,234,682	16,009,590	98.61%	98.71%
Office of Technology and Info.	9,302,766	8,320,639	89.44%	96.49%
Unrestricted Fund	\$ 465,445,666	\$ 460,237,074	98.88%	98.98%

HARFORD COUNTY PUBLIC SCHOOLS

CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF BUDGET MANAGER EXPENDITURES - BUDGET AND ACTUAL FOR THE PERIOD ENDED JUNE 30, 2019 (unaudited)

Budget Manager Title	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY18	FY17	FY16	FY15
Applications Development Team Leader	\$ 420,000	\$ 418,909	\$ 1,091	99.74%	100.70%	109.31%	135.01%	115.83%
Assistant Superintendent of Human Resources	96,490,052	96,550,001	(59,949)	100.06%	99.16%	100.07%	98.25%	97.41%
Assistant Superintendent of Operations	556,146	538,545	17,601	96.84%	91.03%	80.76%	79.73%	78.60%
Assistant Superintendent for Business Services	33,401,066	33,089,992	311,074	99.07%	97.49%	95.15%	98.37%	98.43%
Assistant Supervisor of Resource Conservation/Utilities	11,939,898	12,092,459	(152,561)	101.28%	97.11%	97.97%	87.45%	92.55%
Assistant Supervisor of Science	587,871	532,803	55,068	90.63%	92.15%	87.36%	100.96%	92.26%
Board of Education President	226,602	221,733	4,869	97.85%	108.98%	75.06%	84.22%	71.71%
Chief of Administration	852,907	795,237	57,670	93.24%	97.74%	95.31%	101.15%	102.71%
Coordinator of Accelerated Learning/Intervention	1,818,044	1,650,867	167,177	90.80%	91.38%	86.09%	86.34%	86.24%
Coordinator of Professional Development	552,746	385,430	167,316	69.73%	90.23%	97.76%	93.29%	92.76%
Coordinator of Safety & Security	853,823	780,852	72,971	91.45%	100.30%	98.71%	101.01%	98.03%
Coordinator of School Improvement	-	365	(365)	n/a	109.47%	96.58%	94.45%	93.10%
Director of Information Systems & Technology	7,772,335	6,871,510	900,825	88.41%	96.34%	91.65%	91.10%	97.33%
Director of Special Education	44,683,083	43,555,046	1,128,037	97.48%	99.97%	96.75%	98.55%	99.01%
Director of Student Services	1,939,264	1,910,502	28,762	98.52%	100.18%	98.19%	97.46%	99.06%
Director of Transportation	32,447,988	32,296,531	151,457	99.53%	99.71%	99.62%	100.30%	98.75%
Endpoint Server Team Leader	232,071	249,188	(17,117)	107.38%	109.82%	37.11%	76.63%	85.11%
Executive Dir of Curriculum, Instruction & Assessment	4,098,759	3,525,144	573,615	86.01%	97.39%	98.87%	96.42%	98.52%
Executive Director of Facilities Management	21,894,575	20,681,626	1,212,949	94.46%	97.74%	99.81%	100.64%	98.51%
Executive Directors Elementary/Secondary Education	170,440,209	169,576,085	864,124	99.49%	99.50%	98.92%	98.74%	98.87%
General Counsel	259,771	237,064	22,707	91.26%	110.07%	93.72%	90.48%	92.18%
Internal Auditor	164,728	164,411	317	99.81%	96.70%	89.06%	100.50%	98.96%
Manager of Communications	448,338	446,668	1,670	99.63%	100.87%	94.54%	96.23%	91.69%
Nurse Coordinator	3,976,315	3,903,919	72,396	98.18%	98.30%	98.05%	97.41%	95.77%
Risk Manager	3,615,460	3,595,683	19,777	99.45%	99.80%	101.54%	101.19%	97.64%
Supervisor of Elementary & Middle School Physical Ed	116,616	38,322	78,294	32.86%	81.05%	99.21%	94.62%	90.73%
Supervisor of Equity & Cultural Proficiency	265,021	257,375	7,646	97.11%	99.68%	97.87%	98.21%	97.56%
Supervisor of Fine Arts	217,750	184,042	33,708	84.52%	98.23%	92.58%	94.18%	104.17%
Supervisor of Library & Media Services	5,941,677	5,703,938	237,739	96.00%	97.13%	97.93%	97.90%	97.46%
Supervisor of Magnet and CTE Programs	1,561,211	1,548,268	12,943	99.17%	99.06%	97.61%	92.07%	95.49%
Supervisor of Phys. Educ. & Interscholastic Athletics	2,871,376	2,797,329	74,047	97.42%	98.75%	96.89%	96.48%	96.81%
Supervisor of Planning & Construction	918,826	848,147	70,679	92.31%	96.87%	94.60%	92.49%	92.03%
Supervisor of Psychological & Pupil Services	3,161,634	3,350,030	(188,396)	105.96%	99.21%	95.72%	90.62%	89.24%
Supervisor of Purchasing	895,984	761,650	134,334	85.01%	92.48%	96.16%	96.87%	97.57%
Supervisor of School Counseling	7,898,753	7,806,648	92,105	98.83%	98.90%	98.81%	97.55%	99.78%
Supervisor of Science	985,482	795,036	190,446	80.67%	96.74%	100.94%	98.93%	94.75%
Supervisor of the Office of Accountability	797,651	671,051	126,600	84.13%	99.72%	99.25%	98.18%	101.36%
Supervisor of World Language and ESOL	623,892	623,635	257	99.96%	100.88%	96.47%	98.53%	99.00%
Technical Services Team Leader (Print Shop)	581,636	572,230	9,406	98.38%	92.49%	91.98%	92.13%	59.68%
Technical Services Team Leader (User Support)	296,724	208,803	87,921	70.37%	92.28%	92.58%	93.44%	97.96%
Total	\$ 466,806,284	\$ 460,237,074	\$ 6,569,210	98.59%	98.98%	98.36%	98.01%	97.98%

HARFORD COUNTY PUBLIC SCHOOLS

CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF SCHOOL ALLOCATION EXPENDITURES - BUDGET AND ACTUAL FOR THE PERIOD ENDED JUNE 30, 2019 (unaudited)

School	Name	Current Year				Same Period Prior Years			
		Budget	Actual	Balance	% Spent	FY18	FY17	FY16	FY15
1	Central Office	\$ (225,762)	\$ 186,478	\$ (412,240)	-82.60%	-417.76%	102.29%	89.48%	59.44%
5	Hickory Annex	4,555	2,594	1,961	56.95%	116.86%	1899.67%	2.63%	0.00%
6	Forest Hill Annex	2,165	760	1,405	35.10%	74.78%	12.53%	0.00%	19.67%
	Total Central Funds	(219,042)	189,832	(408,873)	-86.66%	-472.96%	102.60%	89.01%	58.96%
9	Harford Glen	37,873	17,803	20,070	47.01%	80.50%	76.20%	84.19%	73.12%
91	John Archer	110,770	110,334	436	99.61%	99.91%	99.89%	101.57%	100.00%
92	Alternative Education	72,922	72,197	724	99.01%	96.47%	96.15%	99.88%	100.65%
	Total Special Schools	221,564	200,335	21,229	90.42%	95.27%	94.38%	97.89%	95.41%
70	Aberdeen High	303,911	301,560	2,351	99.23%	99.25%	99.30%	102.11%	96.28%
73	Bel Air High	329,628	313,484	16,143	95.10%	99.01%	96.70%	102.13%	99.13%
85	C. Milton Wright High	305,897	289,891	16,006	94.77%	100.10%	100.60%	99.03%	104.48%
76	Edgewood High	294,212	292,539	1,673	99.43%	100.00%	96.97%	96.16%	106.39%
82	Fallston High	233,582	219,445	14,137	93.95%	95.46%	90.14%	99.80%	100.42%
4	Harford Technical High	292,523	284,285	8,239	97.18%	99.54%	101.62%	98.64%	100.41%
78	Havre de Grace High	166,461	159,920	6,541	96.07%	99.02%	99.25%	99.51%	101.12%
81	Joppatowne High	187,155	183,166	3,988	97.87%	93.87%	94.78%	101.03%	100.08%
80	North Harford High	273,228	273,304	(76)	100.03%	99.90%	100.04%	98.77%	99.54%
87	Patterson Mill High	195,227	194,023	1,204	99.38%	99.65%	100.30%	99.27%	101.87%
	Total High Schools	2,581,824	2,511,616	70,208	97.28%	98.80%	98.11%	99.66%	100.92%
65	Aberdeen Middle	183,850	176,554	7,296	96.03%	99.96%	100.65%	99.58%	100.96%
72	Bel Air Middle	200,633	198,501	2,132	98.94%	100.00%	99.42%	100.20%	100.57%
77	Edgewood Middle	176,769	158,929	17,840	89.91%	91.50%	98.10%	99.06%	110.58%
86	Fallston Middle	142,023	142,023	-	100.00%	99.92%	100.26%	100.02%	102.93%
79	Havre de Grace Middle	96,494	83,869	12,625	86.92%	100.00%	101.47%	99.03%	99.50%
84	Magnolia Middle	121,773	121,773	-	100.00%	99.91%	101.51%	99.33%	100.09%
83	North Harford Middle	139,523	139,527	(5)	100.00%	100.00%	99.88%	100.09%	99.96%
88	Patterson Mill Middle	114,317	113,294	1,023	99.10%	99.87%	98.81%	95.42%	98.47%
74	Southampton Middle	166,943	164,164	2,779	98.34%	98.10%	99.76%	99.23%	100.36%
	Total Middle Schools	1,342,324	1,298,634	43,690	96.75%	98.62%	99.88%	99.25%	101.78%
	Total Secondary Schools	3,924,148	3,810,250	113,897	97.10%	98.74%	98.70%	99.52%	101.21%
23	Abingdon Elementary	112,658	109,496	3,162	97.19%	99.93%	100.01%	99.85%	93.47%
12	Bakerfield Elementary	64,330	64,502	(172)	100.27%	94.35%	102.64%	100.54%	99.06%
14	Bel Air Elementary	73,313	72,593	720	99.02%	99.97%	99.88%	100.63%	100.02%
25	Church Creek Elementary	106,732	102,652	4,080	96.18%	98.69%	99.03%	95.95%	98.44%
16	Churchville Elementary	57,744	57,505	239	99.59%	99.06%	99.57%	99.77%	98.39%
18	Darlington Elementary	23,233	24,247	(1,014)	104.37%	93.84%	91.79%	99.98%	100.08%
20	Deerfield Elementary	112,946	112,713	233	99.79%	95.26%	94.66%	94.68%	99.62%
22	Dublin Elementary	42,215	34,262	7,953	81.16%	82.77%	99.09%	99.14%	100.01%
15	Edgewood Elementary	59,229	59,229	-	100.00%	99.65%	98.42%	97.85%	95.76%
21	Emmorton Elementary	86,755	86,755	-	100.00%	99.90%	99.97%	99.94%	99.93%
26	Forest Hill Elementary	74,283	65,858	8,425	88.66%	100.64%	100.10%	100.00%	100.03%
28	Forest Lakes Elementary	64,445	62,550	1,894	97.06%	100.00%	99.72%	96.69%	101.57%
27	Fountain Green Elementary	72,536	70,607	1,929	97.34%	99.66%	95.92%	99.94%	99.99%
11	George D. Lisby Elementary	61,930	61,211	719	98.84%	98.86%	99.18%	90.99%	99.96%
30	Halls Cross Roads Elementary	74,865	73,820	1,045	98.60%	99.99%	99.36%	102.29%	96.58%
32	Havre de Grace Elementary	74,962	74,373	589	99.21%	99.90%	101.36%	101.06%	99.59%
33	Hickory Elementary	96,297	84,534	11,764	87.78%	99.07%	97.73%	98.26%	96.35%
35	Homestead-Wakefield Elementary	144,022	144,022	-	100.00%	99.90%	100.64%	97.72%	108.48%
36	Jarrettsville Elementary	65,495	54,304	11,191	82.91%	101.55%	98.68%	103.98%	96.87%
37	Joppatowne Elementary	87,926	80,358	7,569	91.39%	98.18%	77.71%	100.88%	103.10%
31	Magnolia Elementary	82,947	77,475	5,472	93.40%	96.96%	101.78%	99.55%	98.89%
38	Meadowvale Elementary	76,448	74,519	1,929	97.48%	91.81%	100.08%	101.89%	94.96%
41	Norrisville Elementary	37,957	36,291	1,665	95.61%	97.20%	99.90%	96.60%	99.67%
47	North Bend Elementary	57,424	51,982	5,442	90.52%	93.61%	100.37%	92.23%	95.56%
44	North Harford Elementary	51,742	50,854	888	98.28%	99.28%	100.11%	98.99%	99.99%
29	Prospect Mill Elementary	82,382	80,925	1,458	98.23%	100.00%	99.98%	98.06%	100.03%
49	Red Pump Elementary	108,647	82,744	25,903	76.16%	110.67%	98.40%	97.73%	99.31%
45	Ring Factory Elementary	75,374	73,959	1,415	98.12%	97.63%	100.28%	94.52%	98.41%
43	Riverside Elementary	70,936	70,245	692	99.03%	100.08%	99.43%	99.88%	99.77%
39	Roye Williams Elementary	77,458	76,109	1,348	98.26%	108.38%	101.07%	103.77%	100.16%
40	William Paca Elementary	121,273	120,550	723	99.40%	99.83%	99.79%	99.81%	99.42%
13	William S. James Elementary	64,930	64,836	94	99.86%	100.00%	99.04%	99.19%	99.91%
48	Youths Benefit Elementary	148,641	119,097	29,544	80.12%	99.90%	100.19%	100.89%	99.73%
	Total Elementary Schools	2,612,073	2,475,175	136,897	94.76%	99.20%	98.71%	98.90%	99.31%
	Unallocated	1,265,804	-	1,265,804	0.00%	0.00%	0.00%	0.00%	0.00%
	Total All Funds	\$ 7,804,547	\$ 6,675,592	\$ 1,128,955	85.53%	97.11%	99.12%	96.07%	96.34%

**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 JUNE 30, 2019 (unaudited)**

	Adopted Budget	Actual Year-To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
<u>Revenues</u>				
Cafeteria Sales	\$ 7,287,110	\$ 7,910,992	\$ 623,882	108.56%
<u>Federal Aid</u>				
School Lunch Program	650,000	638,592	(11,408)	98.24%
School Breakfast Program	2,208,183	2,077,082	(131,101)	94.06%
Section II	5,193,264	5,016,908	(176,356)	96.60%
Other Federal Revenue	730,985	772,982	41,997	105.75%
USDA Commodities	1,025,000	1,106,627	81,627	107.96%
Total Federal Aid	<u>9,807,432</u>	<u>9,612,191</u>	<u>(195,241)</u>	<u>98.01%</u>
<u>State Aid</u>				
Child Feeding Program	150,000	135,484	(14,516)	90.32%
Other State Revenue	250,000	256,848	6,848	102.74%
Total State Aid	<u>400,000</u>	<u>392,332</u>	<u>(7,668)</u>	<u>98.08%</u>
Miscellaneous Income	125,000	152,792	(27,792)	122.23%
Total Revenues	<u>\$ 17,619,542</u>	<u>18,068,307</u>	<u>\$ 448,765</u>	<u>102.55%</u>
<u>Expenditures</u>				
Salaries and Wages	5,896,881	5,779,432	117,449	98.01%
Contracted Services	454,000	469,821	(15,821)	103.48%
Supplies and Materials	8,343,072	8,402,497	(59,425)	100.71%
Other Charges	2,745,589	3,175,904	(430,315)	115.67%
Furniture and Equipment	180,000	86,845	93,155	48.25%
Total Expenditures	<u>\$ 17,619,542</u>	<u>17,914,498</u>	<u>\$ (294,956)</u>	<u>101.67%</u>
Expenditures over Revenues		153,809		
Fund Balance at Beginning of Year		2,664,956		
Fund Balance at End of Period		<u>\$ 2,818,765</u>		

HARFORD COUNTY PUBLIC SCHOOLS

HARFORD COUNTY PUBLIC SCHOOLS

Open Capital Projects

Balances as of June 30, 2019

Description	Project #	Budget	Expenditures	Encumbrances	Total	Balance	% Remaining
Aberdeen High North	310-7110	665,000	567,053	-	567,053	97,947	14.73%
Aberdeen Middle Roof	325-6525	1,219,000	163,332	3,429,129	3,592,461	(2,373,461)	-194.71%
ADA Improvements	360-9080	900,000	827,820	14,499	842,319	57,681	6.41%
Alarms & ER Systems	360-9074	1,437,000	1,397,323	-	1,397,323	39,677	2.76%
Athletic Fields	360-9162	696,936	647,220	43,316	690,535	6,401	0.92%
Backflow Prevention	360-9078	600,000	472,530	-	472,530	127,470	21.24%
Band Uniforms	391-9097	72,340	72,333	-	72,333	6	0.01%
Bel Air Elem HVAC	326-1468	7,015,520	6,610,322	81,649	6,691,971	323,549	4.61%
Bleachers	360-9084	500,000	467,477	-	467,477	32,523	6.50%
Buses	390-9096	12,794,481	12,364,176	415,664	12,779,840	14,640	0.11%
Center Educ. Opport. A/C	325-9183	4,625,000	4,584,095	-	4,584,095	40,905	0.88%
CTE Equip Refresh	390-9990	804,616	784,081	-	784,081	20,535	2.55%
Darlington Elem HVAC	325-1868	2,857,998	2,750,650	1,536	2,752,186	105,812	3.70%
Energy Performance	360-9087	19,509,808	19,375,366	-	19,375,366	134,442	0.69%
Fallston High HVAC	326-8268	16,082,961	16,070,276	11,981	16,082,257	704	0.00%
Fallston Middle Chiller	360-8663	861,296	329,881	382,453.60	712,335	148,961	17.29%
Havre de Grace High ⁽¹⁾	310-7810	84,560,218	37,643,149	49,960,443	87,603,592	(3,043,374)	-3.60%
HVAC Major Repairs	360-9968	10,435,886	9,253,651	-	9,253,651	1,182,235	11.33%
Integrated Business System	350-9058	609,500	598,626	-	598,626	10,874	1.78%
Joppatowne High Ltd Renov.	315-8115	1,000,000	3,000	-	3,000	997,000	99.70%
Math Refresh	390-9099	1,300,000	1,299,792	-	1,299,792	208	0.02%
Music Refresh	390-9097	625,000	622,524	-	622,524	2,476	0.40%
NHHS Aqua Lab / Greenhouse	315-8022	830,000	789,414	205	789,619	40,381	4.87%
North Harford Elem Roof	325-4425	1,064,000	1,013,342	-	1,013,342	50,658	4.76%
North Harford Middle Water	361-8376	1,000,000	462,356	16,867	479,223	520,777	52.08%
Prospect Mill Elem HVAC	326-2968	4,685,000	4,681,977	-	4,681,977	3,023	0.06%
Relocatables	340-9041	11,293,037	10,799,452	-	10,799,452	493,585	4.37%
Riverside Elem HVAC	326-4368	8,117,700	8,064,904	11,710	8,076,614	41,086	0.51%
Roofs	325-9025	10,351,482	10,159,876	5,367	10,165,243	186,239	1.80%
Security Initiative Program	391-9098	1,724,950	1,723,619	-	1,723,619	1,331	0.08%
Security Measures	390-9098	2,492,629	2,070,110	130,888.60	2,200,999	291,630	11.70%
Septic Pretreat Facility	360-9077	4,910,592	4,795,155	10,550	4,805,705	104,887	2.14%
Special Education Facilities	315-9021	200,000	146,681	-	146,681	53,319	26.66%
Swimming Pools	391-9095	1,263,000	888,860	303,582.00	1,192,442	70,558	5.59%
Technology Education Lab Refresh	315-9017	1,625,000	1,423,294	-	1,423,294	201,706	12.41%
Technology Infrastructure	350-9057	31,519,053	31,516,257	2,796	31,519,053	-	0.00%
Textbooks	390-9793	4,681,644	4,042,383	119,849.53	4,162,233	519,411	11.09%
Textbooks Social Science	390-9993	1,100,000	1,099,979	-	1,099,979	21	0.00%
Youth's Benefit Elementary	310-4810	49,311,391	49,292,133	4,253	49,296,386	15,004	0.03%
Total Active Projects		\$ 305,342,037	\$ 249,874,470	\$ 54,946,739	\$ 304,821,209	\$ 520,828	0.17%

⁽¹⁾ The appropriation will be updated as monies are available.