

BOARD OF EDUCATION OF HARFORD COUNTY

INFORMATIONAL REPORT

**PRESENTATION OF
Quarterly Financial Report for the Period Ending September 30, 2019**

November 18, 2019

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, 2019 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 (Exhibit 7). 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.

Projections are not calculated after the first quarter as the first quarter review typically focuses on outliers and comparing to recent years for line items and categories. Revenues and expenditures are in line for a typical first quarter analysis.

Superintendent's Recommendation

No action is required.

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 L. Judd

CC: Eric Clark
Jay Staab
Laura Tucholski

Date: November 4, 2019
Subject: Financial Report for the Period Ending September 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 first quarter of FY20 ending September 30, 2019. 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 non-GAAP budgetary basis consistent with Exhibit 7 in the year-end audit report. 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. In addition, Rate Stabilization Fund activity is not included in budgetary basis statements.

The column "% Year-to-Date Budget" may be used as a barometer in your review of these statements. Since the financials are for one quarter, the amount expended should approximate 25%; however, this percentage may be higher in certain areas due to payments that are made at the start of the school year for certain contracts and other items needed for the return of students.

ANALYSIS

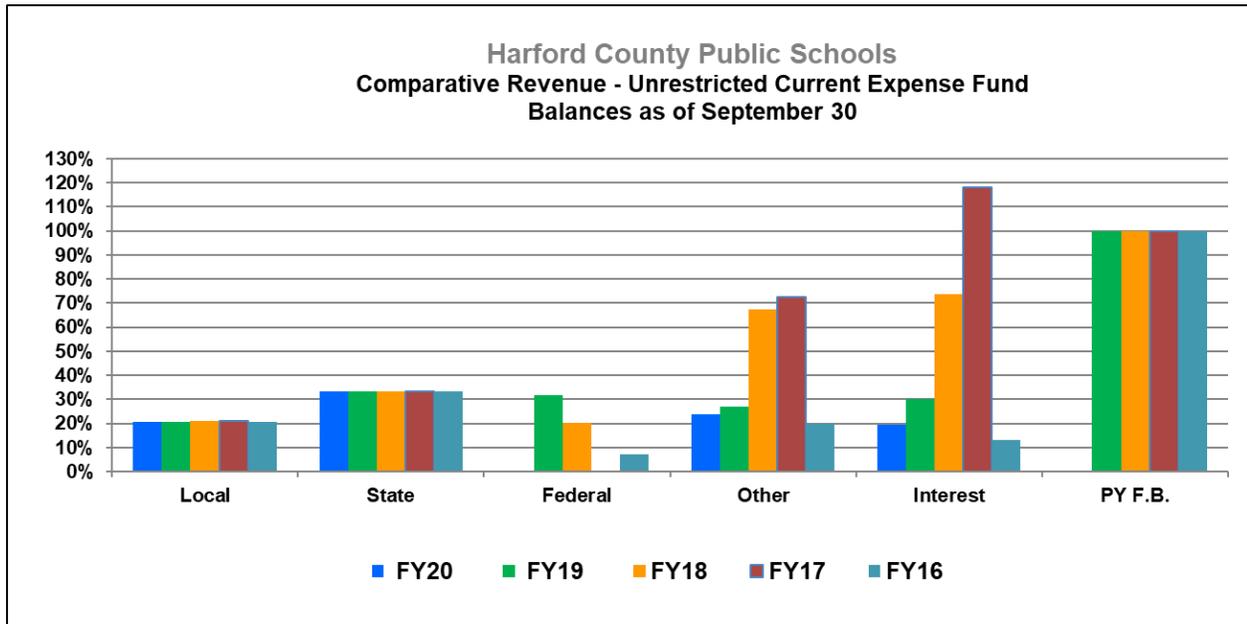
Unrestricted Fund

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

Revenues

Total revenue received to date is within expectation at 26.02% 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.

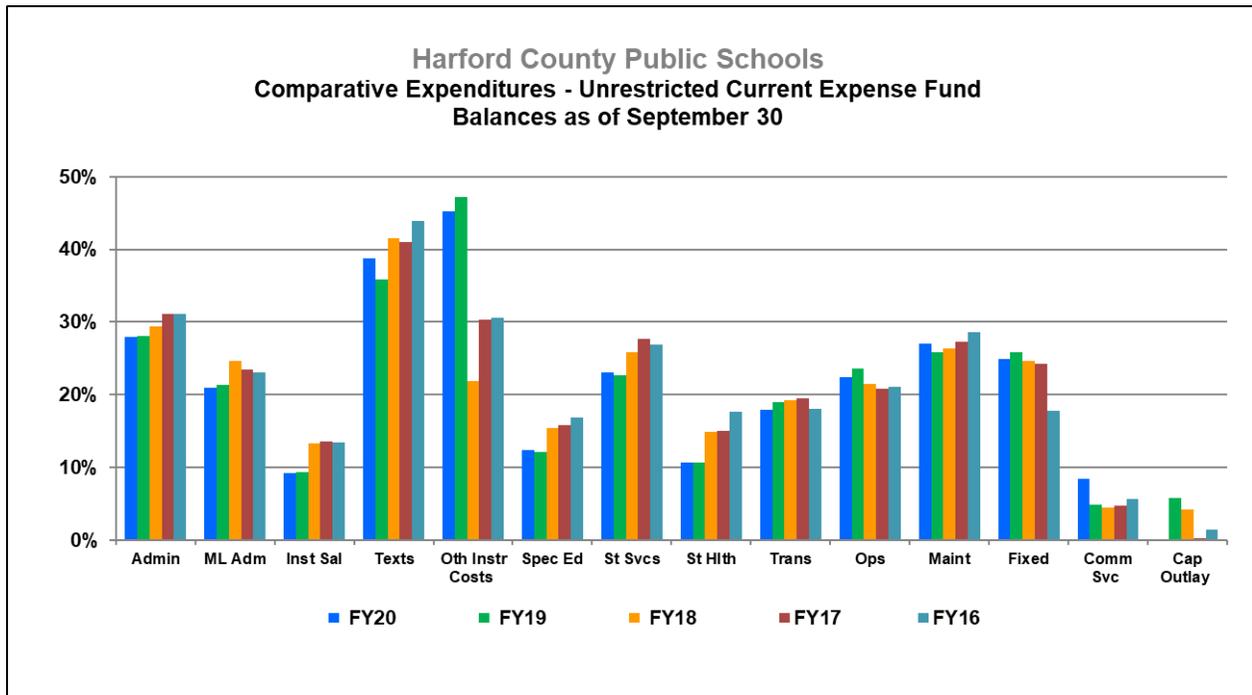
The chart below provides information on revenue received as a percentage of budget for each funding source over the past five years for the period ending September 30. Detail may be found within Schedule A on page 9. Variances in revenue for Federal and Other Revenues are due to timing of receipts. Interest income is trending lower due to falling interest rates.



Expenditures

Expenditures in all categories are within expectations and in total are 17.48% 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.

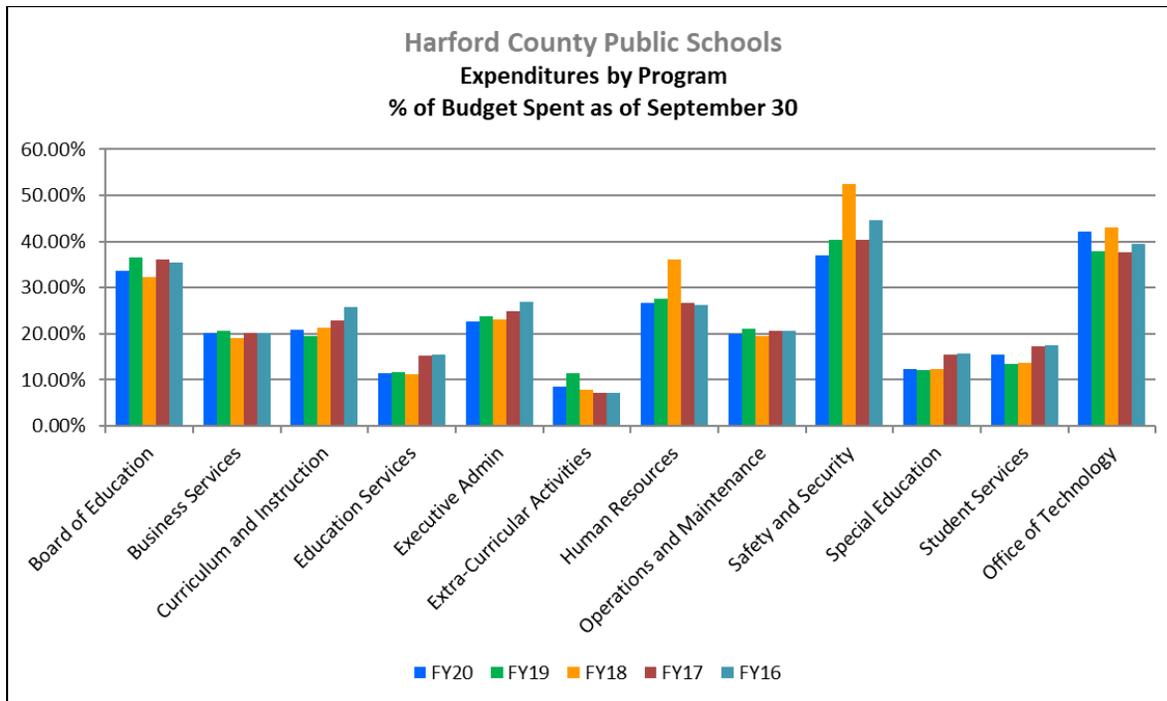
By category, the chart below provides information on the level of expenditures as a percentage of budget for each of the past five years' period ending September 30. Detail may be found in pages 9 through 12.



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 programs spending below 25% of program budget. Detail may be found on page 13.



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. Due to organizational restructuring some budget manager line items have no comparative percentages in prior years as those departments were newly formed in the current fiscal year. Detail may be found on page 14.

The Statement of School Allocation Expenditures

At 34.67% 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 ensure 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. Detail may be found on page 15.

Fund Balance

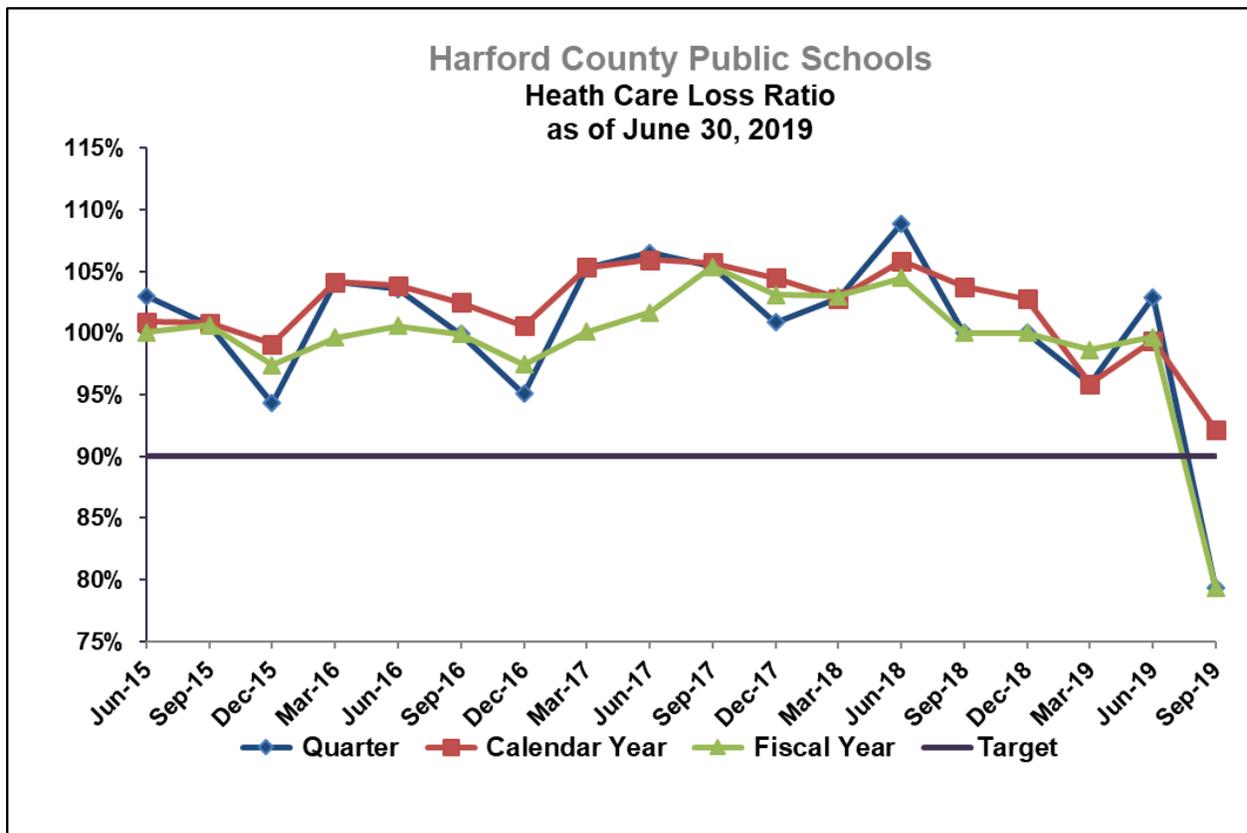
The projected fund balance is not presented at the end of the first quarter, as it is not an accurate prediction this early in the fiscal year. HCPS has only one month of school expenditures, two payrolls that include all 10-month staff and yet 33% of the State revenues have been recorded. Typically, spending increases as the school year progresses. We expended 17.48% of the budget in the first quarter, which is consistent with past years' spending levels. Historically, HCPS spends 98%-99% of its total budget by June 30 each year.

Health Insurance Expenditures and Loss Ratio

For FY20, health insurance expenditures are budgeted to be 18.28% 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. 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. 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.

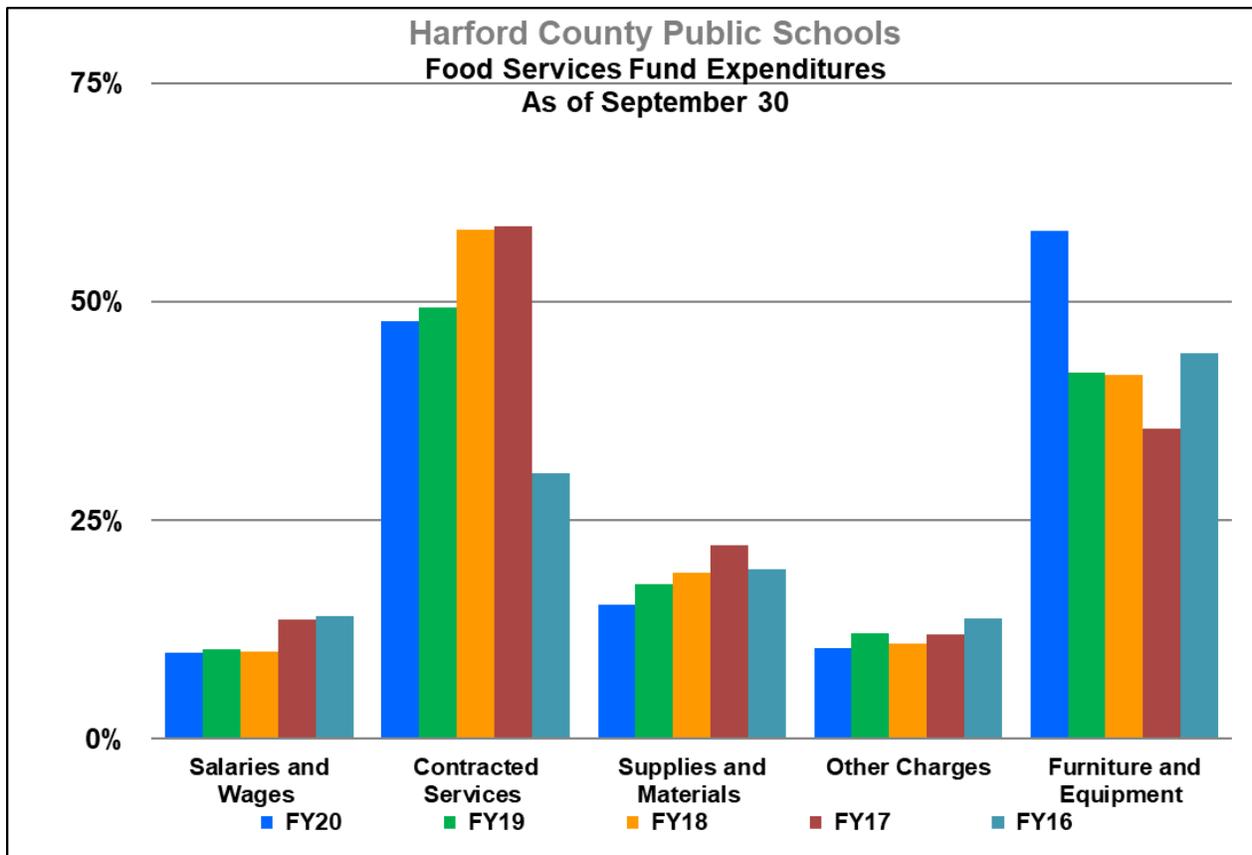
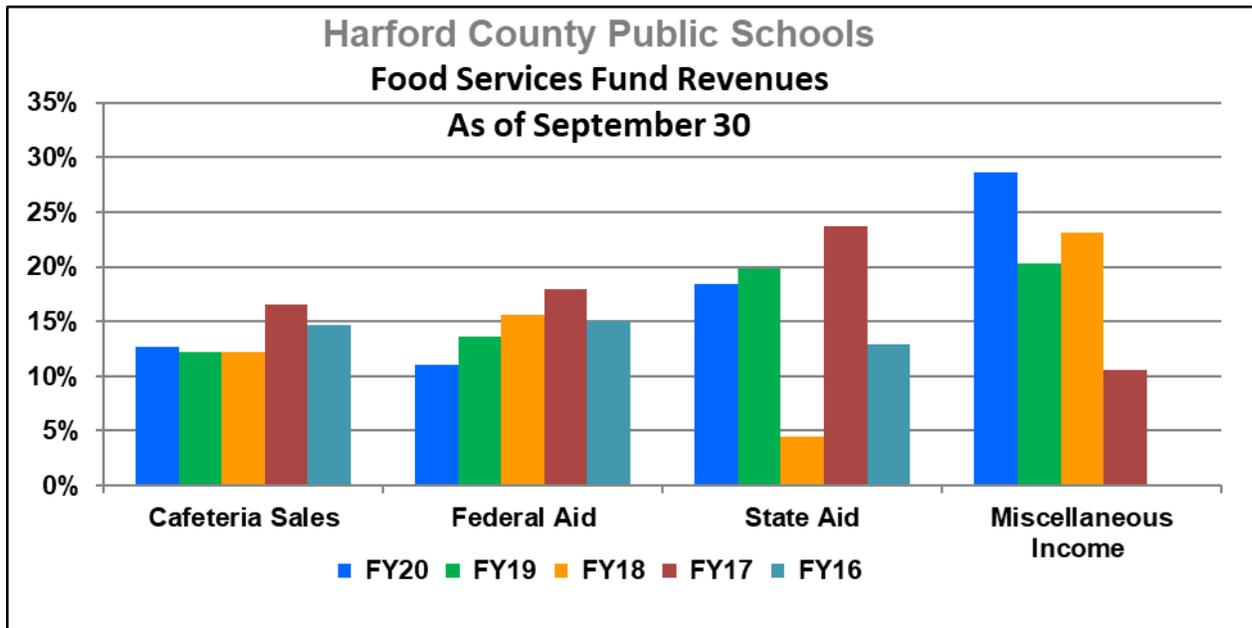
Loss ratio for the first quarter of FY20 is below the target at 79.39%. For the calendar year-to-date HCPS is above target at 92.18%. It is too early in the fiscal year to draw conclusions, but we will continue to monitor as this ratio for the first quarter is very low compared to prior years. In order 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 (CY), and the fiscal year (FY).



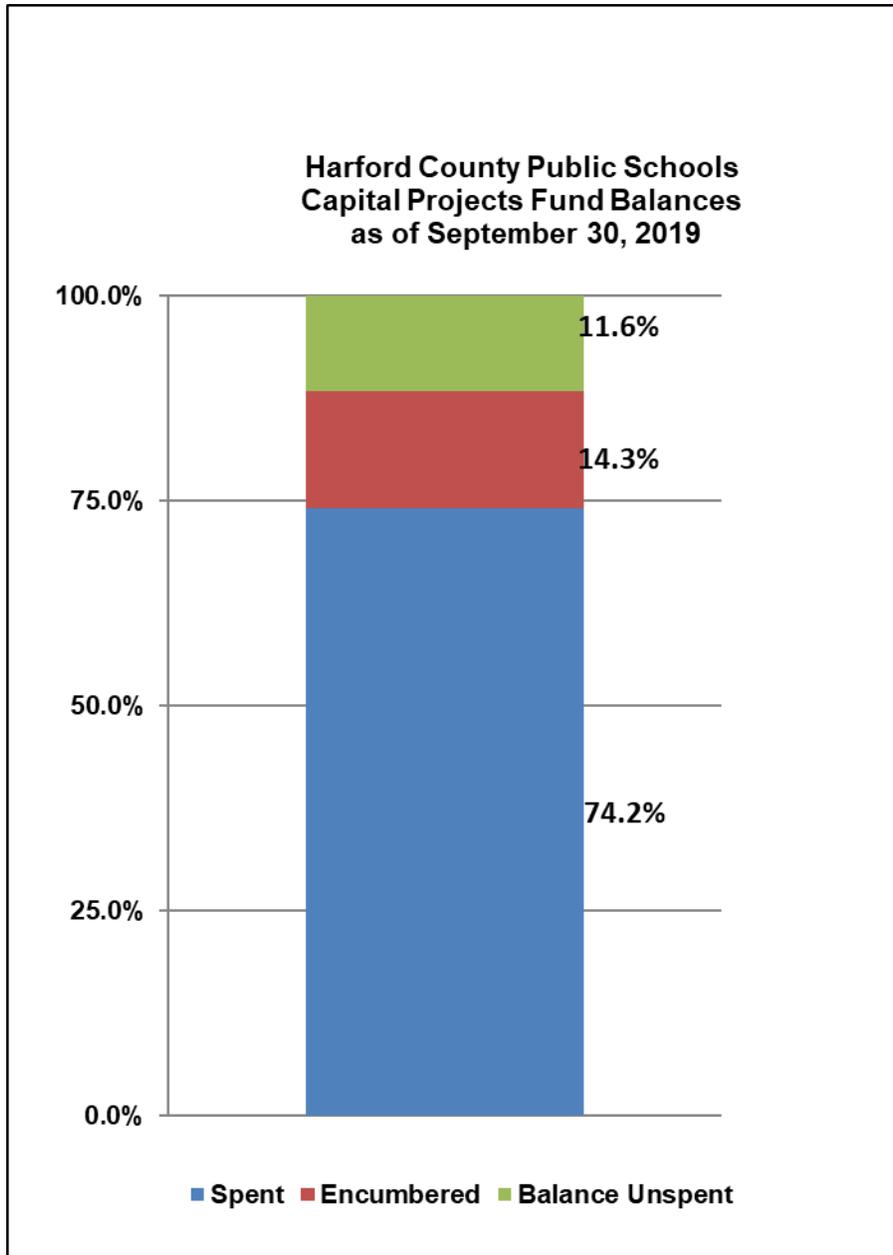
Food Service Fund

The Food Service Fund is a self-supporting special revenue fund that does not receive any Unrestricted Fund support. Revenues and expenditures are as expected given the small number of school days during the first quarter. Contracted services are front-loaded as contracts are paid in the beginning of each fiscal year and furniture and equipment are purchased and installed when kitchens are vacant during the summer months. Detail may be found on page 16.



Capital Projects Fund

Capital Projects Balances as of September 30, 2019 are reported for all open projects and projects spent out. These are listed alphabetically by project name on page 17.



Executive Summary

HARFORD COUNTY PUBLIC SCHOOLS CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP) STATEMENT OF REVENUES, EXPENDITURES AND

FOR THE PERIOD ENDED SEPTEMBER 30, 2019 (unaudited)

<u>Revenues</u>	Budget	Actual Year-to-Date	Variance-Favorable (Unfavorable)	% Actual Year-to-Date to Budget	% to Total Actual
Local	\$ 256,465,645	\$ 52,800,000	\$(203,665,645)	20.59%	42.44%
State	211,723,056	70,534,683	(141,188,373)	33.31%	56.70%
Federal	420,000	-	(420,000)	0.00%	0.00%
Other	4,179,960	990,975	(3,188,985)	23.71%	0.80%
Interest	420,000	80,850	(339,150)	19.25%	0.06%
Prior Years' Fund Balance	5,000,000	-	(5,000,000)	0.00%	0.00%
Total Revenues	\$ 478,208,661	\$ 124,406,508	\$(353,802,153)	26.02%	100.00%
 <u>Expenditures</u>					
Administration	10,897,440	3,051,722	7,845,718	28.00%	3.65%
Mid-Level Administration	26,380,095	5,518,301	20,861,794	20.92%	6.60%
Instructional Salaries	171,784,437	15,939,668	155,844,769	9.28%	19.06%
Textbooks	6,858,042	2,660,084	4,197,958	38.79%	3.18%
Other Instructional Costs	2,794,786	1,264,064	1,530,722	45.23%	1.51%
Special Education	46,755,971	5,787,425	40,968,546	12.38%	6.92%
Student Personnel Services	2,114,848	487,701	1,627,147	23.06%	0.58%
Student Health Services	4,156,918	444,796	3,712,122	10.70%	0.53%
Student Transportation	33,720,039	6,030,660	27,689,379	17.88%	7.21%
Operation of Plant	27,803,017	6,238,216	21,564,801	22.44%	7.46%
Maintenance of Plant	13,938,963	3,775,124	10,163,839	27.08%	4.52%
Fixed Charges	129,849,346	32,367,968	97,481,378	24.93%	38.71%
Community Services	548,005	46,010	501,995	8.40%	0.06%
Capital Outlay	606,753	930	605,823	0.15%	0.00%
Total Expenditures	\$ 478,208,660	\$ 83,612,669	\$ 394,595,991	17.48%	100.00%
 EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		 \$ 40,793,839			

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, 2019 (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)	\$ 256,465,645	\$ 52,800,000	\$(203,665,645)	20.59%
STATE				
Basic Aid	176,827,734	58,942,578	(117,885,156)	33.33%
Transportation	13,727,958	4,575,986	(9,151,972)	33.33%
Special Education	10,450,507	3,443,836	(7,006,671)	32.95%
Limited English Prof.	2,625,671	875,224	(1,750,447)	33.33%
Other	8,091,186	2,697,060	(5,394,126)	33.33%
TOTAL STATE	<u>211,723,056</u>	<u>70,534,683</u>	<u>(141,188,373)</u>	<u>33.31%</u>
FEDERAL				
Impact Aid	420,000	-	(420,000)	0.00%
OTHER				
<u>Tuition, Fees, etc.</u>				
Tuition	202,000	163,040	(38,960)	80.71%
Out of County LEAs	225,000	-	(225,000)	0.00%
Transportation Fees	275,000	105,992	(169,008)	38.54%
Student Payment Fees	515,000	233,100	(281,900)	45.26%
Rental of Facilities	447,000	88,502	(358,498)	19.80%
Total Tuition, Fees, etc.	<u>1,664,000</u>	<u>590,634</u>	<u>(1,073,366)</u>	<u>35.49%</u>
Interscholastic Receipts	440,000	12,440	(427,560)	2.83%
Donations, Gifts, Awards	2,500	50	(2,450)	1.99%
Sale of Equipment/Scrap	50,000	13,977	(36,023)	27.95%
Criminal Background	58,500	29,554	(28,946)	50.52%
Other Miscellaneous	714,960	344,319	(370,641)	48.16%
Medicare Part D Subsidy	1,250,000	-	(1,250,000)	-
TOTAL OTHER	<u>4,179,960</u>	<u>990,975</u>	<u>(3,188,985)</u>	<u>23.71%</u>
Interest	420,000	80,850	(339,150)	19.25%
Prior Years' Fund Balance	5,000,000	-	(5,000,000)	0.00%
TOTAL REVENUE	<u>478,208,661</u>	<u>124,406,508</u>	<u>(353,802,153)</u>	<u>26.02%</u>
EXPENDITURES				
Administration	10,897,440	3,051,722	7,845,718	28.00%
Mid-Level Administration	26,380,095	5,518,301	20,861,794	20.92%
Instructional Salaries	171,784,437	15,939,668	155,844,769	9.28%
Textbooks	6,858,042	2,660,084	4,197,958	38.79%
Other Instructional Costs	2,794,786	1,264,064	1,530,722	45.23%
Special Education	46,755,971	5,787,425	40,968,546	12.38%
Student Personnel Services	2,114,848	487,701	1,627,147	23.06%
Student Health Services	4,156,918	444,796	3,712,122	10.70%
Student Transportation	33,720,039	6,030,660	27,689,379	17.88%
Operation of Plant	27,803,017	6,238,216	21,564,801	22.44%
Maintenance of Plant	13,938,963	3,775,124	10,163,839	27.08%
Fixed Charges	129,849,346	32,367,968	97,481,378	24.93%
Community Services	548,005	46,010	501,995	8.40%
Capital Outlay	606,753	930	605,823	0.15%
Total	<u>\$ 478,208,660</u>	<u>\$ 83,612,669</u>	<u>\$ 394,595,991</u>	<u>17.48%</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		<u>\$ 40,793,839</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, 2019 (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 B</u>				
<u>CATEGORY AND OBJECT SUMMARY SCHEDULE</u>				
ADMINISTRATION:				
Salaries and Wages	\$ 9,426,385	\$ 2,149,969	\$ 7,276,416	22.81%
Contracted Services	1,402,313	807,002	595,311	57.55%
Supplies and Materials	243,043	134,002	109,041	55.14%
Other Charges	281,481	84,661	196,820	30.08%
Equipment	114,218	1,579	112,639	1.38%
Indirect Cost Recovery	(570,000)	(125,491)	(444,509)	22.02%
TOTAL	<u>10,897,440</u>	<u>3,051,722</u>	<u>7,845,718</u>	<u>28.00%</u>
MID-LEVEL ADMINISTRATION:				
Salaries and Wages	25,665,372	5,341,782	20,323,590	20.81%
Contracted Services	39,800	28,971	10,829	72.79%
Supplies and Materials	442,157	81,855	360,302	18.51%
Other Charges	117,857	13,489	104,368	11.44%
Equipment	114,909	52,203	62,706	45.43%
TOTAL	<u>26,380,095</u>	<u>5,518,301</u>	<u>20,861,794</u>	<u>20.92%</u>
INSTRUCTIONAL SALARIES				
Salaries and Wages	<u>171,784,437</u>	<u>15,939,668</u>	<u>155,844,769</u>	<u>9.28%</u>
TEXTBOOKS				
Supplies and Materials	<u>6,858,042</u>	<u>2,660,084</u>	<u>4,197,958</u>	<u>38.79%</u>
OTHER INSTRUCTIONAL COSTS				
Contracted Services	1,524,689	826,175	698,514	54.19%
Other Charges	244,798	15,419	229,379	6.30%
Equipment	1,025,299	422,470	602,829	41.20%
TOTAL	<u>2,794,786</u>	<u>1,264,064</u>	<u>1,530,722</u>	<u>45.23%</u>
SPECIAL EDUCATION:				
Salaries and Wages	39,213,533	4,209,280	35,004,253	10.73%
Contracted Services	6,964,115	1,478,993	5,485,122	21.24%
Supplies and Materials	322,691	61,649	261,042	19.10%
Other Charges	154,041	26,294	127,747	17.07%
Equipment	101,591	11,210	90,381	11.03%
TOTAL	<u>46,755,971</u>	<u>5,787,425</u>	<u>40,968,546</u>	<u>12.38%</u>
STUDENT PERSONNEL SERVICES:				
Salaries and Wages	2,076,370	469,710	1,606,660	22.62%
Contracted Services	13,000	12,604	396	96.95%
Supplies and Materials	12,925	3,692	9,233	28.56%
Other Charges	7,310	826	6,484	11.30%
Equipment	5,243	870	4,373	16.59%
TOTAL	<u>2,114,848</u>	<u>487,701</u>	<u>1,627,147</u>	<u>23.06%</u>
STUDENT HEALTH SERVICES:				
Salaries and Wages	4,005,271	409,501	3,595,770	10.22%
Contracted Services	7,113	4,348	2,765	61.13%
Supplies and Materials	113,805	23,051	90,754	20.26%
Other Charges	16,663	695	15,968	4.17%
Equipment	14,066	7,201	6,865	51.19%
TOTAL	<u>4,156,918</u>	<u>444,796</u>	<u>3,712,122</u>	<u>10.70%</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, 2019 (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	6,962,647	1,067,978	5,894,669	15.34%
Contracted Services	25,485,617	4,838,339	20,647,278	18.98%
Supplies and Materials	1,437,850	124,519	1,313,331	8.66%
Other Charges	32,899	2,258	30,641	6.86%
Equipment	66,026	41,720	24,306	63.19%
Field Trip Cost Recovery	(265,000)	(44,154)	(220,846)	16.66%
TOTAL	<u>33,720,039</u>	<u>6,030,660</u>	<u>27,689,379</u>	<u>17.88%</u>
OPERATION OF PLANT:				
Salaries and Wages	12,482,868	2,542,282	9,940,586	20.37%
Contracted Services	1,524,891	874,783	650,109	57.37%
Supplies and Materials	1,076,331	329,489	746,842	30.61%
Other Charges	12,464,322	2,436,658	10,027,664	19.55%
Equipment	254,605	55,005	199,600	21.60%
TOTAL	<u>27,803,017</u>	<u>6,238,216</u>	<u>21,564,801</u>	<u>22.44%</u>
MAINTENANCE OF PLANT				
Salaries and Wages	7,047,535	1,611,142	5,436,393	22.86%
Contracted Services	4,413,647	1,725,047	2,688,600	39.08%
Supplies and Materials	2,063,598	403,656	1,659,942	19.56%
Other Charges	40,046	6,114	33,933	15.27%
Equipment	374,137	29,166	344,971	7.80%
TOTAL	<u>13,938,963</u>	<u>3,775,124</u>	<u>10,163,839</u>	<u>27.08%</u>
FIXED CHARGES	<u>129,849,346</u>	<u>32,367,968</u>	<u>97,481,378</u>	<u>24.93%</u>
COMMUNITY SERVICES				
Salaries and Wages	423,005	42,685	380,320	10.09%
Supplies and Materials	125,000	3,325	121,675	2.66%
TOTAL	<u>548,005</u>	<u>46,010</u>	<u>501,995</u>	<u>8.40%</u>
TOTAL REGULAR PROGRAMS	<u>477,601,907</u>	<u>83,611,739</u>	<u>393,990,168</u>	<u>17.51%</u>
CAPITAL OUTLAY				
Contracted Services	28,500	930	27,570	3.26%
Other Charges	578,253	-	578,253	0.00%
TOTAL	<u>606,753</u>	<u>930</u>	<u>605,823</u>	<u>0.15%</u>
TOTAL EXPENDITURES	<u>\$ 478,208,660</u>	<u>\$ 83,612,669</u>	<u>\$ 394,595,991</u>	<u>17.48%</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, 2019 (unaudited)

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
Schedule C				
<u>OBJECT SUMMARY SCHEDULE</u>				
Salaries and Wages	\$ 279,087,423	\$ 33,783,997	\$ 245,303,426	12.11%
Contracted Services	41,403,685	10,597,191	30,806,494	25.59%
Supplies and Materials	12,695,442	3,825,322	8,870,120	30.13%
Other Charges	143,787,016	34,954,381	108,832,635	24.31%
Equipment	2,070,094	621,422	1,448,672	30.02%
Field Trip Cost Recovery	(265,000)	(44,154)	(220,846)	16.66%
Indirect Cost Recovery	(570,000)	(125,491)	(444,509)	22.02%
Total	<u>\$ 478,208,660</u>	<u>\$ 83,612,669</u>	<u>\$ 394,595,991</u>	<u>17.48%</u>

<u>SPECIAL EDUCATION</u>				
Non-public Placements	<u>\$ 6,660,792</u>	<u>\$ 1,443,479</u>	<u>\$ 5,217,313</u>	<u>21.67%</u>

<u>FIXED CHARGES SCHEDULE</u>				
Liability Insurance	\$ 893,325	\$ 447,099	\$ 446,227	50.05%
Retirement	11,548,158	2,201,330	9,346,828	19.06%
Social Security	20,516,014	3,415,218	17,100,796	16.65%
Unemployment Comp Ins.	160,000	3,941	156,059	2.46%
Workers' Comp Ins.	2,166,528	1,095,783	1,070,745	50.58%
Health Ins.	87,430,458	23,820,216	63,610,242	27.24%
Dental Ins.	3,896,042	992,930	2,903,112	25.49%
Life Ins.	613,128	138,492	474,636	22.59%
Other Post Employment Benefits	1,250,000	-	-	-
Tuition Reimbursement	1,130,123	252,958	877,165	22.38%
Debt Service - Interest	245,570	-	245,570	0.00%
Total	<u>\$ 129,849,346</u>	<u>\$ 32,367,968</u>	<u>\$ 97,481,378</u>	<u>24.93%</u>

<u>Schedule D</u>				
<u>Board of Education</u>				
Salaries and Wages	\$ 68,563	\$ 15,836	\$ 52,727	23.10%
Auditing	50,000	52,100	(2,100)	104.20%
Legal	40,000	7,470	32,530	18.68%
Consultants	1,000	-	1,000	0.00%
Office Supplies	500	-	500	0.00%
Other Charges	1,000	-	1,000	0.00%
Board Members Allowance	33,400	8,100	25,300	24.25%
Professional Dues	33,000	35,579	(2,579)	107.82%
Institutes, Conferences, Mtgs.	4,000	3,168	832	79.19%
Total Board of Education	<u>\$ 231,463</u>	<u>\$ 122,253</u>	<u>\$ 109,210</u>	<u>52.82%</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 SEPTEMBER 30, 2019 (unaudited)

	Current Year			Same Period Prior Year
	Amended Budget	Actual Year-to-Date	% Spent	FY19
Internal Audit	\$ 179,524	\$ 39,640	22.08%	22.69%
Legal	246,479	59,589	24.18%	23.89%
Board of Education	231,463	122,253	52.82%	59.80%
Board of Education	657,466	221,482	33.69%	36.51%
Fiscal Services	37,310,335	7,485,338	20.06%	20.60%
Purchasing	760,966	166,489	21.88%	21.20%
Business Services	38,071,301	7,651,827	20.10%	20.62%
Curriculum Dev. and Implementation	3,824,726	734,384	19.20%	18.06%
Office of Accountability	792,836	152,145	19.19%	18.36%
Professional Development	1,006,222	283,773	28.20%	25.54%
Curriculum and Instruction	5,623,784	1,170,302	20.81%	19.42%
Career and Technology Programs	7,938,458	799,433	10.07%	9.91%
Gifted and Talented Program	1,629,508	132,362	8.12%	8.36%
Intervention Services	152,270	12,462	8.18%	9.07%
Magnet and Signature Programs	1,794,961	133,996	7.47%	7.29%
Office of Education Services	912,501	210,731	23.09%	22.84%
Other Special Programs	3,271,464	273,459	8.36%	8.62%
Regular Programs	164,534,133	18,923,969	11.50%	11.86%
School Library Media Program	6,098,457	553,569	9.08%	10.38%
Summer School	173,928	130,675	75.13%	68.24%
Education Services	186,505,680	21,170,656	11.35%	11.69%
Equity & Cultural Proficiency	246,118	39,334	15.98%	18.78%
Communications	435,662	146,270	33.57%	28.48%
Family & Community Partners	110,785	25,565	23.08%	n/a
Innovative Partnerships	109,850	25,348	23.08%	n/a
Executive Administration Office	945,922	182,195	19.26%	23.08%
Executive Administration Office	1,848,337	418,713	22.65%	23.81%
Interscholastics Athletics	2,871,376	318,141	11.08%	14.10%
Student Activities	924,721	5,579	0.60%	2.94%
Extra-Curricular Activities	3,796,097	323,720	8.53%	11.38%
Human Resources	96,852,618	25,766,617	26.60%	27.64%
Facilities Management	24,154,002	5,733,396	23.74%	24.76%
Planning and Construction	750,057	176,257	23.50%	24.77%
Transportation	33,785,888	6,062,495	17.94%	18.97%
Utility Resource Management	11,833,840	2,166,022	18.30%	19.18%
Operations and Maintenance	70,523,787	14,138,170	20.05%	21.07%
Safety and Security	1,096,895	405,601	36.98%	40.31%
Special Education	46,664,283	5,766,205	12.36%	12.03%
Health Services	4,156,918	444,796	10.70%	10.66%
Pupil Personnel Services	2,114,848	487,701	23.06%	22.62%
Psychological Services	2,826,617	808,889	28.62%	19.00%
School Counseling Services	8,252,239	943,970	11.44%	10.87%
Student Services	17,350,622	2,685,356	15.48%	13.40%
Office of Technology and Info.	9,217,791	3,894,019	42.24%	37.85%
Unrestricted Fund	\$ 478,208,661	\$ 83,612,668	17.48%	17.71%

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, 2019 (unaudited)

Budget Manager Title	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY19	FY18	FY17	FY16
Applications Development Team Leader	\$ 420,000	\$ 392,919	\$ 27,081	93.55%	83.31%	86.91%	95.38%	117.23%
Assistant Superintendent of Human Resources	99,112,099	25,863,952	73,248,147	26.10%	27.07%	35.26%	26.07%	10.19%
Assistant Superintendent of Operations	559,498	99,159	460,339	17.72%	17.41%	10.71%	7.80%	17.45%
Assistant Superintendent of Business Services	34,250,482	5,942,498	28,307,984	17.35%	17.91%	15.99%	17.29%	17.45%
Assistant Supervisor of Resource Conservation & Utilities	11,833,840	2,166,022	9,667,818	18.30%	19.18%	13.93%	15.62%	13.88%
Assistant Supervisor of Science	594,709	36,100	558,609	6.07%	5.22%	4.86%	7.14%	12.92%
Board of Education President	231,463	122,253	109,210	52.82%	59.80%	48.17%	45.96%	43.07%
Chief of Administration	747,482	181,404	566,078	24.27%	23.68%	22.63%	25.27%	30.68%
Coordinator of Professional Development	567,807	148,513	419,294	26.16%	23.70%	27.62%	29.78%	37.69%
Coordinator of Safety & Security	1,050,095	360,245	689,850	34.31%	37.09%	50.18%	37.30%	44.35%
Director of Information Systems & Technology	7,680,020	2,977,102	4,702,918	38.76%	33.54%	41.49%	36.15%	35.83%
Director of Special Education	46,664,283	5,766,205	40,898,078	12.36%	12.03%	12.42%	15.42%	15.76%
Director of Transportation	33,748,949	6,072,860	27,676,089	17.99%	19.08%	18.33%	19.59%	19.98%
Endpoint Server Team Leader	493,330	194,119	299,211	39.35%	57.27%	17.05%	8.84%	7.76%
Enterprise Operations & Infrastructure Team Leader	624,441	329,879	294,562	52.83%	n/a	n/a	n/a	n/a
Exec Dir Of Curr.,Instruction & Assessment	3,992,493	774,746	3,217,747	19.41%	18.28%	20.03%	21.45%	24.62%
Executive Director of Facilities Management	22,612,564	5,225,975	17,386,589	23.11%	24.26%	23.86%	25.46%	26.43%
Executive Director of Student Services	2,242,465	479,255	1,763,210	21.37%	21.20%	21.45%	24.77%	26.60%
Executive Directors of School Performance	172,570,347	19,841,684	152,728,663	11.50%	11.84%	11.59%	15.60%	15.64%
General Counsel	268,479	59,711	208,768	22.24%	21.87%	21.72%	22.83%	22.94%
Internal Auditor	179,524	39,640	139,884	22.08%	22.69%	21.86%	35.23%	36.69%
Manager of Communications	482,462	191,625	290,837	39.72%	35.84%	34.69%	34.95%	33.52%
Manager of Equity & Cultural Proficiency	265,822	47,771	218,051	17.97%	20.08%	20.23%	23.14%	23.02%
Manager of Family & Community Partnerships	110,785	25,565	85,220	23.08%	n/a	n/a	n/a	n/a
Manager of Innovative Programs	286,290	26,017	260,273	9.09%	n/a	n/a	n/a	n/a
Nurse Coordinator	4,156,918	444,796	3,712,122	10.70%	10.66%	10.75%	14.91%	15.02%
Risk Manager	3,765,261	1,895,522	1,869,739	50.34%	50.91%	52.67%	51.98%	50.64%
Supervisor of Elementary & Middle School Physical Educ.	116,616	30,890	85,726	26.49%	21.01%	25.22%	29.70%	42.41%
Supervisor of Fine Arts	217,750	36,189	181,561	16.62%	11.41%	10.93%	9.51%	13.21%
Supervisor of Magnet and CTE Programs	1,573,967	123,468	1,450,499	7.84%	7.53%	7.99%	7.91%	5.49%
Supervisor of Personalized Accelerated Learning & Interventio	1,961,813	253,437	1,708,376	12.92%	13.06%	11.88%	14.87%	13.93%
Supervisor of Personalized Learning / Library & Media Service	6,098,457	553,569	5,544,888	9.08%	10.38%	9.47%	14.06%	14.28%
Supervisor of Phys. Educ. & Interscholastic Athletics	2,871,376	318,141	2,553,235	11.08%	14.10%	9.61%	8.81%	8.77%
Supervisor of Planning & Construction	750,057	176,257	573,800	23.50%	24.77%	31.28%	24.80%	22.95%
Supervisor of Psychological Services	2,826,617	808,889	2,017,728	28.62%	17.61%	13.81%	17.22%	16.20%
Supervisor of Pupil Services	596,549	86,649	509,900	14.53%	n/a	n/a	n/a	n/a
Supervisor of Purchasing	760,966	166,489	594,477	21.88%	21.20%	23.04%	25.20%	27.03%
Supervisor of School Counseling	8,252,239	943,970	7,308,269	11.44%	10.87%	11.51%	15.46%	15.78%
Supervisor of Science	1,038,304	180,844	857,460	17.42%	14.56%	12.91%	14.25%	12.84%
Supervisor of the Office of Accountability	792,836	152,145	640,691	19.19%	18.36%	17.40%	17.72%	20.48%
Supervisor of World Language and ESOL	839,206	76,194	763,012	9.08%	8.79%	8.98%	13.13%	14.18%
Total	\$ 478,208,661	\$ 83,612,668	\$ 394,595,993	17.48%	17.71%	18.88%	19.31%	19.39%

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, 2019 (unaudited)

Name	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY19	FY18	FY17	FY16
Central Office	\$ 314,876	\$ 85,039	\$ 229,837	27.01%	6.21%	7.35%	10.66%	5.71%
Forest Hill Annex	2,406	-	2,406	0.00%	9.77%	0.00%	0.00%	0.00%
Hickory Annex	5,061	881	4,180	17.40%	31.42%	47.23%	425.93%	-
Unallocated	81,018	-	81,018	0.00%	0.00%	0.00%	0.00%	0.00%
Total Central Funds	403,361	85,919	317,442	21.30%	5.75%	6.23%	8.43%	4.31%
Harford Glen	42,081	8,843	33,238	21.01%	11.67%	16.57%	13.27%	11.20%
John Archer	110,793	39,488	71,305	35.64%	36.70%	40.77%	38.83%	49.40%
Ctr for Education Opportunity	67,020	18,386	48,634	27.43%	27.26%	33.50%	13.40%	19.11%
Total Special Schools	219,894	66,717	153,177	30.34%	29.02%	33.96%	25.57%	32.18%
Aberdeen High	330,250	105,786	224,464	32.03%	37.38%	36.53%	48.56%	42.47%
Bel Air High	360,061	104,726	255,335	29.09%	30.86%	23.64%	26.43%	26.47%
C. Milton Wright High	331,671	62,322	269,349	18.79%	31.60%	39.84%	34.25%	30.19%
Edgewood High	320,057	79,703	240,354	24.90%	22.19%	25.40%	27.40%	27.18%
Fallston High	252,698	47,807	204,891	18.92%	19.53%	27.73%	29.84%	31.65%
Harford Technical High	319,491	148,850	170,641	46.59%	39.47%	37.39%	37.89%	43.47%
Havre de Grace High	181,061	41,826	139,235	23.10%	17.44%	23.36%	21.83%	20.73%
Joppatowne High	200,520	79,166	121,354	39.48%	38.10%	22.02%	30.15%	43.15%
North Harford High	295,933	76,621	219,312	25.89%	37.62%	41.20%	32.60%	29.60%
Patterson Mill High	210,022	98,192	111,830	46.75%	58.81%	42.86%	58.56%	46.26%
Total High Schools	2,801,764	845,000	1,956,764	30.16%	33.15%	32.48%	34.77%	33.92%
Aberdeen Middle	204,935	64,659	140,276	31.55%	36.23%	25.43%	21.46%	24.20%
Bel Air Middle	223,010	80,646	142,364	36.16%	24.45%	23.74%	29.90%	23.23%
Edgewood Middle	196,453	55,222	141,231	28.11%	44.50%	32.56%	32.43%	42.16%
Fallston Middle	157,896	55,996	101,900	35.46%	42.90%	48.73%	38.29%	61.91%
Havre de Grace Middle	106,715	16,366	90,349	15.34%	22.81%	19.40%	31.27%	47.11%
Magnolia Middle	135,361	51,824	83,537	38.29%	48.08%	35.15%	33.98%	35.24%
North Harford Middle	154,592	72,450	82,142	46.87%	42.83%	64.91%	38.00%	53.14%
Patterson Mill Middle	127,096	66,350	60,746	52.20%	77.16%	66.29%	38.51%	29.20%
Southampton Middle	185,454	73,560	111,894	39.66%	46.32%	33.53%	38.41%	35.32%
Total Middle Schools	1,491,512	537,072	954,440	36.01%	41.73%	37.82%	33.06%	38.00%
Total Secondary Schools	4,293,276	1,382,073	2,911,203	32.19%	36.08%	34.32%	34.18%	35.29%
Abingdon Elementary	125,076	27,637	97,439	22.10%	24.45%	36.62%	38.31%	33.75%
Bakerfield Elementary	71,352	19,688	51,664	27.59%	34.61%	36.65%	66.84%	58.63%
Bel Air Elementary	81,557	37,558	43,999	46.05%	29.56%	49.06%	43.19%	23.19%
Church Creek Elementary	118,489	57,899	60,590	48.86%	46.63%	25.42%	31.19%	42.29%
Churchville Elementary	64,202	11,561	52,641	18.01%	18.63%	21.73%	28.51%	27.75%
Darlington Elementary	26,553	7,721	18,832	29.08%	65.51%	35.86%	38.81%	42.15%
Deerfield Elementary	125,549	24,950	100,599	19.87%	33.28%	28.25%	26.65%	31.96%
Dublin Elementary	46,939	17,749	29,190	37.81%	33.61%	39.16%	28.65%	60.31%
Edgewood Elementary	65,866	30,706	35,160	46.62%	46.26%	49.93%	56.30%	59.18%
Emmorton Elementary	96,409	33,420	62,989	34.66%	33.75%	47.51%	31.60%	32.40%
Forest Hill Elementary	82,421	38,991	43,430	47.31%	33.67%	35.58%	32.33%	41.24%
Forest Lakes Elementary	71,608	28,231	43,377	39.42%	42.68%	42.16%	60.93%	83.18%
Fountain Green Elementary	80,514	33,822	46,692	42.01%	39.70%	43.91%	46.64%	48.49%
George D. Lisby Elementary	68,779	24,478	44,301	35.59%	41.27%	36.02%	38.68%	33.73%
Halls Cross Roads Elementary	83,249	42,694	40,555	51.28%	66.24%	49.90%	67.78%	39.04%
Havre de Grace Elementary	83,618	52,934	30,684	63.30%	59.57%	71.18%	41.92%	41.77%
Hickory Elementary	106,946	40,878	66,068	38.22%	58.82%	22.52%	27.06%	44.87%
Homestead-Wakefield Elementary	159,944	64,191	95,753	40.13%	55.67%	41.49%	37.62%	50.01%
Jarrettsville Elementary	72,863	16,692	56,171	22.91%	8.75%	15.73%	11.28%	20.82%
Joppatowne Elementary	97,806	53,196	44,610	54.39%	53.43%	41.56%	17.15%	17.13%
Magnolia Elementary	92,945	36,757	56,188	39.55%	52.12%	56.15%	48.27%	45.89%
Meadowvale Elementary	84,949	44,473	40,476	52.35%	55.90%	58.94%	51.99%	55.47%
Norrisville Elementary	42,355	26,668	15,687	62.96%	56.21%	57.03%	60.40%	39.16%
North Bend Elementary	63,851	18,821	45,030	29.48%	30.02%	32.50%	50.83%	47.33%
North Harford Elementary	57,535	21,390	36,145	37.18%	31.58%	38.74%	46.63%	46.86%
Prospect Mill Elementary	91,734	33,319	58,415	36.32%	26.66%	31.91%	39.96%	48.65%
Red Pump Elementary	120,843	65,301	55,542	54.04%	43.93%	38.38%	27.27%	37.22%
Ring Factory Elementary	83,764	52,792	30,972	63.02%	50.33%	53.11%	47.17%	46.97%
Riverside Elementary	78,957	29,843	49,114	37.80%	40.08%	28.15%	30.24%	34.77%
Roye Williams Elementary	86,036	15,700	70,336	18.25%	23.77%	34.32%	27.01%	25.48%
William Paca Elementary	134,861	52,446	82,415	38.89%	37.56%	43.26%	41.26%	30.36%
William S. James Elementary	72,326	46,066	26,260	63.69%	43.18%	54.11%	38.25%	46.82%
Youths Benefit Elementary	165,120	68,418	96,702	41.44%	50.74%	44.79%	54.06%	52.78%
Total Elementary Schools	2,905,016	1,176,990	1,728,026	40.52%	41.75%	40.19%	39.69%	41.70%
Total All Allocated Funds	\$ 7,821,547	\$ 2,711,699	\$5,109,848	34.67%	36.50%	34.83%	34.41%	35.81%

HARFORD COUNTY PUBLIC SCHOOLS

FOOD SERVICE FUND - (SPECIAL REVENUE FUND) BUDGETARY BASIS (NON-GAAP) STATEMENT OF REVENUES, EXPENDITURES AND FOR THE PERIOD ENDED SEPTEMBER 30, 2019 (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	\$ 7,926,829	\$ 1,004,876	\$ (6,921,953)	12.68%
<u>Federal Aid</u>				
School Lunch Program	630,000	63,238	(566,762)	10.04%
School Breakfast Program	2,141,980	214,700	(1,927,280)	10.02%
Section II	5,133,885	533,877	(4,600,008)	10.40%
Other Federal Revenue	777,526	110,113	(667,413)	14.16%
USDA Commodities	1,114,699	161,881	(952,818)	14.52%
Total Federal Aid	<u>9,798,090</u>	<u>1,083,810</u>	<u>(8,714,280)</u>	<u>11.06%</u>
<u>State Aid</u>				
Child Feeding Program	150,000	48,773	(101,227)	32.52%
Other State Revenue	262,500	27,164	(235,336)	10.35%
Total State Aid	<u>412,500</u>	<u>75,937</u>	<u>(336,563)</u>	<u>18.41%</u>
Miscellaneous Income	160,000	45,735	(114,265)	28.58%
Total Revenues	<u>\$ 18,297,419</u>	<u>2,210,359</u>	<u>\$ (16,087,060)</u>	<u>12.08%</u>
<u>Expenditures</u>				
Salaries and Wages	5,996,116	594,561	5,401,555	9.92%
Contracted Services	460,500	220,176	240,324	47.81%
Supplies and Materials	8,360,077	1,285,458	7,074,619	15.38%
Other Charges	3,369,976	348,189	3,021,787	10.33%
Furniture and Equipment	110,750	64,261	46,489	58.02%
Total Expenditures	<u>\$ 18,297,419</u>	<u>2,512,644</u>	<u>\$ 15,784,775</u>	<u>13.73%</u>
Excess (Deficit) of Revenues over Expenditures		<u>\$ (302,285)</u>		

HARFORD COUNTY PUBLIC SCHOOLS

HARFORD COUNTY PUBLIC SCHOOLS

Open Capital Projects

Balances as of September 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	3,827,000	1,354,081	2,265,210	3,619,290	207,710	5.43%
ADA Improvements	360-9080	1,296,250	862,480	205	862,685	433,565	33.45%
Alarms & ER Systems	360-9074	1,437,000	1,397,323	-	1,397,323	39,677	2.76%
Athletic Fields	360-9162	796,936	658,249	37,411	695,660	101,276	12.71%
Backflow Prevention	360-9078	600,000	472,530	-	472,530	127,470	21.24%
Bel Air Elem HVAC	326-1468	7,015,520	6,533,070	216,682	6,749,752	265,768	3.79%
Bleachers	360-9084	500,000	467,477	-	467,477	32,523	6.50%
Buses	390-9096	14,090,481	12,364,176	415,664	12,779,840	1,310,640	9.30%
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	2,752,186	-	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	16,082,257	-	16,082,257	704	0.00%
Fallston Middle Chiller	360-8663	861,296	559,172	154,558.43	713,730	147,566	17.13%
GDLibby Elem HVAC	325-1168	9,250,000	196,290	738,720.00	935,010	8,314,990	89.89%
Havre de Grace High ⁽¹⁾	310-7810	98,047,218	45,299,402	42,447,561	87,746,963	10,300,255	10.51%
Hickory Elem Roof	325-3325	1,211,309	-	-	-	1,211,309	100.00%
HVAC Major Repairs	360-9968	10,435,886	9,253,651	74,783	9,328,435	1,107,451	10.61%
Integrated Business System	350-9058	609,500	598,626	-	598,626	10,874	1.78%
Joppatowne High Ltd Renov.	315-8115	2,500,000	149,846	2,200,420.00	2,350,266	149,734	5.99%
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	784,619	5,000	789,619	40,381	4.87%
North Bend Plant/Alarm	325-4727	2,031,000	9,054	124,664.60	133,718	1,897,282	93.42%
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	478,156	1,067	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	11,036,037	10,799,452	-	10,799,452	236,585	2.14%
Riverside Elem HVAC	326-4368	8,117,700	8,072,969	4,000	8,076,969	40,731	0.50%
Roofs	325-9025	10,351,482	10,224,649	36,603	10,261,252	90,230	0.87%
Roye Wms Elem HVAC	325-3968	11,720,000	278,743	670,410.80	949,154	10,770,846	91.90%
Security Initiative Program	391-9098	1,724,950	1,723,619	-	1,723,619	1,331	0.08%
Security Measures	390-9098	2,914,229	2,072,098	251,702.30	2,323,800	590,429	20.26%
Septic Pretreat Facility	360-9077	4,910,592	4,806,139	-	4,806,139	104,453	2.13%
Special Education Facilities	315-9021	1,042,000	173,755	34,200.00	207,955	834,045	80.04%
Swimming Pools	391-9095	1,383,000	1,087,803	106,882.70	1,194,686	188,314	13.62%
Technology Education Lab Refresh	315-9017	1,625,000	1,435,426	12,900.00	1,448,326	176,674	10.87%
Technology Infrastructure	350-9057	32,019,053	31,516,257	89,495	31,605,752	413,301	1.29%
Textbooks	390-9793	4,681,644	4,122,749	164,483.34	4,287,232	394,412	8.42%
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	49,276,003	34,253	49,310,256	1,134	0.00%
Total Active Projects		\$ 350,495,856	\$ 259,890,517	\$ 50,086,877	\$ 309,977,393	\$ 40,518,463	11.56%

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