

# **BOARD OF EDUCATION OF HARFORD COUNTY**

## **INFORMATIONAL REPORT**

**PRESENTATION OF: Quarterly Financial Report for the Period Ending June 30, 2016**

**September 26, 2016**

### **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. They are substantially the same reports as the budgetary reports that are presented in the Comprehensive Annual Financial Report. The reports are presented on the budgetary basis of accounting.

### **Discussion:**

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

- Revenues - Total revenues received for FY 2016 are just below 100% of the budget, or 99.78%.
- Expenditures - Expenditures for the fiscal year were approximately 98%.
- Fund Balance - Unassigned fund balance totaled \$8.5 million, 1.97% of the FY 2016 budget.

### **Superintendent's Recommendation:**

No action is required.

**Business Services**  
Deborah L. Judd, CPA  
Assistant Superintendent for Business Services

## Memorandum

To: Superintendent  
Board of Education  
Audit Committee

From: Deborah Judd

CC: Eric Clark  
Jay Staab  
Laura Tucholski

Date: September 7, 2016

Subject: Financial Report for the Period Ending June 30, 2016

### Contents

Transmittal Memo	Page 1
Unrestricted Fund Executive Summary (Unaudited)	Page A-1
Statement of Revenues, Expenditures and Changes in Fund Balance with Supporting Schedules A, B, C, and D (Unaudited)	Page B-1
Statement of Program Budget Expenditures – Budget and Actual	Page C-1
Statement of Budget Manager Expenditures – Budget and Actual	Page D-1
Statement of School Allocation Expenditures – Budget and Actual	Page E-1
Statement of Revenues, Expenditures, and Changes in Fund Balance - Food Service Fund (Unaudited)	Page F-1
Capital Projects Balances (Unaudited)	Page G-1

### INTRODUCTION

Attached is the financial report for the Unrestricted Fund (Executive Summary, Schedules A, B, C, and D) for the fiscal year ended June 30, 2016. 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 by year end is at 99.78% of the amount budgeted for the year. Revenues were \$971,213 below budget.**

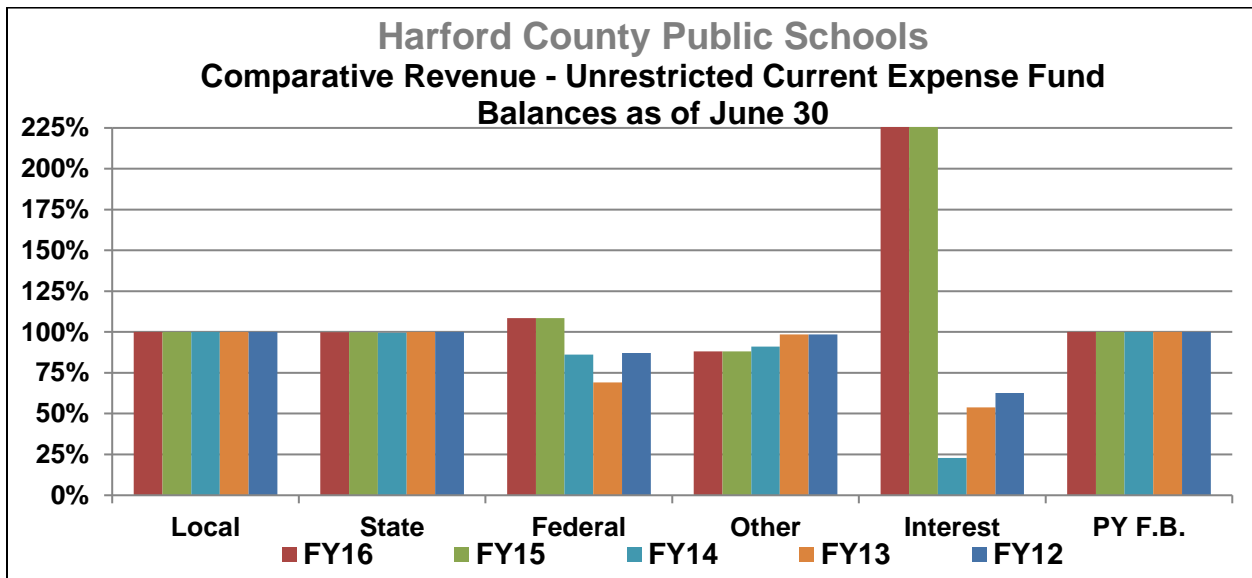
State revenue fell short of budget by \$336,000, largely due to a \$280,000 reduction to Special Education revenue. This reduction is due to the State increasing the intergovernmental transfer for Medical Assistance funding as a result of HCPS increasing Medical Assistance billings. Therefore, the operating budget received fewer funds than projected, but HCPS recorded a higher-than-anticipated revenue for the restricted budget, which is where Medical Assistance billings are recorded.

Federal Impact Aid slightly exceeded budget by \$33,240 (8.52% of budget). Federal Impact Aid is unrestricted funding provided for students of uniformed military parents and parents who work on tax-exempt federal property. The timing and amount of payments under this federal program are unpredictable and the amount varies year-to-year.

Other Revenue is at 88.13% of budget and includes transportation fees for field trips, tuition, facility rental, e-rate rebates, Medicare Part D receipts, payments from Out of County LEAs, and settlement payments from health and dental insurance carriers. Noteworthy variances in Other Revenue include:

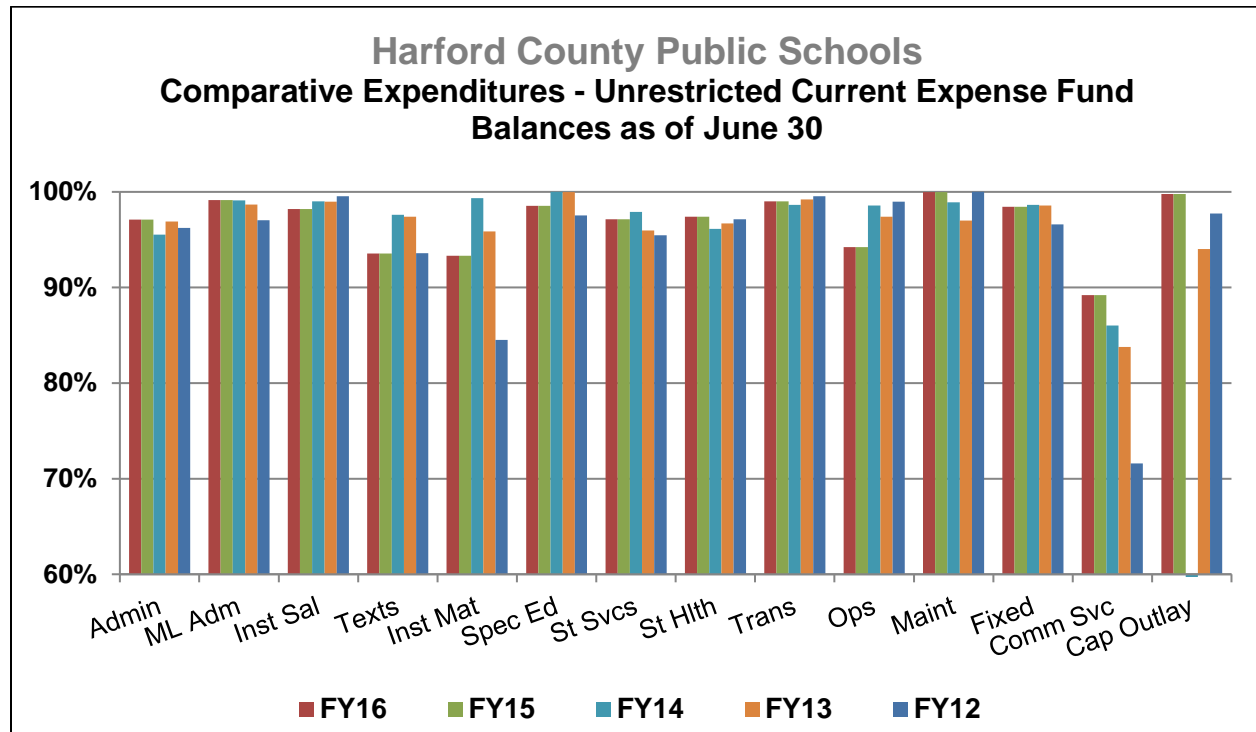
- Transportation Fees fell short by \$165,532 due to lower-than-budgeted field trip billings, as has been the recent trend. The amount of this revenue line item has been adjusted accordingly in the FY 2017 budget.
- A significant portion of Other Revenue received was previously unbudgeted payments to HCPS, including Medicare Part D subsidies of \$1.2 million and Health Care Consortium Refund of almost \$.9 million. Medicare Part D subsidies and insurance settlements are typically one-time revenues that are not budgeted due to uncertainty of receipt each year and historically are recommended for transfer to the OPEB Trust. HCPS has benefited from the unbudgeted Medicare Part D subsidies in recent years, but Congress's continuance of the subsidies is never a certainty. In March, the BOE approved a supplemental appropriation and budget increase to reflect the transfer of funds to the OPEB Trust and health care/dental premium holiday for employees.
- E-rate Rebate is \$328,779 below budget. The e-rate program provides discounts to help eligible schools and libraries in the United States obtain affordable telecommunications and internet access. The services that are eligible for the rebates are dwindling. Therefore, HCPS anticipates a reduction in rebates in FY17 and forward.

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**

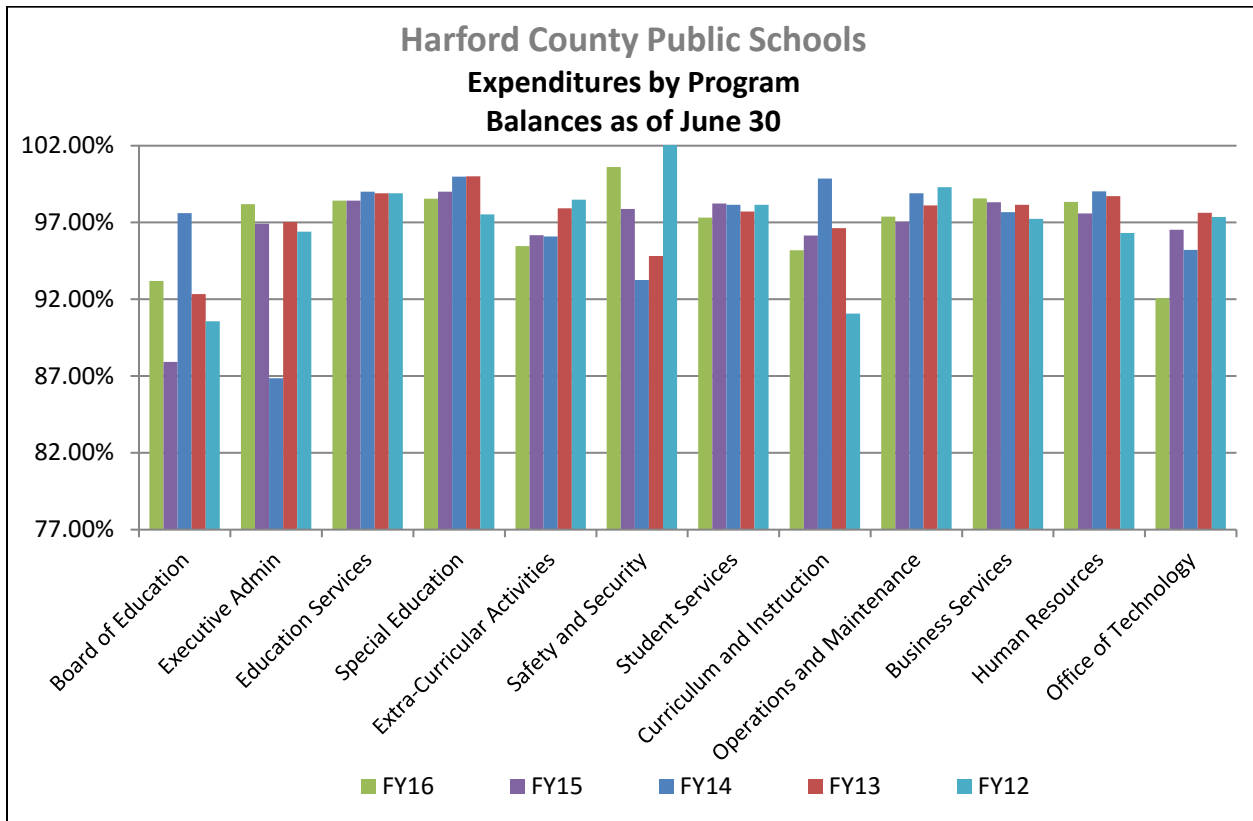
Expenditures in all categories are less than budget and totaled 98.01% of the appropriation or 1.99% less than appropriation authority. The categorical view of expenditures as presented within the Statement of Revenues, Expenditures and Changes in Fund Balance with Supporting Schedules A, B, C, and D is the view of expenditures as required by the State. By category, the chart below provides information on the level of actual expenditures as a percentage of budgets for each of the past five years as of June 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

FY16 spending by program was less than appropriations. Additional detail may be found on Page C-1.



Statement of Budget Manager Expenditures

Budget manager spending for the fourth quarter is also similar to prior years, with most budget managers' spending about 96%-98% of budget. The report may be found on Page D-1.

Statement of School Allocation Expenditures

This report found on page E-1 lists each school or central office account receiving allocations. 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. This report is provided to the Executive Directors of Elementary and Middle/High School Performance on a regular basis and is used as part of the evaluation process for building administrators.

***Fund Balance***

Fund Balance is accumulated surplus from prior years when actual revenues exceeded actual expenditures. Accumulated Total Fund Balance of the Unrestricted Fund at June 30, 2016 is \$16,276,966; of this, \$5,523,746 is assigned to cover expenditures in FY 2017, \$1,225,166 is assigned for a future health insurance call and \$1,000,000 is for an emergency fuel reserve. The unassigned fund balance represents 1.97% of the school system’s \$438 million FY 2016 unrestricted budget.

A primary objective of a fund balance policy is to maintain adequate resources to cope with contingencies. The Government Finance Officers Association (GFOA) recommends as a best practice, for general-purpose governments, a minimum of two months of regular general fund operating revenues or expenditures. Other local factors must also be considered, including timing and dependability of significant revenue sources.

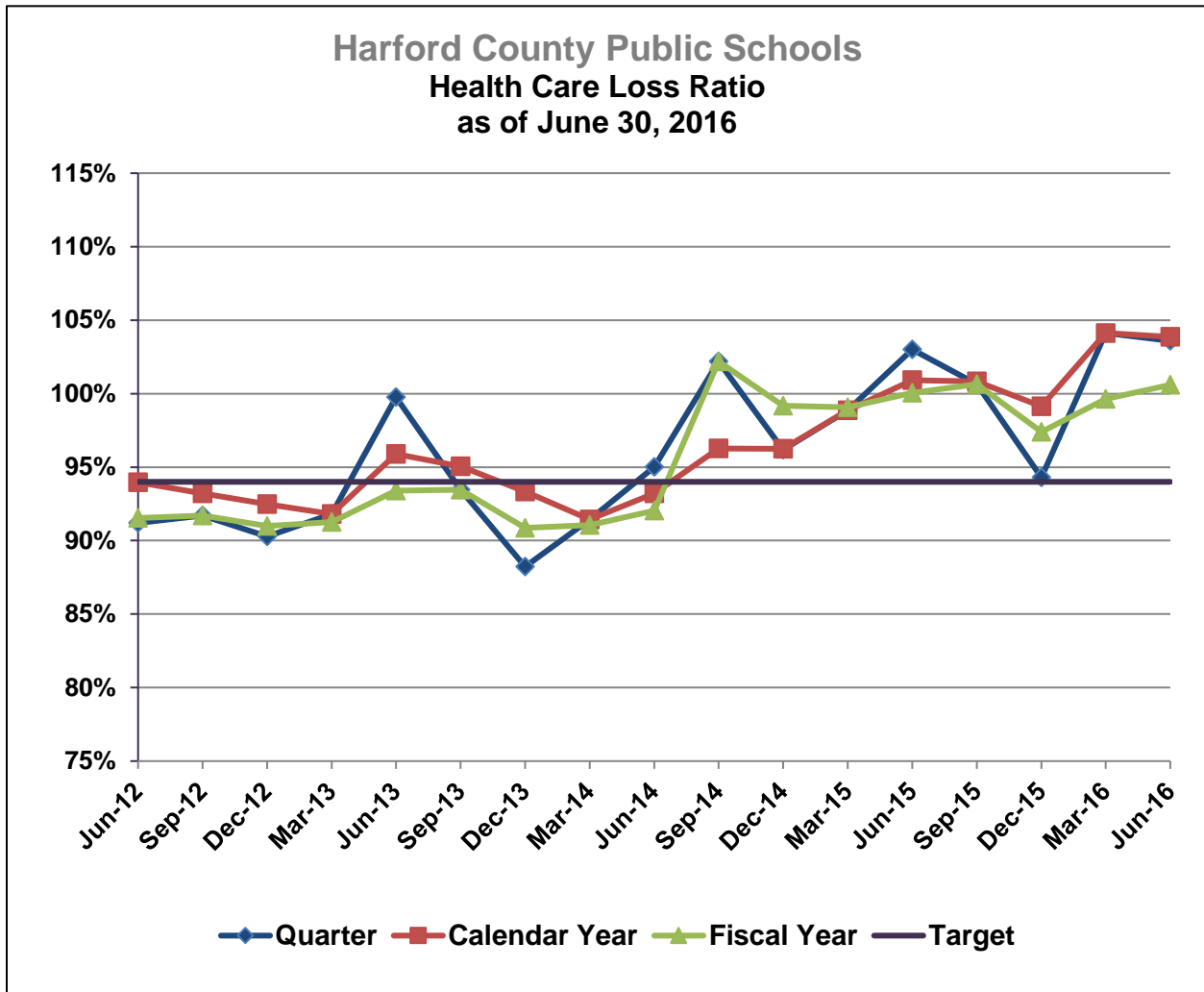
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	7,636,856
Total Fund Balance at July 1, 2015	13,390,110
Assigned Fund Balance at July 1, 2015 (recognized as revenue above)	<u>(4,750,000)</u>
Total Fund Balance	16,276,966
Fund Balance at June 30, 2016 - assigned	<u>(7,748,912)</u>
Fund Balance at June 30, 2016 - unassigned	<u><u>8,528,054</u></u>
% of unassigned to total FY16 budget	1.97%

***Health Insurance Loss Ratio***

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 at the end of the plan year.

The loss ratio is 100.61% for the fiscal year-to-date and 103.86% for the calendar year-to-date, which is above the target. The estimated loss ratio may include unusually high claims above the plan’s specific or aggregate stop-loss levels. In order to protect HCPS from unusually high claims within a plan year, HCPS carries 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, which will occur in November.

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



For FY 2016, employer-paid health insurance expenditures were \$68 million or 15.79% of the school system’s total unrestricted fund expenditures. A 4.2% rate increase is budgeted for FY 2017 for a total of \$71 million.

***Food Services Fund***

The Food Services Fund is a self-supporting fund that does not receive any Unrestricted Fund support. Overall, revenues exceeded expenditures by \$133,649, bringing the fund balance up to \$2.99 million.

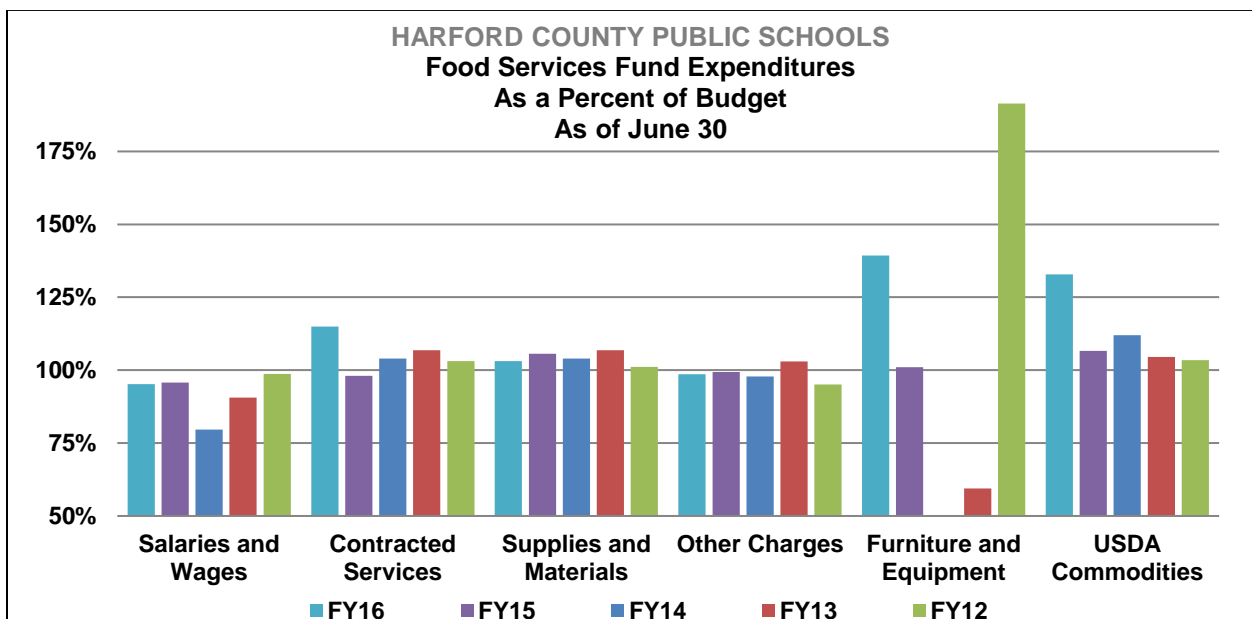
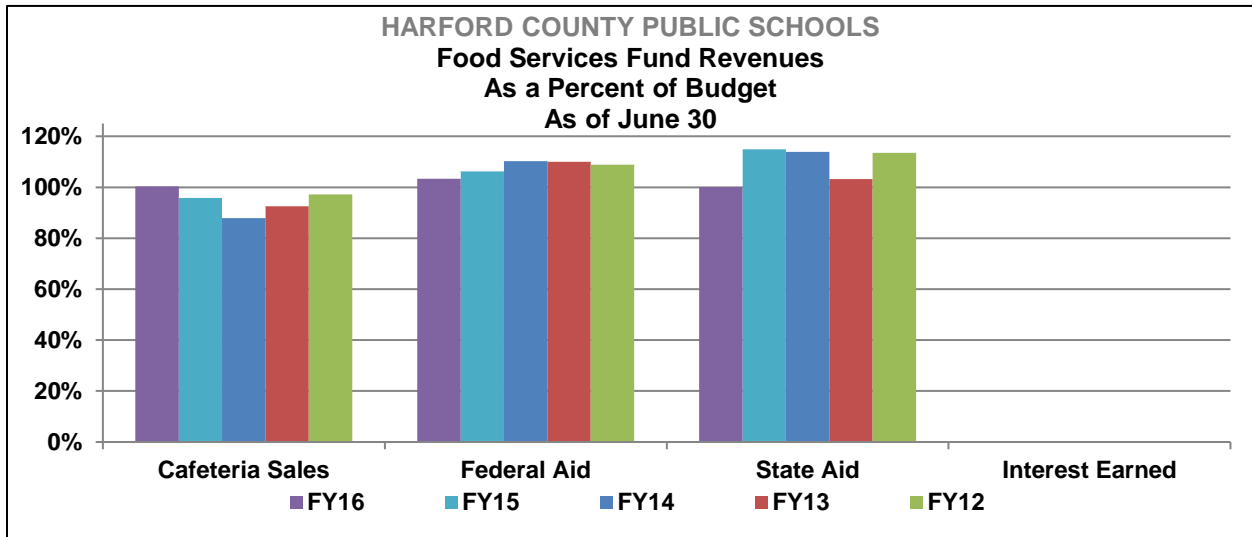
Revenues:

- Federal Aid exceeded budget due to addition of Supper Programs, which provide afterschool meals to students at eight community locations, including the Boys and Girls Clubs.
- Miscellaneous Income is rebates received from manufacturers.

Expenditures:

- Salaries and Wages expenditures are down due to increased efficiency in labor controls.
- Supplies and Materials are up to match increased revenue and commodities.
- Commodities are higher as HCPS has taken advantage of what the USDA offered during FY16.

The food services fund report is included on page F-1.



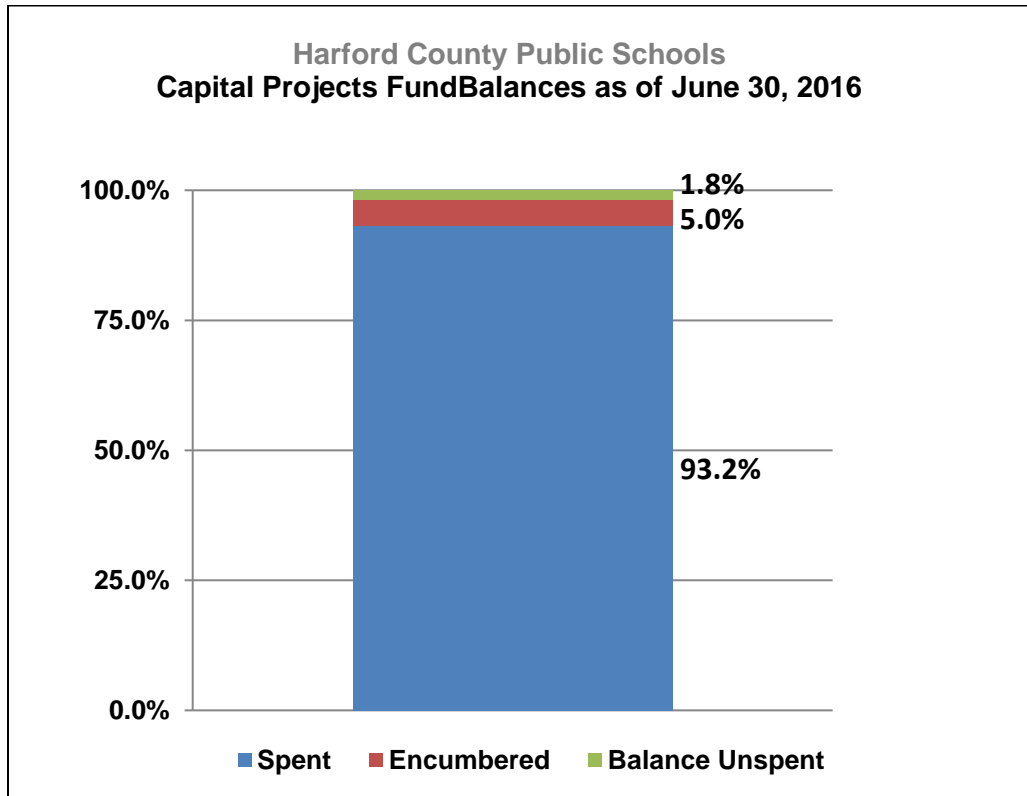


### *Capital Projects Fund*

Capital Projects Balances as of June 30, 2016 are reported for all open projects and projects spent out. These are listed alphabetically by project name on page G-1 and G-2. In total, \$587.4 million is budgeted for capital projects and \$499.7 million in active projects.

When reviewing the list of capital projects, it should be noted that the Youth's Benefit Elementary project shows a balance of negative \$.520 million. This is due to the timing of receiving the full budget appropriation from the County. The contract for the building is released and the funds are encumbered, which leads to the temporary accounting deficit. Actual expenditures for this project are not over budget.

The graph below provides the percentage of capital funds spent, encumbered, and remaining. These figures include the Youth's Benefit Elementary project, which artificially deflates the remaining balance. Excluding this project, 2.15% of budgeted funds remain.



## 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 JUNE 30, 2016 (unaudited)

	Amended Budget	Year-to-Date	Variance- Favorable (Unfavorable)	% Year-to- Date to Budget	% to Total Actual
<b>REVENUES</b>					
Local	228,208,971	228,208,971	-	100.00%	52.76%
State	194,335,044	193,999,044	(336,000)	99.83%	44.85%
Federal	390,000	423,240	33,240	108.52%	0.10%
Other	5,804,300	5,115,268	(689,032)	88.13%	1.18%
Interest	15,000	35,579	20,579	237.19%	0.01%
Prior Years' Fund Balance	4,750,000	4,750,000	-	100.00%	1.10%
<b>Total Revenues</b>	<b>433,503,315</b>	<b>432,532,102</b>	<b>(971,213)</b>	<b>99.78%</b>	<b>100.00%</b>

#### EXPENDITURES

Administration	10,518,865	10,213,336	305,529	97.10%	2.40%
Mid-Level Administration	25,125,976	24,911,004	214,972	99.14%	5.86%
Instructional Salaries	157,705,559	154,869,308	2,836,251	98.20%	36.45%
Textbooks	7,203,605	6,739,936	463,669	93.56%	1.59%
Other Instructional Costs	5,159,907	4,815,482	344,425	93.32%	1.13%
Special Education	41,286,095	40,688,121	597,974	98.55%	9.58%
Student Personnel Services	1,742,980	1,693,218	49,762	97.15%	0.40%
Student Health Services	3,337,076	3,250,722	86,354	97.41%	0.77%
Student Transportation	29,429,248	29,136,157	293,091	99.00%	6.86%
Operation of Plant	29,035,517	27,361,199	1,674,318	94.23%	6.44%
Maintenance of Plant	13,189,265	13,188,091	1,174	99.99%	3.10%
Fixed Charges	108,683,941	107,001,486	1,682,455	98.45%	25.18%
Community Services	526,862	470,002	56,860	89.21%	0.11%
Capital Outlay	558,419	557,184	1,235	99.78%	0.13%
<b>Total Expenditures</b>	<b>433,503,315</b>	<b>424,895,246</b>	<b>8,608,069</b>	<b>98.01%</b>	<b>100.00%</b>

#### EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES

**7,636,856**

Total Fund Balance at July 1, 2015 13,390,110

Assigned Fund Balance at July 1, 2015  
(recognized as revenue above) (4,750,000)

Total Fund Balance 16,276,966

Fund Balance at June 30, 2016 - assigned (7,748,912)

Fund Balance at June 30, 2016 - unassigned 8,528,054

% of unassigned to total budget 1.97%

**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, 2016 (unaudited)**

	<u>Amended Budget</u>	<u>Actual Year- To-Date</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>% Actual Year-to-Date To Budget</u>
<b><u>Schedule A</u></b>				
<b>REVENUES</b>				
<b>LOCAL</b>				
County (Includes Capital Outlay)	228,208,971	228,208,971	-	100.00%
TOTAL COUNTY	<u>228,208,971</u>	<u>228,208,971</u>	<u>-</u>	<u>100.00%</u>
<b>STATE</b>				
Basic Aid	168,527,855	168,527,855	-	100.00%
Transportation	12,450,747	12,450,747	-	100.00%
Special Education	10,336,593	10,056,593	(280,000)	97.29%
Limited English Prof.	1,452,205	1,452,205	-	100.00%
Other	1,567,644	1,511,644	(56,000)	96.43%
TOTAL STATE	<u>194,335,044</u>	<u>193,999,044</u>	<u>(336,000)</u>	<u>99.83%</u>
<b>FEDERAL</b>				
Impact Aid	390,000	423,240	33,240	108.52%
TOTAL FEDERAL	<u>390,000</u>	<u>423,240</u>	<u>33,240</u>	<u>108.52%</u>
<b>OTHER</b>				
<u>Tuition, Fees, etc.</u>				
Tuition	197,889	213,679	15,790	107.98%
Student Payment Fees	306,500	321,550	15,050	104.91%
College Dual Enrollment	3,000	-	(3,000)	0.00%
Out of County LEAs	300,000	252,547	(47,453)	84.18%
Transportation Fees	391,000	225,468	(165,532)	57.66%
Rental of Facilities	412,000	435,951	23,951	105.81%
Total Tuition, Fees, etc.	<u>1,610,389</u>	<u>1,449,195</u>	<u>(161,194)</u>	<u>89.99%</u>
Interscholastic Receipts	422,539	454,747	32,208	107.62%
Donations, Gifts, Awards	20,458	2,518	(17,940)	12.31%
e-Rate Rebate	550,000	221,221	(328,779)	40.22%
Sale of Equipment/Scrap	30,000	9,928	(20,072)	33.09%
Criminal Background	50,000	58,946	8,946	117.89%
Settlements Health & Dental	-	130,111	130,111	n/a
Other Miscellaneous	3,120,914	1,552,035	(1,568,879)	49.73%
Medicare Part D Subsidy	-	1,236,567	1,236,567	n/a
TOTAL OTHER	<u>5,804,300</u>	<u>5,115,268</u>	<u>(689,032)</u>	<u>88.13%</u>
Interest	15,000	35,579	20,579	237.19%
Prior Years' Fund Balance	4,750,000	4,750,000	-	100.00%
TOTAL REVENUE	<u>433,503,315</u>	<u>432,532,102</u>	<u>(971,213)</u>	<u>99.78%</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, 2016 (unaudited)**

<b>EXPENDITURES</b>	<b>Amended Budget</b>	<b>Actual Year- To-Date</b>	<b>Variance- Favorable (Unfavorable)</b>	<b>% Actual Year-to-Date To Budget</b>
Administration	10,518,865	10,213,336	305,529	97.10%
Mid-Level Administration	25,125,976	24,911,004	214,972	99.14%
Instructional Salaries	157,705,559	154,869,308	2,836,251	98.20%
Textbooks	7,203,605	6,739,936	463,669	93.56%
Other Instructional Costs	5,159,907	4,815,482	344,425	93.32%
Special Education	41,286,095	40,688,121	597,974	98.55%
Student Personnel Services	1,742,980	1,693,218	49,762	97.15%
Student Health Services	3,337,076	3,250,722	86,354	97.41%
Student Transportation	29,429,248	29,136,157	293,091	99.00%
Operation of Plant	29,035,517	27,361,199	1,674,318	94.23%
Maintenance of Plant	13,189,265	13,188,091	1,174	99.99%
Fixed Charges	108,683,941	107,001,486	1,682,455	98.45%
Community Services	526,862	470,002	56,860	89.21%
Capital Outlay	558,419	557,184	1,235	99.78%
Total	<u>433,503,315</u>	<u>424,895,246</u>	<u>8,608,069</u>	<u>98.01%</u>

**EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES** 7,636,856

Total Fund Balance at July 1, 2015 13,390,110

Assigned Fund Balance at July 1, 2015  
(recognized as revenue above) (4,750,000)

Total Fund Balance 16,276,966

Fund Balance at June 30, 2016 - assigned (7,748,912)

Fund Balance at June 30, 2016 - unassigned 8,528,054

**CATEGORY AND OBJECT SUMMARY SCHEDULE**

**Schedule B**

**ADMINISTRATION:**

Salaries and Wages	8,788,584	8,576,431	212,153	97.59%
Contracted Services	1,579,972	1,473,416	106,556	93.26%
Supplies and Materials	279,741	242,484	37,257	86.68%
Other Charges	307,699	287,542	20,157	93.45%
Equipment	122,869	144,252	(21,383)	117.40%
Indirect Cost Recovery	(560,000)	(510,789)	(49,211)	91.21%
TOTAL	<u>10,518,865</u>	<u>10,213,336</u>	<u>305,529</u>	<u>97.10%</u>

**MID-LEVEL ADMINISTRATION:**

Salaries and Wages	24,373,707	24,271,644	102,063	99.58%
Contracted Services	64,900	47,693	17,207	73.49%
Supplies and Materials	448,457	388,063	60,394	86.53%
Other Charges	150,840	110,364	40,476	73.17%
Equipment	88,072	93,240	(5,168)	105.87%
TOTAL	<u>25,125,976</u>	<u>24,911,004</u>	<u>214,972</u>	<u>99.14%</u>

**INSTRUCTIONAL SALARIES**

Salaries and Wages	157,705,559	154,869,308	2,836,251	98.20%
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**TEXTBOOKS**

Supplies and Materials	7,203,605	6,739,936	463,669	93.56%
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**OTHER INSTRUCTIONAL COSTS**

Contracted Services	1,575,649	1,229,647	346,002	78.04%
Supplies and Materials	-	-	-	0.00%

**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, 2016 (unaudited)**

	<b>Amended Budget</b>	<b>Actual Year- To-Date</b>	<b>Variance- Favorable (Unfavorable)</b>	<b>% Actual Year-to-Date To Budget</b>
Other Charges	217,625	180,702	36,923	83.03%
Equipment	3,366,633	3,405,133	(38,500)	101.14%
TOTAL	<u>5,159,907</u>	<u>4,815,482</u>	<u>344,425</u>	<u>93.32%</u>
<b>SPECIAL EDUCATION:</b>				
Salaries and Wages	31,881,048	31,248,180	632,868	98.01%
Contracted Services	8,839,741	8,917,752	(78,011)	100.88%
Supplies and Materials	311,187	241,004	70,183	77.45%
Other Charges	155,541	159,310	(3,769)	102.42%
Equipment	98,578	121,875	(23,297)	123.63%
TOTAL	<u>41,286,095</u>	<u>40,688,121</u>	<u>597,974</u>	<u>98.55%</u>
<b>STUDENT PERSONNEL SERVICES:</b>				
Salaries and Wages	1,700,902	1,661,032	39,870	97.66%
Contracted Services	19,600	12,786	6,814	65.23%
Supplies and Materials	13,925	11,537	2,388	82.85%
Other Charges	6,310	6,314	(4)	100.06%
Equipment	2,243	1,549	694	69.06%
TOTAL	<u>1,742,980</u>	<u>1,693,218</u>	<u>49,762</u>	<u>97.15%</u>
<b>STUDENT HEALTH SERVICES:</b>				
Salaries and Wages	3,210,831	3,135,246	75,585	97.65%
Contracted Services	7,113	4,400	2,713	61.86%
Supplies and Materials	98,403	94,469	3,934	96.00%
Other Charges	6,663	4,167	2,496	62.54%
Equipment	14,066	12,440	1,626	88.44%
TOTAL	<u>3,337,076</u>	<u>3,250,722</u>	<u>86,354</u>	<u>97.41%</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, 2016 (unaudited)**

	<u>Amended Budget</u>	<u>Actual Year- To-Date</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>% Actual Year-to-Date To Budget</u>
<b>STUDENT TRANSPORTATION:</b>				
Salaries and Wages	6,424,557	6,114,635	309,922	95.18%
Contracted Services	21,876,298	21,711,445	164,853	99.25%
Supplies and Materials	1,291,500	1,535,972	(244,472)	118.93%
Other Charges	32,452	26,922	5,530	82.96%
Equipment	4,441	15,350	(10,909)	345.64%
Field Trip Cost Recovery	(200,000)	(268,167)	68,167	134.08%
<b>TOTAL</b>	<u>29,429,248</u>	<u>29,136,157</u>	<u>293,091</u>	<u>99.00%</u>
<b>OPERATION OF PLANT:</b>				
Salaries and Wages	10,903,333	10,472,917	430,416	96.05%
Contracted Services	1,656,654	1,600,034	56,620	96.58%
Supplies and Materials	1,089,346	998,069	91,277	91.62%
Other Charges	15,108,545	13,628,200	1,480,345	90.20%
Equipment	277,639	661,979	(384,340)	238.43%
<b>TOTAL</b>	<u>29,035,517</u>	<u>27,361,199</u>	<u>1,674,318</u>	<u>94.23%</u>
<b>MAINTENANCE OF PLANT</b>				
Salaries and Wages	6,899,192	6,716,780	182,412	97.36%
Contracted Services	4,051,684	3,772,188	279,496	93.10%
Supplies and Materials	2,001,919	2,247,088	(245,169)	112.25%
Other Charges	50,046	30,104	19,942	60.15%
Equipment	186,424	421,931	(235,507)	226.33%
<b>TOTAL</b>	<u>13,189,265</u>	<u>13,188,091</u>	<u>1,174</u>	<u>99.99%</u>
<b>FIXED CHARGES</b>	<u>108,683,941</u>	<u>107,001,486</u>	<u>1,682,455</u>	<u>98.45%</u>
<b>COMMUNITY SERVICES</b>				
Salaries and Wages	386,862	351,225	35,637	90.79%
Supplies and Materials	140,000	118,777	21,223	84.84%
Other Charges	-	-	-	0.00%
<b>TOTAL</b>	<u>526,862</u>	<u>470,002</u>	<u>56,860</u>	<u>89.21%</u>
<b>TOTAL REGULAR PROGRAMS</b>	<u>432,944,896</u>	<u>424,338,062</u>	<u>8,606,834</u>	<u>98.01%</u>
<b>CAPITAL OUTLAY</b>				
Salaries and Wages	-	-	-	0.00%
Contracted Services	50,000	2,794	47,206	5.59%
Supplies and Materials	-	45,972	(45,972)	na
Other Charges	508,419	508,418	1	100.00%
Equipment	-	-	-	0.00%
<b>TOTAL</b>	<u>558,419</u>	<u>557,184</u>	<u>1,235</u>	<u>99.78%</u>
<b>TOTAL EXPENDITURES</b>	<u>433,503,315</u>	<u>424,895,246</u>	<u>8,608,069</u>	<u>98.01%</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, 2016 (unaudited)**

	<u>Amended Budget</u>	<u>Actual Year- To-Date</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>% Actual Year-to-Date To Budget</u>
<b><u>Schedule C</u></b>				
<b><u>OBJECT SUMMARY SCHEDULE</u></b>				
Salaries and Wages	252,274,575	247,417,398	4,857,177	98.07%
Contracted Services	39,721,611	38,772,155	949,456	97.61%
Supplies and Materials	12,878,083	12,663,371	214,712	98.33%
Other Charges	125,228,081	121,943,529	3,284,552	97.38%
Equipment	4,160,965	4,877,749	(716,784)	117.23%
Field trip Cost Recovery	(200,000)	(268,167)	68,167	134.08%
Indirect Cost Recovery	(560,000)	(510,789)	(49,211)	91.21%
Total	<u>433,503,315</u>	<u>424,895,246</u>	<u>8,608,069</u>	<u>98.01%</u>

<b><u>SPECIAL EDUCATION</u></b>				
Non-public Placements	8,190,792	7,964,369	226,423	97.24%

<b><u>FIXED CHARGES SCHEDULE</u></b>				
Liability Insurance	644,960	698,066	(53,106)	108.23%
Retirement	11,895,674	11,198,130	697,544	94.14%
Social Security	18,100,577	18,306,040	(205,463)	101.14%
Unemployment Comp Ins.	234,000	104,420	129,580	44.62%
Workers' Comp Ins.	1,994,242	1,985,067	9,175	99.54%
Health Ins.	68,460,173	67,932,124	528,049	99.23%
Dental Ins.	3,970,758	3,824,077	146,681	96.31%
Life Ins.	585,818	530,658	55,160	90.58%
Other Post Employment Benefits	1,352,212	1,352,212	-	100.00%
Tuition Reimbursement	1,130,123	755,288	374,835	66.83%
Debt Service - Interest	315,404	315,404	-	100.00%
Total	<u>108,683,941</u>	<u>107,001,486</u>	<u>1,682,455</u>	<u>98.45%</u>

	<u>Amended Budget</u>	<u>Actual Year- To-Date</u>	<u>Balance</u>	<u>% Actual Year-to-Date To Budget</u>
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<b><u>Schedule D</u></b>				
<b><u>Board of Education</u></b>				
Salaries and Wages	46,781	46,777	4	99.99%
Audit	55,030	52,732	2,298	95.82%
Legal	75,000	40,353	34,647	53.80%
Consultants	6,000	13,250	(7,250)	220.83%
Office Supplies	500	127	373	25.33%
Publications	250	-	250	0.00%
Other Charges	2,000	1,716	284	85.80%
Board Members Allowance	34,400	33,400	1,000	97.09%
Mileage, Parking & Tolls	2,000	-	2,000	0.00%
Professional Dues	39,700	30,670	9,030	77.25%
Institutes, Conferences, Mtgs.	10,000	9,761	239	97.61%
Office Furniture/Equipment	-	-	-	0.00%
Total Board of Education	<u>271,661</u>	<u>228,786</u>	<u>42,875</u>	<u>84.22%</u>

HARFORD COUNTY PUBLIC SCHOOLS

UNRESTRICTED FUND, BUDGETARY BASIS (NON-GAAP)  
STATEMENT OF PROGRAM BUDGET EXPENDITURES - BUDGET AND ACTUAL  
FOR THE PERIOD ENDED JUNE 30, 2016

	Amended Budget	Actual Year-to-Date	% Spent
Board of Education	271,661	228,786	84.22%
Legal	225,998	221,997	98.23%
Internal Audit	177,660	178,555	100.50%
<b>Board of Education</b>	<b>675,319</b>	<b>629,338</b>	<b>93.19%</b>
Executive Administration Office	941,580	932,308	99.02%
Equity & Cultural Proficiency	226,409	221,972	98.04%
Communications	391,942	377,547	96.33%
<b>Executive Administration Office</b>	<b>1,559,931</b>	<b>1,531,827</b>	<b>98.20%</b>
Office of Education Services	594,170	575,493	96.86%
Regular Programs	153,997,373	152,092,586	98.76%
Career and Technology Programs	7,652,174	7,314,619	95.59%
School Library Media Program	5,959,692	5,834,659	97.90%
Gifted and Talented Program	1,418,260	1,198,746	84.52%
Intervention Services	743,038	716,300	96.40%
Magnet and Signature Programs	1,607,047	1,531,844	95.32%
Summer School	178,144	128,504	72.13%
Other Special Programs	2,835,169	2,823,871	99.60%
<b>Education Services</b>	<b>174,985,067</b>	<b>172,216,622</b>	<b>98.42%</b>
<b>Special Education</b>	<b>41,202,897</b>	<b>40,604,926</b>	<b>98.55%</b>
Student Activities	847,713	779,906	92.00%
Interscholastics Athletics	2,858,290	2,757,618	96.48%
<b>Extra-Curricular Activities</b>	<b>3,706,003</b>	<b>3,537,524</b>	<b>95.45%</b>
<b>Safety and Security</b>	<b>893,956</b>	<b>899,420</b>	<b>100.61%</b>
School Counseling Services	7,084,824	6,910,937	97.55%
Psychological Services	2,336,210	2,256,849	96.60%
Pupil Personnel Services	1,742,980	1,693,218	97.15%
Health Services	3,337,076	3,250,722	97.41%
<b>Student Services</b>	<b>14,501,090</b>	<b>14,111,726</b>	<b>97.31%</b>
Curriculum Dev. and Implementation	4,143,500	3,985,415	96.18%
Professional Development	1,106,376	989,136	89.40%
Office of Accountability	788,897	774,517	98.18%
<b>Curriculum and Instruction</b>	<b>6,038,773</b>	<b>5,749,068</b>	<b>95.20%</b>
Transportation	29,552,527	29,569,923	100.06%
Facilities Management	22,053,136	22,125,603	100.33%
Utility Resource Management	14,112,976	12,341,181	87.45%
Planning and Construction	873,680	808,053	92.49%
<b>Operations and Maintenance</b>	<b>66,592,319</b>	<b>64,844,760</b>	<b>97.38%</b>
Fiscal Services	34,470,060	33,995,904	98.62%
Purchasing	914,507	885,841	96.87%
<b>Business Services</b>	<b>35,384,567</b>	<b>34,881,745</b>	<b>98.58%</b>
<b>Human Resources</b>	<b>78,149,110</b>	<b>76,852,968</b>	<b>98.34%</b>
<b>Office of Technology and Info.</b>	<b>9,814,283</b>	<b>9,035,322</b>	<b>92.06%</b>
<b>Unrestricted Fund</b>	<b>433,503,315</b>	<b>424,895,246</b>	<b>98.01%</b>



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, 2016 (unaudited)

Budget Manager Title	Current Year				FY15	FY14	FY13	FY12	FY11
	Budget	Actual	Balance	% Spent	% Spent	% Spent	% Spent	% Spent	% Spent
Applications Development Team Leader	285,661	385,657	(99,996)	135.01%	115.83%	104.11%	92.39%	102.46%	86.90%
Assistant Superintendent of Human Resources	80,240,110	78,833,577	1,406,533	98.25%	97.41%	98.13%	99.18%	96.69%	97.01%
Assistant Superintendent of Operations	631,453	503,478	127,975	79.73%	78.60%	87.35%	80.07%	77.41%	78.77%
Assistant Superintendent of Business Services	31,830,858	31,312,772	518,086	98.37%	98.43%	98.24%	97.50%	97.57%	98.66%
Assistant Supervisor of Client Server	235,857	180,735	55,122	76.63%	85.11%	86.19%	95.00%	81.51%	87.64%
Assistant Supervisor of Energy & ABS	14,112,976	12,341,181	1,771,795	87.45%	92.55%	97.39%	101.85%	98.64%	93.07%
Assistant Supervisor of Science	311,495	314,497	(3,002)	100.96%	92.26%	96.75%	93.60%	101.24%	100.78%
Assistant Supervisor of User Support	656,607	613,509	43,098	93.44%	97.96%	92.76%	90.25%	95.10%	96.32%
Board of Education President	271,661	228,786	42,875	84.22%	71.71%				
Chief of Administration	917,580	928,098	(10,518)	101.15%	102.71%	97.77%	92.50%	95.00%	92.41%
Coordinator of Accelerated Learning	1,872,268	1,616,531	255,737	86.34%	86.24%	90.87%	86.81%	91.30%	90.85%
Coordinator of Professional Development	629,955	587,688	42,267	93.29%	92.76%	93.53%	92.85%	81.33%	87.87%
Coordinator of Safety & Security	827,406	835,753	(8,347)	101.01%	98.03%	94.57%	95.19%	113.76%	100.26%
Coordinator of School Improvement	461,012	435,438	25,574	94.45%	93.10%	98.80%	90.72%	94.10%	95.75%
Director of Information Systems & Technology	8,339,434	7,597,410	742,024	91.10%	97.33%	98.70%	98.96%	97.55%	89.12%
Director of Special Education	41,202,897	40,604,926	597,971	98.55%	99.01%	100.00%	98.79%	97.53%	99.89%
Director of Student Services	1,776,447	1,731,275	45,172	97.46%	99.06%	97.23%	103.27%	96.64%	97.58%
Director of Transportation	29,467,755	29,554,826	(87,071)	100.30%	98.75%	98.82%	97.95%	99.53%	98.83%
Executive Director of Curriculum, Instruction, & Assessment	4,316,267	4,161,845	154,422	96.42%	98.52%	97.09%	85.43%	90.42%	88.19%
Executive Director of Facilities Management	20,585,760	20,717,723	(131,963)	100.64%	98.51%	97.98%	99.18%	100.85%	97.14%
Executive Directors of Education Services	161,579,626	159,548,015	2,031,611	98.74%	98.87%	99.04%	95.05%	98.81%	99.66%
General Counsel	249,998	226,207	23,791	90.48%	92.18%	97.21%	98.52%	96.59%	96.52%
Internal Auditor	177,660	178,555	(895)	100.50%	98.96%	96.74%	82.36%	99.25%	90.79%
Manager of Communications	458,492	441,214	17,278	96.23%	91.69%	87.82%	96.11%	80.52%	86.33%
Nurse Coordinator	3,337,076	3,250,722	86,354	97.41%	95.77%	96.69%	99.20%	97.13%	94.91%
Risk Manager	3,233,993	3,272,369	(38,376)	101.19%	97.64%	98.22%	97.00%	90.91%	94.61%
Supervisor of Business, Technology, & Magnet Programs	1,160,881	1,068,776	92,105	92.07%	95.49%	81.40%	92.47%	85.15%	89.92%
Supervisor of Career Programs	394,260	351,253	43,007	89.09%	93.87%	95.37%	93.01%	100.20%	109.97%
Supervisor of Elementary & Middle School Physical Educ.	116,616	110,342	6,274	94.62%	90.73%	100.24%	92.61%	95.05%	84.20%
Supervisor of Equity and Cultural Proficiency	249,824	245,344	4,480	98.21%	97.56%	100.27%	99.99%	95.57%	90.17%
Supervisor of Fine Arts	202,750	190,950	11,800	94.18%	104.17%	107.73%	87.79%	99.11%	90.16%
Supervisor of Library & Media Services	5,959,692	5,834,659	125,033	97.90%	97.46%	98.89%	98.27%	99.56%	99.10%
Supervisor of Phys. Educ. & Interscholastic Athletics	2,858,290	2,757,618	100,672	96.48%	96.81%	100.95%	99.10%	99.60%	99.49%
Supervisor of Planning & Construction	873,680	808,053	65,627	92.49%	92.03%	96.68%	91.98%	93.75%	93.05%
Supervisor of Psychological & Pupil Services	3,126,544	2,833,294	293,250	90.62%	89.24%	96.19%	94.23%	98.29%	95.37%
Supervisor of Purchasing	914,507	885,841	28,666	96.87%	97.57%	96.65%	99.31%	98.98%	97.50%
Supervisor of School Counseling	7,084,824	6,910,938	173,886	97.55%	99.78%	98.79%	99.19%	99.62%	98.99%
Supervisor of Science	882,478	873,038	9,440	98.93%	94.75%	97.31%	97.08%	98.06%	97.90%
Supervisor of the Office of Accountability	788,897	774,517	14,380	98.18%	101.36%	100.41%	99.80%	95.62%	100.19%
Supervisor of World Language and ESOL	583,044	574,476	8,568	98.53%	99.00%	95.77%	94.33%	92.94%	98.52%
Technical Services Team Leader	296,724	273,360	23,364	92.13%	59.68%	78.51%	112.33%	106.57%	103.70%
<b>Total</b>	<b>433,503,315</b>	<b>424,895,246</b>	<b>8,608,069</b>	<b>98.01%</b>	<b>97.98%</b>	<b>98.66%</b>	<b>98.80%</b>	<b>98.11%</b>	<b>98.17%</b>

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, 2016 (unaudited)

School	Name	Current Year				Same Period Prior Years				
		Budget	Actual	Balance	% Spent	FY15	FY14	FY13	FY12	FY11
1	Central Office	2,719,632	2,433,504	286,128	89.48%	59.44%	96.16%	44.86%	25.16%	49.62%
5	Hickory Annex	11,443	301	11,142	2.63%	0.00%	0.00%	0.87%	31.38%	2.69%
6	Forest Hill Annex	3,406	113	3,293	3.32%	19.67%				
	<b>Total Central Funds</b>	<b>2,734,481</b>	<b>2,433,918</b>	<b>300,563</b>	<b>89.01%</b>	<b>58.96%</b>	<b>96.16%</b>	<b>37.60%</b>	<b>25.36%</b>	<b>48.01%</b>
9	Harford Glen	42,081	35,430	6,651	84.19%	73.12%	79.72%	85.13%	75.39%	87.78%
91	John Archer	112,574	114,347	(1,773)	101.57%	100.00%	100.03%	100.00%	100.00%	99.31%
92	Alternative Education	81,254	81,153	101	99.88%	100.65%	96.56%	94.29%	101.19%	78.04%
	<b>Total Special Schools</b>	<b>235,909</b>	<b>230,930</b>	<b>4,979</b>	<b>97.89%</b>	<b>95.41%</b>	<b>95.53%</b>	<b>95.60%</b>	<b>95.97%</b>	<b>89.39%</b>
70	Aberdeen High	337,105	344,212	(7,107)	102.11%	96.28%	100.13%	99.05%	92.06%	88.41%
73	Bel Air High	373,681	381,639	(7,958)	102.13%	99.13%	99.95%	97.45%	97.87%	102.21%
85	C. Milton Wright High	344,765	341,416	3,349	99.03%	104.48%	99.55%	93.06%	99.99%	99.93%
76	Edgewood High	315,146	303,057	12,089	96.16%	106.39%	86.16%	96.44%	104.03%	97.33%
82	Fallston High	273,164	272,609	555	99.80%	100.42%	100.65%	102.64%	100.78%	102.33%
4	Harford Technical High	331,386	326,890	4,496	98.64%	100.41%	105.50%	99.13%	101.15%	98.88%
78	Havre de Grace High	182,366	181,474	892	99.51%	101.12%	102.36%	100.55%	111.04%	103.04%
81	Joppatowne High	191,627	193,592	(1,965)	101.03%	100.08%	100.22%	100.77%	101.87%	94.02%
80	North Harford High	305,852	302,100	3,752	98.77%	99.54%	101.33%	98.96%	98.54%	94.89%
87	Patterson Mill High	218,505	216,908	1,597	99.27%	101.87%	100.22%	101.09%	107.55%	96.91%
	<b>Total High Schools</b>	<b>2,873,597</b>	<b>2,863,897</b>	<b>9,700</b>	<b>99.66%</b>	<b>100.92%</b>	<b>99.51%</b>	<b>98.59%</b>	<b>100.72%</b>	<b>97.72%</b>
65	Aberdeen Middle	210,614	209,738	876	99.58%	100.96%	100.45%	98.88%	98.38%	108.43%
72	Bel Air Middle	207,323	207,746	(423)	100.20%	100.57%	100.18%	98.96%	100.34%	100.13%
77	Edgewood Middle	190,292	188,496	1,796	99.06%	110.58%	96.65%	104.56%	103.89%	94.12%
86	Fallston Middle	148,627	148,658	(31)	100.02%	102.93%	100.20%	99.94%	100.37%	100.64%
79	Havre de Grace Middle	107,593	106,549	1,044	99.03%	99.50%	83.37%	97.65%	95.56%	105.21%
84	Magnolia Middle	134,225	133,320	905	99.33%	100.09%	96.51%	100.19%	98.83%	99.95%
83	North Harford Middle	165,819	165,974	(155)	100.09%	99.96%	100.54%	99.69%	99.48%	101.58%
88	Patterson Mill Middle	122,084	116,492	5,592	95.42%	98.47%	100.71%	100.30%	92.40%	94.19%
74	Southampton Middle	190,570	189,111	1,459	99.23%	100.36%	99.63%	99.94%	99.33%	97.67%
	<b>Total Middle Schools</b>	<b>1,477,147</b>	<b>1,466,084</b>	<b>11,063</b>	<b>99.25%</b>	<b>101.78%</b>	<b>98.27%</b>	<b>100.12%</b>	<b>99.18%</b>	<b>100.17%</b>
	<b>Total Secondary Schools</b>	<b>4,350,744</b>	<b>4,329,981</b>	<b>20,763</b>	<b>99.52%</b>	<b>101.21%</b>	<b>99.09%</b>	<b>99.10%</b>	<b>100.20%</b>	<b>98.57%</b>
23	Abingdon Elementary	130,103	129,909	194	99.85%	93.47%	91.42%	85.96%	99.15%	95.87%
12	Bakerfield Elementary	69,842	70,221	(379)	100.54%	99.06%	121.83%	102.21%	100.18%	100.13%
14	Bel Air Elementary	77,145	77,628	(483)	100.63%	100.02%	99.98%	99.18%	99.73%	99.83%
25	Church Creek Elementary	127,234	122,078	5,156	95.95%	98.44%	94.84%	90.95%	93.05%	91.69%
16	Churchville Elementary	62,050	61,909	141	99.77%	98.39%	98.58%	99.36%	94.21%	100.00%
18	Darlington Elementary	27,959	27,954	5	99.98%	100.08%	100.59%	95.10%	100.97%	106.55%
20	Deerfield Elementary	129,893	122,987	6,906	94.68%	99.62%	98.33%	94.42%	99.43%	95.84%
22	Dublin Elementary	51,136	50,696	440	99.14%	100.01%	100.11%	91.77%	98.15%	97.41%
15	Edgewood Elementary	67,123	65,683	1,440	97.85%	95.76%	105.33%	100.82%	99.09%	99.99%
21	Emmorton Elementary	88,694	88,640	54	99.94%	99.93%	99.99%	99.82%	99.58%	99.72%
26	Forest Hill Elementary	78,129	78,130	(1)	100.00%	100.03%	100.05%	99.81%	99.37%	101.43%
28	Forest Lakes Elementary	76,488	73,960	2,528	96.69%	101.57%	102.01%	101.17%	100.67%	101.22%
27	Fountain Green Elementary	80,100	80,048	52	99.94%	99.99%	99.95%	100.00%	100.00%	99.99%
11	George D. Lisby Elementary	72,682	66,135	6,547	90.99%	99.96%	98.29%	91.39%	98.68%	89.14%
30	Halls Cross Roads Elementary	84,891	86,837	(1,946)	102.29%	96.58%	118.00%	100.14%	100.25%	103.02%
32	Havre de Grace Elementary	74,531	75,323	(792)	101.06%	99.59%	99.44%	99.51%	98.21%	102.30%
33	Hickory Elementary	109,007	107,111	1,896	98.26%	96.35%	98.60%	95.67%	97.43%	103.20%
35	Homestead-Wakefield Elementary	153,674	150,170	3,504	97.72%	108.48%	99.35%	101.88%	104.71%	97.01%
36	Jarrettsville Elementary	73,242	76,156	(2,914)	103.98%	96.87%	80.48%	97.61%	100.05%	100.02%
37	Joppatowne Elementary	93,632	94,454	(822)	100.88%	103.10%	88.44%	93.56%	97.19%	98.91%
31	Magnolia Elementary	82,527	82,156	371	99.55%	98.89%	100.39%	99.85%	100.06%	99.11%
38	Meadowvale Elementary	85,997	87,624	(1,627)	101.89%	94.96%	99.48%	99.46%	99.68%	99.99%
41	Norrisville Elementary	38,368	37,065	1,303	96.60%	99.67%	100.01%	98.78%	98.90%	99.98%
47	North Bend Elementary	55,975	51,627	4,348	92.23%	95.56%	92.93%	87.73%	102.85%	100.55%
44	North Harford Elementary	66,211	65,541	670	98.99%	99.99%	100.21%	99.89%	100.00%	99.40%
29	Prospect Mill Elementary	94,979	93,132	1,847	98.06%	100.03%	101.35%	100.97%	86.21%	99.91%
49	Red Pump Elementary	110,462	107,951	2,511	97.73%	99.31%	97.99%	103.77%	112.07%	-
45	Ring Factory Elementary	86,574	81,829	4,745	94.52%	98.41%	93.86%	92.96%	102.28%	99.30%
43	Riverside Elementary	76,014	75,926	88	99.88%	99.77%	99.74%	93.64%	101.76%	101.04%
39	Roye Williams Elementary	90,589	94,006	(3,417)	103.77%	100.16%	99.95%	99.25%	101.04%	100.22%
40	William Paca Elementary	139,280	139,019	261	99.81%	99.42%	100.00%	99.78%	99.62%	99.52%
13	William S. James Elementary	70,616	70,047	569	99.19%	99.91%	98.37%	98.69%	98.46%	99.83%
48	Youth's Benefit Elementary	157,749	159,154	(1,405)	100.89%	99.73%	102.01%	99.01%	98.64%	101.07%
	<b>Total Elementary Schools</b>	<b>2,882,896</b>	<b>2,851,106</b>	<b>31,790</b>	<b>98.90%</b>	<b>99.31%</b>	<b>98.57%</b>	<b>97.55%</b>	<b>99.41%</b>	<b>99.31%</b>
	<b>Unallocated</b>	<b>45,000</b>	<b>-</b>	<b>45,000</b>	<b>0.00%</b>					
	<b>Total All Funds</b>	<b>10,249,030</b>	<b>9,845,935</b>	<b>403,095</b>	<b>96.07%</b>	<b>96.34%</b>	<b>98.61%</b>	<b>94.72%</b>	<b>91.64%</b>	<b>93.71%</b>

**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, 2016 (unaudited)**

	<u>Amended Budget</u>	<u>Actual Year-To-Date</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Percent Actual to Budget</u>
<b><u>Revenues</u></b>				
Cafeteria Sales	7,115,734	7,141,875	26,141	100.37%
<b><u>Federal Aid</u></b>				
Fresh Fruit & Vegetable	25,000	25,838	838	-
School Lunch Program	740,000	604,092	(135,908)	81.63%
School Breakfast Program	1,850,000	2,074,030	224,030	112.11%
Section II FaRMS	4,998,000	4,815,620	(182,380)	96.35%
Other Federal Revenue	303,403	456,863	153,460	150.58%
USDA Commodities	950,000	1,188,268	238,268	125.08%
Total Federal Aid	8,866,403	9,164,711	298,308	103.36%
<b><u>State Aid</u></b>				
Child Feeding Program	157,020	148,973	(8,047)	94.88%
Other State Revenue	290,000	298,506	8,506	102.93%
Total State Aid	447,020	447,479	459	100.10%
Interest Earned	-	-	-	-
Miscellaneous Income	-	141,334	141,334	-
Prior Years Fund Balance	-	-	-	-
Total Revenues	16,429,157	16,895,399	466,242	102.84%
<b><u>Expenditures</u></b>				
Salaries and Wages	5,684,982	5,412,034	272,948	95.20%
Contracted Services	335,761	385,811	(50,050)	114.91%
Supplies and Materials	6,701,968	6,911,942	(209,974)	103.13%
Other Charges	2,581,446	2,546,125	35,321	98.63%
Furniture and Equipment	175,000	243,848	(68,848)	139.34%
USDA Commodities	950,000	1,261,990	(311,990)	132.84%
Total Expenditures	16,429,157	16,761,750	(332,593)	102.02%
<b>Excess of Revenues over Expenditures or (Expenditures over Revenues)</b>		133,649		
Fund Balance at Beginning of Year		2,961,999		
Increase (decrease) in nonspendable fund balance - USDA Inventory		(73,722)		
Total Fund Balance		3,021,926		
Nonspendable fund balance - USDA inventory - end of year		(30,895)		
Fund Balance at June 30, 2016 - Unassigned		2,991,031		

**HARFORD COUNTY PUBLIC SCHOOLS**  
**Open Capital Projects**  
**Balances as of June 30, 2016**

<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 Stadium/Weight Rm	361-7062	1,600,000	1,569,648	22,094	1,591,742	8,258	0.52%
Aberdeen High North	310-7110	665,000	567,053	-	567,053	97,947	14.73%
ADA Improvements	360-9080	600,000	554,223	-	554,223	45,777	7.63%
Alarms & ER Systems	360-9074	1,125,000	1,073,038	-	1,073,038	51,962	4.62%
Athletic Fields	360-9162	487,000	483,823	-	483,823	3,177	0.65%
Backflow Prevention	360-9078	600,000	465,247	-	465,247	134,753	22.46%
Band Uniforms	391-8097	72,340	72,333	-	72,333	7	0.01%
Bleachers	360-9084	500,000	459,565	-	459,565	40,435	8.09%
Building Envelope Improvements	360-9085	700,000	699,718	-	699,718	282	0.04%
Buses	390-9096	10,058,994	9,492,482	-	9,492,482	566,512	5.63%
Center Educ. Opport. A/C	325-9183	4,625,000	2,634,385	1,818,515	4,452,900	172,100	3.72%
Church Creek Elem Playground	390-2595	234,806	234,806	-	234,806	-	0.00%
Churchville Elementary Roof	325-1625	792,294	9,983	734,240	744,223	48,071	6.07%
CTE Equip Refresh	390-9990	750,000	721,595	-	721,595	28,405	3.79%
Darlington Elem HVAC	325-1868	1,535,000	556,098	453,091	1,009,189	525,811	34.25%
Deerfield Elem. Modernization	310-2010	32,293,293	32,252,466	-	32,252,466	40,827	0.13%
Dublin Elem HVAC	325-2268	3,994,000	3,747,810	8,823	3,756,633	237,367	5.94%
Edgewood Middle Computer Lab	350-7759	115,000	78,217	-	78,217	36,783	31.99%
Edgewood High Modernization	310-7610	83,606,790	83,513,137	59,979	83,573,116	33,674	0.04%
Energy Conservation	360-9086	500,000	365,380	-	365,380	134,620	26.92%
Energy Performance	360-9087	19,509,808	19,206,453	-	19,206,453	303,355	1.55%
Environmental Compliance	360-9065	2,941,263	2,848,234	-	2,848,234	93,029	3.16%
Fallston High Autism	315-8221	250,000	249,602	-	249,602	398	0.16%
Fallston High HVAC	326-8268	16,382,961	15,788,724	10,716	15,799,440	583,521	3.56%
Floor Covering	360-9871	100,000	99,465	-	99,465	535	0.54%
Furniture	390-9092	1,655,000	1,638,845	-	1,638,845	16,155	0.98%
Havre de Grace High	310-7810	3,950,000	2,583,810	1,020,213	3,604,023	345,977	8.76%
Havre de Grace High Field Impr.	330-7862	1,357,770	1,352,886	-	1,352,886	4,884	0.36%
Homestead/Wakefield Modernization	310-3510	133,454	132,454	-	132,454	1,000	0.75%
HVAC Major Repairs	360-9968	9,106,566	8,738,960	13,306	8,752,266	354,300	3.89%
Integrated Business System	350-9058	609,500	598,626	-	598,626	10,874	1.78%
Jarrettsville Elem HVAC	326-3668	3,700,000	3,666,416	-	3,666,416	33,584	0.91%
JHS Stadium ADA Improvements	361-8180	300,000	267,773	-	267,773	32,227	10.74%
Joppatowne High Ltd Renov.	315-8115	1,000,000	-	-	-	1,000,000	100.00%
Lockers	360-9083	430,000	418,727	-	418,727	11,273	2.62%
Magnolia Middle HVAC	325-8468	9,532,030	9,352,523	-	9,352,523	179,507	1.88%
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%
Music Refresh	390-9097	625,000	622,524	-	622,524	2,476	0.40%
Norrisville Elem HVAC	325-4168	3,391,012	3,112,581	18,262	3,130,843	260,169	7.67%
North Harford High Modernization	310-8010	52,051,589	51,750,528	130,219	51,880,747	170,842	0.33%
North Harford Middle Remedial	315-8315	50,000	41,473	8,527	50,000	-	0.00%
North Harford Middle Water	361-8376	1,000,000	-	63,900	63,900	936,100	93.61%
North Harford Sewer System	360-8077	500,000	493,900	-	493,900	6,100	1.22%
Outdoor Track Reconditioning	330-9031	200,000	198,541	-	198,541	1,459	0.73%
Patterson Mill Middle/High School	300-8701	62,897,094	62,847,372	-	62,847,372	49,722	0.08%
Playground Equipment	390-9095	436,379	400,000	-	400,000	36,379	8.34%
Prospect Mill Elem HVAC	326-2968	4,685,000	1,315,553	3,233,176	4,548,729	136,271	2.91%
Red Pump Road Elementary School	300-4901	31,826,114	31,825,231	-	31,825,231	883	0.00%
Relocatables	340-9041	11,284,637	10,791,052	-	10,791,052	493,585	4.37%
Ring Factory HVAC Equip	360-4568	1,099,000	1,056,997	25,299	1,082,296	16,704	1.52%
Roofs	325-9025	10,173,313	9,955,545	-	9,955,545	217,768	2.14%
Security Cameras	390-9098	1,735,000	1,722,416	-	1,722,416	12,584	0.73%
Security Initiative Program	391-9098	1,728,000	1,723,619	-	1,723,619	4,381	0.25%
Septic Pretreat Facility	360-9077	4,910,592	4,703,058	-	4,703,058	207,534	4.23%
Special Education Facilities	315-9021	200,000	128,489	-	128,489	71,511	35.76%
Swimming Pools	391-9095	300,000	255,466	-	255,466	44,534	14.84%
SWM, Erosion, Sediment	360-9079	775,000	768,653	-	768,653	6,347	0.82%
Technology Education Lab Refresh	315-9017	1,625,000	1,272,000	-	1,272,000	353,000	21.72%
Technology Infrastructure	350-9057	29,386,730	29,291,622	88,603	29,380,225	6,505	0.02%
Textbooks	390-9793	4,681,644	3,043,059	93,525	3,136,584	1,545,060	33.00%
Textbooks Social Science	390-9993	1,100,000	1,099,979	-	1,099,979	21	0.00%
William Paca Elem. A/C	326-4083	3,955,056	3,953,433	-	3,953,433	1,623	0.04%
Youth's Benefit Elementary	310-4810	46,407,391	29,800,747	17,126,663	46,927,410	(520,019)	-1.12%
		<u>499,720,816</u>	<u>465,552,364</u>	<u>24,929,151</u>	<u>490,481,515</u>	<u>9,239,301</u>	<u>1.85%</u>

**Open Capital Projects  
Balances as of June 30, 2016**

**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%
Bel Air Elementary Improvements	330-1432	488,251	488,251	-	488,251	-	0.00%
Bel Air High Modernization	310-7310	81,159,665	81,159,665	-	81,159,665	-	0.00%
Campus Hills Elementary School	300-1901	1,332,693	1,332,693	-	1,332,693	-	0.00%
Churchville Elementary Playground	390-1695	144,887	144,887	-	144,887	-	0.00%
Dublin Elementary Boiler	360-2273	244,112	244,112	-	244,112	-	0.00%
Edgewood Elementary Playground	390-1595	168,639	168,639	-	168,639	-	0.00%
Emmorton Elem Playground	390-2195	154,556	154,556	-	154,556	-	0.00%
Forest Hill Elem Playground	390-2695	154,752	154,752	-	154,752	-	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%
John Archer Playground	390-9195	272,637	272,637	-	272,637	-	0.00%
Joppatowne High Weight Rm	361-8162	132,407	132,407	-	132,407	-	0.00%
Magnolia Elementary Playground	390-3195	137,762	137,762	-	137,762	-	0.00%
Milestone Project II	350-9054	482,500	482,500	-	482,500	-	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%
Prospect Mill Playground	390-2995	224,125	224,125	-	224,125	-	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	372,354	372,354	-	372,354	-	0.00%
Youth's Benefit Playground	390-4895	68,317	68,317	-	68,317	-	0.00%
Totals of Projects Spent Out		<u>87,706,396</u>	<u>87,706,396</u>	<u>-</u>	<u>87,706,396</u>	<u>-</u>	<u>0.00%</u>
<b>Sum of Open And Spent Out</b>		<u><b>587,427,212</b></u>	<u><b>553,258,760</b></u>	<u><b>24,929,151</b></u>	<u><b>578,187,911</b></u>	<u><b>9,239,301</b></u>	<u><b>1.57%</b></u>