

BOARD OF EDUCATION OF HARFORD COUNTY

INFORMATIONAL REPORT

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

NOVEMBER 14, 2016

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, 2016 is submitted.

Discussion:

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

Superintendent's Recommendation:

No action is required.

Memorandum

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

From: Deborah L. Judd

CC: Eric Clark
Jay Staab
Laura Tucholski

Date: October 31, 2016

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

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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 FY17 ending September 30, 2016. The report presents the Statement of Revenues, Expenditures and Changes in Fund Balance for the first quarter and is not audited. The Executive Summary adds a column, "% to Total Actual," in order to show the relative value of each revenue or expenditure line to the total actual quarter-ending revenues or expenditures. Statements of expenditures by program, budget manager, and school are also presented. In addition, the Statement of Revenues, Expenditures, and Changes in Fund Balance for Food Services and a list of Capital Projects balances are included.

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

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

The column “% Year-to-Date to Budget” may be used as a barometer in your review of these statements. 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 three 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.

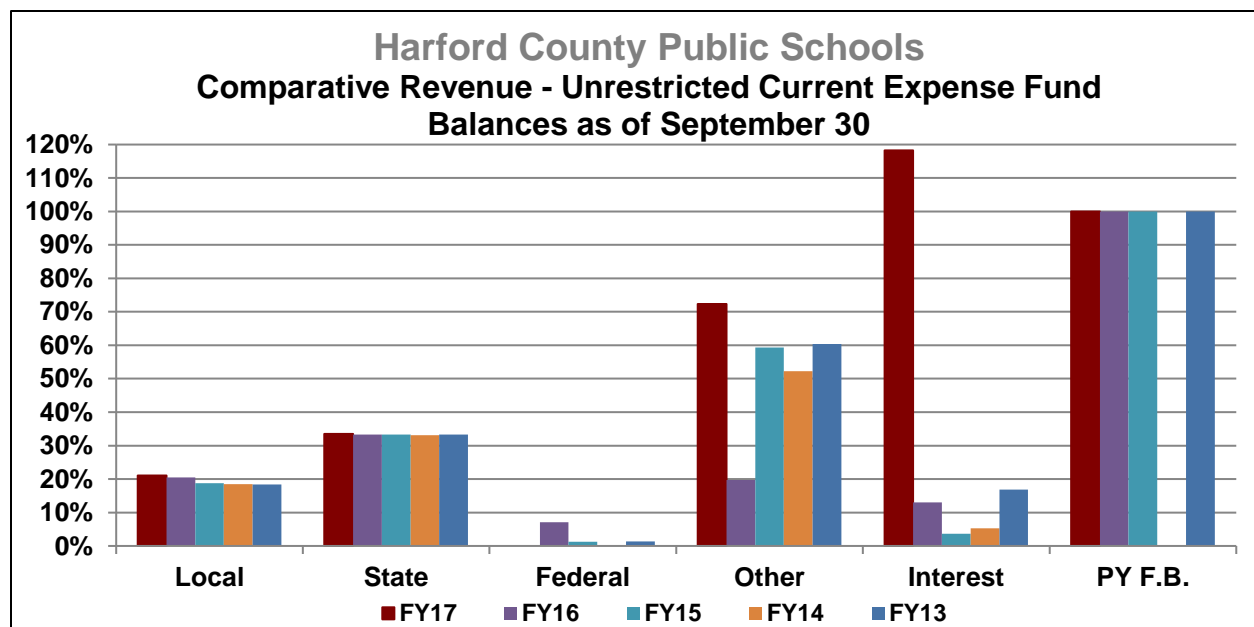
Revenues

Total revenue received to date is within expectation at 27.98% 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. At September 30, HCPS has not yet received federal aid; this is not unusual as the timing and amount of payments under Federal Impact Aid are unpredictable and vary year-to-year with the bulk of payments occurring late in the second or third quarter.

Other revenue is at 72.34% of budget, which is above where it has been in recent years at the close of the first quarter but within expectation for the entire year. Included in this category are tuition, fees for student participation, facility rental, e-rate rebates, Medicare Part D subsidy receipts, dividends from MABE’s insurance programs, payments from Out of County LEAs, and refunds from health and dental insurance carriers. Payment of \$1.3 million from the Medicare Part D subsidy program was received in the first quarter this year compared to \$1.2 million received during the second quarter last year. Medicare Part D subsidy payments are revenues that are not budgeted due to uncertainty of receipt each year and the proceeds from these revenue sources are dedicated to fund the OPEB annual contribution. In addition, HCPS received unbudgeted payments of a \$125K dental settlement and an \$83K MABE premium adjustment.

Interest revenue continues to be low (budgeted at \$10K) as excess cash is invested at low market rates; it is, however, beginning to rise and is at 118.24% of budget.

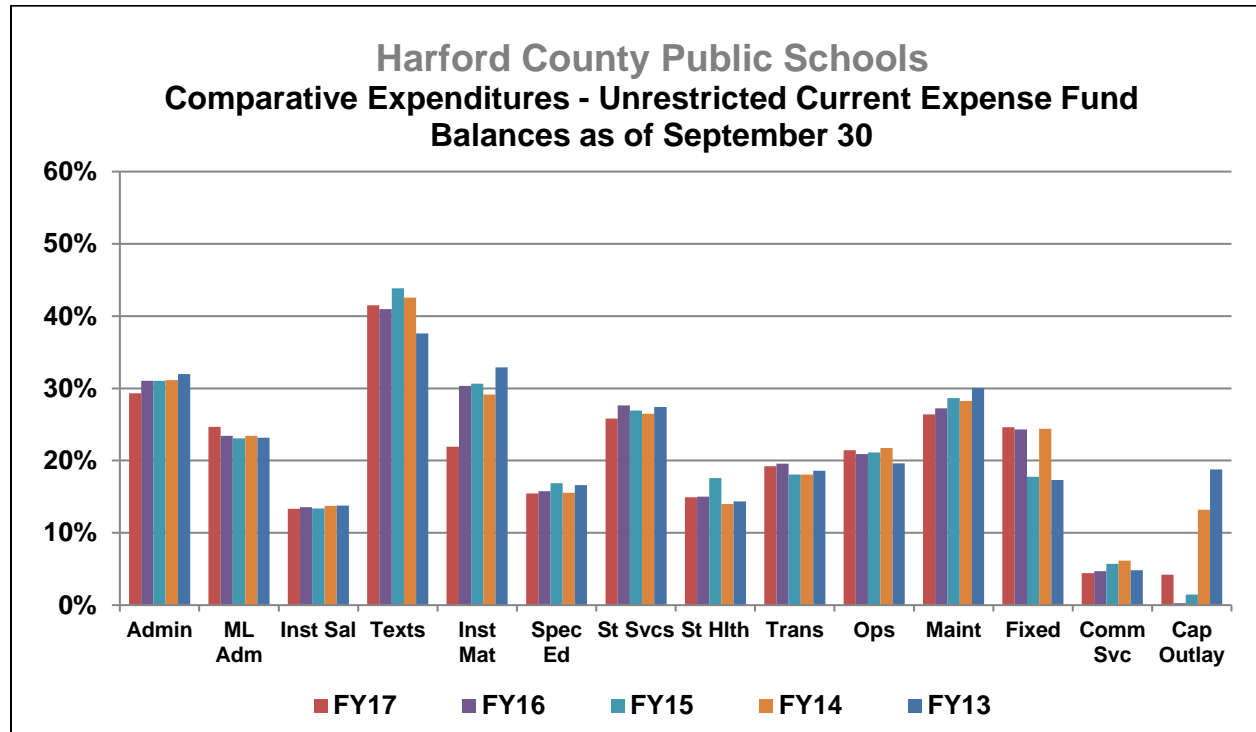
The chart below provides information on revenue received as a percentage of budget for each funding source over the past five years for the period ending September 30. Detail may be found within Schedule A on page B-1.



Expenditures

Expenditures in all categories are within expectations and in total are 19.31% 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.

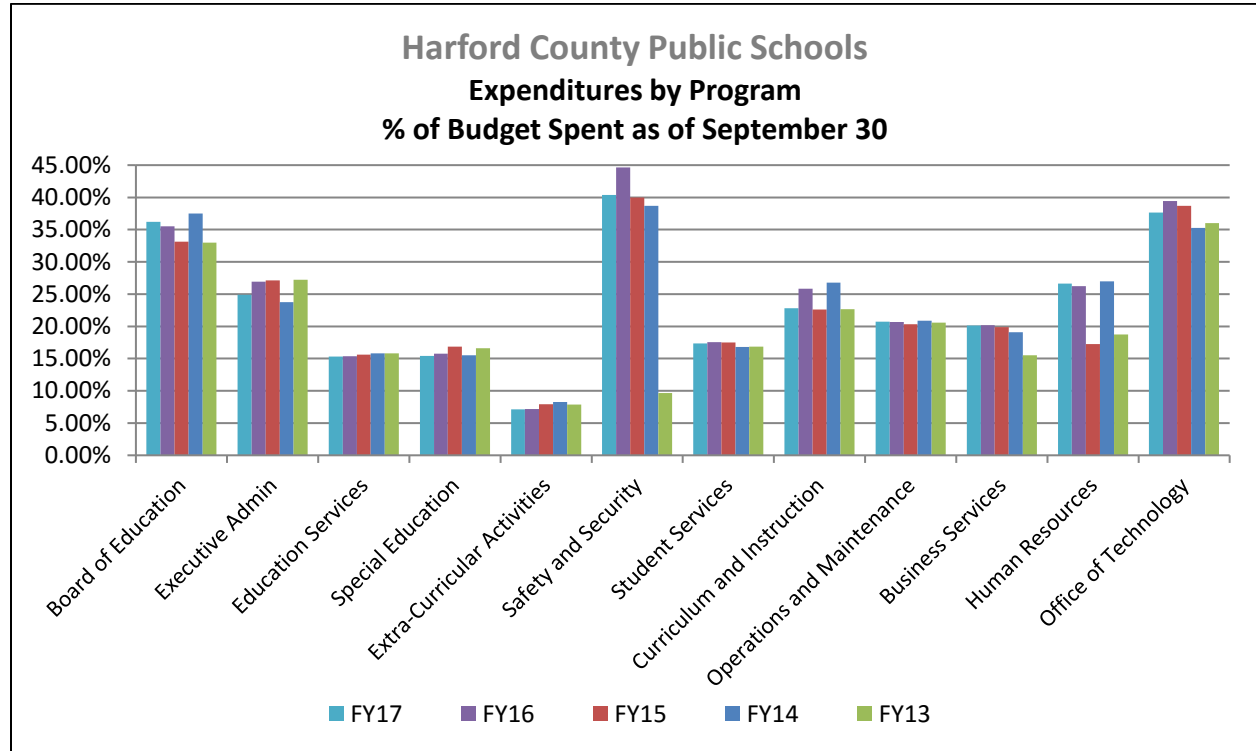
By category, the chart below provides information on the level of expenditures as a percentage of budget for each of the past five years' period ending September 30. Detail may be found in pages B-1 through B-4.



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

Statement of Program Budget Expenditures

Spending by program is consistent with first quarter spending, with most program spending below 25% of program budget. Detail may be found on page C-1.



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. Detail may be found on page D-1.

The Statement of School Allocation Expenditures

At 34.41% 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 E-1.

Fund Balance

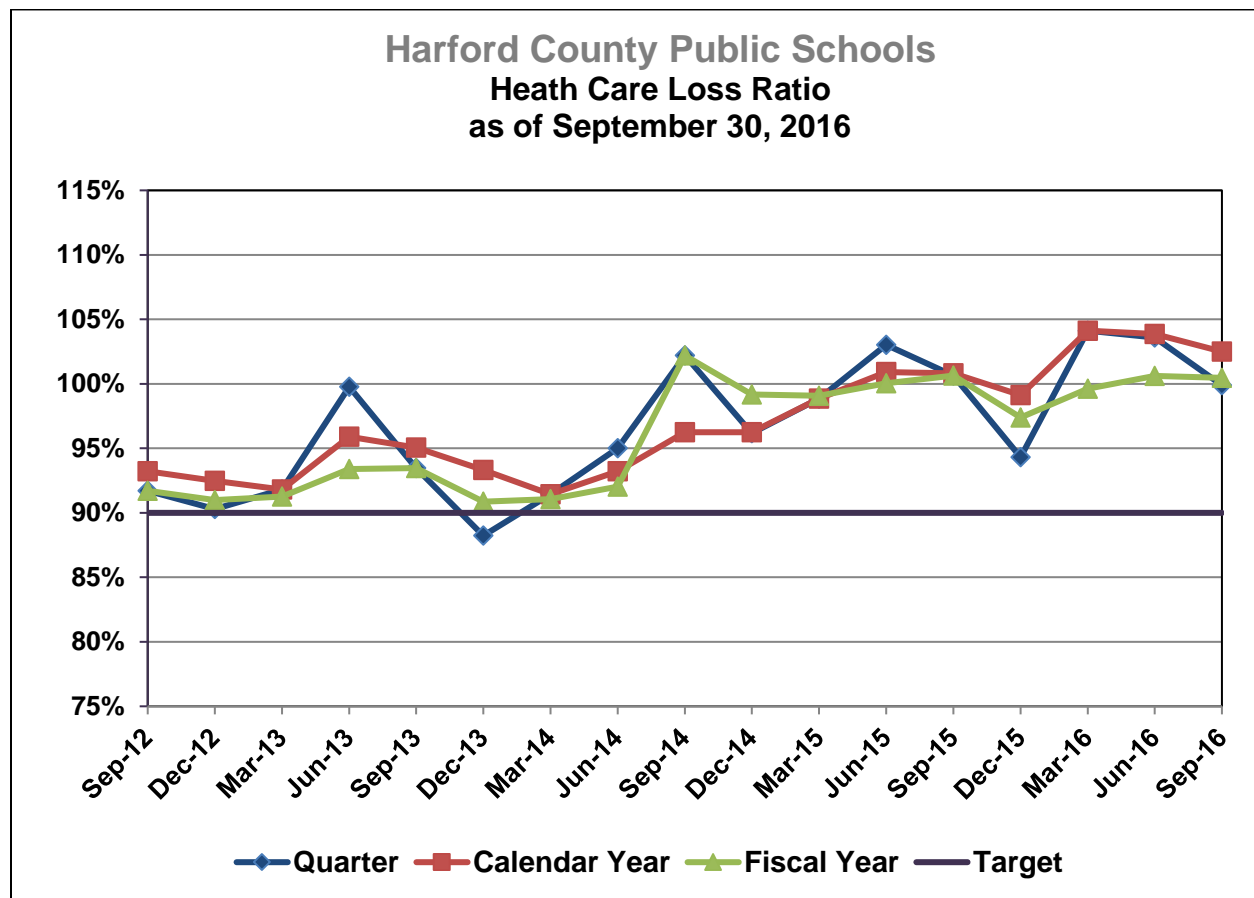
The projected fund balance is not presented at the end of the first quarter, as it is not an accurate prediction this early in the fiscal year with only one month of school expenditures recorded--Instructional Salaries are at 13.31% and Special Education is at 15.44% spent for first quarter; whereas, we have received over 33% of the State revenues. Typically, spending increases as the school year progresses. We expended 19.31% of the budget in the first quarter, which is consistent with past years' spending levels, but historically 98%-99% will be expended by year-end.

Health Insurance Loss Ratio

For FY17, health insurance expenditures are budgeted to be 15.92% of the school system's total unrestricted fund expenditures. The loss ratio from CareFirst is a measure of claims paid against premiums paid for our self-insured health benefits program. The loss ratio does not measure the self-insured HMO program's performance. Loss ratio is a good indicator of whether the estimated premium will be adequate to cover costs or if additional premium payments, a 'call', will be necessary. Generally, a target loss ratio of 90% allows enough margin to cover incurred but unreported or unpaid claims, as well as administrative expenses, and thereby avoid a call. Keep in mind that the plan year is coincident with the fiscal year, which is when premium amounts change. That change in premium amounts is based upon projections for future health costs and is somewhat predicated on the claims experience from the preceding calendar year.

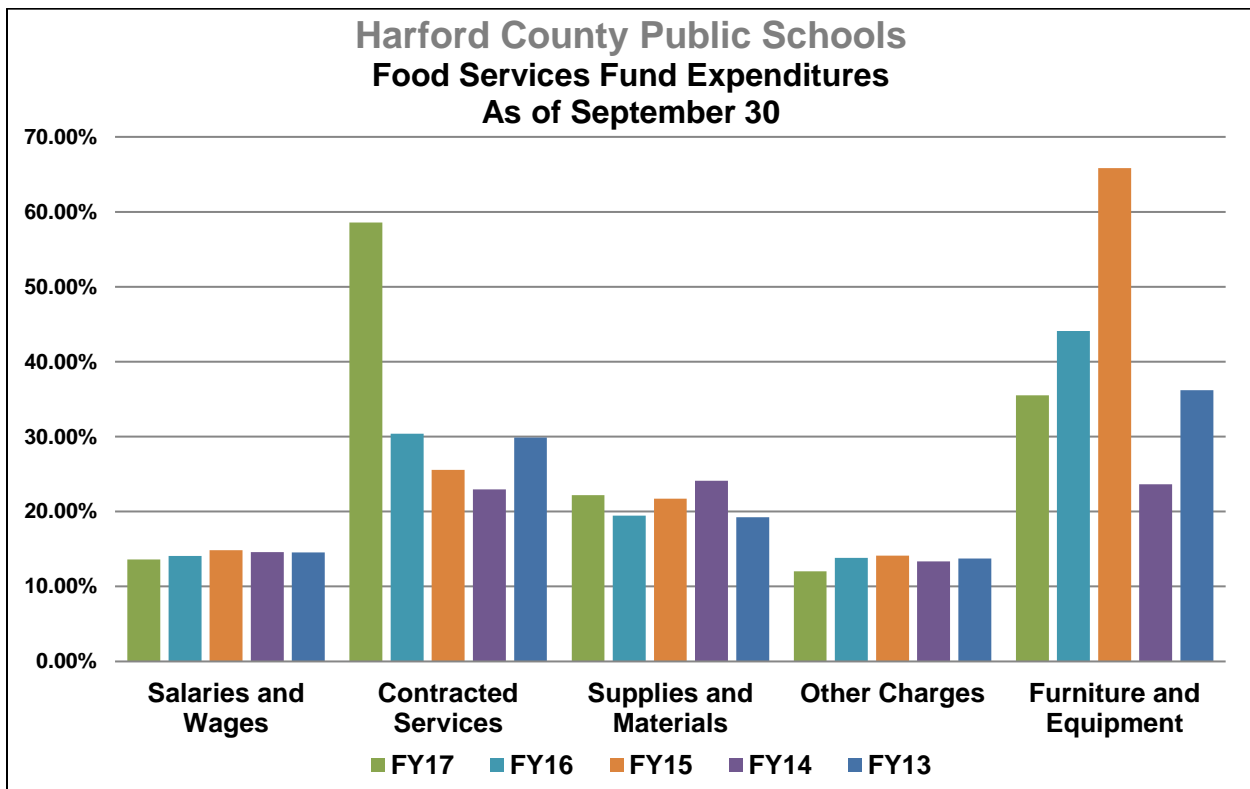
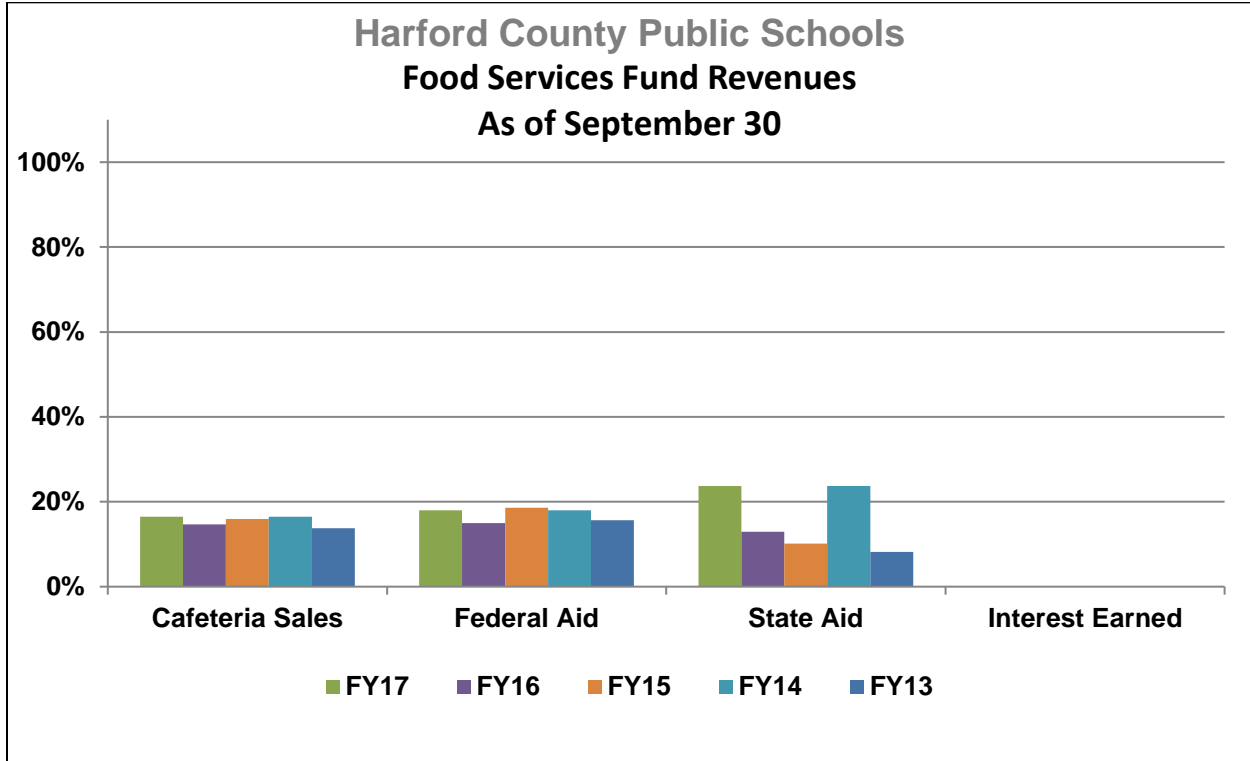
Loss ratio for the first quarter of FY17 is above expectation at 100.46%. For the calendar year-to-date we are also above target at 102.51%. It is too early in the fiscal year to draw conclusions, but we will continue to monitor. In order to protect HCPS from unusually high claims within a plan year, 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).



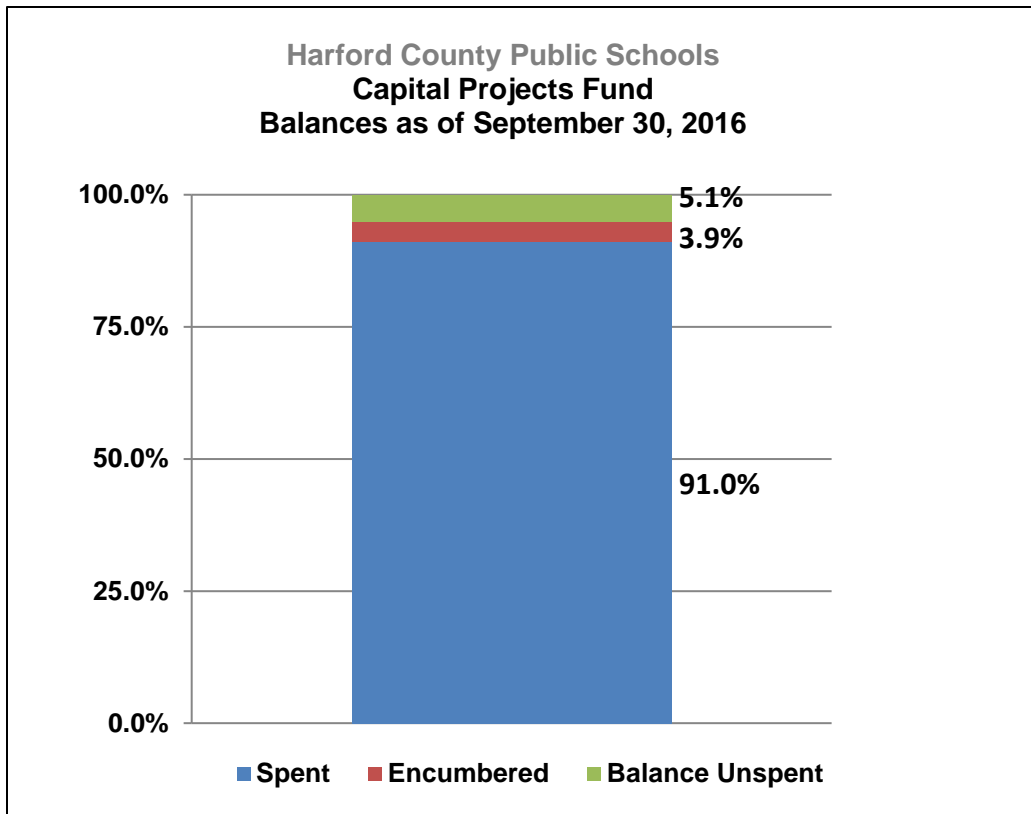
Food Service Fund

The Food Service Fund is a self-supporting special revenue fund that does not receive any Unrestricted Fund support. Revenues and Expenditures as a percent of budget are consistent with prior years and as expected for the first quarter. Detail may be found on page F-1.



Capital Projects Fund

Capital Projects Balances as of September 30, 2016 are reported for all open projects and projects spent out. These are listed alphabetically by project name on pages G-1 and G-2.



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, 2016 (unaudited)

<u>Revenues</u>	<u>Budget</u>	<u>Year-to-Date</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>% Year-to- Date to Budget</u>	<u>% to Total Actual</u>
Local	233,534,504	49,200,000	(184,334,504)	21.07%	40.07%
State	196,035,003	65,570,286	(130,464,717)	33.45%	53.40%
Federal	390,000	-	(390,000)	0.00%	0.00%
Other	3,438,822	2,487,663	(951,159)	72.34%	2.03%
Interest	10,000	11,824	1,824	118.24%	0.01%
Prior Years' Fund Balance	5,523,746	5,523,746	-	100.00%	4.50%
Total Revenues	<u>438,932,075</u>	<u>122,793,519</u>	<u>(316,138,556)</u>	<u>27.98%</u>	<u>100.00%</u>
<u>Expenditures</u>					
Administration	10,654,299	3,125,328	7,528,971	29.33%	3.69%
Mid-Level Administration	25,703,270	6,342,856	19,360,414	24.68%	7.48%
Instructional Salaries	160,452,648	21,359,606	139,093,042	13.31%	25.20%
Textbooks	7,037,435	2,921,034	4,116,401	41.51%	3.45%
Other Instructional Costs	2,822,916	619,105	2,203,811	21.93%	0.73%
Special Education	42,071,826	6,495,419	35,576,407	15.44%	7.66%
Student Personnel Services	1,741,126	449,265	1,291,861	25.80%	0.53%
Student Health Services	3,440,602	512,829	2,927,773	14.91%	0.60%
Student Transportation	31,816,998	6,121,050	25,695,948	19.24%	7.22%
Operation of Plant	29,490,168	6,326,553	23,163,615	21.45%	7.46%
Maintenance of Plant	13,615,431	3,593,186	10,022,245	26.39%	4.24%
Fixed Charges	108,977,281	26,857,629	82,119,652	24.65%	31.68%
Community Services	533,031	23,541	509,490	4.42%	0.03%
Capital Outlay	575,044	24,139	550,905	4.20%	0.03%
Total Expenditures	<u>438,932,075</u>	<u>84,771,540</u>	<u>354,160,535</u>	<u>19.31%</u>	<u>100.00%</u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		<u>38,021,979</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, 2016 (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)	233,534,504	49,200,000	(184,334,504)	21.07%
STATE				
Basic Aid	169,275,036	56,425,012	(112,850,024)	33.33%
Transportation	12,549,134	4,183,044	(8,366,090)	33.33%
Special Education	10,175,009	3,619,656	(6,555,353)	35.57%
Limited English Prof.	1,670,267	555,574	(1,114,693)	33.26%
Other	2,365,557	787,000	(1,578,557)	33.27%
TOTAL STATE	<u>196,035,003</u>	<u>65,570,286</u>	<u>(130,464,717)</u>	<u>33.45%</u>
FEDERAL				
Impact Aid	390,000	-	(390,000)	0.00%
OTHER				
<u>Tuition, Fees, etc.</u>				
Tuition	196,000	188,340	(7,660)	96.09%
Out of County LEAs	250,000	-	(250,000)	0.00%
Transportation Fees	231,000	41,256	(189,744)	17.86%
Student Payment Fees	580,600	259,200	(321,400)	44.64%
Rental of Facilities	412,000	90,054	(321,946)	21.86%
Total Tuition, Fees, etc.	<u>1,669,600</u>	<u>578,850</u>	<u>(1,090,750)</u>	<u>34.67%</u>
Interscholastic Receipts	445,000	7,781	(437,219)	1.75%
Donations, Gifts, Awards	20,458	48	(20,410)	0.23%
e Rate Rebate	500,000	16,209	(483,791)	3.24%
Sale of Equipment/Scrap	30,000	1,019	(28,981)	3.40%
Criminal Background	58,500	27,906	(30,594)	47.70%
Other Miscellaneous	715,264	580,841	(134,423)	81.21%
Medicare Part D Subsidy	-	1,275,009	1,275,009	-
TOTAL OTHER	<u>3,438,822</u>	<u>2,487,663</u>	<u>(951,159)</u>	<u>72.34%</u>
Interest	10,000	11,824	1,824	118.24%
Prior Years' Fund Balance	5,523,746	5,523,746	-	100.00%
TOTAL REVENUE	<u><u>438,932,075</u></u>	<u><u>122,793,519</u></u>	<u><u>(316,138,556)</u></u>	<u><u>27.98%</u></u>
EXPENDITURES				
Administration	10,654,299	3,125,328	7,528,971	29.33%
Mid-Level Administration	25,703,270	6,342,856	19,360,414	24.68%
Instructional Salaries	160,452,648	21,359,606	139,093,042	13.31%
Textbooks	7,037,435	2,921,034	4,116,401	41.51%
Other Instructional Costs	2,822,916	619,105	2,203,811	21.93%
Special Education	42,071,826	6,495,419	35,576,407	15.44%
Student Personnel Services	1,741,126	449,265	1,291,861	25.80%
Student Health Services	3,440,602	512,829	2,927,773	14.91%
Student Transportation	31,816,998	6,121,050	25,695,948	19.24%
Operation of Plant	29,490,168	6,326,553	23,163,615	21.45%
Maintenance of Plant	13,615,431	3,593,186	10,022,245	26.39%
Fixed Charges	108,977,281	26,857,629	82,119,652	24.65%
Community Services	533,031	23,541	509,490	4.42%
Capital Outlay	575,044	24,139	550,905	4.20%
Total	<u><u>438,932,075</u></u>	<u><u>84,771,540</u></u>	<u><u>354,160,535</u></u>	<u><u>19.31%</u></u>
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		<u><u>38,021,979</u></u>		

HARFORD COUNTY PUBLIC SCHOOLS
CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE PERIOD ENDED SEPTEMBER 30, 2016 (unaudited)

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
Schedule B				
<u>CATEGORY AND OBJECT SUMMARY SCHEDULE</u>				
ADMINISTRATION:				
Salaries and Wages	8,889,901	2,237,413	6,652,488	25.17%
Contracted Services	1,628,296	807,155	821,141	49.57%
Supplies and Materials	273,891	73,098	200,793	26.69%
Other Charges	305,199	92,779	212,420	30.40%
Equipment	117,012	14,231	102,781	12.16%
Indirect Cost Recovery	(560,000)	(99,348)	(460,652)	17.74%
TOTAL	<u>10,654,299</u>	<u>3,125,328</u>	<u>7,528,971</u>	<u>29.33%</u>
MID-LEVEL ADMINISTRATION:				
Salaries and Wages	24,946,001	6,179,820	18,766,181	24.77%
Contracted Services	59,900	13,284	46,616	22.18%
Supplies and Materials	447,957	116,137	331,820	25.93%
Other Charges	151,340	11,652	139,688	7.70%
Equipment	98,072	21,963	76,109	22.39%
TOTAL	<u>25,703,270</u>	<u>6,342,856</u>	<u>19,360,414</u>	<u>24.68%</u>
INSTRUCTIONAL SALARIES				
Salaries and Wages	160,452,648	21,359,606	139,093,042	13.31%
TEXTBOOKS				
Supplies and Materials	7,037,435	2,921,034	4,116,401	41.51%
OTHER INSTRUCTIONAL COSTS				
Contracted Services	1,538,985	469,119	1,069,866	30.48%
Other Charges	268,098	18,048	250,050	6.73%
Equipment	1,015,833	131,938	883,895	12.99%
TOTAL	<u>2,822,916</u>	<u>619,105</u>	<u>2,203,811</u>	<u>21.93%</u>
SPECIAL EDUCATION:				
Salaries and Wages	32,996,788	4,826,727	28,170,061	14.63%
Contracted Services	8,509,732	1,557,889	6,951,843	18.31%
Supplies and Materials	311,187	74,613	236,574	23.98%
Other Charges	155,541	16,552	138,989	10.64%
Equipment	98,578	19,638	78,940	19.92%
TOTAL	<u>42,071,826</u>	<u>6,495,419</u>	<u>35,576,407</u>	<u>15.44%</u>
STUDENT PERSONNEL SERVICES:				
Salaries and Wages	1,699,048	432,159	1,266,889	25.44%
Contracted Services	19,600	12,507	7,093	63.81%
Supplies and Materials	13,925	3,343	10,582	24.01%
Other Charges	6,310	627	5,683	9.94%
Equipment	2,243	629	1,614	28.04%
TOTAL	<u>1,741,126</u>	<u>449,265</u>	<u>1,291,861</u>	<u>25.80%</u>
STUDENT HEALTH SERVICES:				
Salaries and Wages	3,314,357	476,997	2,837,360	14.39%
Contracted Services	7,113	0	7,113	0.00%
Supplies and Materials	98,403	26,713	71,690	27.15%
Other Charges	6,663	259	6,404	3.89%
Equipment	14,066	8,860	5,206	62.99%
TOTAL	<u>3,440,602</u>	<u>512,829</u>	<u>2,927,773</u>	<u>14.91%</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, 2016 (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	6,822,105	1,189,401	5,632,704	17.43%
Contracted Services	23,831,500	4,935,649	18,895,851	20.71%
Supplies and Materials	1,391,500	133,586	1,257,914	9.60%
Other Charges	32,452	2,534	29,918	7.81%
Equipment	4,441	1,454	2,987	32.74%
Field Trip Cost Recovery	(265,000)	(141,574)	(123,426)	53.42%
TOTAL	<u>31,816,998</u>	<u>6,121,050</u>	<u>25,695,948</u>	<u>19.24%</u>
OPERATION OF PLANT:				
Salaries and Wages	11,189,324	2,714,627	8,474,697	24.26%
Contracted Services	1,643,604	593,133	1,050,471	36.09%
Supplies and Materials	1,089,346	327,775	761,571	30.09%
Other Charges	15,290,255	2,633,476	12,656,779	17.22%
Equipment	277,639	57,542	220,097	20.73%
TOTAL	<u>29,490,168</u>	<u>6,326,553</u>	<u>23,163,615</u>	<u>21.45%</u>
MAINTENANCE OF PLANT				
Salaries and Wages	7,035,358	1,779,346	5,256,012	25.29%
Contracted Services	4,179,834	1,219,522	2,960,312	29.18%
Supplies and Materials	2,001,269	550,457	1,450,812	27.51%
Other Charges	50,046	6,204	43,842	12.40%
Equipment	348,924	37,657	311,267	10.79%
TOTAL	<u>13,615,431</u>	<u>3,593,186</u>	<u>10,022,245</u>	<u>26.39%</u>
FIXED CHARGES	<u>108,977,281</u>	<u>26,857,629</u>	<u>82,119,652</u>	<u>24.65%</u>
COMMUNITY SERVICES				
Salaries and Wages	393,031	22,911	370,120	5.83%
Supplies and Materials	140,000	630	139,370	0.45%
Other Charges	-	-	-	-
TOTAL	<u>533,031</u>	<u>23,541</u>	<u>509,490</u>	<u>4.42%</u>
TOTAL REGULAR PROGRAMS	<u>438,357,031</u>	<u>84,747,401</u>	<u>353,609,630</u>	<u>19.33%</u>
CAPITAL OUTLAY				
Salaries and Wages	-	667	(667)	-
Contracted Services	50,000	20,196	29,804	40.39%
Supplies and Materials	-	3,276	(3,276)	-
Other Charges	525,044	-	525,044	0.00%
Equipment	-	-	-	-
TOTAL	<u>575,044</u>	<u>24,139</u>	<u>550,905</u>	<u>4.20%</u>
TOTAL EXPENDITURES	<u>438,932,075</u>	<u>84,771,540</u>	<u>354,160,535</u>	<u>19.31%</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, 2016 (unaudited)

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
<u>Schedule C</u>				
<u>OBJECT SUMMARY SCHEDULE</u>				
Salaries and Wages	257,738,561	41,219,674	216,518,887	15.99%
Contracted Services	41,468,564	9,628,454	31,840,110	23.22%
Supplies and Materials	12,804,913	4,230,662	8,574,251	33.04%
Other Charges	125,768,229	29,639,760	96,128,469	23.57%
Equipment	1,976,808	293,912	1,682,896	14.87%
Field Trip Cost Recovery	(265,000)	(141,574)	(123,426)	53.42%
Indirect Cost Recovery	(560,000)	(99,348)	(460,652)	17.74%
Total	<u>438,932,075</u>	<u>84,771,540</u>	<u>354,160,535</u>	<u>19.31%</u>

<u>SPECIAL EDUCATION</u>				
Non-public Placements	<u>8,190,792</u>	<u>1,508,637</u>	<u>6,682,155</u>	<u>18.42%</u>

<u>FIXED CHARGES SCHEDULE</u>				
Liability Insurance	670,506	376,973	293,533	56.22%
Retirement	11,450,689	2,170,361	9,280,328	18.95%
Social Security	18,854,128	3,072,663	18,837,900	16.30%
Unemployment Comp Ins.	234,000	16,228	(803,802)	6.94%
Workers' Comp Ins.	2,025,730	1,037,802	(16,602,929)	51.23%
Health Ins.	69,887,618	18,628,659	68,880,033	26.66%
Dental Ins.	3,896,573	1,007,585	3,746,630	25.86%
Life Ins.	529,135	149,943	379,192	28.34%
Other Post Employment Benefits	-	-	-	-
Tuition Reimbursement	1,130,123	397,415	732,708	35.17%
Debt Service - Interest	298,779	-	298,779	0.00%
Total	<u>108,977,281</u>	<u>26,857,629</u>	<u>82,119,652</u>	<u>24.65%</u>

	<u>BUDGET</u>	<u>ACTUAL YEAR- TO-DATE</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>% ACTUAL YEAR-TO-DATE TO BUDGET</u>
<u>Schedule D</u>				
<u>Board of Education</u>				
Salaries and Wages	50,873	12,862	38,011	25.28%
Auditing	55,030	61,742	(6,712)	112.20%
Legal	75,000	9,513	65,487	12.68%
Consultants	6,000	-	6,000	0.00%
Office Supplies	500	-	500	0.00%
Books, Periodicals	250	-	250	0.00%
Other Charges	2,000	-	2,000	0.00%
Board Members Allowance	34,400	8,100	26,300	23.55%
Mileage, Parking, & Tolls	2,000	-	2,000	0.00%
Professional Dues	39,700	32,059	7,641	80.75%
Institutes, Conferences, Mtgs.	10,000	2,455	7,545	24.55%
Total	<u>275,753</u>	<u>126,731</u>	<u>149,022</u>	<u>45.96%</u>

HARFORD COUNTY PUBLIC SCHOOLS

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

	Budget	Actual Year-to-Date	% Spent
Board of Education	275,753	126,731	45.96%
Legal	228,597	57,669	25.23%
Internal Audit	181,585	63,973	35.23%
Board of Education	685,935	248,373	36.21%
Executive Administration Office	954,061	234,998	24.63%
Equity and Cultural Proficiency	233,426	49,985	21.41%
Communications	391,514	108,191	27.63%
Executive Administration Office	1,579,001	393,174	24.90%
Office of Education Services	609,425	155,088	25.45%
Regular Programs	154,306,778	23,971,714	15.54%
Career and Technology Programs	7,936,868	1,092,770	13.77%
School Library Media Program	6,177,158	868,802	14.06%
Gifted and Talented Program	1,470,276	176,566	12.01%
Intervention Services	444,442	31,271	7.04%
Magnet and Signature Programs	1,609,985	148,939	9.25%
Summer School	178,144	91,064	51.12%
Other Special Programs	2,925,660	349,284	11.94%
Education Services	175,658,736	26,885,498	15.31%
Special Education	41,987,588	6,473,639	15.42%
Student Activities	856,789	11,929	1.39%
Interscholastic Athletics	2,902,315	255,576	8.81%
Extra-Curricular Activities	3,759,104	267,505	7.12%
Safety and Security	890,214	359,623	40.40%
School Counseling Services	7,254,072	1,121,525	15.46%
Psychological Services	2,313,044	474,334	20.51%
Pupil Personnel Services	1,741,126	449,265	25.80%
Health Services	3,440,602	512,829	14.91%
Student Services	14,748,844	2,557,953	17.34%
Curriculum Dev. and Implementation	4,232,524	924,419	21.84%
Professional Development	1,079,788	324,965	30.10%
Office of Accountability	751,814	133,221	17.72%
Curriculum and Instruction	6,064,126	1,382,605	22.80%
Transportation	31,948,166	6,232,424	19.51%
Facilities Management	22,421,338	5,727,514	25.54%
Utility Resource Management	14,365,592	2,243,651	15.62%
Planning and Construction	875,735	217,178	24.80%
Operations and Maintenance	69,610,831	14,420,767	20.72%
Fiscal Services	34,881,073	6,980,812	20.01%
Purchasing	886,349	223,360	25.20%
Business Services	35,767,422	7,204,172	20.14%
Human Resources	78,110,306	20,784,760	26.61%
Office of Technology and Info.	10,069,968	3,793,471	37.67%
Unrestricted Fund	438,932,075	84,771,540	19.31%

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, 2016 (unaudited)

Budget Manager Title	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY16	FY15	FY14	FY13
Applications Development Team Leader	377,533	360,083	17,450	95.38%	117.23%	98.14%	89.36%	89.59%
Assistant Superintendent of Human Resources	80,227,444	20,918,294	59,309,150	26.07%	10.19%	11.90%	10.60%	12.43%
Assistant Superintendent of Operations	636,957	49,665	587,292	7.80%	17.45%	17.22%	16.26%	12.84%
Assistant Superintendent of Business Services	32,184,837	5,566,037	26,618,800	17.29%	17.45%	17.22%	16.26%	12.84%
Assistant Supervisor of Client Server	235,857	20,844	215,013	8.84%	7.76%	28.24%	6.62%	7.68%
Assistant Supervisor of Resource Conservation & Utilities	14,365,592	2,243,651	12,121,941	15.62%	13.88%	14.44%	16.58%	14.32%
Assistant Supervisor of Science	543,026	38,749	504,277	7.14%	12.92%	7.58%	7.71%	7.09%
Assistant Supervisor of User Support	661,909	282,841	379,068	42.73%	62.94%	63.98%	58.64%	67.25%
Board of Education President	275,753	126,731	149,022	45.96%	43.07%	42.91%	na	na
Chief of Administration	930,061	234,998	695,063	25.27%	30.68%	31.96%	27.87%	30.57%
Coordinator of Accelerated Learning & Intervention	1,830,777	272,146	1,558,631	14.87%	13.93%	13.35%	29.32%	30.62%
Coordinator of Professional Development	634,078	188,803	445,275	29.78%	37.69%	40.24%	29.23%	28.94%
Coordinator of Safety & Security	843,414	314,572	528,842	37.30%	44.35%	39.30%	34.04%	10.37%
Coordinator of School Improvement	218,192	5,331	212,861	2.44%	5.91%	-	-	-
Director of Information Systems & Technology	8,497,945	3,072,236	5,425,709	36.15%	35.83%	34.66%	30.66%	30.76%
Director of Special Education	41,987,588	6,473,639	35,513,949	15.42%	15.76%	16.87%	15.52%	16.60%
Director of Student Services	1,779,520	440,722	1,338,798	24.77%	26.60%	26.16%	25.96%	26.76%
Director of Transportation	31,903,725	6,249,244	25,654,481	19.59%	19.98%	18.50%	18.18%	18.53%
Exec Dir Of Curr.,Instruction & Assessment	4,400,291	943,912	3,456,379	21.45%	24.62%	19.55%	27.63%	22.75%
Executive Director of Facilities Management	20,929,248	5,328,274	15,600,974	25.46%	26.43%	26.93%	27.24%	27.21%
Executive Directors of School Performance	161,991,967	25,275,833	136,716,134	15.60%	15.64%	15.74%	15.83%	15.75%
General Counsel	252,597	57,669	194,928	22.83%	22.94%	23.92%	35.03%	25.79%
Internal Auditor	181,585	63,973	117,612	35.23%	36.69%	25.45%	31.56%	32.46%
Manager of Communications	438,314	153,172	285,142	34.95%	33.52%	35.12%	34.87%	21.76%
Nurse Coordinator	3,440,602	512,829	2,927,773	14.91%	15.02%	17.60%	14.02%	14.36%
Risk Manager	3,322,737	1,727,010	1,595,727	51.98%	50.64%	49.44%	50.88%	46.45%
Supervisor of Magnet and CTE Programs	1,543,226	122,124	1,421,102	7.91%	5.49%	5.43%	7.84%	29.62%
Supervisor of Elementary & Middle School Physical Educ.	116,616	34,638	81,978	29.70%	42.41%	40.75%	28.66%	30.27%
Supervisor of Equity & Cultural Proficiency	254,241	58,825	195,416	23.14%	23.02%	19.53%	13.13%	18.54%
Supervisor of Fine Arts	202,750	19,281	183,469	9.51%	13.21%	27.72%	20.70%	36.88%
Supervisor of World Language and ESOL	609,117	79,962	529,155	13.13%	14.18%	13.23%	12.63%	13.39%
Supervisor of Library & Media Services	6,177,158	868,802	5,308,356	14.06%	14.28%	19.70%	19.29%	19.27%
Supervisor of Phys. Educ. & Interscholastic Athletics	2,902,315	255,576	2,646,739	8.81%	8.77%	9.33%	10.04%	9.90%
Supervisor of Planning & Construction	875,735	217,179	658,556	24.80%	22.95%	22.98%	22.60%	25.57%
Supervisor of Psychological & Pupil Services	3,071,378	529,023	2,542,355	17.22%	16.20%	12.56%	13.74%	15.97%
Supervisor of Purchasing	886,349	223,360	662,989	25.20%	27.03%	26.45%	27.41%	27.04%
Supervisor of School Counseling	7,254,072	1,121,526	6,132,546	15.46%	15.78%	16.12%	16.21%	16.07%
Supervisor of Science	899,031	128,114	770,917	14.25%	12.84%	13.63%	12.24%	13.44%
Supervisor of the Office of Accountability	751,814	133,221	618,593	17.72%	20.48%	16.80%	20.52%	14.12%
Technical Services Team Leader	296,724	58,651	238,073	19.77%	39.00%	13.10%	17.54%	22.84%
Total	438,932,075	84,771,540	354,160,535	19.31%	19.39%	17.82%	19.39%	17.65%

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, 2016 (unaudited)

Name	Current Year				Same Period Prior Years			
	Budget	Actual	Balance	% Spent	FY16	FY15	FY14	FY 13
Central Office	344,151	36,676	307,475	10.66%	5.71%	19.07%	13.54%	11.30%
Forest Hill Annex	3,406	-	3,406	0.00%	0.00%	0.00%	0.00%	15.23%
Hickory Annex	594	2,530	(1,936)	425.93%	0.00%	-	-	-
Unallocated	116,841	-	116,841	0.00%	0.00%	0.00%	-	-
Total Central Funds	464,992	39,206	425,786	8.43%	4.31%	8.19%	13.26%	10.50%
Harford Glen	42,081	5,583	36,498	13.27%	11.20%	13.07%	18.65%	15.56%
John Archer	112,758	43,786	68,972	38.83%	49.40%	31.33%	30.14%	19.52%
Ctr for Education Opportunity	80,292	10,763	69,529	13.40%	19.11%	18.17%	31.47%	21.25%
Total Special Schools	235,131	60,132	174,999	25.57%	32.18%	23.56%	28.73%	19.47%
Aberdeen High	331,183	160,821	170,362	48.56%	42.47%	50.08%	48.61%	54.57%
Bel Air High	366,630	96,886	269,744	26.43%	26.47%	34.51%	42.26%	36.87%
C. Milton Wright High	337,951	115,755	222,196	34.25%	30.19%	28.03%	39.93%	33.31%
Edgewood High	309,393	84,764	224,629	27.40%	27.18%	26.00%	23.52%	28.25%
Fallston High	267,969	79,972	187,997	29.84%	31.65%	33.43%	35.89%	37.00%
Harford Technical High	322,457	122,184	200,273	37.89%	43.47%	37.63%	29.80%	22.76%
Havre de Grace High	178,239	38,908	139,331	21.83%	20.73%	30.88%	35.11%	35.67%
Joppatowne High	187,083	56,402	130,681	30.15%	43.15%	44.67%	50.18%	44.98%
North Harford High	300,007	97,791	202,216	32.60%	29.60%	44.92%	54.74%	58.37%
Patterson Mill High	214,099	125,382	88,717	58.56%	46.26%	60.77%	59.91%	60.09%
Total High Schools	2,815,011	978,865	1,836,146	34.77%	33.92%	38.64%	41.69%	40.79%
Aberdeen Middle	209,309	44,923	164,386	21.46%	24.20%	35.08%	33.33%	38.65%
Bel Air Middle	206,646	61,786	144,860	29.90%	23.23%	40.11%	33.97%	41.48%
Edgewood Middle	188,706	61,202	127,504	32.43%	42.16%	45.89%	24.18%	38.55%
Fallston Middle	147,866	56,618	91,248	38.29%	61.91%	65.71%	30.96%	38.51%
Havre de Grace Middle	106,797	33,394	73,403	31.27%	47.11%	28.38%	27.05%	18.40%
Magnolia Middle	133,695	45,426	88,269	33.98%	35.24%	29.90%	30.03%	21.31%
North Harford Middle	165,057	62,719	102,338	38.00%	53.14%	47.11%	32.46%	29.37%
Patterson Mill Middle	121,562	46,812	74,750	38.51%	29.20%	43.63%	50.40%	45.86%
Southampton Middle	189,673	72,844	116,829	38.41%	35.32%	58.15%	38.12%	49.46%
Total Middle Schools	1,469,311	485,724	983,587	33.06%	38.00%	44.68%	33.30%	37.24%
Total Secondary Schools	4,284,322	1,464,589	2,819,733	34.18%	35.29%	40.70%	38.86%	39.58%
Abingdon Elementary	129,402	49,580	79,822	38.31%	33.75%	21.52%	32.45%	24.57%
Bakerfield Elementary	69,547	46,483	23,064	66.84%	58.63%	46.34%	91.01%	56.76%
Bel Air Elementary	76,684	33,118	43,566	43.19%	23.19%	66.29%	34.56%	25.95%
Church Creek Elementary	126,610	39,491	87,119	31.19%	42.29%	62.96%	80.92%	56.31%
Churchville Elementary	61,664	17,583	44,081	28.51%	27.75%	21.02%	17.40%	16.15%
Darlington Elementary	27,676	10,740	16,936	38.81%	42.15%	39.33%	32.34%	27.64%
Deerfield Elementary	129,546	34,519	95,027	26.65%	31.96%	32.25%	26.44%	25.65%
Dublin Elementary	50,787	14,548	36,239	28.65%	60.31%	26.87%	30.63%	39.21%
Edgewood Elementary	66,655	37,525	29,130	56.30%	59.18%	68.91%	44.27%	38.37%
Emmorton Elementary	88,176	27,863	60,313	31.60%	32.40%	44.26%	55.49%	42.41%
Forest Hill Elementary	77,705	25,125	52,580	32.33%	41.24%	30.12%	24.65%	19.69%
Forest Lakes Elementary	76,128	46,384	29,744	60.93%	83.18%	54.73%	58.96%	43.43%
Fountain Green Elementary	79,776	37,204	42,572	46.64%	48.49%	52.28%	46.63%	48.94%
George D. Lisby Elementary	72,343	27,982	44,361	38.68%	33.73%	42.86%	22.52%	41.27%
Halls Cross Roads Elementary	84,690	57,402	27,288	67.78%	39.04%	39.91%	50.92%	24.53%
Havre de Grace Elementary	74,233	31,120	43,113	41.92%	41.77%	51.30%	33.99%	30.32%
Hickory Elementary	108,440	29,349	79,091	27.06%	44.87%	35.26%	23.82%	34.74%
Homestead-Wakefield Elementary	153,001	57,558	95,443	37.62%	50.01%	67.82%	52.44%	66.86%
Jarrettsville Elementary	72,681	8,201	64,480	11.28%	20.82%	24.39%	18.71%	20.37%
Joppatowne Elementary	93,093	15,967	77,126	17.15%	17.13%	19.28%	23.80%	22.63%
Magnolia Elementary	82,058	39,613	42,445	48.27%	45.89%	62.08%	55.01%	46.24%
Meadowvale Elementary	85,668	44,543	41,125	51.99%	55.47%	56.03%	69.12%	76.14%
Norrisville Elementary	38,158	23,048	15,110	60.40%	39.16%	42.22%	31.54%	34.93%
North Bend Elementary	55,435	28,178	27,257	50.83%	47.33%	50.12%	46.83%	39.70%
North Harford Elementary	65,938	30,748	35,190	46.63%	46.86%	59.62%	78.46%	59.41%
Prospect Mill Elementary	94,728	37,854	56,874	39.96%	48.65%	69.11%	62.28%	78.60%
Red Pump Elementary	109,992	29,996	79,996	27.27%	37.22%	49.81%	36.36%	36.74%
Ring Factory Elementary	86,106	40,612	45,494	47.17%	46.97%	72.10%	50.58%	43.39%
Riverside Elementary	75,483	22,829	52,654	30.24%	34.77%	25.85%	32.30%	18.80%
Roye Williams Elementary	90,352	24,407	65,945	27.01%	25.48%	20.72%	20.33%	21.04%
William Pacca Elementary	139,015	57,364	81,651	41.26%	30.36%	36.38%	28.28%	27.10%
William S. James Elementary	70,153	26,837	43,316	38.25%	46.82%	33.27%	29.72%	27.72%
Youths Benefit Elementary	156,951	84,840	72,111	54.06%	52.78%	62.01%	49.58%	45.54%
Total Elementary Schools	2,868,874	1,138,611	1,730,263	39.69%	41.70%	45.72%	42.60%	39.07%
Total All Allocated Funds	7,853,319	2,702,538	5,150,781	34.41%	35.81%	40.32%	38.73%	37.79%

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, 2016 (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	7,129,965	1,176,927	(5,953,038)	16.51%
<u>Federal Aid</u>				
Fresh Fruit & Vegetable	30,000	-	(30,000)	0.00%
School Lunch Program	743,700	81,758	(661,942)	10.99%
School Breakfast Program	1,924,000	298,015	(1,625,985)	15.49%
Section II	5,093,962	718,107	(4,375,855)	14.10%
Other Federal Revenue	408,929	189,993	(218,936)	46.46%
USDA Commodities	975,000	362,496	(612,504)	37.18%
Total Federal Aid	<u>9,175,591</u>	<u>1,650,369</u>	<u>(7,525,222)</u>	<u>17.99%</u>
<u>State Aid</u>				
Child Feeding Program	158,590	48,048	(110,542)	30.30%
Other State Revenue	298,700	60,492	(238,208)	20.25%
Total State Aid	<u>457,290</u>	<u>108,540</u>	<u>(348,750)</u>	<u>23.74%</u>
Interest Earned	-	-	-	-
Miscellaneous Income	123,863	13,153	(110,710)	10.62%
Prior Years Fund Balance	-	-	-	-
Total Revenues	<u><u>16,886,709</u></u>	<u><u>2,948,989</u></u>	<u><u>(13,937,720)</u></u>	<u><u>17.46%</u></u>
<u>Expenditures</u>				
Salaries and Wages	5,841,655	794,774	5,046,881	13.61%
Contracted Services	341,464	200,029	141,435	58.58%
Supplies and Materials	7,799,022	1,731,587	6,067,435	22.20%
Other Charges	2,724,460	327,499	2,396,961	12.02%
Furniture and Equipment	180,108	63,938	116,170	35.50%
Total Expenditures	<u><u>16,886,709</u></u>	<u><u>3,117,827</u></u>	<u><u>13,768,882</u></u>	<u><u>18.46%</u></u>
Excess (Deficit) of Revenues over Expenditures		<u><u>(168,838)</u></u>		

HARFORD COUNTY PUBLIC SCHOOLS
Open Capital Projects
Balances as of September 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	1,570,357	22,094	1,592,451	7,549	0.47%
Aberdeen High North	310-7110	665,000	567,053	-	567,053	97,947	14.73%
ADA Improvements	360-9080	600,000	558,022	-	558,022	41,978	7.00%
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	11,058,994	9,492,482	-	9,492,482	1,566,512	14.17%
Center Educ. Opport. A/C	325-9183	4,625,000	4,064,252	410,450	4,474,702	150,298	3.25%
Churchville Elementary Roof	325-1625	792,294	526,416	221,887	748,303	43,991	5.55%
CTE Equip Refresh	390-9990	750,000	721,595	-	721,595	28,405	3.79%
Darlington Elem HVAC	325-1868	3,357,998	2,060,159	466,299	2,526,458	831,540	24.76%
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	83,573,116	7,830	83,580,946	25,844	0.03%
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	15,748,017	120,907	15,868,924	514,037	3.14%
Floor Covering	360-9871	100,000	99,465	-	99,465	535	0.54%
Furniture	390-9092	1,655,000	1,641,881	-	1,641,881	13,119	0.79%
Havre de Grace High	310-7810	3,950,000	2,649,482	1,001,544	3,651,026	298,974	7.57%
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	8,750,855	69,041	8,819,896	286,670	3.15%
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%
Joppatowne High Roof	325-8125	2,400,000	-	-	-	2,400,000	100.00%
Lockers	360-9083	430,000	418,727	-	418,727	11,273	2.62%
Magnolia Middle HVAC	325-8468	9,532,030	9,352,694	-	9,352,694	179,336	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	3,130,843	-	3,130,843	260,169	7.67%
North Harford High Modernization	310-8010	52,051,589	51,782,128	108,594	51,890,722	160,867	0.31%
North Harford Middle Remedial	315-8315	50,000	50,000	-	50,000	-	0.00%
North Harford Middle Water	361-8376	1,000,000	38,755	25,146	63,901	936,099	93.61%
North Harford Sewer System	360-8077	500,000	493,900	-	493,900	6,100	1.22%
Old Post Open Space	315-4015	2,417,000	49,500	148,500	198,000	2,219,000	91.81%
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	3,348,820	1,241,790	4,590,610	94,390	2.01%
Red Pump Road Elementary School	300-4901	31,826,114	31,825,231	-	31,825,231	883	0.00%
Relocatables	340-9041	11,284,638	10,791,052	-	10,791,052	493,586	4.37%
Ring Factory HVAC Equip	360-4568	1,099,000	1,025,400	25,299	1,050,699	48,301	4.39%
Riverside Elem HVAC	326-4368	8,780,000	77,118	514,037	591,155	8,188,845	93.27%
Roofs	325-9025	10,173,313	9,955,545	12,520	9,968,065	205,248	2.02%
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	4,730,737	16,620	4,747,357	163,235	3.32%
Special Education Facilities	315-9021	200,000	132,379	-	132,379	67,621	33.81%
Swimming Pools	391-9095	300,000	256,491	-	256,491	43,509	14.50%
SWM, Erosion, Sediment	360-9079	775,000	768,653	-	768,653	6,347	0.82%
Technology Education Lab Refresh	315-9017	1,625,000	1,306,810	-	1,306,810	318,190	19.58%
Technology Infrastructure	350-9057	29,386,730	29,331,404	51,766	29,383,170	3,560	0.01%
Textbooks	390-9793	4,681,644	3,136,584	-	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%
WM. S. James Open Space	315-1315	1,400,000	28,260	81,040	109,300	1,290,700	92.19%
Youth's Benefit Elementary	310-4810	48,826,391	31,673,456	15,466,955	47,140,411	1,685,980	3.45%
		<u>519,725,009</u>	<u>473,199,585</u>	<u>20,021,142</u>	<u>493,220,727</u>	<u>26,504,282</u>	<u>5.10%</u>

**Open Capital Projects
Balances as of September 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%
Church Creek Elem Playground	390-2595	234,806	234,806	-	234,806	-	0.00%
Churchville Elementary Playground	390-1695	144,887	144,887	-	144,887	-	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%
Magnolia Elementary Playground	390-3195	137,762	137,762	-	137,762	-	0.00%
Norrisville Elementary Playground	390-4195	70,100	70,100	-	70,100	-	0.00%
North Bend Elem Playground	390-4795	80,000	80,000	-	80,000	-	0.00%
North Harford Elementary Playground	390-4495	143,147	143,147	-	143,147	-	0.00%
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>4,101,574</u>	<u>4,101,574</u>	<u>-</u>	<u>4,101,574</u>	<u>-</u>	<u>0.00%</u>
Sum of Open And Spent Out		<u>523,826,583</u>	<u>477,301,159</u>	<u>20,021,142</u>	<u>497,322,301</u>	<u>26,504,282</u>	<u>5.06%</u>