BOARD OF EDUCATION OF HARFORD COUNTY

INFORMATIONAL REPORT

PRESENTATION OF
Quarterly Financial Report for the Period Ending June 30, 2020
Preliminary and Unaudited

September 21, 2020

Background Information

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

Discussion

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

- Revenues – Total revenue received for FY 2020 is 100.02% of budget.
- Expenditures – Expenditures for the fiscal year were approximately 98.23% of the appropriation.
- Fund Balance – Projected unassigned fund balance is $5.4 million.
- Assignments for fund balance include the following:
    - Fuel $1.0 million
    - FY21 Budget $2.0 million
    - Transfer to Food and Nutrition $1.2 million
    - Lease payments for student and teacher devices $4.0 million

Superintendent's Recommendation

The Superintendent of Schools recommends that the Board of Education accept the Quarterly Financial Report for the Period Ending June 30, 2020.

HARFORD COUNTY PUBLIC SCHOOLS
Inspire • Prepare • Achieve

Sean W. Bulson, Ed.D., Superintendent of Schools
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Office: 410-838-7300 • www.hcps.org • fax: 410-893-2478

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

Memorandum

To:	Sean W. Bulson, Ed.D., Superintendent Board of Education Audit Committee
From:	Deborah Judd
CC:	Jay Staab Laura Tucholski Eric Clark
Date:	September 21, 2020
Subject:	Preliminary and Unaudited Financial Report for the Period Ending June 30, 2020

Contents

INTRODUCTION

Attached is the financial report for the Unrestricted Fund (Executive Summary, Schedules A, B, C, and D) for the fiscal year ending June 30, 2020. The report presents the Statement of Revenues, Expenditures and Changes in Fund Balance for the fiscal year and is not audited. The Executive Summary adds a column, "% to Total Actual," in order to show the relative value of each revenue or expenditure line to the total actual year-to-date revenues or expenditures.

Statements of expenditures by program, budget manager, and school are also presented. In addition, the Statement of Revenues, Expenditures, and Changes in Fund Balance for Food Services and a list of Capital Projects balances are included.

These statements are prepared on the budgetary basis. Budgetary basis statements include open purchase orders charged against the appropriation amounts for that year as legal obligations and exclude other expenditures made on behalf of the Board, including the contribution by the State of Maryland to the State Teacher's Pension Fund. Under generally accepted accounting principles (GAAP), encumbrances are excluded and on-behalf payments are included; therefore, these statements are non-GAAP.

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

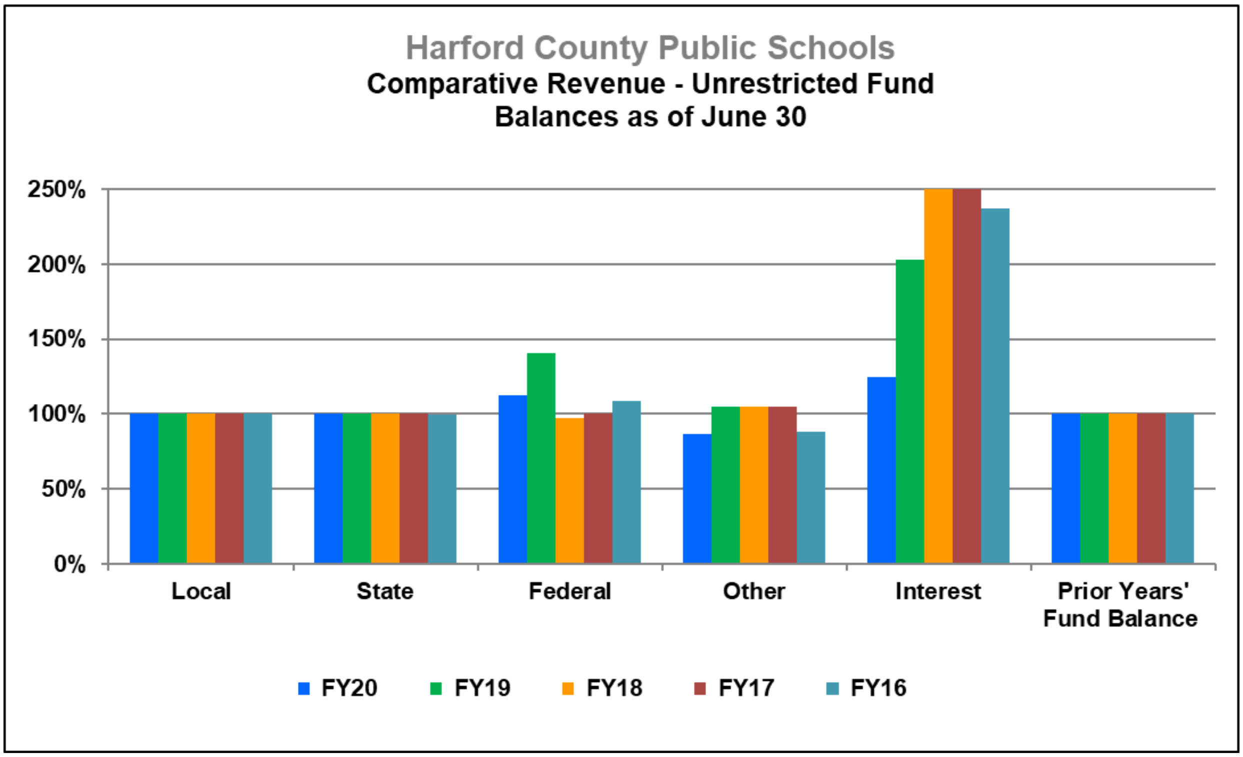
ANALYSIS

Unrestricted Fund

Revenues

Overall, total revenue received at year-end is at 100.02% of the amount budgeted for the year, or $0.1 million above budget. Shortfalls in revenue for student participation fees, gate receipts and interest income were offset by higher-than-budgeted Medicare Part D subsidies, federal impact aid revenues and miscellaneous revenues.

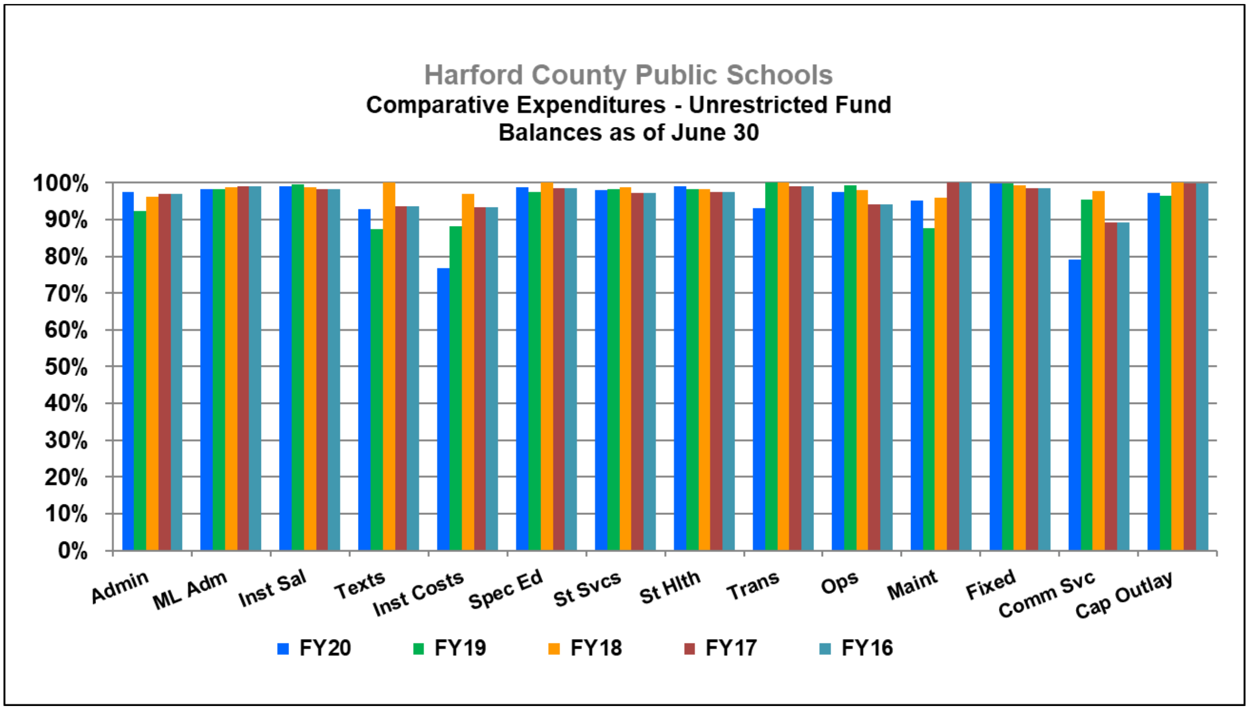
The chart below provides information on revenue received as a percentage of budget for each funding source over the past five years as of June 30.



Expenditures

Expenditures in all categories are less than budget and total 98.23% of the appropriation compared to 98.59% for June 30, 2019. The categorical view of expenditures as presented within the Statement of Revenues, Expenditures and Changes in Fund Balance with Supporting Schedules A, B, C, and D is the view of expenditures as required by the State. By category, the chart below provides information on the level of expenditures as a percentage of budgets for each of the past five years as of June 30.

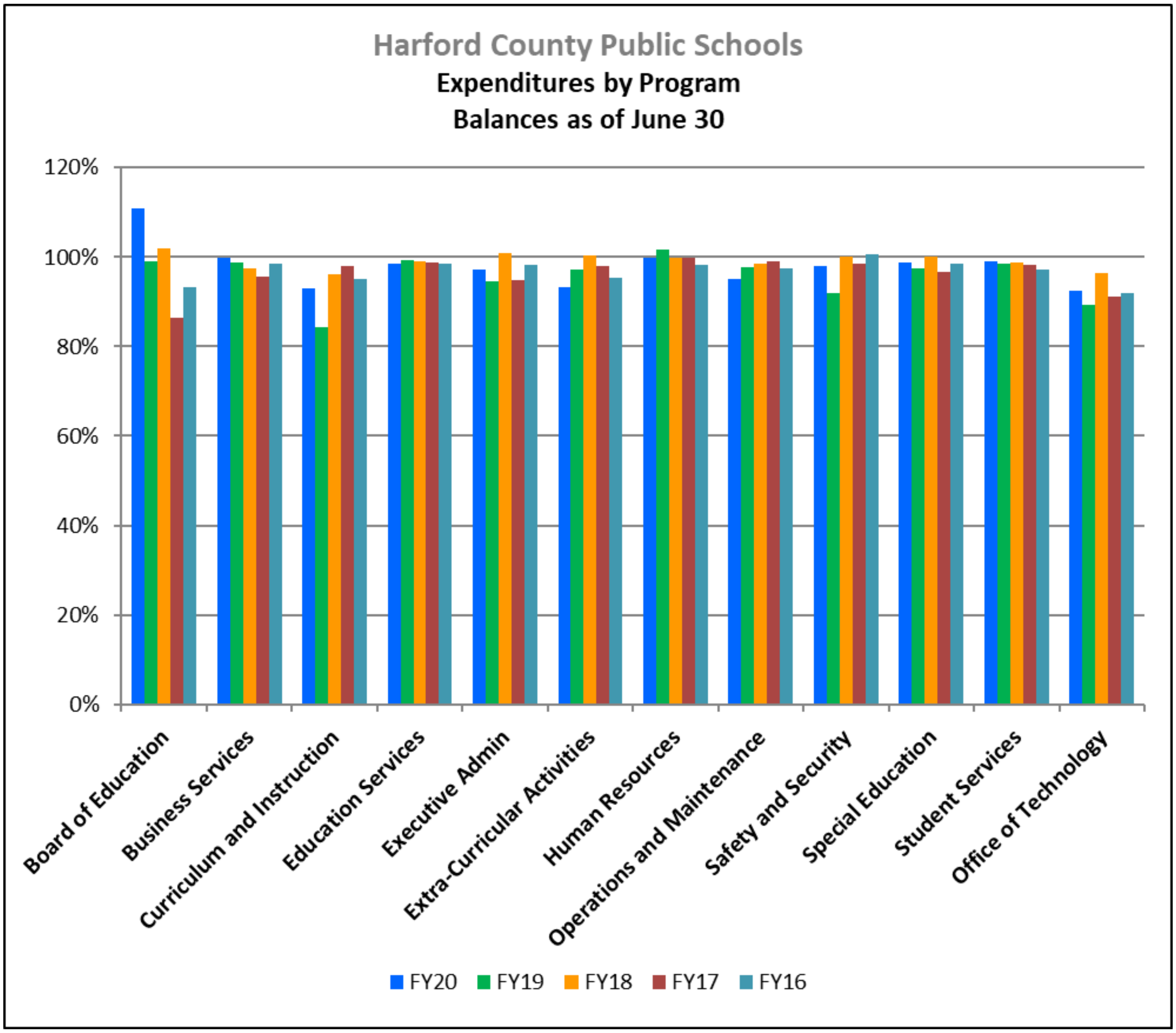
Due to the sudden systemwide closure in March 2020, many expenditure lines had funds remaining. The two largest variances were in the state categories of instructional salaries ($1.7 million) and transportation ($2.3 million). In addition, HCPS experienced savings in almost all categories, including supplies and materials, contracted services and utilities. Some of this savings was transferred to other categories, such as equipment, to fund purchases at year-end that would not have been possible during a normal fiscal year.



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

Statement of Program Budget Expenditures

FY 2020 spending by program is indicated below, with total spending at 98.23% of budget compared to 98.59% of budget for June 30, 2019. Additional detail may be found on page 14.



Statement of Budget Manager Expenditures

Budget manager spending for the fourth quarter is less than prior years at 98.23% compared to 98.59% at June 30, 2019. The report may be found on page 15.

The Statement of School Allocation Expenditures

At 89.57% of allocation, school and central office spending for the fiscal year is significantly less than prior year, which was 94.76%. To provide historical context, percentage spent comparisons are shown for prior years. This report is provided to the Executive Directors of Elementary, Middle and High School Performance and is used as part of the evaluation process for building administrators. Central Office appears overspent due to the year-end inter-category transfer. When we reallocate funds between categories, the goal is to remain within budget for any particular category. Due to the COVID-related closure, unknown revenue projections and anticipated new expenditures, schools were asked to scale back their FY20 spending during the spring in order to help create surplus that could be utilized to help fund student and teacher devices.

Fund Balance

Fund Balance is accumulated surplus from prior years when revenues exceeded expenditures. The preliminary surplus for FY 2020 is $8.6 million, as described above. Accumulated fund balance at July 1, 2019 was $10.2 million; however, $5.0 million is recognized as revenue in FY 2020. Of the $13.7 million remaining, $8.2 million is assigned to cover the following future costs: $2.0 million is allocated for ongoing expenses in FY 2021. $1.0 million is assigned for a fuel contingency and $1.2 million is allocated for a transfer to Food and Nutrition Services to reimburse their budget for payroll continuity during the spring closure. In addition, $4.0 million is assigned to cover future lease payments for student and teacher devices. Current assignments may be found in the chart below. Non-spendable fund balance represents resources that cannot be spent because of their form or due to contractual requirements. After subtracting all assignments/allocations, the preliminary unassigned fund balance is $5.4 million. Unassigned fund balance in the unrestricted budget is available for expenses or emergencies in FY 2021 or years beyond.

Projected Excess of Revenues over Expenditures		$ 8,552,382
Total Fund Balance at July 1, 2019		10,164,240
Prior year fund balance recognized as revenue above	5,000,000	
Assigned for Emergency Fuel	1,000,000	
Assigned for FY2021 Budget	2,000,000	
Assigned for Food Service Transfer	1,200,000	
Assigned for Lease Expenses	4,000,000	
Non-spendable fund balance	147,376	
Assigned Fund Balance at June 30, 2020		(13,347,376)
Projected Unassigned Fund Balance at June 30, 2020		$ 5,369,246

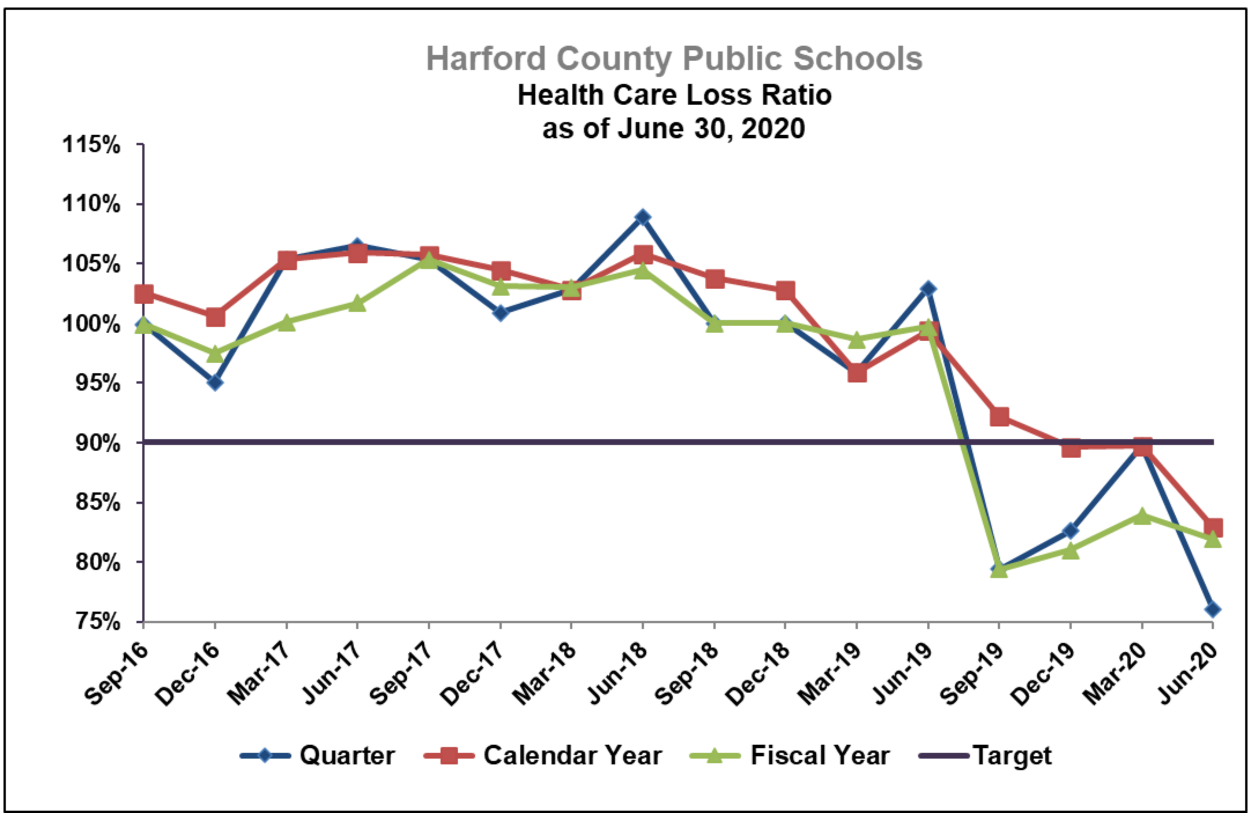
Health Insurance Expenditures and Loss Ratio

For FY 2020, health insurance expenditures are budgeted at 19.06% of the school system's total unrestricted fund expenditures. Actual expenditures were 19.33% of the budget. The loss ratio from CareFirst is a measure of claims paid against premiums paid for our self-insured health benefits program. Loss ratio is a good indicator of whether the estimated premium will be adequate to cover costs or if additional premium payments, a 'call', will be necessary. Generally, a target loss ratio of 90% allows enough margin to cover incurred but unreported or unpaid claims, as well as administrative expenses, and thereby avoid a call. Keep in mind that the plan year coincides with the fiscal year, which is when premium amounts change. The change in premium is based upon projections for future health costs and is somewhat predicated on the claims experience from the preceding calendar year.

The loss ratio for the fiscal year-to-date is 81.94%, compared to 99.69% at June 30, 2019. For the calendar year-to-date the loss ratio is 82.90% compared to 99.38% for the calendar year-to-date at June 30, 2019. These ratios are significantly better than the target and were directly affected by the inability to access healthcare services during the last four months of the fiscal year. Based on the fiscal year experience, HCPS is anticipating a larger-than-normal surplus when comparing premiums paid to expenses incurred. Final reconciliation will occur during the fall. It is also important to note that an uptick in claims is occurring beginning July 1, 2020 as medical services are accessed again.

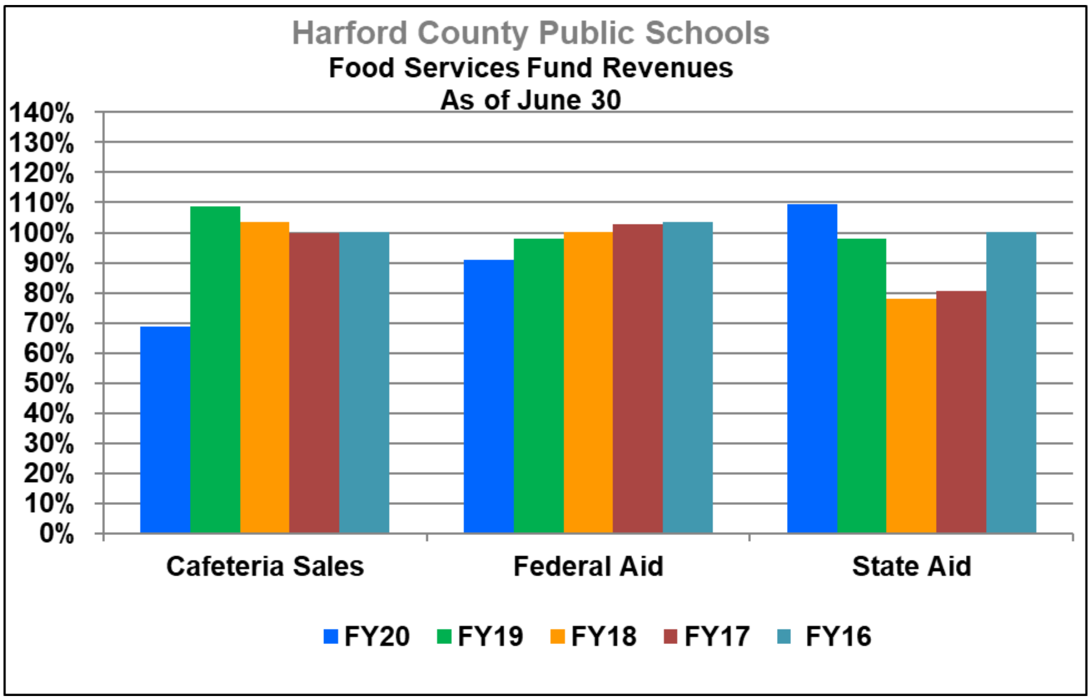
In order to protect HCPS from unusually high claims within a plan year, HCPS purchases stop-loss insurance on individual claims that exceed $300K during the plan year and aggregate claims in excess of 125% of estimates. Claims exceeding the stop-loss levels will be removed from our actual experience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

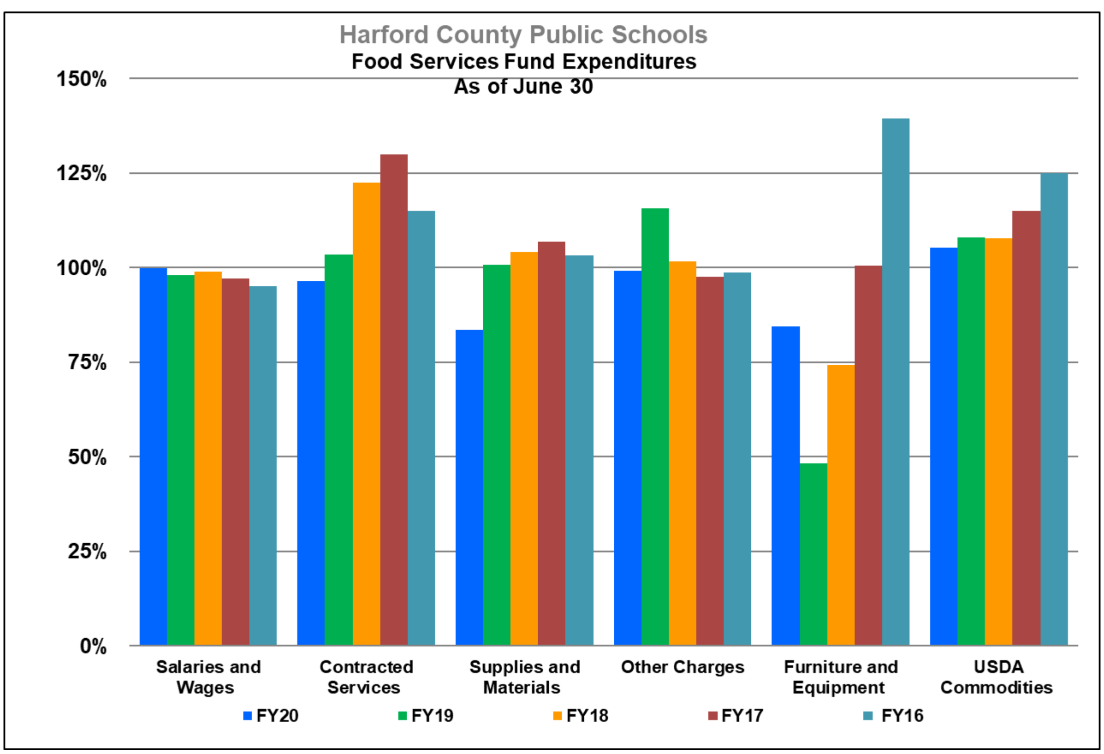
The chart below tracks the loss ratio for three periods of time: the quarter, the calendar year, and the fiscal year.



Food Services Fund

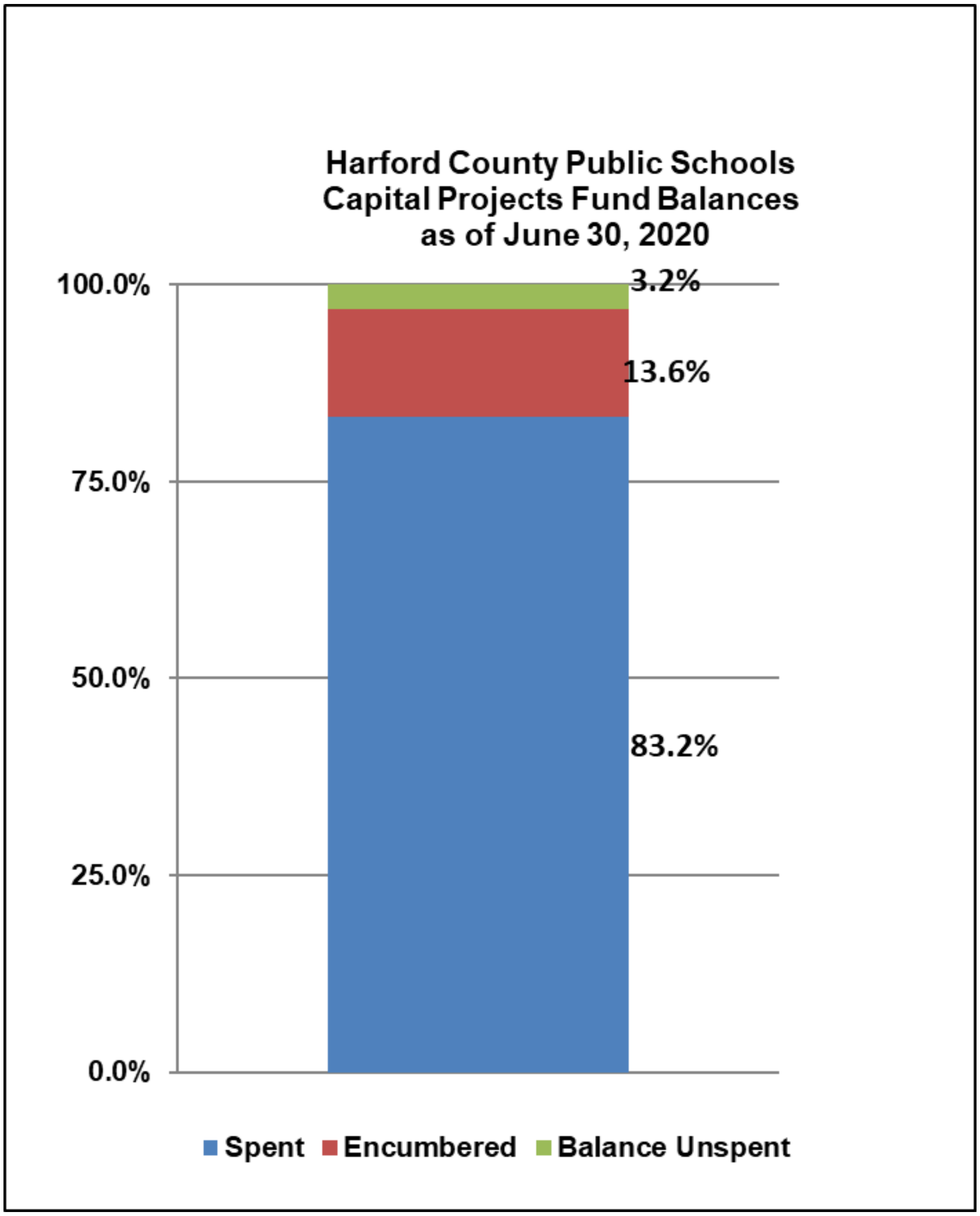
The Food Services Fund is a self-supporting fund that does not receive any Unrestricted Fund support. At June 30, 2020 expenditures exceeded revenues by $1.9 million. The closure of schools had a significant impact to the revenues in the food services fund. $1.2 million of the deficit is related to wages that were continued for staff who were not required to work in the food service program during the closure. The remaining deficit is related to unreimbursed meal expenses that were submitted to MEMA for reimbursement. No data is available prior to FY 2017 for Miscellaneous Income as rebates were reported in other line items.





Capital Projects Fund

Capital Projects Balances as of June 30, 2020 are reported for all open projects. These are listed alphabetically by project name on page 18. In total, $332.4 million is budgeted for active capital projects. The unspent balances of all active projects represent 3.2% of the total. The graph below provides the percentage of total capital funds spent, encumbered, and remaining.



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Attachments

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, 2020 (unaudited)

	Amended Budget	Actual Year-to-Date	Variance-Favorable (Unfavorable)	% Actual Year-to-Date to Budget	% to Total Actual
Revenues					
Local	$ 256,465,645	$ 256,465,645	$ -	100.00%	53.62%
State	211,723,056	211,604,056	(119,000)	99.94%	44.24%
Federal	420,000	472,218	52,218	112.43%	0.10%
Other	4,179,960	4,409,518	229,558	105.49%	0.92%
Interest	420,000	361,153	(58,847)	85.99%	0.08%
Prior Years' Fund Balance	5,000,000	5,000,000	-	100.00%	1.05%
Total Revenues	**$ 478,208,661**	**$ 478,312,591**	**$ 103,930**	**100.02%**	**100.00%**
Expenditures					
Administration	10,897,440	10,626,409	271,031	97.51%	2.26%
Mid-Level Administration	25,705,095	25,233,965	471,130	98.17%	5.37%
Instructional Salaries	169,259,437	167,556,251	1,703,186	98.99%	35.67%
Textbooks	7,040,042	6,536,234	503,808	92.84%	1.39%
Other Instructional Costs	3,612,786	2,770,623	842,163	76.69%	0.59%
Special Education	46,755,971	46,235,291	520,680	98.89%	9.84%
Student Personnel Services	2,114,848	2,074,023	40,825	98.07%	0.44%
Student Health Services	4,156,918	4,118,426	38,492	99.07%	0.88%
Student Transportation	33,020,039	30,722,619	2,297,420	93.04%	6.54%
Operation of Plant	27,203,017	26,496,805	706,212	97.40%	5.64%
Maintenance of Plant	13,738,964	13,069,332	669,632	95.13%	2.78%
Fixed Charges	133,549,346	133,296,995	252,351	99.81%	28.38%
Community Services	548,005	433,492	114,513	79.10%	0.09%
Capital Outlay	606,753	589,742	17,011	97.20%	0.13%
Total Expenditures	**$ 478,208,661**	**$ 469,760,209**	**$ 8,448,452**	**98.23%**	**100.00%**

Projected Excess of Revenues over Expenditures	$ 8,552,382
Total Fund Balance at July 1, 2019	10,164,240
Assigned for FY2020 Budget	(5,000,000)
Total fund balance June 30, 2020	**13,716,622**
Total assignments at June 30, 2020	(8,200,000)
Non-spendable for Inventory at June 30, 2020	(147,376)
Projected Unassigned Fund Balance at June 30, 2020	$ 5,369,246

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, 2020 (unaudited)

Schedule A

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
REVENUE				
LOCAL - COUNTY				
(Includes Capital Outlay)	$ 256,465,645	$ 256,465,645	$ -	100.00%
STATE				
Basic Aid	176,827,734	176,827,734	-	100.00%
Transportation	13,727,958	13,727,958	-	100.00%
Special Education	10,450,507	10,331,507	(119,000)	98.86%
Limited English Prof.	2,625,671	2,625,671	-	100.00%
Other	8,091,186	8,091,186	-	100.00%
TOTAL STATE	211,723,056	211,604,056	(119,000)	99.94%
FEDERAL				
Impact Aid	420,000	472,218	52,218	112.43%
OTHER				
Tuition, Fees, etc.				
Tuition	202,000	187,761	(14,239)	92.95%
Out of County LEAs	225,000	152,561	(72,439)	67.80%
Transportation Fees	275,000	238,656	(36,344)	86.78%
Student Payment Fees	515,000	322,500	(192,500)	62.62%
Rental of Facilities	447,000	440,986	(6,014)	98.65%
Total Tuition, Fees, etc.	1,664,000	1,342,464	(321,536)	80.68%
Interscholastic Receipts	440,000	373,517	(66,483)	84.89%
Donations, Gifts, Awards	2,500	4,636	2,136	185.43%
e Rate Rebate	-	116,207	116,207	0.00%
Sale of Equipment/Scrap	50,000	20,579	(29,421)	41.16%
Criminal Background	58,500	64,878	6,378	110.90%
Settlements Health & Dental	-	34,340	34,340	-
Medicare Part D Subsidy	1,250,000	1,533,170	283,170	-
Other Miscellaneous	714,960	919,726	204,766	128.64%
TOTAL OTHER	4,179,960	4,409,518	229,558	105.49%
Interest	420,000	361,153	(58,847)	85.99%
Prior Years' Fund Balance	5,000,000	5,000,000	-	100.00%
TOTAL REVENUE	478,208,661	478,312,591	103,930	100.02%
EXPENDITURES				
Administration	10,897,440	10,626,409	271,031	97.51%
Mid-Level Administration	25,705,095	25,233,965	471,130	98.17%
Instructional Salaries	169,259,437	167,556,251	1,703,186	98.99%
Textbooks	7,040,042	6,536,234	503,808	92.84%
Other Instructional Costs	3,612,786	2,770,623	842,163	76.69%
Special Education	46,755,971	46,235,291	520,680	98.89%
Student Personnel Services	2,114,848	2,074,023	40,825	98.07%
Student Health Services	4,156,918	4,118,426	38,492	99.07%
Student Transportation	33,020,039	30,722,619	2,297,420	93.04%
Operation of Plant	27,203,017	26,496,805	706,212	97.40%
Maintenance of Plant	13,738,964	13,069,332	669,632	95.13%
Fixed Charges	133,549,346	133,296,995	252,351	99.81%
Community Services	548,005	433,492	114,513	79.10%
Capital Outlay	606,753	589,742	17,011	97.20%
Total	$ 478,208,661	$ 469,760,209	$ 8,448,452	98.23%

Excess (Deficit) of Revenue over Expenditures	8,552,382
Total Fund Balance at July 1, 2019	10,164,240
Fund balance assigned for FY20 budget (recognized as revenue above)	(5,000,000)
Total Fund Balance	13,716,622
Fund Balance at June 30, 2020 - assigned	(8,200,000)
Fund Balance at June 30, 2020 - non-spendable	(147,376)
Fund Balance at June 30, 2020 - unassigned	$ 5,369,246

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, 2020 (unaudited)

Schedule B

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
CATEGORY AND OBJECT SUMMARY SCHEDULE				
ADMINISTRATION:				
Salaries and Wages	9,546,385	9,328,247	218,138	97.71%
Contracted Services	1,282,313	1,355,420	(73,107)	105.70%
Supplies and Materials	243,043	302,711	(59,668)	124.55%
Other Charges	281,481	205,938	75,543	73.16%
Equipment	114,218	68,191	46,027	59.70%
Indirect Cost Recovery	(570,000)	(634,097)	64,097	111.25%
TOTAL	10,897,440	10,626,409	271,031	97.51%
MID-LEVEL ADMINISTRATION:				
Salaries and Wages	24,990,372	24,635,994	354,378	98.58%
Contracted Services	39,800	139,547	(99,747)	350.62%
Supplies and Materials	442,157	300,920	141,237	68.06%
Other Charges	117,857	67,738	50,119	57.47%
Equipment	114,909	89,766	25,143	78.12%
TOTAL	25,705,095	25,233,965	471,130	98.17%
INSTRUCTIONAL SALARIES:				
Salaries and Wages	169,259,437	167,556,251	1,703,186	98.99%
TEXTBOOKS:				
Supplies and Materials	7,040,042	6,536,234	503,808	92.84%
OTHER INSTRUCTIONAL COSTS:				
Contracted Services	1,667,689	1,715,140	(47,451)	102.85%
Other Charges	244,798	119,257	125,541	48.72%
Equipment	1,700,299	936,226	764,073	55.06%
TOTAL	3,612,786	2,770,623	842,163	76.69%
SPECIAL EDUCATION:				
Salaries and Wages	39,213,533	38,366,751	846,782	97.84%
Contracted Services	6,964,115	7,420,986	(456,871)	106.56%
Supplies and Materials	322,691	164,147	158,544	50.87%
Other Charges	154,041	130,713	23,328	84.86%
Equipment	101,591	152,694	(51,103)	150.30%
TOTAL	46,755,971	46,235,291	520,680	98.89%
STUDENT PERSONNEL SERVICES:				
Salaries and Wages	2,076,370	2,043,233	33,137	98.40%
Contracted Services	13,000	12,604	396	96.95%
Supplies and Materials	12,925	11,374	1,551	88.00%
Other Charges	7,310	4,155	3,155	56.84%
Equipment	5,243	2,657	2,586	50.67%
TOTAL	2,114,848	2,074,023	40,825	98.07%
STUDENT HEALTH SERVICES:				
Salaries and Wages	4,005,271	3,937,270	68,001	98.30%
Contracted Services	7,113	7,078	35	99.51%
Supplies and Materials	113,805	150,335	(36,530)	132.10%
Other Charges	16,663	8,543	8,120	51.27%
Equipment	14,066	15,201	(1,135)	108.07%
TOTAL	4,156,918	4,118,426	38,492	99.07%
STUDENT TRANSPORTATION:				
Salaries and Wages	6,362,647	6,219,409	143,238	97.75%
Contracted Services	25,385,617	23,697,865	1,687,752	93.35%
Supplies and Materials	1,437,850	771,234	666,616	53.64%
Other Charges	32,899	15,200	17,699	46.20%
Equipment	66,026	231,682	(165,656)	350.90%
Field Trip Cost Recovery	(265,000)	(212,772)	(52,228)	80.29%
TOTAL	33,020,039	30,722,619	2,297,420	93.04%

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, 2020 (unaudited)

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
OPERATION OF PLANT:				
Salaries and Wages	11,882,868	11,557,870	324,998	97.26%
Contracted Services	1,524,891	1,370,940	153,951	89.90%
Supplies and Materials	1,076,331	1,164,712	(88,381)	108.21%
Other Charges	12,464,322	11,466,962	997,360	92.00%
Equipment	254,605	936,321	(681,716)	367.75%
TOTAL	27,203,017	26,496,805	706,212	97.40%
MAINTENANCE OF PLANT:				
Salaries and Wages	6,847,535	6,627,008	220,527	96.78%
Contracted Services	4,413,647	4,046,874	366,773	91.69%
Supplies and Materials	2,063,598	1,713,522	350,076	83.04%
Other Charges	40,046	17,182	22,864	42.91%
Equipment	374,138	664,746	(290,608)	177.67%
TOTAL	13,738,964	13,069,332	669,632	95.13%
FIXED CHARGES	133,549,346	133,296,995	252,351	99.81%
COMMUNITY SERVICES:				
Salaries and Wages	423,005	311,824	111,181	73.72%
Supplies and Materials	125,000	121,669	3,332	97.33%
TOTAL	548,005	433,492	114,513	79.10%
TOTAL REGULAR PROGRAMS	477,601,908	469,170,466	8,431,442	98.23%
CAPITAL OUTLAY:				
Contracted Services	28,500	11,490	17,010	40.32%
Other Charges	578,253	578,252	1	100.00%
TOTAL	606,753	589,742	17,011	97.20%
TOTAL EXPENDITURES	478,208,661	469,760,209	8,448,452	98.23%

Schedule C

OBJECT SUMMARY SCHEDULE				
Salaries and Wages	274,607,423	270,583,858	4,023,565	98.53%
Contracted Services	41,326,685	39,777,944	1,548,741	96.25%
Supplies and Materials	12,877,442	11,236,857	1,640,585	87.26%
Other Charges	147,487,016	145,910,935	1,576,081	98.93%
Equipment	2,745,095	3,097,483	(352,388)	112.84%
Field trip Cost Recovery	(265,000)	(212,772)	(52,228)	80.29%
Indirect Cost Recovery	(570,000)	(634,097)	64,097	111.25%
Total	478,208,661	469,760,209	8,448,452	98.23%

SPECIAL EDUCATION				
Non-public Placements	6,660,792	6,697,058	(36,266)	100.54%

FIXED CHARGES SCHEDULE				
Liability Insurance	893,325	897,945	(4,620)	100.52%
Retirement	11,548,158	11,291,486	256,672	97.78%
Social Security	20,516,014	20,895,337	(379,323)	101.85%
Unemployment Comp Ins.	160,000	109,130	50,870	68.21%
Workers' Comp Ins.	2,166,528	2,109,051	57,477	97.35%
Health Insurance	91,130,458	90,800,984	329,474	99.64%
Dental Insurance	3,896,042	3,867,993	28,049	99.28%
Life Insurance	613,128	437,811	175,317	71.41%
Other Post Employment Benefits	1,250,000	1,567,512	(317,512)	125.40%
Tuition Reimbursement	1,130,123	1,074,177	55,946	95.05%
Debt Service - Interest	245,570	245,570	0	100.00%
Total	133,549,346	133,296,995	252,351	99.81%

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, 2020 (unaudited)

Schedule D

	Amended Budget	Actual Year To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
Board of Education				
Clerical	68,563	68,623	(60)	100.09%
Audit	50,000	42,600	7,400	85.20%
Legal	40,000	25,140	14,860	62.85%
Consultants	1,000	-	1,000	0.00%
Office Supplies	500	189	311	37.85%
Books, Subs, Periodicals	-	38	(38)	0.00%
Other Charges	1,000	-	1,000	0.00%
Board Members Allowance	33,400	32,800	600	98.20%
Milege, Parking, Tolls	-	20	(20)	0.00%
Professional Dues	33,000	35,579	(2,579)	107.82%
Institutes, Conferences, Mtgs.	4,000	4,525	(525)	113.13%
Total Board of Education	231,463	209,516	21,947	90.52%

HARFORD COUNTY PUBLIC SCHOOLS

CURRENT EXPENSE FUND - UNRESTRICTED, BUDGETARY BASIS (NON-GAAP)
STATEMENT OF PROGRAM BUDGET EXPENDITURES - BUDGET AND ACTUAL
FOR THE PERIOD ENDED JUNE 30, 2020 (unaudited)

	Current Year			Same Period Prior Year
	Amended Budget	Actual Year-to-Date	% Spent	FY19
Board of Education	$ 231,463	$ 209,516	90.52%	97.85%
Legal	246,479	359,956	146.04%	99.69%
Internal Audit	179,524	160,226	89.25%	99.81%
Board of Education	657,466	729,698	110.99%	99.06%
Fiscal Services	37,310,335	37,306,998	99.99%	99.08%
Purchasing	760,966	710,200	93.33%	85.01%
Business Services	38,071,301	38,017,198	99.86%	98.74%
Curriculum Dev. and Implementation	3,649,726	3,405,981	93.32%	86.73%
Professional Development	1,006,222	853,934	84.87%	73.23%
Office of Accountability	792,836	801,604	101.11%	86.29%
Curriculum and Instruction	5,448,784	5,061,519	92.89%	84.33%
Office of Education Services	912,501	903,483	99.01%	99.35%
Regular Programs	162,473,537	160,347,945	98.69%	99.63%
Career and Technology Programs	7,974,054	7,877,498	98.79%	97.89%
School Library Media Program	6,098,457	5,823,051	95.48%	96.00%
Gifted and Talented Program	1,629,508	1,406,302	86.30%	87.91%
Intervention Services	152,270	144,187	94.69%	102.31%
Magnet and Signature Programs	1,794,961	1,905,127	106.14%	98.09%
Summer School	173,928	146,719	84.36%	76.45%
Other Special Programs	3,271,464	3,209,027	98.09%	102.45%
Education Services	184,480,680	181,763,339	98.53%	99.35%
Executive Administration Office	945,922	892,004	94.30%	90.90%
Equity & Cultural Proficiency	246,118	216,903	88.13%	98.77%
Communications	435,662	523,500	120.16%	99.70%
Family & Community Partners	110,785	115,509	104.26%	n/a
Innovative Partnerships	109,850	51,051	46.47%	n/a
Executive Administration Office	1,848,337	1,798,967	97.33%	94.49%
Student Activities	924,721	795,636	86.04%	96.51%
Interscholastics Athletics	2,871,376	2,740,292	95.43%	97.42%
Extra-Curricular Activities	3,796,097	3,535,928	93.15%	97.20%
Human Resources	100,552,618	100,276,611	99.73%	101.66%
Transportation	33,085,888	30,725,460	92.87%	99.83%
Facilities Management	23,354,002	23,641,858	101.23%	93.28%
Utility Resource Management	11,833,840	10,524,534	88.94%	101.28%
Planning and Construction	750,057	747,080	99.60%	92.31%
Operations and Maintenance	69,023,787	65,638,932	95.10%	97.73%
Safety and Security	1,096,895	1,076,288	98.12%	91.85%
Special Education	46,664,283	46,143,338	98.88%	97.48%
School Counseling Services	8,252,239	8,160,198	98.88%	98.83%
Psychological Services	2,826,617	2,845,383	100.66%	97.81%
Pupil Personnel Services	2,114,848	2,074,023	98.07%	98.39%
Health Services	4,156,918	4,118,426	99.07%	98.80%
Student Services	17,350,622	17,198,030	99.12%	98.61%
Office of Technology and Info.	9,217,791	8,520,361	92.43%	89.44%
Unrestricted Fund	**$ 478,208,661**	**$ 469,760,209**	**98.23%**	**98.59%**

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, 2020 (unaudited)

	Current Year				Same Period Prior Years			
Budget Manager Title	**Budget**	**Actual**	**Balance**	**% Spent**	**FY19**	**FY18**	**FY17**	**FY16**
Applications Development Team Leader	$ 420,000	$ 424,125	$ (4,125)	100.98%	99.74%	100.70%	109.31%	135.01%
Assistant Superintendent for Business Services	34,250,482	34,300,002	(49,520)	100.14%	99.07%	97.49%	95.15%	98.37%
Assistant Superintendent of Human Resources	102,112,099	101,498,863	613,236	99.40%	100.06%	99.16%	100.07%	98.25%
Assistant Superintendent of Operations	559,498	478,805	80,693	85.58%	96.84%	91.03%	80.76%	79.73%
Assistant Supervisor of Resource Conservation/Utilities	11,833,840	10,524,534	1,309,306	88.94%	101.28%	97.11%	97.97%	87.45%
Assistant Supervisor of Science	594,709	508,317	86,392	85.47%	90.63%	92.15%	87.36%	100.96%
Board of Education President	231,463	209,516	21,947	90.52%	97.85%	108.98%	75.06%	84.22%
Chief of Administration	867,482	791,807	75,675	91.28%	93.24%	97.74%	95.31%	101.15%
Coordinator of Safety & Security	1,050,095	1,030,933	19,162	98.18%	91.45%	100.30%	98.71%	101.01%
Director of Information Systems & Technology	7,519,820	6,935,579	584,241	92.23%	88.41%	96.34%	91.65%	91.10%
Director of Organizational Development	728,007	677,397	50,610	93.05%	69.73%	90.23%	97.76%	93.29%
Director of Special Education	46,664,283	46,143,338	520,945	98.88%	97.48%	99.97%	96.75%	98.55%
Director of Transportation	33,048,949	30,738,959	2,309,990	93.01%	99.53%	99.71%	99.62%	100.30%
Endpoint Server Team Leader	493,330	502,648	(9,318)	101.89%	107.38%	109.82%	37.11%	76.63%
Enterprise Operations & Infrastructure Team Leader	624,441	548,319	76,122	87.81%	n/a	n/a	n/a	n/a
Executive Dir of Curriculum, Instruction & Assessment	3,817,493	3,455,820	361,673	90.53%	86.01%	97.39%	98.87%	96.42%
Executive Director of Facilities Management	21,812,564	22,246,499	(433,935)	101.99%	94.46%	97.74%	99.81%	100.64%
Executive Director of Student Services	2,242,465	2,188,357	54,108	97.59%	98.52%	100.18%	98.19%	97.46%
Executive Directors of School Performance	171,245,347	169,071,148	2,174,199	98.73%	99.49%	99.50%	98.92%	98.74%
General Counsel	268,479	367,330	(98,851)	136.82%	91.26%	110.07%	93.72%	90.48%
Internal Auditor	179,524	160,226	19,298	89.25%	99.81%	96.70%	89.06%	100.50%
Manager of Communications	482,462	568,856	(86,394)	117.91%	99.63%	100.87%	94.54%	96.23%
Manager of Equity & Cultural Proficiency	265,822	235,304	30,518	88.52%	97.11%	99.68%	97.87%	98.21%
Manager of Family & Community Partnerships	110,785	115,509	(4,724)	104.26%	n/a	n/a	n/a	n/a
Manager of Innovative Programs	166,290	143,874	22,416	86.52%	n/a	n/a	n/a	n/a
Nurse Coordinator	4,156,918	4,118,426	38,492	99.07%	98.18%	98.30%	98.05%	97.41%
Risk Manager	3,765,261	3,712,275	52,986	98.59%	99.45%	99.80%	101.54%	101.19%
Supervisor of Elementary & Middle School Physical Ed	116,616	107,464	9,152	92.15%	32.86%	81.05%	99.21%	94.62%
Supervisor of Fine Arts	217,750	138,288	79,462	63.51%	84.52%	98.23%	92.58%	94.18%
Supervisor of Magnet and CTE Programs	1,573,967	1,703,168	(129,201)	108.21%	99.17%	99.06%	97.61%	92.07%
Supervisor of Personalized Accelerated Learning/Intervention	1,961,813	1,763,112	198,701	89.87%	90.80%	91.38%	86.09%	86.34%
Supervisor of Personalized Learning/Library & Media Services	6,098,457	5,823,051	275,406	95.48%	96.00%	97.13%	97.93%	97.90%
Supervisor of Phys. Educ. & Interscholastic Athletics	2,871,376	2,740,292	131,084	95.43%	97.42%	98.75%	96.89%	96.48%
Supervisor of Planning & Construction	750,057	747,080	2,977	99.60%	92.31%	96.87%	94.60%	92.49%
Supervisor of Psychological Services	2,826,617	2,845,383	(18,766)	100.66%	105.96%	99.21%	95.72%	90.62%
Supervisor of Pupil Services	596,549	683,324	(86,775)	114.55%	n/a	n/a	n/a	n/a
Supervisor of Purchasing	760,966	710,201	50,765	93.33%	85.01%	92.48%	96.16%	96.87%
Supervisor of School Counseling	8,252,239	8,160,198	92,041	98.88%	98.83%	98.90%	98.81%	97.55%
Supervisor of Science	1,038,304	995,435	42,869	95.87%	80.67%	96.74%	100.94%	98.93%
Supervisor of the Office of Accountability	792,836	801,604	(8,768)	101.11%	84.13%	99.72%	99.25%	98.18%
Supervisor of World Language and ESOL	839,206	844,843	(5,637)	100.67%	99.96%	100.88%	96.47%	98.53%
Total	**$ 478,208,661**	**$ 469,760,209**	**$ 8,448,452**	**98.23%**	**98.59%**	**98.98%**	**98.36%**	**98.01%**

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, 2020 (unaudited)

		Current Year				Same Period Prior Years			
School	Name	Budget	Actual	Balance	% Spent	FY19	FY18	FY17	FY16
1	Central Office	$ 994,116	$ 1,228,265	$ (234,149)	123.55%	-82.60%	-417.76%	102.29%	89.48%
5	Hickory Annex	5,061	5,582	(521)	110.30%	56.95%	116.86%	1899.67%	2.63%
6	Forest Hill Annex	2,406	1,522	884	63.26%	35.10%	74.78%	12.53%	0.00%
	Total Central Funds	**1,001,583**	**1,235,370**	**(233,787)**	**123.34%**	**-86.66%**	**-472.96%**	**102.60%**	**89.01%**
9	Harford Glen	42,081	24,449	17,632	58.10%	47.01%	80.50%	76.20%	84.19%
91	John Archer	110,793	110,582	211	99.81%	99.61%	99.91%	99.89%	101.57%
92	Alternative Education	67,658	41,477	26,181	61.30%	99.01%	96.47%	96.15%	99.88%
	Total Special Schools	**220,532**	**176,509**	**44,023**	**80.04%**	**90.42%**	**95.27%**	**94.38%**	**97.89%**
70	Aberdeen High	335,158	250,589	84,569	74.77%	99.23%	99.25%	99.30%	102.11%
73	Bel Air High	365,149	255,757	109,392	70.04%	95.10%	99.01%	96.70%	102.13%
85	C. Milton Wright High	336,711	217,701	119,010	64.66%	94.77%	100.10%	100.60%	99.03%
76	Edgewood High	324,937	260,821	64,116	80.27%	99.43%	100.00%	96.97%	96.16%
82	Fallston High	257,354	193,548	63,806	75.21%	93.95%	95.46%	90.14%	99.80%
4	Harford Technical High	323,087	305,299	17,788	94.49%	97.18%	99.54%	101.62%	98.64%
78	Havre de Grace High	184,373	133,224	51,149	72.26%	96.07%	99.02%	99.25%	99.51%
81	Joppatowne High	204,868	153,992	50,876	75.17%	97.87%	93.87%	94.78%	101.03%
80	North Harford High	300,737	228,046	72,691	75.83%	100.03%	99.90%	100.04%	98.77%
87	Patterson Mill High	214,512	190,885	23,627	88.99%	99.38%	99.65%	100.30%	99.27%
	Total High Schools	**2,846,886**	**2,189,862**	**657,024**	**76.92%**	**97.28%**	**98.80%**	**98.11%**	**99.66%**
65	Aberdeen Middle	204,935	175,621	29,314	85.70%	96.03%	99.96%	100.65%	99.58%
72	Bel Air Middle	223,010	171,231	51,779	76.78%	98.94%	100.00%	99.42%	100.20%
77	Edgewood Middle	196,453	127,256	69,197	64.78%	89.91%	91.50%	98.10%	99.06%
86	Fallston Middle	157,896	102,794	55,102	65.10%	100.00%	99.92%	100.26%	100.02%
79	Havre de Grace Middle	106,715	39,795	66,920	37.29%	86.92%	100.00%	101.47%	99.03%
84	Magnolia Middle	135,361	110,505	24,856	81.64%	100.00%	99.91%	101.51%	99.33%
83	North Harford Middle	154,592	121,930	32,662	78.87%	100.00%	100.00%	99.88%	100.09%
88	Patterson Mill Middle	127,096	103,487	23,609	81.42%	99.10%	99.87%	98.81%	95.42%
74	Southampton Middle	185,454	150,311	35,143	81.05%	98.34%	98.10%	99.76%	99.23%
	Total Middle Schools	**1,491,512**	**1,102,929**	**388,583**	**73.95%**	**96.75%**	**98.62%**	**99.88%**	**99.25%**
	Total Secondary Schools	**4,338,398**	**3,292,792**	**1,045,606**	**75.90%**	**97.10%**	**98.74%**	**98.70%**	**99.52%**
23	Abingdon Elementary	125,076	113,204	11,872	90.51%	97.19%	99.93%	100.01%	99.85%
12	Bakerfield Elementary	71,352	69,082	2,270	96.82%	100.27%	94.35%	102.64%	100.54%
14	Bel Air Elementary	81,557	78,560	2,997	96.33%	99.02%	99.97%	99.88%	100.63%
25	Church Creek Elementary	118,489	116,854	1,635	98.62%	96.18%	98.69%	99.03%	95.95%
16	Churchville Elementary	64,202	59,130	5,072	92.10%	99.59%	99.06%	99.57%	99.77%
18	Darlington Elementary	26,553	22,976	3,577	86.53%	104.37%	93.84%	91.79%	99.98%
20	Deerfield Elementary	125,549	89,429	36,120	71.23%	99.79%	95.26%	94.66%	94.68%
22	Dublin Elementary	46,939	40,204	6,735	85.65%	81.16%	82.77%	99.09%	99.14%
15	Edgewood Elementary	65,866	61,951	3,915	94.06%	100.00%	99.65%	98.42%	97.85%
21	Emmorton Elementary	96,409	92,046	4,363	95.47%	100.00%	99.90%	99.97%	99.94%
26	Forest Hill Elementary	82,421	81,633	788	99.04%	88.66%	100.64%	100.10%	100.00%
28	Forest Lakes Elementary	71,608	64,114	7,494	89.53%	97.06%	100.00%	99.72%	96.69%
27	Fountain Green Elementary	80,514	65,982	14,532	81.95%	97.34%	99.66%	95.92%	99.94%
11	George D. Lisby Elementary	68,779	62,698	6,081	91.16%	98.84%	98.86%	99.18%	90.99%
30	Halls Cross Roads Elementary	83,249	71,475	11,774	85.86%	98.60%	99.99%	99.36%	102.29%
32	Havre de Grace Elementary	83,618	83,284	334	99.60%	99.21%	99.90%	101.36%	101.06%
33	Hickory Elementary	106,946	98,593	8,353	92.19%	87.78%	99.07%	97.73%	98.26%
35	Homestead-Wakefield Elementary	159,944	157,408	2,536	98.41%	100.00%	99.90%	100.64%	97.72%
36	Jarrettsville Elementary	72,863	56,014	16,849	76.88%	82.91%	101.55%	98.68%	103.98%
37	Joppatowne Elementary	97,806	81,779	16,027	83.61%	91.39%	98.18%	77.71%	100.88%
31	Magnolia Elementary	92,945	92,148	797	99.14%	93.40%	96.96%	101.78%	99.55%
38	Meadowvale Elementary	84,949	77,343	7,606	91.05%	97.48%	91.81%	100.08%	101.89%
41	Norrisville Elementary	42,355	40,107	2,248	94.69%	95.61%	97.20%	99.90%	96.60%
47	North Bend Elementary	63,851	42,096	21,755	65.93%	90.52%	93.61%	100.37%	92.23%
44	North Harford Elementary	57,535	49,678	7,857	86.34%	98.28%	99.28%	100.11%	98.99%
29	Prospect Mill Elementary	91,734	82,472	9,262	89.90%	98.23%	100.00%	99.98%	98.06%
49	Red Pump Elementary	120,843	120,331	512	99.58%	76.16%	110.67%	98.40%	97.73%
45	Ring Factory Elementary	83,764	74,512	9,252	88.95%	98.12%	97.63%	100.28%	94.52%
43	Riverside Elementary	78,957	72,025	6,932	91.22%	99.03%	100.08%	99.43%	99.88%
39	Roye Williams Elementary	86,036	79,374	6,662	92.26%	98.26%	108.38%	101.07%	103.77%
40	William Paca Elementary	134,861	101,807	33,054	75.49%	99.40%	99.83%	99.79%	99.81%
13	William S. James Elementary	72,326	71,605	721	99.00%	99.86%	100.00%	99.04%	99.19%
48	Youths Benefit Elementary	165,120	132,053	33,067	79.97%	80.12%	99.90%	100.19%	100.89%
	Total Elementary Schools	**2,905,016**	**2,601,967**	**303,049**	**89.57%**	**94.76%**	**99.20%**	**98.71%**	**98.90%**
	Unallocated	**231,018**	**-**	**231,018**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
	Total All Funds	**$ 8,696,547**	**$ 7,306,637**	**$ 1,389,910**	**84.02%**	**85.53%**	**97.11%**	**99.12%**	**96.07%**

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, 2020 (unaudited)

	Adopted Budget	Actual Year-To-Date	Variance Favorable (Unfavorable)	% Actual Year-to-Date To Budget
Revenues				
Cafeteria Sales	$ 7,926,829	$ 5,459,807	$ (2,467,022)	68.88%
Federal Aid				
School Lunch Program	630,000	451,599	(178,401)	71.68%
School Breakfast Program	2,141,980	1,470,676	(671,304)	68.66%
Section II	5,133,885	3,493,167	(1,640,718)	68.04%
Other Federal Revenue	777,526	2,325,300	1,547,774	299.06%
USDA Commodities	1,114,699	1,172,626	57,927	105.20%
Total Federal Aid	9,798,090	8,913,368	(884,722)	90.97%
State Aid				
Child Feeding Program	150,000	177,370	27,370	118.25%
Other State Revenue	262,500	274,516	12,016	104.58%
Total State Aid	412,500	451,886	39,386	109.55%
Miscellaneous Income	160,000	148,939	11,061	93.09%
Total Revenues	$ 18,297,419	14,974,001	$ (3,323,418)	81.84%
Expenditures				
Salaries and Wages	5,996,116	5,990,200	5,916	99.90%
Contracted Services	460,500	444,232	16,268	96.47%
Supplies and Materials	8,360,077	6,993,149	1,366,928	83.65%
Other Charges	3,369,976	3,341,478	28,498	99.15%
Furniture and Equipment	110,750	93,573	17,177	84.49%
Total Expenditures	$ 18,297,419	16,862,633	$ 1,434,787	92.16%
Expenditures over Revenues		(1,888,631)		
Fund Balance at Beginning of Year		2,818,765		
Fund Balance at End of Period		$ 930,134		

HARFORD COUNTY PUBLIC SCHOOLS

HARFORD COUNTY PUBLIC SCHOOLS

Open Capital Projects

Balances as of June 30, 2020

Description	Project #	Budget	Expenditures	Encumbrances	Total	Balance	% Remaining
Aberdeen High North	310-7110	665,000	567,053	-	567,053	97,947	14.73%
Aberdeen Middle Roof	325-6525	3,827,000	3,627,278	31,590	3,658,868	168,132	4.39%
ADA Improvements	360-9080	900,000	862,815	-	862,815	37,185	4.13%
Alarms & ER Systems	360-9074	1,437,000	1,403,581	-	1,403,581	33,419	2.33%
Athletic Fields	360-9162	796,936	737,585	-	737,585	59,351	7.45%
Backflow Prevention	360-9078	600,000	472,530	-	472,530	127,470	21.24%
Bel Air Elem HVAC	326-1468	7,015,520	6,798,436	82,320	6,880,756	134,764	1.92%
Bleachers	362-9084	32,523	12,784	-	12,784	19,739	60.69%
Buses	390-9096	14,090,481	12,779,840	1,294,482	14,074,322	16,159	0.11%
Center Educ. Opport. A/C	325-9183	4,625,000	4,600,733	5,546	4,606,280	18,720	0.40%
CTE Equip Refresh	390-9990	804,616	784,081	-	784,081	20,535	2.55%
Darlington Elem HVAC	325-1868	2,857,998	2,752,186	-	2,752,186	105,812	3.70%
Energy Performance	360-9087	19,509,808	19,375,366	-	19,375,366	134,442	0.69%
Fallston High HVAC	326-8268	16,082,961	16,082,257	-	16,082,257	704	0.00%
Fallston Middle Chiller	360-8663	861,296	780,922	4,318	785,240	76,056	8.83%
Floors	362-9071	376,250	225,692	16,634	242,326	133,924	35.59%
GDLisby Elem HVAC	325-1168	8,490,850	1,612,320	5,358,435	6,970,755	1,520,095	17.90%
Havre de Grace High (1)	310-7810	98,374,196	69,514,413	25,359,194	94,873,607	3,500,588	3.56%
Hickory Elem Roof	325-3325	1,211,309	23,951	1,328,152	1,352,103	(140,794)	-11.62%
HVAC Major Repairs	360-9968	10,435,886	9,414,391	11,200	9,425,591	1,010,295	9.68%
Integrated Business System	350-9058	609,500	598,626	-	598,626	10,874	1.78%
Joppatowne High Ltd Renov.	315-8115	2,500,000	2,036,584	969,668	3,006,252	(506,252)	-20.25%
Music Refresh	390-9097	625,000	622,524	-	622,524	2,476	0.40%
NHHS Aqua Lab / Greenhouse	315-8022	830,000	792,299	-	792,299	37,701	4.54%
North Bend Plant/Alarm	325-4727	1,907,520	163,302	1,324,416	1,487,718	419,802	22.01%
North Harford Elem Roof	325-4425	1,064,000	1,013,342	-	1,013,342	50,658	4.76%
North Harford Mid Water	361-8376	1,000,000	479,223	-	479,223	520,777	52.08%
Partitions	362-9072	20,000	17,735		17,735	2,265	11.33%
Relocatables	340-9041	11,036,037	10,837,651	1,498	10,839,149	196,888	1.78%
Riverside Elem HVAC	326-4368	8,117,700	8,040,381	-	8,040,381	77,319	0.95%
Roye Wms Elem HVAC	325-3968	11,720,000	2,639,568	8,251,673	10,891,241	828,759	7.07%
Security Initiative Program	391-9098	1,724,950	1,723,619	-	1,723,619	1,331	0.08%
Roofs	362-9025	204,445	6,193	-	6,193	198,252	96.97%
Security Measures	390-9098	2,914,229	2,352,372	4,679	2,357,051	557,178	19.12%
Septic Pretreat Facility	360-9077	4,910,592	4,806,139	-	4,806,139	104,453	2.13%
Special Education Facilities	315-9021	1,042,000	238,638	948,593	1,187,230	(145,230)	-13.94%
Swimming Pools	391-9095	1,383,000	1,186,717	34,127	1,220,844	162,156	11.72%
Technology Education Lab Refresh	315-9017	1,625,000	1,450,068	129,240	1,579,308	45,692	2.81%
Technology Infrastructure	350-9057	32,019,053	31,609,066	-	31,609,066	409,987	1.28%
Textbooks	390-9793	4,681,873	4,287,232	4,061.28	4,291,293	390,579	8.34%
Youth's Benefit Elementary	310-4810	49,461,866	49,311,613	-	49,311,613	150,253	0.30%
Total Active Projects		**$ 332,391,394**	**$ 276,641,106**	**$ 45,159,826**	**$ 321,800,933**	**$ 10,590,462**	**3.19%**

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