

NOTES & COMMENTS

FY21 QUARTER 2 -- FINANCIALS AS OF 12/31/2020

Overview

This report contains financial statements for both Quarter 1 and Quarter 2 of FY21. The notes here refer primarily to the Quarter 2 data.

Expenditures

The end of the second quarter is 50% through the fiscal year and 43% through the school year. As usual in our quarterly financial statements, this report includes columns showing comparative percentages from the second quarter of the two prior fiscal years, to help us identify and address any notable variances.

This year of course, we have an unusual financial picture created by the federal grant funds made available to us through the CARES Act (an accounting of the two Coronavirus Relief Fund (CRF) grants has been provided separately). Although the Scarborough Public Schools received over \$4 million through these two grants, the requirement to spend the federal funds on wages, products and services that are *“for allowable CRF expenses associated with COVID-19”* which *“were not previously budgeted for”* means that our regular operating budget has been spent for the most part as if we were doing “business as usual.”

There are two important factors to note in comparing this year’s Quarter 2 expenses with prior years. Last year at this time (FY20), we did not yet have a ratified Teachers’ collective bargaining agreement, so we were still paying teachers and professionals at the lower rates on the expired CBA, and spending across most of the budget categories was at a slower rate than usual. The second factor to note in comparisons with prior years is the impact of the payroll calendar. As you may recall, the timing of December and January payrolls affects the percentage of our overall budget that has been expended by the end of Quarter 2. This year, because the January 1 scheduled biweekly pay date fell on a federal bank holiday, we moved that payroll to December 31, 2020. This means that 14 of 26 payrolls occurred in the first half of the fiscal year, and expenses were pushed above 50%. In FY19 and FY20, the three winter payrolls fell in January.

Although expenditures in many ways are following typical patterns, there are a number of areas being affected by the pandemic environment. We can see some areas of significant savings developing:

- **Substitute wages** – long-term substitutes have been charged to the CRF#1 grant, while day-to-day subs have been hard to find, and numbers of non-COVID-related absences are actually down.
- **Special Services** has experienced difficulty in hiring for new and open positions, which is not unusual but has been compounded by the pandemic environment. Hiring delays have generated savings particularly in the ed tech wage and benefit accounts.
- **Athletics & Activities** – while we have continued to pay stipends for coaches and advisors to provide as many extra-curricular experiences for our students as possible, we have saved money on contracted services (officials, ice time, etc.) and transportation.
- The **Health Services** budget has a lower rate of expenditure despite the addition of new staff, due to turnover and savings over estimated costs in the hiring process.

- The **Bus Driver** shortage continues - the FY21 budget includes \$126,000 to hire three extra drivers to allow for required social distancing, but those positions have so far been unfilled. Fortunately, the commitment of many parents to drive their children to school has so far made it possible for us to transport students safely without additional staff. We are also seeing lower expenditure levels in vehicle maintenance, with the addition of new buses to our fleet as well as less wear and tear on vehicles with low ridership.
- **Facilities** are closed to outside users, saving on energy costs and custodial services for nights and weekends. This also means we have no revenue from facility rentals, however.

In development of our FY21 operating budget, \$556,000 was included in direct response to the expected costs of reopening schools during the pandemic. Here is an update on the status of those specific funds:

2.0 School Nurse positions for K-2 schools	162,000	Positions filled – we now have full-time nurses in all buildings.
Facilities upgrades - school clinics	100,000	Used CRF funding instead – this funding will instead be available for cleaning supplies & PPE.
Sanitation: cleaning supplies, handwashing, PPE	28,000	Used CRF funding for July – December.
Summer student supports (assessment, ESY, learning recovery)	100,000	Portion used so far for additional assessments and instructional materials – remaining funds earmarked for ongoing learning recovery interventions.
Targeted K-12 professional development	40,000	Used CRF funding for July – December.
3.0 Bus Drivers	126,000	Unfilled as of 12/31/20

Revenues

On the revenue side, we anticipate shortfalls in all areas apart from local taxes and state subsidy, which thankfully represent the bulk of our budget funding. Our facilities are not currently open for outside rentals; student activity fees are still being collected but participation is understandably reduced; and community services programs have moved off campus. Because it is unlikely that these conditions will change between now and June, we must bear in mind that general fund expenditure surplus will be needed to make up for the revenue shortfall as we experienced at the end of FY20.

Other Funds

The Adult Education program has been able to run courses on a limited basis during the pandemic, focusing particularly on the critical diploma, ELL and workforce classes that provide adult learners with a pathway to better job opportunities. Several of our enrichment instructors have developed online classes, and our catalog for Winter-Spring 2021 is quite robust. That said, we are likely to have a small expenditure surplus at year-end. Adult Ed also received a small CRF grant (\$8,575), which was used to purchase chromebooks, laptops and other tech equipment to support distance learning.

School Nutrition continues to operate under the USDA summer feeding program, which has been extended to school districts and communities across the country through June 30, 2021 due to the pandemic. While we are in full support of offering free meals to our students to combat food insecurity in these unsettled times, we will not have any food sales revenue and will likely require the usual general fund transfer at year end.

Capital Projects

The CIP expense report reflects those projects that have been a priority for us during the first half of this fiscal year. Two new school buses were delivered at the start of the school year; critical HVAC repairs were completed at the Middle School; and the modular classrooms at Eight Corners and Pleasant Hill are now occupied. Funding for Long-range Planning is still on tap as we consider how best to address facilities needs identified at K-2 and the Middle School. While our Facilities Department has been focused on new projects developed with CRF funding, other regular planned maintenance projects will continue as usual over school breaks.

In Summary

As we begin to focus on budget development for FY22, we are working hard to navigate the challenges of our current situation while preserving a healthy foundation for the next budget cycle. We are proud of our success in providing safe and consistent programs and services for our students under extraordinary circumstances, and we appreciate the support of our community as we plan forward for the work that lies ahead.

**Scarborough Public Schools
2020-21 Financial Report
As of December 31, 2020**

General Fund Expenditures: (including encumbrances)	<u>Approved Budget</u>	<u>Revised Budget</u>	<u>Year-to-date Expended</u>	<u>Budget Balance</u>	<u>FY21 % Used</u>	<u>FY20 % Used</u>	<u>FY19 % Used</u>
Regular Instruction:							
Regular Instruction Programs	21,553,813	21,561,313	10,857,902	10,703,411	50.4%	47.9%	49.6%
English as a Second Language (ESL)	395,680	395,680	208,421	187,259	52.7%	48.8%	50.6%
Gifted and Talented Programs	353,818	353,818	182,905	170,913	51.7%	48.2%	48.9%
Special Education Instruction	10,192,033	10,192,033	4,595,783	5,596,250	45.1%	43.7%	45.3%
CTE Instruction (Career & Technical Ed)	0	0	0	0	0.0%	0.0%	0.0%
Other Instruction:							
Co-Curricular	209,165	209,165	67,022	142,144	32.0%	51.9%	50.8%
Extra-Curricular	1,100,125	1,100,125	360,033	740,092	32.7%	45.6%	44.0%
Student & Staff Support:							
Guidance Services	1,600,825	1,593,325	823,000	770,325	51.7%	46.2%	49.5%
Health Services	862,618	862,618	386,639	475,979	44.8%	47.1%	47.2%
Improvement of Instruction	992,791	992,791	550,299	442,492	55.4%	55.0%	51.6%
Instructional Technology	1,060,985	1,060,985	584,743	476,242	55.1%	24.0%	18.3%
Library Services	748,394	748,394	358,315	390,079	47.9%	45.6%	47.2%
System Administration	1,288,363	1,288,363	687,666	600,697	53.4%	47.7%	57.1%
School Administration	1,795,733	1,795,733	882,181	913,552	49.1%	47.0%	47.2%
Transportation	1,682,774	1,682,774	571,483	1,111,291	34.0%	45.9%	47.2%
Facilities & Maintenance	4,164,388	4,164,388	1,881,955	2,282,433	45.2%	47.0%	49.2%
Debt Service	5,309,738	5,309,738	4,177,199	1,132,539	78.7%	80.9%	81.4%
All Other	0	0	0	0	0.0%	0.0%	0.0%
Total General Fund Appropriations	53,311,243	53,311,243	27,175,544	26,135,699	51.0%		
FY20 Year-to-date	51,426,993	51,426,993	25,604,259	25,822,734		49.8%	
FY19 Year-to-date	48,526,504	48,526,504	25,063,366	23,463,138			51.6%

General Fund Revenues:	<u>Estimated Revenue</u>	<u>Revised Estimate</u>	<u>Year-to-date Received</u>	<u>Balance/ (Shortfall)</u>	<u>FY21 % Rec'd</u>	<u>FY20 % Rec'd</u>	<u>FY19 % Rec'd</u>
Town Funding - Local Taxes	48,195,356	48,195,356	48,195,356	0	100.0%	100.0%	100.0%
Use of Fund Balance	700,000	700,000	700,000	0	100.0%	100.0%	100.0%
State Subsidy - GPA	4,035,887	4,035,887	2,047,201	(1,988,686)	50.7%	49.4%	48.8%
MLTI State Reimbursement	0	0	0	0	0.0%	100.0%	100.0%
State Agency Client Funding	80,000	80,000	2,104	(77,896)	2.6%	7.3%	18.3%
Comm. Services Daycare (rent space)	35,000	35,000	0	(35,000)	0.0%	0.0%	0.0%
Community Services Transportation	25,000	25,000	0	(25,000)	0.0%	0.0%	0.0%
Winslow Homer/Facility Rental Fees	30,000	30,000	0	(30,000)	0.0%	20.0%	28.1%
Student Sports/Activity Fees	140,000	140,000	31,200	(108,800)	22.3%	45.4%	49.1%
Other Miscellaneous Revenue	70,000	70,000	49,192	(20,808)	70.3%	65.2%	88.9%
Total Revenue	53,311,243	53,311,243	51,025,054	(2,286,189)	95.7%	96.1%	96.5%

**Scarborough Public Schools
2020-21 Financial Report
As of December 31, 2020**

OTHER FUNDS

Adult Education:

	Approved	Revised	Year-to-date	Budget	FY21	FY20	FY19
Expenditures	<u>Budget</u>	<u>Budget</u>	<u>Expended</u>	<u>Balance</u>	<u>% Used</u>	<u>% Used</u>	<u>% Used</u>
Wages & benefits (instructors & program admin)	170,498	170,498	54,633	115,865	32.0%	54.0%	44.4%
General supplies & operations	11,310	11,310	5,544	5,766	49.0%	42.4%	50.9%
Instructional supplies, software & equipment	12,750	12,750	4,655	8,096	36.5%	47.0%	49.9%
Expenditure totals	194,558	194,558	64,832	129,726	33.3%	52.8%	45.1%
Revenues	<u>Revenue</u>	<u>Estimate</u>	<u>Received</u>	<u>Balance/ (Shortfall)</u>	<u>% Rec'd</u>	<u>% Rec'd</u>	<u>% Rec'd</u>
Town Funding - Local Taxes	91,370	91,370	91,370	0	100.0%	100.0%	100.0%
Use of Fund Balance	2,527	2,527	2,527	0	100.0%	100.0%	100.0%
State Subsidy - Adult Ed	39,143	39,143	38,179	(964)	97.5%	103.3%	91.4%
Grant Funds	4,000	4,000	2,800	(1,200)	70.0%	100.0%	0.0%
Adult Ed Tuition	57,518	57,518	10,584	(46,934)	18.4%	9.5%	21.2%
Revenue totals	194,558	194,558	145,460	(49,098)	74.8%	74.7%	74.1%

Adult Education YTD fund balance

80,628

School Nutrition Program:

	Approved	Revised	Year-to-date	Budget	FY21	FY20	FY19
Expenditures	<u>Budget</u>	<u>Budget</u>	<u>Expended</u>	<u>Balance</u>	<u>% Used</u>	<u>% Used</u>	<u>% Used</u>
Wages & Benefits	1,135,855	1,135,855	495,973	639,882	43.7%	46.6%	47.6%
Food & Beverages	567,500	567,500	120,290	447,210	21.2%	48.8%	48.3%
Contracted Services (software & repairs)	18,000	18,000	12,775	5,225	71.0%	84.6%	95.2%
Supplies & Equipment	54,200	54,200	12,889	41,311	23.8%	45.0%	41.9%
Operations	1,550	1,550	949	601	61.2%	55.6%	44.9%
Expenditure totals	1,777,105	1,777,105	642,875	1,134,230	36.2%	47.7%	48.2%
Revenues	<u>Revenue</u>	<u>Estimate</u>	<u>Received</u>	<u>Balance/ (Shortfall)</u>	<u>% Rec'd</u>	<u>% Rec'd</u>	<u>% Rec'd</u>
Town Funding - Local Taxes	200,000	200,000	200,000	0	100.0%	100.0%	100.0%
Food Sales	1,327,105	1,327,105	2,179	(1,324,926)	0.2%	40.1%	42.9%
Federal Funding (USDA)	212,000	212,000	0	(212,000)	0.0%	21.1%	20.1%
State Funding (DOE)	18,000	18,000	131	(17,869)	0.7%	23.0%	17.4%
Summer Meal Program	20,000	20,000	209,354	189,354	1046.8%	70.9%	56.6%
Revenue totals	1,777,105	1,777,105	411,663	(1,365,442)	23.2%	44.2%	46.0%

School Nutrition YTD fund balance

(231,212)

**Scarborough Public Schools
2020-21 Financial Report
As of December 31, 2020**

<u>Federal Restricted Funds:</u>	<u>Beg. Balance</u>	<u>FY21 Grant Funds Available</u>	<u>Year-to-date Revenues</u>	<u>Year-to-date Expenses</u>	<u>End. Balance*</u>
Title IA	0	156,007	0	56,369	(56,369)
Title IIA	0	99,635	0	28,750	(28,750)
Title IVA	0	20,516	0	12,377	(12,377)
Pre-K Local Entitlement	0	9,567	0	0	0
Local Entitlement	0	812,578	0	298,340	(298,340)
Total Federal Restricted	0	1,098,304	0	395,836	(395,836)

*reimbursement pending - Federal funds are disbursed after actual expenditures are reported

<u>Grants & Trusts:</u>	<u>Beg. Balance</u>	<u>Year-to-date Revenues</u>	<u>Year-to-date Expenses</u>	<u>End. Balance</u>
Louis & Tina Fineberg Trust	164,324	0	0	164,324
Scarborough Education Foundation	64,193	0	299	63,894
Local grants & donations	27,643	4,635	9,626	22,652
CC Admin Recertification (fiscal agent)	711	0	0	711
Tech Maintenance Fees	146,606	0	(3,392)	149,998
School Nutrition Special Programs	12,368	0	3,839	8,529
PEPG State Grant	588	0	0	588
Proficiency-based Graduation Grant	3,083	0	0	3,083
Total Grants & Trusts	419,516	4,635	10,372	413,779

School CIP project account status
as of 12/31/2020

FACILITIES	Account #	Budget Balance as of 6/30/2020	FY21 Budgeted	FY21 YTD Expenses*	Budget Balance as of 12/31/2020
Long-range Planning	73001798 570000	3,173	100,000	0	103,173
District-wide Energy Impr	73001803 570000	162	0	0	162
District-wide Plumbing	74001739 570000	35,413	0	1,990	33,423
Eight Corners Modulares	74001748 570000	325	69,646	69,971	0.00
Pleasant Hill Modulares	74001729 570000	8,155	223,336	172,247	59,245
District-wide Roofing	74001771 570000	(0)	0	0	(0)
District-wide Interior Finishes	74001772 570000	1,416	75,000	0	76,416
District-wide Security & Access	74001787 570000	163,217	0	10,641	152,576
District-wide Flooring	74001791 570000	3,735	0	0	3,735
District-wide Movable Equipmt	74001792 573100	117,886	159,160	49,458	227,588
HS Auditorium	74001793 570000	6,611	0	0	6,611
District-wide Building Envelope	74001794 570000	47,604	0	0	47,604
District-wide Grounds & Site Mtce	74001805 570000	1,122	0	650	472
Athletics Facilities/Equipment	74001807 570000	65,386	0	0	65,386
HS Science Labs Retrofit	74001808 570000	50,000	0	0	50,000
District-wide HVAC/Mechanical	74176800 573100	142,791	633,000	194,264	581,527
Facilities Support/Equipment	74176900 573100	1,335	49,000	5,836	44,499
Facilities Support/Vehicles	74176900 573200	1,276	0	0	1,276
TOTALS		649,607	1,309,142	505,056	1,453,693

TRANSPORTATION

Bus purchase/lease	74001712 573600	5,927	255,000	229,000	31,927
--------------------	-----------------	-------	---------	---------	--------

TECHNOLOGY

Equipment Replacement	74001784 573100	(0)	148,255	155,728	(7,473)
New Equipment	74001799 573100	27,779	100,815	72,533	56,062
TOTALS		27,779	249,070	228,261	48,588

*including encumbrances

GRAND TOTALS		683,314	1,813,212	962,317	1,534,209
---------------------	--	----------------	------------------	----------------	------------------

**Scarborough Public Schools
2020-21 Financial Report
As of September 30, 2020**

General Fund Expenditures: (including encumbrances)	<u>Approved Budget</u>	<u>Revised Budget</u>	<u>Year-to-date Expended</u>	<u>Budget Balance</u>	<u>FY21 % Used</u>	<u>FY20 % Used</u>	<u>FY19 % Used</u>
Regular Instruction:							
Regular Instruction Programs	21,553,813	21,553,813	5,343,250	16,210,563	24.8%	25.6%	26.4%
English as a Second Language (ESL)	395,680	395,680	103,205	292,475	26.1%	26.1%	26.3%
Gifted and Talented Programs	353,818	353,818	89,908	263,910	25.4%	26.4%	25.8%
Special Education Instruction	10,192,033	10,192,033	2,087,318	8,104,715	20.5%	20.4%	20.7%
CTE Instruction (Career & Technical Ed)	0	0	0	0	0.0%	0.0%	0.0%
Other Instruction:							
Co-Curricular	209,165	209,165	1,335	207,830	0.6%	7.0%	3.3%
Extra-Curricular	1,100,125	1,100,125	106,328	993,797	9.7%	20.8%	18.1%
Student & Staff Support:							
Guidance Services	1,600,825	1,600,825	403,969	1,196,856	25.2%	24.7%	26.0%
Health Services	862,618	862,618	176,751	685,867	20.5%	25.1%	24.0%
Improvement of Instruction	992,791	992,791	424,111	568,680	42.7%	31.3%	37.1%
Instructional Technology	1,060,985	1,060,985	96,717	964,268	9.1%	12.7%	13.3%
Library Services	748,394	748,394	156,142	592,252	20.9%	20.9%	22.3%
System Administration	1,288,363	1,288,363	341,300	947,063	26.5%	26.7%	32.3%
School Administration	1,795,733	1,795,733	411,007	1,384,726	22.9%	23.8%	23.3%
Transportation	1,682,774	1,682,774	198,562	1,484,212	11.8%	18.5%	14.1%
Facilities & Maintenance	4,164,388	4,164,388	1,001,744	3,162,645	24.1%	24.4%	25.5%
Debt Service	5,309,738	5,309,738	0	5,309,738	0.0%	0.0%	0.0%
All Other	0	0	0	0	0.0%	0.0%	0.0%
Total General Fund Appropriations	53,311,243	53,311,243	10,941,646	42,369,597	20.5%		
FY20 Year-to-date	51,426,993	51,426,993	10,919,102	40,507,891		21.2%	
FY19 Year-to-date	48,526,504	48,526,504	10,370,469	38,156,035			21.4%

General Fund Revenues:	<u>Estimated Revenue</u>	<u>Revised Estimate</u>	<u>Year-to-date Received</u>	<u>Balance/ (Shortfall)</u>	<u>FY21 % Rec'd</u>	<u>FY20 % Rec'd</u>	<u>FY19 % Rec'd</u>
Town Funding - Local Taxes	48,195,356	48,195,356	48,195,356	0	100.0%	100.0%	100.0%
Use of Fund Balance	700,000	700,000	700,000	0	100.0%	100.0%	100.0%
State Subsidy - GPA	4,035,887	4,035,887	1,024,738	(3,011,149)	25.4%	24.8%	24.8%
MLTI State Reimbursement	0	0	0	0	0.0%	0.0%	100.0%
State Agency Client Funding	80,000	80,000	0	(80,000)	0.0%	0.0%	0.0%
Comm. Services Daycare (rent space)	35,000	35,000	0	(35,000)	0.0%	0.0%	0.0%
Community Services Transportation	25,000	25,000	0	(25,000)	0.0%	0.0%	0.0%
Winslow Homer/Facility Rental Fees	30,000	30,000	0	(30,000)	0.0%	0.8%	1.3%
Student Sports/Activity Fees	140,000	140,000	16,875	(123,125)	12.1%	19.2%	27.3%
Other Miscellaneous Revenue	70,000	70,000	49,192	(20,808)	70.3%	3.5%	24.8%
Total Revenue	53,311,243	53,311,243	49,986,162	(3,325,081)	93.8%	94.1%	94.9%

**Scarborough Public Schools
2020-21 Financial Report
As of September 30, 2020**

OTHER FUNDS

Adult Education:

	Approved <u>Budget</u>	Revised <u>Budget</u>	Year-to-date <u>Expended</u>	Budget <u>Balance</u>	FY21 <u>% Used</u>	FY20 <u>% Used</u>	FY19 <u>% Used</u>
Expenditures							
Wages & benefits (instructors & program admin)	170,498	170,498	18,960	151,538	11.1%	22.8%	17.7%
General supplies & operations	11,310	11,310	4,151	7,159	36.7%	34.6%	38.8%
Instructional supplies, software & equipment	12,750	12,750	2,800	9,950	22.0%	29.1%	26.9%
Expenditure totals	194,558	194,558	25,911	168,647	13.3%	24.0%	19.6%
	Estimated <u>Revenue</u>	Revised <u>Estimate</u>	Year-to-date <u>Received</u>	Balance/ <u>(Shortfall)</u>	FY21 <u>% Rec'd</u>	FY20 <u>% Rec'd</u>	FY19 <u>% Rec'd</u>
Revenues							
Town Funding - Local Taxes	91,370	91,370	91,370	0	100.0%	100.0%	100.0%
Use of Fund Balance	2,527	2,527	2,527	0	100.0%	100.0%	100.0%
State Subsidy - Adult Ed	39,143	39,143	0	(39,143)	0.0%	0.0%	0.0%
Grant funds	4,000	4,000	0	(4,000)	0.0%	0.0%	100.0%
Adult Ed Tuition	57,518	57,518	2,561	(54,957)	4.5%	0.6%	9.2%
Revenue totals	194,558	194,558	96,458	(98,100)	49.6%	49.7%	55.4%

Adult Education YTD fund balance

70,548

School Nutrition Program:

	Approved <u>Budget</u>	Revised <u>Budget</u>	Year-to-date <u>Expended</u>	Budget <u>Balance</u>	FY21 <u>% Used</u>	FY20 <u>% Used</u>	FY19 <u>% Used</u>
Expenditures							
Wages & Benefits	1,135,855	1,135,855	143,228	992,627	12.6%	15.6%	13.3%
Food & Beverages	567,500	567,500	38,150	529,350	6.7%	15.9%	16.1%
Contracted Services (software & repairs)	18,000	18,000	11,534	6,466	64.1%	54.5%	71.8%
Supplies & Equipment	54,200	54,200	6,468	47,732	11.9%	13.0%	14.9%
Operations	1,550	1,550	750	800	48.4%	41.3%	34.6%
Expenditure totals	1,777,105	1,777,105	200,130	1,576,975	11.3%	16.0%	15.0%
	Budgeted <u>Revenue</u>	Revised <u>Estimate</u>	Year-to-date <u>Received</u>	Balance/ <u>(Shortfall)</u>	FY21 <u>% Rec'd</u>	FY20 <u>% Rec'd</u>	FY19 <u>% Rec'd</u>
Revenues							
Town Funding - Local Taxes	200,000	200,000	200,000	0	100.0%	100.0%	100.0%
Food Sales	1,327,105	1,327,105	1,373	(1,325,732)	0.1%	14.2%	15.3%
Federal Funding (USDA)	212,000	212,000	0	(212,000)	0.0%	0.0%	0.0%
State Funding (DOE)	18,000	18,000	0	(18,000)	0.0%	0.0%	0.0%
Summer Meal Program	20,000	20,000	15,470	(4,530)	77.4%	38.1%	56.6%
Revenue totals	1,777,105	1,777,105	216,844	(1,560,261)	12.2%	22.0%	23.3%

School Nutrition YTD fund balance

16,714

**Scarborough Public Schools
2020-21 Financial Report
As of September 30, 2020**

<u>Federal Restricted Funds:</u>	<u>Beg. Balance</u>	<u>FY21 Grant Funds Available</u>	<u>Year-to-date Revenues</u>	<u>Year-to-date Expenses</u>	<u>End. Balance*</u>
Title IA	0	156,007	0	27,222	(27,222)
Title IIA	0	99,635	0	4,980	(4,980)
Title IVA	0	20,516	0	0	0
Pre-K Local Entitlement	0	9,567	0	0	0
Local Entitlement	0	812,578	0	105,075	(105,075)
Total Federal Restricted	0	1,098,304	0	137,276	(137,276)

*reimbursement pending - Federal funds are disbursed after actual expenditures are reported

<u>Grants & Trusts:</u>	<u>Beg. Balance</u>	<u>Year-to-date Revenues</u>	<u>Year-to-date Expenses</u>	<u>End. Balance</u>
Louis & Tina Fineberg Trust	164,324	0	0	164,324
Scarborough Education Foundation	64,193	0	(130)	64,323
Local grants & donations	27,643	500	0	28,143
CC Admin Recertification (fiscal agent)	711	0	0	711
Tech Maintenance Fees	146,606	0	0	146,606
School Nutrition Special Programs	12,368	400	0	12,768
PEPG State Grant	588	0	0	588
Proficiency-based Graduation Grant	3,083	0	0	3,083
Total Grants & Trusts	419,516	900	(130)	420,546

School CIP project account status
as of 9/30/2020

FACILITIES	Account #	Budget Balance as of 6/30/2020	FY21 Budgeted	FY21 YTD Expenses*	Budget Balance as of 9/30/2020
Long-range Planning	73001798 570000	3,173	100,000	0	103,173
District-wide Energy Impr	73001803 570000	162	0	0	162
District-wide Plumbing	74001739 570000	35,413	0	0	35,413
Eight Corners Modulares	74001748 570000	325	69,646	69,971	0
Pleasant Hill Modulares	74001729 570000	8,155	223,336	143,557	87,934
District-wide Roofing	74001771 570000	(0)	0	0	(0)
District-wide Interior Finishes	74001772 570000	1,416	75,000	0	76,416
District-wide Security & Access	74001787 570000	163,217	0	10,641	152,576
District-wide Flooring	74001791 570000	3,735	0	0	3,735
District-wide Movable Equipmt	74001792 573100	117,886	159,160	45,112	231,934
HS Auditorium	74001793 570000	6,611	0	0	6,611
District-wide Building Envelope	74001794 570000	47,604	0	0	47,604
District-wide Grounds & Site Mtce	74001805 570000	1,122	0	0	1,122
Athletics Facilities/Equipment	74001807 570000	65,386	0	0	65,386
HS Science Labs Retrofit	74001808 570000	50,000	0	0	50,000
District-wide HVAC/Mechanical	74176800 573100	142,791	633,000	194,264	581,527
Facilities Support/Equipment	74176900 573100	1,335	49,000	0	50,335
Facilities Support/Vehicles	74176900 573200	1,276	0	0	1,276
TOTALS		649,607	1,309,142	463,545	1,495,205

TRANSPORTATION

Bus purchase/lease	74001712 573600	5,927	255,000	229,000	31,927
--------------------	-----------------	-------	---------	---------	--------

TECHNOLOGY

Equipment Replacement	74001784 573100	(0)	148,255	54,159	94,095
New Equipment	74001799 573100	27,779	100,815	64,994	63,601
TOTALS		27,779	249,070	119,153	157,696

*including encumbrances

GRAND TOTALS		683,314	1,813,212	811,698	1,684,828
---------------------	--	----------------	------------------	----------------	------------------