

## NOTES & COMMENTS

### FY21 QUARTER 4 -- YEAR-END FINANCIALS AS OF 6/30/2021

#### FOR SCHOOL BOARD 10/7/2021 - PENDING AUDIT

#### Overview

This year-end financial report is provided as a supporting document for a presentation to the School Board at their meeting of October 7, 2021. As we forge ahead with our return to in-person learning this fall, we take this moment to reflect on the unusual circumstances of the 2020-21 fiscal year, and provide this snapshot of our financial status.

As usual, this report is marked "pending audit". Although we do not anticipate any significant changes, we will work with the Town auditors over the next few months to develop the official financial report for FY21. This introduction highlights major points of interest; the detailed financial statement begins on page 3.

#### General Fund Expenditures

As we forecast in the FY21 third quarter report and during budget development for FY22, the 2021 fiscal year ended with a large surplus in the General Fund. Expenditures came in under budget by \$2,921,281, representing 5.5% of the FY21 operating budget. Along with a fairly typical budget surplus of \$230,000 due to personnel turnover and benefit changes, the pandemic environment, with its disruption of regular programs and infusion of federal relief funds, significantly reduced our expected spending in multiple areas, most notably:

##### Personnel costs

- Substitute Wages - \$175,000 under budget district-wide due to unavailability of subs
- Special Services - \$700,000 under budget due to staff turnover and unfilled professional & support staff positions
- Health Services - \$81,000 under budgeted projections for salaries & benefits (new positions & turnover)
- Improvement of Instruction - \$135,000 saved through deferral of staff development and delayed professional hire
- Transportation - \$188,000 under budget due to driver shortage and unfilled new positions
- Facilities & Maintenance - \$140,000 under budget due to unfilled positions & reductions in event coverage

##### Other expenses

- Special Education - \$85,000 unspent in contracted services for out-of-district placements
- Athletics & Activities - \$202,000 under budget in stipends, officials, game management & transportation
- Transportation - \$115,000 saved on gasoline & vehicle maintenance
- Facilities & Maintenance - \$160,000 under budget in supplies and contracted services

Each budget category has a surplus this year, although there are as usual a handful of individual accounts which were overspent by more than \$10,000 in FY21. Under policy DBJ, the Board is asked to approve budget transfers to cover these deficits at the end of each fiscal year; this Board action item will take place at their meeting on October 7, 2021.

#### General Fund Revenues

As we experienced in FY20, the large expenditure surplus generated in FY21 was offset to some extent by a shortfall in General Fund revenues, which came in below budgeted projections by \$233,473. A reduction in state subsidy due to Medicare seed payments was planned for in the FY21 budget for the first time, leaving a very small deficit as compared with prior years. State Agency Client reimbursements came in short of budgeted levels by \$61,595. The remaining areas of shortfall can be attributed to pandemic conditions, with student activity fees, transportation and facilities rental revenues all affected.

#### Other Funds

To comply with our facilities restriction protocols, **Adult Education** courses were mainly offered online in FY21. In-person access was provided for those seeking high school credentials and for English Language Learners, while healthcare courses used a hybrid learning model. Online enrichment courses, both locally sourced and offered through MindEdge Learning, proved to be very popular with community members looking for safe, constructive activities. CRF grant funding of \$8,575 was specifically allocated to our Adult learning program, and was used to purchase laptops, chromebooks and peripherals for use by remote students.

Due to limited course offerings, expenditures in Adult Education came in at \$70,000 under budget, while our revenue shortfall was under \$30,000 with the usual allocation of local tax dollars. As a result, the FY21 year end fund balance is \$41,781, \$30,000 of which we have applied as non-tax revenue in the FY22 Adult Ed budget.

## NOTES & COMMENTS

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In **School Nutrition**, operating procedures were reinvented to complement the new hybrid learning model. Meals were ordered online, delivered to classrooms and open spaces, and made available for students to take home for remote days. As you may recall, the USDA created waivers to allow districts to receive meal reimbursement under their summer food program model in the spring of 2020, and then extended the waivers through the end of the 2020-21 school year. You'll notice that there are virtually no food sales on the financial report, while all of the federal funding we received was posted to Summer Program revenue accounts. School meals were offered free to all students and packaged for individual delivery; without a la carte menus we showed considerable savings in food costs and labor, and we were able to use \$46,000 in CRF#1 funds for supplies and equipment.

While School Nutrition came in under budget on the expenditure side, the loss of in-school meal sales was only partially offset by federal reimbursements, and the revenue shortfall creates the need for a year-end fund transfer of \$420,391 from the General Fund.

The detailed financial statement closes with the year-end status of **federal grant funds** as well as local and state **grants and trusts**. The big story in FY21 was the multiple federal grants made available to school districts to address the added costs of operating schools safely during the pandemic. Detailed information on our use of federal grants in FY21 was shared at the School Board Finance Committee meeting on September 1, and will also be available in the supporting documents for the School Board's October 7 meeting.

In local funds, Tech Maintenance funds continued to be used in FY21 to support the purchase of replacement devices for students; the remaining balance is available for ongoing maintenance costs and purchases. The generosity of our community is reflected in the School Nutrition Special Programs line, where funds donated to the Backpack Program were used to provide healthy food for families in need.

#### Capital Projects

This report includes a year-end summary of our capital improvement project (CIP) accounts. Technology purchases were supplemented in FY21 with the use of CRF funds. The new modular classrooms at Eight Corners and Pleasant Hill were completed and furnished, with occupancy starting in the fall of 2020. Apart from ongoing critical HVAC work at the Middle School, recent capital projects have focused on incremental repair and replacement for our existing infrastructure, while long-range planning for upgraded facilities remains a priority in response to town growth and development.

#### In Summary

We began FY21 with concerns about how our district would fare financially in these uncertain times. We ended the year in a much more positive place, having invested both local and federal funds in the personnel, materials and equipment needed to safely reopen our schools in a pandemic environment. As of the end of FY21 we have preserved \$1,916,004 in undesignated fund balance pending audit adjustments (see page 4), which is equivalent to 3.6% of the total operating budget; this will be a valuable asset as we begin development of the FY23 budget. In the last session of the Maine Legislature, responsive to the unusual financial conditions created by the flow of federal dollars to school districts across the state, the statutory limit allowing schools to carry no more than 3% of the previous year's budget in undesignated surplus was increased to 5%, with even higher exemptions allowed for FY22 through FY25. This change will give us the flexibility to use surplus funds strategically over the next several fiscal years to reduce the burden of increased costs on our local taxpayers.

Despite ongoing challenges, we are pleased to be able to report a financial picture that stays true to our fiscal obligation: to provide the best possible programs and services for the children of our community with the resources allocated to our care.

**Scarborough Public Schools  
Financial Statement  
June 30, 2021**

**FOR SCHOOL BOARD 10/7/2021 - PENDING AUDIT**

General Fund Surplus as of 6/30/2020 (audited) \$ 1,348,587  
 Allocated to 2020-21 budget \$ (700,000)

**Undesignated Surplus as of 7/1/2020 (audited balance) \$ 648,587**

| <b>General Fund Expenditures:</b>        | <b>Approved<br/>Budget</b> | <b>Revised<br/>Budget</b> | <b>Year-end<br/>Expended</b> | <b>Budget<br/>Balance</b> | <b>FY21<br/>% Used</b> | <b>FY20<br/>% Used</b> | <b>FY19<br/>% Used</b> |
|--|----------------------------|---------------------------|------------------------------|---------------------------|------------------------|------------------------|------------------------|
| Regular Instruction:                     |                            |                           |                              |                           |                        |                        |                        |
| Regular Instruction Programs             | 21,553,813                 | 21,561,313                | 21,070,666                   | 490,647                   | 97.7%                  | 97.2%                  | 99.4%                  |
| English as a Second Language (ESL)       | 395,680                    | 395,680                   | 392,220                      | 3,460                     | 99.1%                  | 97.6%                  | 99.6%                  |
| Gifted and Talented Programs             | 353,818                    | 353,818                   | 346,363                      | 7,455                     | 97.9%                  | 97.3%                  | 98.9%                  |
| Special Education Instruction            | 10,192,033                 | 10,192,033                | 9,250,252                    | 941,781                   | 90.8%                  | 96.6%                  | 98.5%                  |
| CTE Instruction (Career & Technical Ed)  | 0                          | 0                         | 0                            | 0                         | 0.0%                   | 0.0%                   | 0.0%                   |
| Other Instruction:                       |                            |                           |                              |                           |                        |                        |                        |
| Co-Curricular                            | 209,165                    | 209,165                   | 142,421                      | 66,744                    | 68.1%                  | 85.6%                  | 100.0%                 |
| Extra-Curricular                         | 1,100,125                  | 1,100,125                 | 872,059                      | 228,066                   | 79.3%                  | 87.3%                  | 99.4%                  |
| Student & Staff Support:                 |                            |                           |                              |                           |                        |                        |                        |
| Guidance Services                        | 1,600,825                  | 1,593,325                 | 1,589,430                    | 3,895                     | 99.8%                  | 98.5%                  | 99.6%                  |
| Health Services                          | 862,618                    | 862,618                   | 781,568                      | 81,050                    | 90.6%                  | 97.0%                  | 98.3%                  |
| Improvement of Instruction               | 992,791                    | 992,791                   | 841,736                      | 151,055                   | 84.8%                  | 92.7%                  | 89.5%                  |
| Instructional Technology                 | 1,060,985                  | 1,071,185                 | 1,032,555                    | 38,630                    | 96.4%                  | 89.8%                  | 94.1%                  |
| Library Services                         | 748,394                    | 748,394                   | 715,123                      | 33,271                    | 95.6%                  | 93.7%                  | 99.6%                  |
| System Administration                    | 1,288,363                  | 1,288,363                 | 1,218,362                    | 70,001                    | 94.6%                  | 97.0%                  | 99.9%                  |
| School Administration                    | 1,795,733                  | 1,795,733                 | 1,765,147                    | 30,586                    | 98.3%                  | 97.4%                  | 99.1%                  |
| Transportation                           | 1,682,774                  | 1,682,774                 | 1,346,362                    | 336,412                   | 80.0%                  | 95.2%                  | 100.0%                 |
| Facilities & Maintenance                 | 4,164,388                  | 4,154,188                 | 3,881,226                    | 272,962                   | 93.4%                  | 91.9%                  | 95.7%                  |
| Debt Service                             | 5,309,738                  | 5,309,738                 | 5,144,472                    | 165,266                   | 96.9%                  | 100.2%                 | 100.0%                 |
| All Other                                | 0                          | 0                         | 0                            | 0                         | 0.0%                   | 0.0%                   | 0.0%                   |
| <b>Total General Fund Appropriations</b> | <b>53,311,243</b>          | <b>53,311,243</b>         | <b>50,389,962</b>            | <b>2,921,281</b>          | <b>94.5%</b>           |                        |                        |
| <b>FY20 Year End</b>                     | <b>51,426,993</b>          | <b>51,426,993</b>         | <b>49,573,525</b>            | <b>1,853,468</b>          |                        | <b>96.4%</b>           |                        |
| <b>FY19 Year End</b>                     | <b>48,526,504</b>          | <b>48,526,504</b>         | <b>47,904,271</b>            | <b>622,233</b>            |                        |                        | <b>98.7%</b>           |

| <b>General Fund Revenues:</b>       | <b>Estimated<br/>Revenue</b> | <b>Budgeted<br/>Revenue</b> | <b>Year-end<br/>Received</b> | <b>Balance/<br/>(Shortfall)</b> | <b>FY21<br/>% Rec'd</b> | <b>FY20<br/>% Rec'd</b> | <b>FY19<br/>% Rec'd</b> |
|-------------------------------------|------------------------------|-----------------------------|------------------------------|---------------------------------|-------------------------|-------------------------|-------------------------|
| 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                   | 4,032,960                    | (2,927)                         | 99.9%                   | 97.3%                   | 94.6%                   |
| MLTI State Reimbursement            | 0                            | 0                           | 0                            | 0                               | 0.0%                    | 100.0%                  | 100.0%                  |
| State Agency Client Funding         | 80,000                       | 80,000                      | 18,405                       | (61,595)                        | 23.0%                   | 61.6%                   | 59.4%                   |
| Comm. Services Daycare (rent space) | 35,000                       | 35,000                      | 0                            | (35,000)                        | 0.0%                    | 86.4%                   | 114.1%                  |
| Community Services Transportation   | 25,000                       | 25,000                      | 0                            | (25,000)                        | 0.0%                    | 102.4%                  | 82.0%                   |
| Winslow Homer/Facility Rental Fees  | 30,000                       | 30,000                      | 350                          | (29,650)                        | 1.2%                    | 36.8%                   | 47.7%                   |
| Student Sports/Activity Fees        | 140,000                      | 140,000                     | 63,003                       | (76,997)                        | 45.0%                   | 55.9%                   | 96.5%                   |
| Other Miscellaneous Revenue         | 70,000                       | 70,000                      | 67,695                       | (2,305)                         | 96.7%                   | 71.2%                   | 102.2%                  |
| <b>Total Revenue</b>                | <b>53,311,243</b>            | <b>53,311,243</b>           | <b>53,077,770</b>            | <b>(233,473)</b>                | <b>99.6%</b>            | <b>99.5%</b>            | <b>99.4%</b>            |

**Scarborough Public Schools  
Financial Statement  
June 30, 2021**

**FOR SCHOOL BOARD 10/7/2021 - PENDING AUDIT**

**Year-end Fund Transfers**

|  |                     |
|--|---------------------|
| Food Services fund deficit (see below)                         | \$ (420,391)        |
| Surplus bond proceeds from closed CIP projects to General Fund | ( )                 |
| Audit adjustments  |                     |
| <b>Total Transfers</b>   | <b>\$ (420,391)</b> |

**Breakdown of General Fund Surplus Balances**

|  |                     |
|--|---------------------|
| As of 6/30/2020 fund balance was :         | \$ 1,348,587        |
| Used For FY21 Budget                       | \$ (700,000)        |
| Undesignated Fund Balance 7/1/2020         | \$ 648,587          |
| <br>                                       |                     |
| FY21 Appropriations Balance                | \$ 2,921,281        |
| FY21 Revenue Balance                       | \$ (233,473)        |
| FY21 Year-end Adjustments                  | \$ (420,391)        |
| FY21 Year-end Balance                      | \$ 2,267,417        |
| <br>                                       |                     |
| Total Available Fund Balance               | \$ 2,916,004        |
| Used for FY22 Budget                       | \$ (1,000,000)      |
| <b>Undesignated Fund Balance 6/30/2021</b> | <b>\$ 1,916,004</b> |

**OTHER FUNDS**

**Adult Education:**

| <b>Expenditures</b>                            | Approved<br><u>Budget</u>   | Revised<br><u>Budget</u>   | Year-end<br><u>Expended</u> | Budget<br><u>Balance</u>       | FY21<br><u>% Used</u>  | FY20<br><u>% Used</u>  | FY19<br><u>% Used</u>  |
|--|-----------------------------|----------------------------|-----------------------------|--------------------------------|------------------------|------------------------|------------------------|
| Wages & benefits (instructors & program admin) | 170,498                     | 170,498                    | 108,150                     | 62,348                         | 63.4%                  | 88.4%                  | 98.7%                  |
| General supplies & operations                  | 11,310                      | 11,310                     | 8,014                       | 3,296                          | 70.9%                  | 82.5%                  | 96.9%                  |
| Instructional supplies, software & equipment   | 12,750                      | 12,750                     | 7,452                       | 5,298                          | 58.4%                  | 66.8%                  | 88.2%                  |
| <b>Expenditure totals</b>                      | <b>194,558</b>              | <b>194,558</b>             | <b>123,616</b>              | <b>70,942</b>                  | 63.5%                  | 86.5%                  | 98.0%                  |
| <br>   |                             |                            |                             |                                |                        |                        |                        |
| <b>Revenues</b>                                | Estimated<br><u>Revenue</u> | Revised<br><u>Estimate</u> | Year-end<br><u>Received</u> | Balance/<br><u>(Shortfall)</u> | FY21<br><u>% Rec'd</u> | FY20<br><u>% Rec'd</u> | FY19<br><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                      | 0                           | (2,527)                        | 0.0%                   | 100.0%                 | 100.0%                 |
| State Subsidy - Adult Ed                       | 39,143                      | 39,143                     | 38,179                      | (964)                          | 97.5%                  | 103.3%                 | 91.4%                  |
| Adult Ed Tuition                               | 57,518                      | 57,518                     | 26,543                      | (30,975)                       | 46.1%                  | 34.3%                  | 105.0%                 |
| Grant Funds                                    | 4,000                       | 4,000                      | 9,305                       | 5,305                          | 100.0%                 | 100.0%                 | 0.0%                   |
| <b>Revenue totals</b>                          | <b>194,558</b>              | <b>194,558</b>             | <b>165,397</b>              | <b>(29,161)</b>                | 85.0%                  | 86.0%                  | 100.1%                 |

|   |               |
|---|---------------|
| <b>Adult Education YTD fund balance</b> | <b>41,781</b> |
| Fund balance as of 6/30/20              | 2,828         |
| Used for FY22 budget                    | (30,000)      |
| <b>Total undesignated fund balance</b>  | <b>14,609</b> |

**Scarborough Public Schools  
Financial Statement  
June 30, 2021**

**FOR SCHOOL BOARD 10/7/2021 - PENDING AUDIT**

**School Nutrition Program:**

|  | Approved<br><u>Budget</u>   | Revised<br><u>Budget</u>    | Year-end<br><u>Expended</u>  | Budget<br><u>Balance</u>        | FY21<br><u>% Used</u>   | FY20<br><u>% Used</u>   | FY19<br><u>% Used</u>   |
|--|-----------------------------|-----------------------------|------------------------------|---------------------------------|-------------------------|-------------------------|-------------------------|
| <b>Expenditures</b>                      |                             |                             |                              |                                 |                         |                         |                         |
| Wages & Benefits                         | 1,135,855                   | 1,135,855                   | 1,044,720                    | 91,135                          | 92.0%                   | 102.9%                  | 98.1%                   |
| Food & Beverages                         | 567,500                     | 567,500                     | 306,704                      | 260,796                         | 54.0%                   | 76.7%                   | 97.5%                   |
| Contracted Services (software & repairs) | 18,000                      | 18,000                      | 20,089                       | (2,089)                         | 111.6%                  | 152.4%                  | 98.5%                   |
| Supplies & Equipment                     | 54,200                      | 54,200                      | 29,440                       | 24,760                          | 54.3%                   | 83.4%                   | 84.1%                   |
| Operations                               | 1,550                       | 1,550                       | 1,629                        | (79)                            | 105.1%                  | 59.6%                   | 72.6%                   |
| <b>Expenditure totals</b>                | <b>1,777,105</b>            | <b>1,777,105</b>            | <b>1,402,583</b>             | <b>374,522</b>                  | <b>78.9%</b>            | <b>93.9%</b>            | <b>97.5%</b>            |
|  |                             |                             |                              |                                 |                         |                         |                         |
| <b>Revenues</b>                          | <u>Budgeted<br/>Revenue</u> | <u>Revised<br/>Estimate</u> | <u>Year-end<br/>Received</u> | <u>Balance/<br/>(Shortfall)</u> | <u>FY21<br/>% Rec'd</u> | <u>FY20<br/>% Rec'd</u> | <u>FY19<br/>% 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                   | 4,262                        | (1,322,843)                     | 0.3%                    | 63.4%                   | 63.2%                   |
| Federal Funding (USDA)                   | 212,000                     | 212,000                     | 0                            | (212,000)                       | 0.0%                    | 43.6%                   | 43.6%                   |
| State Funding (DOE)                      | 18,000                      | 18,000                      | 10,714                       | (7,286)                         | 59.5%                   | 83.0%                   | 83.0%                   |
| Summer Meal Program                      | 20,000                      | 20,000                      | 753,156                      | 733,156                         | 3765.8%                 | 444.8%                  | 444.8%                  |
| Grants & Donations                       | 0                           | 0                           | 14,060                       | 14,060                          | 100.0%                  | 100.0%                  | 100.0%                  |
| <b>Revenue totals</b>                    | <b>1,777,105</b>            | <b>1,777,105</b>            | <b>982,192</b>               | <b>(794,913)</b>                | <b>55.3%</b>            | <b>68.6%</b>            | <b>68.4%</b>            |

**School Nutrition YTD fund balance**

**(420,391)**

**Federal Restricted Funds:**

|                                 | <u>Beg. Balance</u> | <u>FY21 Grant<br/>Funds Available</u> | <u>Year-end<br/>Revenues</u> | <u>Year-end<br/>Expenses</u> | <u>End. Balance*</u> |
|---------------------------------|---------------------|---------------------------------------|------------------------------|------------------------------|----------------------|
| COVID Relief Fund (CRF) #1      | 0                   | 2,120,670                             | 2,120,670                    | 2,120,670                    | 0                    |
| COVID Relief Fund (CRF) #2      | 0                   | 2,216,442                             | 2,216,442                    | 2,216,442                    | 0                    |
| COVID Relief Fund Adult Ed      | 0                   | 8,575                                 | 8,575                        | 8,575                        | 0                    |
| COVID Relief Fund Child Care    | 0                   | 59,160                                | 59,160                       | 59,160                       | 0                    |
| ESSER I                         | 0                   | 106,145                               | 47,829                       | 47,829                       | 0                    |
| ESSER III                       | 0                   | 985,994                               | 0                            | 24,260                       | (24,260)             |
| Title IA                        | 0                   | 156,007                               | 111,930                      | 111,930                      | 0                    |
| Title IIA                       | 0                   | 99,635                                | 61,407                       | 61,407                       | 0                    |
| Title IVA                       | 0                   | 20,516                                | 20,147                       | 20,147                       | 0                    |
| Pre-K Local Entitlement         | 0                   | 9,567                                 | 9,567                        | 9,567                        | 0                    |
| Local Entitlement               | 0                   | 812,578                               | 555,559                      | 555,559                      | 0                    |
| <b>Total Federal Restricted</b> | <b>0</b>            | <b>6,595,288</b>                      | <b>5,211,284</b>             | <b>5,235,544</b>             | <b>0</b>             |

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

**Grants & Trusts:**

|   | <u>Beg. Balance</u> | <u>Year-end<br/>Revenues</u> | <u>Year-end<br/>Expenses</u> | <u>End. Balance</u> |
|---|---------------------|------------------------------|------------------------------|---------------------|
| Louis & Tina Fineberg Trust             | 136,743             | 0                            | 0                            | 136,743             |
| Scarborough Education Foundation        | 28,758              | 7,105                        | 10,308                       | 25,555              |
| Local grants & donations                | 30,292              | 11,714                       | 11,674                       | 30,331              |
| CC Admin Recertification (fiscal agent) | 326                 | 8,500                        | 8,581                        | 245                 |
| Tech Maintenance Fees                   | 215,418             | 0                            | 151,080                      | 64,338              |
| School Nutrition Special Programs       | 7,758               | 26,209                       | 27,081                       | 6,886               |
| PEPG State Grant                        | 588                 | 0                            | 0                            | 588                 |
| Proficiency-based Graduation Grant      | 3,083               | 0                            | 0                            | 3,083               |
| <b>Total Grants &amp; Trusts</b>        | <b>422,966</b>      | <b>53,527</b>                | <b>208,724</b>               | <b>267,769</b>      |

School CIP project account status  
as of 6/30/2021

FOR SCHOOL BOARD 10/7/2021 - PENDING AUDIT

| FACILITIES                        | Account #       | Budget Balance<br>as of 6/30/2020 | FY21<br>Budgeted | FY21 YTD<br>Expenses | Budget Balance<br>as of 6/30/2021 |
|-----------------------------------|-----------------|-----------------------------------|------------------|----------------------|-----------------------------------|
| 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                                 |
| Pleasant Hill Modulares           | 74001729 570000 | 8,155.39                          | 223,336          | 172,730              | 58,762                            |
| District-wide Roofing             | 74001771 570000 | 2.31                              | 0                | 0                    | 2                                 |
| District-wide Interior Finishes   | 74001772 570000 | 1,416                             | 75,000           | 22,154               | 52,847                            |
| District-wide Security & Access   | 74001787 570000 | 163,217                           | 0                | 19,848               | 143,369                           |
| District-wide Flooring            | 74001791 570000 | 3,735                             | 0                | 1,592                | 2,143                             |
| District-wide Movable Equipmt     | 74001792 573100 | 117,867                           | 159,160          | 159,632              | 117,395                           |
| HS Auditorium                     | 74001793 570000 | 2                                 | 0                | 0                    | 2                                 |
| District-wide Building Envelope   | 74001794 570000 | 47,604                            | 0                | 0                    | 47,604                            |
| District-wide Grounds & Site Mtce | 74001805 570000 | 1,062                             | 0                | 650                  | 412                               |
| Athletics Facilities/Equipment    | 74001807 570000 | 22,013                            | 0                | 0                    | 22,013                            |
| HS Science Labs Retrofit          | 74001808 570000 | 50,000                            | 0                | 6,492                | 43,508                            |
| District-wide HVAC/Mechanical     | 74176800 573100 | 142,791                           | 633,000          | 264,280              | 511,511                           |
| Facilities Support/Equipment      | 74176900 573100 | 1,335                             | 49,000           | 5,836                | 44,499                            |
| Facilities Support/Vehicles       | 74176900 573200 | 714                               | 0                | 0                    | 714                               |
| <b>TOTALS</b>                     |                 | <b>598,987</b>                    | <b>1,309,142</b> | <b>725,174</b>       | <b>1,181,538</b>                  |

TRANSPORTATION

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

TECHNOLOGY

|                       |                 |               |                |                |              |
|-----------------------|-----------------|---------------|----------------|----------------|--------------|
| Equipment Replacement | 74001784 573100 | (0)           | 148,255        | 148,255        | (0)          |
| New Equipment         | 74001799 573100 | 27,779        | 100,815        | 124,293        | 4,301        |
| <b>TOTALS</b>         |                 | <b>27,779</b> | <b>249,070</b> | <b>272,548</b> | <b>4,301</b> |

|                     |  |                |                  |                  |                  |
|---------------------|--|----------------|------------------|------------------|------------------|
| <b>GRAND TOTALS</b> |  | <b>632,693</b> | <b>1,813,212</b> | <b>1,226,723</b> | <b>1,217,766</b> |
|---------------------|--|----------------|------------------|------------------|------------------|