



**REPORT OF THE BUDGET, FINANCE AND GROWTH COMMITTEE**

The Budget, Finance and Growth Committee met on Thursday, May 20, 2021, at 4:00 PM via the Blue Jeans Video Conferencing Tool.

The public viewed the meeting via Video Conference.

**ATTENDEES**

Finance Committee Members

Chairperson Eve Bolton, Melanie Bates, Ryan Messer

Administrators

Laura Mitchell, Superintendent; Jennifer Wagner, Treasurer/CFO; Kevin Ashley, Director of Finance Reporting; Vera Brooks, Director of Early Childhood; Jeremy Gollihue, Chief Information Officer; Dan Hoying, General Counsel; Loren Johnson, Director of Transportation; Lauren Roberts, Director of Internal Audits; Sarah Trimble-Oliver, Chief Strategy Officer

Cincinnati Preschool Promise

Chara Jackson, Executive Director; Hector Polanco, Finance Director

**Preschool Promise: Budget**

Hector Polanco, Cincinnati Preschool Promise (CPP) Finance Director, presented the CPP FY22 Draft Budget. He shared that the theme is the return to levels before COVID-19.

**FY22 Draft Budget (CPP Community Provider only)**  
**Key Points To Consider**

**Tuition Assistance**

- Students return ~FY20 levels, 30% higher than FY21 forecast
- Extended Learning Session (ELS) at beginning and end of TA
- +3% Annual Increase In Cost Of Educational Quality
- Educational Welcome Pack For Each Student ← *New for FY22*

**Quality Improvement**

- Coaching Returns to Pre-COVID-19 Levels
- New QI Coaching ← *New for FY22*

**Cost of Quality (Wage Subsidies)**

- Growth in Staff Support Fund and Teacher Promise Grants

**COVID-19 Restart**

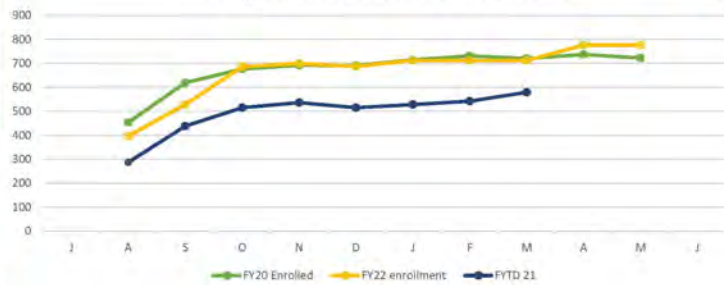
- \$75k Contingency for Post COVID-19 Restart

FOR BOM MEETING OF 05/18/21

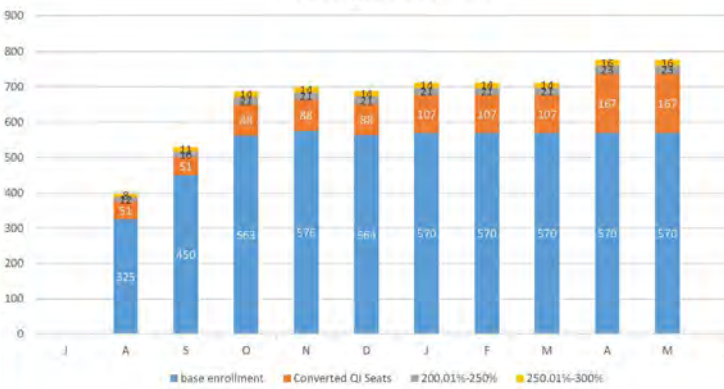
last revised 04/14/21

FOR BOM MEETING OF 05/18/21

FY22 Budget vs. FYTD21 Enrolled vs. FY20 Enrolled

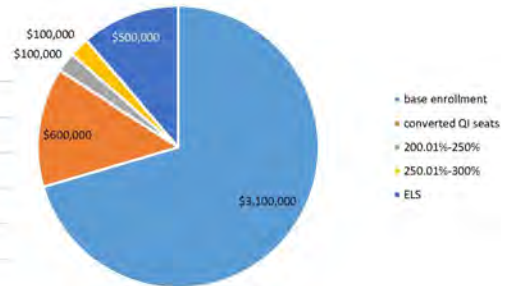


FY22 Budgeted Enrollment



## FY22 Draft Budget (CPP Community Provider only) Tuition Assistance

FY22 Budgeted TA Spending

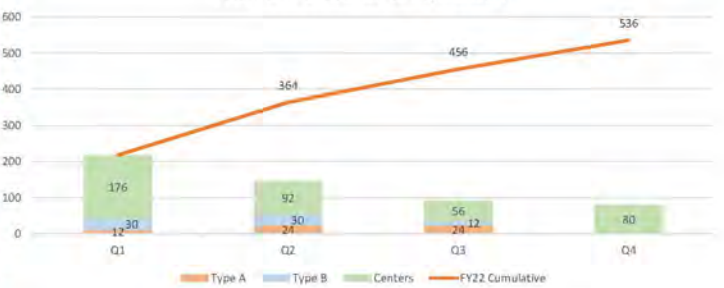


TA = Tuition Assistance  
QI = Quality Improvement  
ELS = Extended Learning Session  
FY = Fiscal Year  
FYTD = Fiscal Year To Date

last revised 04/14/21

FOR BOM MEETING OF 05/18/21

FY22 Seats Converted to High Quality

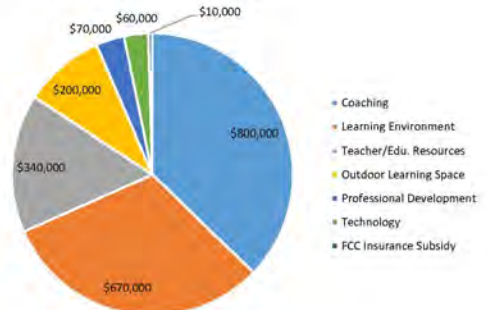


FY22 Budgeted Preschool Programs Enrolled



## FY22 Draft Budget (CPP Community Provider only) Quality Improvement

FY22 Budgeted QI Spending



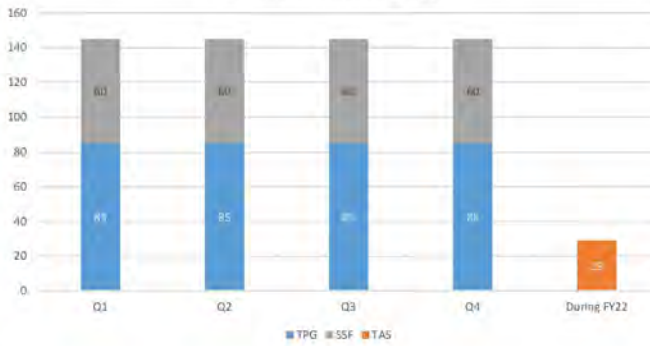
QI = Quality Improvement  
FCC = Family Child Care  
ELS = Extended Learning Session  
Type A = FCC with up to 12 children  
Type B = FCC with up to 6 children  
FY = Fiscal Year

last revised 04/14/21

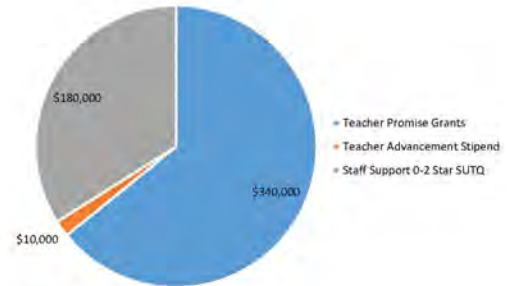
## FY22 Draft Budget (CPP Community Provider only) Cost Of Quality

FOR BOM  
MEETING OF 05/18/21

FY22 Teachers Receiving Support



FY22 Budgeted COQ Spending



TPG = Teacher Promise Grants  
SSF = Staff Support Funds  
TAS = Teacher Advancement Stipend

SUTQ = Step Up To Quality  
FY = Fiscal Year

last revised 04/14/21

FOR BOM  
MEETING OF 05/18/21

## FY22 Draft Budget (CPP Community Provider only)

FY22 BUDGET		CPP (Community Provider Only)														FY22 Budget	FY21 FCST	FY22 Budget minus FY21 FCST
As of April 9, 2021		July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun					
Tuition Assistance		\$205,670	\$297,938	\$306,173	\$397,308	\$398,883	\$391,555	\$406,738	\$405,738	\$405,738	\$444,722	\$442,162	\$221,081	\$4,343,703	\$3,334,782	\$1,008,920		
Quality Improvement		\$176,681	\$176,681	\$176,681	\$178,244	\$178,244	\$178,244	\$182,994	\$182,994	\$182,994	\$176,744	\$176,744	\$176,744	\$2,143,888	\$1,849,779	\$294,209		
Cost of Quality (Wages)		\$73,300	\$28,300	\$30,900	\$73,300	\$28,300	\$30,900	\$73,300	\$28,300	\$30,900	\$73,300	\$28,300	\$30,900	\$530,000	\$198,867	\$331,133		
Contingency COVID-19 + Programs		\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$325,000	\$400,000	\$41,325	\$358,675		
<b>SUM OF PROGRAMS</b>		<b>\$550,651</b>	<b>\$502,919</b>	<b>\$513,754</b>	<b>\$648,651</b>	<b>\$605,426</b>	<b>\$600,699</b>	<b>\$663,031</b>	<b>\$617,031</b>	<b>\$619,631</b>	<b>\$694,765</b>	<b>\$647,205</b>	<b>\$753,725</b>	<b>\$7,417,690</b>	<b>\$5,424,753</b>	<b>\$1,992,937</b>		
Data & Enrollment Systems, Evaluation		\$71,938	\$71,938	\$73,538	\$105,084	\$72,413	\$72,413	\$72,413	\$72,413	\$72,413	\$72,413	\$72,413	\$72,413	\$901,798	\$744,031	\$157,767		
Communications & Outreach		\$26,230	\$14,980	\$13,140	\$6,380	\$6,530	\$9,730	\$13,580	\$12,930	\$24,860	\$22,980	\$18,480	\$18,500	\$188,320	\$119,670	\$68,650		
M&A - General		\$14,200	\$4,200	\$4,200	\$19,000	\$10,200	\$33,840	\$10,200	\$10,200	\$4,200	\$4,200	\$4,200	\$80,450	\$199,090	\$119,290	\$79,800		
M&A - Staff Related		\$76,434	\$76,434	\$76,434	\$76,434	\$76,434	\$73,434	\$73,434	\$73,434	\$73,434	\$73,434	\$73,434	\$73,434	\$895,213	\$711,467	\$183,746		
M&A - Facilities		\$7,180	\$3,580	\$5,730	\$5,730	\$5,730	\$5,730	\$6,230	\$5,730	\$5,730	\$4,230	\$4,230	\$4,730	\$64,580	\$44,391	\$20,189		
UWGC Admin		\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$2,750	\$33,000	\$0	\$33,000		
<b>SUM OF ADMINISTRATIVE</b>		<b>\$198,732</b>	<b>\$173,892</b>	<b>\$175,792</b>	<b>\$215,378</b>	<b>\$174,057</b>	<b>\$197,897</b>	<b>\$178,607</b>	<b>\$177,457</b>	<b>\$183,387</b>	<b>\$180,007</b>	<b>\$175,507</b>	<b>\$252,277</b>	<b>\$2,282,981</b>	<b>\$1,738,849</b>	<b>\$544,132</b>		
<b>TOTAL</b>		<b>\$749,383</b>	<b>\$676,801</b>	<b>\$689,546</b>	<b>\$864,229</b>	<b>\$779,484</b>	<b>\$796,596</b>	<b>\$841,639</b>	<b>\$794,489</b>	<b>\$803,019</b>	<b>\$874,773</b>	<b>\$822,713</b>	<b>\$1,006,002</b>	<b>\$9,700,671</b>	<b>\$7,163,602</b>	<b>\$2,537,070</b>		
<b>LEGEND</b>		<p><b>Key Changes from FCST FY21</b></p> <ol style="list-style-type: none"> <li>TA = ~30% Increase Enrollment ~160 students/mth (+\$850k) + 3% TA Increase (+\$150k) + Increased takeup of ELS sessions (+\$125k)</li> <li>QI = Return to pre-COVID-19 coaching levels (+\$100k), Expand coaching (+\$100k)</li> <li>COQ = Increase # teachers supported with SSF by ~45 (+\$150k), Increase # teachers receiving TPG by ~35/mth (+\$150k)</li> <li>Contingency COVID-19 + Programs = Program (+\$325k) and COVID-19 (+\$25k)</li> <li>Data &amp; Enrollment Systems, Evaluation = Buildout of Quality Improvement system (+\$80k), Full-year of Increased Evaluation Scope (+\$60k) + Contracted MetriQ increase (+\$20k)</li> <li>Communications &amp; Outreach = Radio and Cable/TV advertising (+\$50k)</li> <li>M&amp;A - General = New Master Agreement Negotiations (+\$30k), Fundraising (+\$25k), BOM Training/Goal Setting Meetings (+\$15k)</li> <li>M&amp;A - Staff Related = QI Assistant Contractor (+\$80k) + Two P-Team members (+\$50k) + Salary Increases (+\$35k)</li> <li>M&amp;A - Facilities = Upgrade Computers (+\$10k) + Potential Facility Rental Charges (+\$10k)</li> <li>UWGC Admin = Cost recovery by UWGC (+\$35k)</li> </ol>																

last revised 04/13/21

Mr. Polonco reported the draft budget was sent to the CPP Board on May 18, 2021. It was not approved at that time, in order to allow CPP to join with CPS for the hearing on June 7, 2021, and to be available to answer any questions.

Should everything remain the same after the hearing, it will then be presented to the CPP Board for approval.

Treasurer Wagner questioned if the CPP Board discussed the fact that next year's budget is more than half of the set-aside and Mr. Polanco reported they did not. They agreed that it will be on the agenda for the next CPP Finance and Audit Committee meeting on June 1, 2021.

Committee Chair Bolton asked Treasurer Wagner to explain to the Committee what is meant by set-aside.

Treasurer Wagner reported that when the original \$48 million levy was passed, \$15 million was set aside for preschool expansion. During the first year, the collections started in January but the providers didn't start until August. This meant about six months of collections were not used by CPS nor CPP, knowing that at the end of the five-year cycle the levy would end mid-year and it would be necessary to supplement the last year of revenue had the renewal levy not passed.

There is a cash balance that includes the set-aside amount from the first year and also the underspend for the other years. Now both CPS and CPP have expanded beyond the 50 percent amount, and it will be necessary to use those funds. CPS and CPP will need to have a discussion regarding the use of the funds.

Mrs. Wagner and Mr. Polanco reported that this is a cash flow issue and just a matter of publicly reporting it.

### **Transportation Review**

Loren Johnson, Director of Transportation, provided the following update to the Committee:

#### **CPS ACCESS – Pupil Transportation Services**

First Student Inc., Universal Transportation Systems (UTS), Queen City Transportation, and Petermann LLC are current authorized yellow bus vendors with the District with an established contract term end date of June 30, 2021. District Administration is still actively engaging with each vendor to address contractual language pertaining to customer experience, quality of service, and financial implications in preparation of a one (1) year extension of terms (a "Renewal Term") with the mutual written agreement of the parties.

1. Administration has continued to conduct contract review meetings with each authorized vendor reviewing the terms and conditions with new language of accountability in preparation for the approval of the Board of Education and/or the CPS Treasurer to extend the contract as requested for an additional year.
  1. Administration will prepare all contract extensions to be included within the Treasurer's Report in June 2021.
2. Administration is seeking amendments in the following areas to ensure the quality of the services continues to prioritize the health and safety of our students:
  1. ***Professional Development*** – Providing necessary training and resources for transportation personnel in supporting the diverse needs of our students.
    - i. Transportation personnel will receive training throughout the school year focused on improving interactions with students i.e., communication and de-escalation.
  2. ***Equipment and Resources*** –
    - i. Ensuring vehicles in our fleet are meeting and/or exceeding industry standards and having the right sized fleet to meet the demands of our District.

- ii. Ensuring vendors have adequate staffing levels throughout the school year.
3. ***Service Expectations*** – Incorporating specific language addressing service failures i.e., on-time performance, and/or customer service.
  - i. Incorporating language that is specifically linked to on time performance.

The Committee discussed the new terms and the ability to hold the vendors accountable. Mr. Johnson reported they are working on a memorandum of understanding to outline the specifics.

Ms. Bolton questioned what changes have or will result as a result of the sale of First Student. Mr. Johnson shared that the sale did go through and reported that he has heard from the new president directly and does not anticipate significant changes.

Mr. Johnson shared that it appears that HB 110 will pass and reported that the language doesn't pertain to public schools, but to charter and private schools. The language requires development of a plan. Once finalized, Mr. Johnson will be fully prepared to present the available options.

**ACTION:** Once the contract discussions have ended and the contracts with the new language of accountability are ready to be submitted for Board approval, a summary of how the contracts have been changed/improved is requested. Also, the summary should show information by vendor and by student groups.

Committee Chair Bolton brought up the concerns regarding customer service. Sarah Trimble-Oliver, Chief Strategy Officer, reported that a project planning meeting is scheduled for the Call Center and the Customer Service Center.

### **FY22 Budget Building Update – Feedback/Discussion**

Treasurer Wagner reported that at the Committee of the Whole meeting on May 19, 2021, she presented the current status of the General Operating Budget FY22.

As previously decided by the Board, each Board committee is to review budget information as presented through the lens of each Committee's purpose and then provide any feedback.

From the presentation, the Committee discussed the following:

- Use of outdoor space at schools
- Expansion of Schools
  - Walnut – addition and dome
  - Pleasant Ridge
  - Hyde Park
  - Spencer
- Disposition of Property

Ms. Trimble-Oliver reported that the first contract for the design services for the dome at Walnut will be submitted for approval through the Treasurer's Report on Monday, May 24, 2021.

Superintendent Mitchell reported on the enrollment and staffing levels at Spencer. She shared that the expansion of Spencer came up two years ago and the decision was made to continue adding grades up to 12<sup>th</sup> but not to add another site. There have been \$11 million in improvements to the facility.



Enrollment is extremely low and some right-sizing has been done. The Administration will continue to monitor the levels and advise whether an expansion is needed.

**ACTION:** The Administration will present to the full Board a report regarding the future of Spencer.

The Committee discussed the possibility of utilizing funds from CARES Act for expansion. Treasurer Wagner reported that as long as it is tied to COVID—such as providing for social distancing—it would be covered.

Mrs. Wagner did point out the third CARES Act requires stakeholder input and 90 days to submit a plan. This will be discussed by the Performance Leadership Team. She will keep the Board informed.

**Walnut Hills Wait List**

Committee member Bates questioned if there is a wait list at Walnut Hills. She stated that this is a policy issue and not a school issues.

Superintendent Mitchell reported that students who meet the entrance requirements and live within the CPS boundaries are granted access.

After follow-up with the principal during the meeting, the Superintendent reported that all district parents will be admitted and notified on Monday, May 24, 2021.

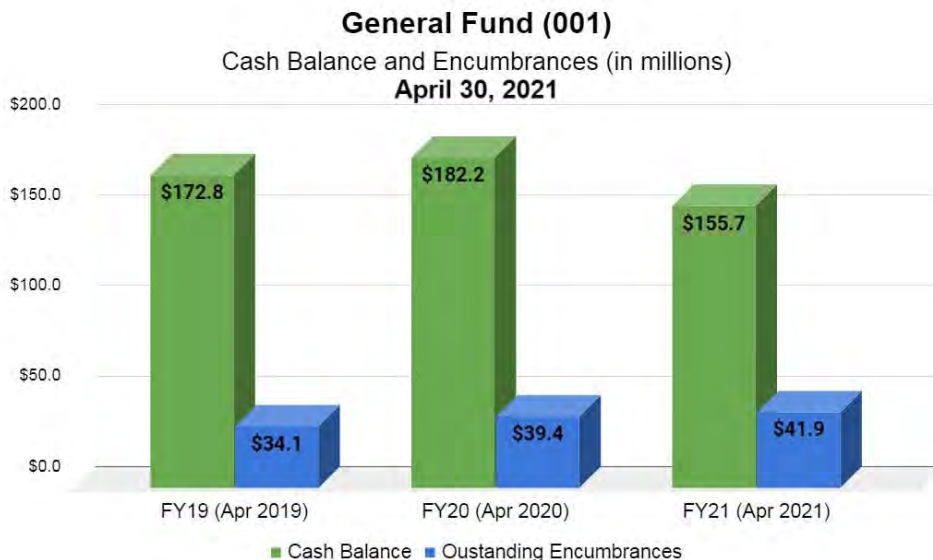
**Five-Year Forecast**

Treasurer Wagner reported that the Five-Year Forecast will be presented to the full Board at the regular meeting on Monday, May 24, 2021. It is then required to be submitted to the Ohio Department of Education.

She is double checking some items on the forecast, and was not comfortable presenting to the Committee until after she had done so.

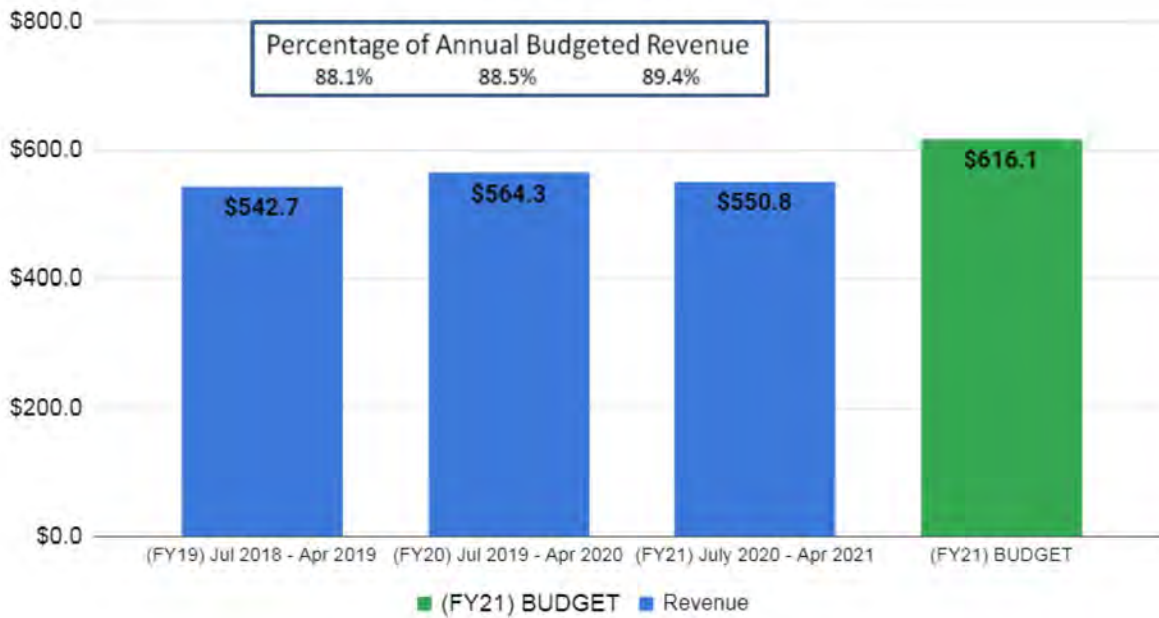
**Written Reports – Monthly Financial Report Updates**

The Committee received written reports from Kevin Ashley, Director of Financial Reporting, on the April 2021 (FY21) Financial Reports.



**Revenue**

**General Fund (001)**  
 3 Year Revenue Comparison (in millions)  
**April 30, 2021**



See next slide for analysis by Source.

4

**Revenue**

**General Fund (001)**  
 3 Year Revenue by Source Comparison (in millions)  
**April 30, 2021**



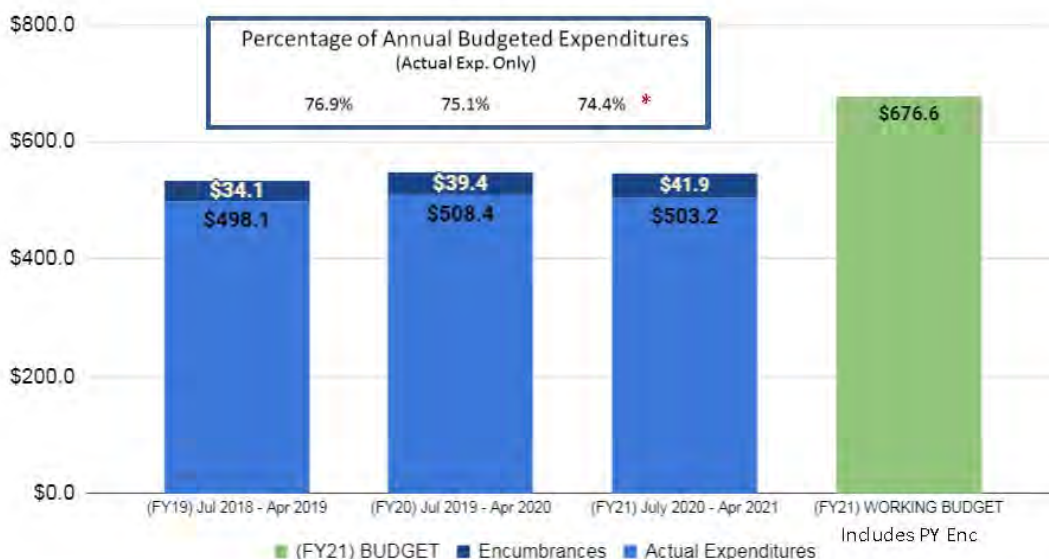
\* - Notes:

All Other Op. Rev. = -\$11.9M delayed Homestead & Rollback from State Revenue – Delayed to May.  
 State Foundation = Continued affects of state cuts and timing year-over-year.

5

**Expenses**

**General Fund (001)**  
 3 Year Expenditure Comparison (in millions)  
**April 30, 2021**



\* - **Notes:** Salaries & Benefits +\$8.9M (COLA 1/1/20 and earlier 3 pay month in Apr 2021 vs. May 2020)  
 Purchases Services -\$8.5M (-\$7.1M ITM Lease-Purchase Adjusts to CARES Fund)  
 Capital Outlay -\$2.6M (PY Lighthouse, Adjusts to CARES)  
 Other Objects -3.1M (County Property Tax Settlement Fees delay to May)

**Expenses**

**General Fund (001)**  
 Unallocated Expenditure Budget Assessment (in millions)  
**April 30, 2021**





# CPS Tuition Assistance Summary

	Income	FT	HT	Total	Days	* Tuition Assist \$
<b>APR</b>	<200 %	535	29	564	11,635	\$499,254.72
	200-250	39	4	43	859	\$33,661.96
	Sub-Total	<b>574</b>	<b>33</b>	<b>607</b>	<b>12,494</b>	<b>* \$532,916.68</b>
<b>Tuition Assistance</b>						
<b>FY21</b>	<b>FYTD:</b>	<b>(Apr 2021 # of students=607)</b>			<b>79,844</b>	<b>* \$3,388,351.22</b>
<b>FY20</b>	<b>FYTD:</b>	<b>(Apr 2020 # of students=833)</b>			<b>123,214</b>	<b>\$5,278,828.11</b>

Note: The data in the chart above represents only the CPS preschool students who participate in the Preschool Expansion Tuition Assistance program. CPS currently has enrolled 1,425 preschool students.

\* - Subject to revision.

**NOTE:** As of 05/20/21, annual recalculations may adjust the FYTD totals.

# CPS Preschool Expansion

	* Budget FY21	APR FYTD FY21	APR FYTD FY20
<b>Revenues:</b>	<b>\$ 15,592,128</b>	<b>\$ 15,589,010</b>	<b>\$15,767,475</b>
<b>Expenses:</b>			
CPS Tuition Assistance	5,100,000	* 3,388,351	5,278,828
Payments to United Way	8,887,311	8,212,378	6,036,536
Workforce Development	166,983	78,094	21,503
Expansion Budget	0	0	108,956
Special Education Support	699,341	555,244	535,343
Administrative Support	155,000	145,647	118,866
Other Professional Services	79,780	12,480	700
Supplies and Materials	143,581	109,539	0
Bldgs/Equip-Capital Outlay	<u>503,466</u>	<u>383,892</u>	<u>1,257,313</u>
<b>Total</b>	<b><u>\$15,735,462</u></b>	<b><u>\$12,885,625</u></b>	<b><u>\$13,358,045</u></b>
<b>Net Income</b>	<b>(\$140,334)</b>	<b>\$2,703,385</b>	<b>\$2,409,430</b>

\* - Subject to revision.

**NOTE:** As of 05/20/21, annual recalculations may adjust the FYTD totals.

2018 Certificates of Participation (COPS) Debt Issuance  
Spend Down of Proceeds - Status

Spend Down Deadline = 09/27/21

As of April 30, 2021			Through Apr 30, 2021	As of Apr 30, 2021			
Fund-SCC	Building Improvement Project	Object Description	Total Project Budget	All Years Total Expenditures	Current Outstanding Encumbrances	Total Expenditures Plus O/S Enc	Unencumbered/ Remaining Balance
003-1321C	Mercy		12,464,036.92	12,422,725.29	0.00	12,422,725.29	41,311.63
003-1322C	CANS		4,818,156.00	4,814,323.05	3,832.95	4,818,156.00	0.00
003-1323C	Carthage/LEAP		2,020,000.00	2,013,862.76	6,137.24	2,020,000.00	0.00
003-1324C	North Fairmount		2,020,000.00	2,018,299.87	1,700.13	2,020,000.00	0.00
<b>Totals</b>			<b>\$21,322,192.92</b>	<b>\$21,269,210.97</b>	<b>\$11,670.32</b>	<b>\$21,280,881.29</b>	<b>\$41,311.63</b>

Footnotes:

\* - Contracts related to these Improvement projects exceed available COPS Proceed Funds and the remaining contract expenses are encumbered in the General Fund.

**Additional Note= 4/30/21: Other proceeds (initial contingency of \$677,807.08 was spent from non-COPS SCC 13210.)**

**In the process of identifying specific expenditures to re-allocate to COPS Spend.**

Total Proceeds for Project Spend:	\$22,000,000.00
Total COPS Project Budget above:	\$21,322,192.92
Difference:	\$677,807.08



Grant	Fund	SCC	Total Allocation	Personnel Budget	Non Personnel Budget	Total Expenditures	Personnel Expenditures	NonPersonnel Expenditures	Encumbrances	Total Available	Dollars Committed to Personnel	Available NonPersonnel	YTD % Spent	YTD w/ Encu % Spent	Spend Goal Met	Allowable Carryover
1 Early Childhood Education	499	421H0	2,076,000.00	2,018,512.97	59,487.13	35,892.13	34,956.99	626.14	-	2,040,417.87	1,891,555.99	50,891.99	2%	2%	Not Met	No
2 High Schools That Work - Sites	461	421V0	36,000.00	-	36,000.00	9,335.52	-	9,335.52	23,625.00	2,029.48	-	3,039.48	26%	92%	Met	No
3 Student Wellness & Success	467	421H0	17,208,722.91	3,856,867.90	13,350,855.01	5,432,859.69	5,444,744.21	2,889,115.48	6,839,983.15	5,438,900.07	1,311,973.99	4,124,076.99	32%	88%	Met	Yes
4 Teach Arts Ohio	499	421A0	34,500.00	-	34,500.00	16,000.00	-	16,000.00	15,000.00	4,500.00	-	4,500.00	43%	81%	Met	No
5 Ohio School Climate	499	421C0	6,594.17	-	6,594.17	-	-	-	6,433.90	160.87	-	160.87	0%	98%	Met	No
6 Equity for Each Grant	499	421Q0	71,000.00	12,000.00	59,000.00	4,515.16	1,024.91	3,480.24	50,509.76	15,975.09	30,975.09	5,000.00	8%	77%	Met	No
7 Ohio School Safety Grant	499	421S0	188,871.24	22,651.48	166,319.76	-	-	-	-	188,871.24	22,651.48	166,319.76	0%	0%	Not Met	No
8 Secondary Transfers	499	421T0	70,700.00	70,700.00	-	47,154.11	47,154.11	-	-	23,545.89	23,545.89	-	67%	67%	Met	No
9 School Psych Intern	488	421V0	56,952.36	56,952.36	-	47,409.26	47,409.26	-	-	9,543.02	9,543.02	-	83%	83%	Met	No
10 Innovative Strategies	499	421Z0	40,000.00	13,000.00	27,000.00	8,940.29	130.69	8,809.60	5,873.00	27,106.71	12,869.31	14,317.40	17%	32%	Not Met	No
11 Aspire	501	521A0	1,273,506.03	936,872.82	336,633.21	914,899.61	739,590.18	176,129.45	19,712.27	295,104.15	199,312.86	96,791.49	75%	76%	Met	No
12 ESSER - CARES Act Funding	507	521R0	20,007,813.90	2,471,188.32	17,536,719.99	13,672,018.25	823,813.90	12,791,204.35	3,156,849.70	3,276,045.95	1,647,389.02	1,628,082.93	68%	64%	Met	Yes
13 Remedial OER	507	521H0	93,750.00	21,750.00	72,000.00	72,000.00	-	72,000.00	-	21,750.00	21,750.00	-	77%	77%	Met	No
14 Head Start CARES	507	521H0	486,700.00	217,794.61	272,905.39	354,306.91	93,521.52	260,785.39	12,120.00	124,273.09	124,273.09	-	72%	75%	Met	No
15 21st Century	509	521H0	195,054.89	-	195,054.89	94,894.99	-	94,894.99	80,616.02	49,554.89	-	49,554.89	44%	75%	Met	No
16 Coronavirus Relief Fund, Urban School District	510	521A0	2,777,297.47	1,259,893.28	1,527,404.19	7,052,215.49	1,058,693.08	895,452.43	-	225,351.96	200,130.22	25,121.76	90%	90%	Met	Yes
17 Broadband Ohio Connectivity	510	521V0	151,440.04	-	151,440.04	151,440.04	-	151,440.04	-	-	-	-	100%	100%	Met	No
18 Coronavirus Relief Fund, HLCSC	510	521C0	1,798,850.00	-	1,798,850.00	1,238,877.02	-	1,238,877.02	-	-	-	-	69%	69%	Met	No
19 Impact Aid	512	521D0	134,797.16	110,249.16	24,539.00	900.00	-	900.00	-	130,897.16	110,249.16	23,539.00	1%	1%	Not Met	Yes
20 Special Education, Part B-IDEA	516	521B*	13,179,517.41	9,367,513.91	3,812,023.50	6,839,916.03	5,305,485.60	1,833,424.43	501,199.56	5,739,438.02	4,062,028.21	1,677,410.51	53%	56%	Not Met	Yes
21 Early Literacy SBP	518	521H0	17,417.00	8,048.00	11,369.00	-	-	-	-	17,417.00	8,048.00	11,369.00	0%	0%	Not Met	No
22 Parent Mentor Project (Federal)	518	521A0	50,000.00	49,000.00	1,000.00	20,918.29	20,918.29	-	-	29,081.72	29,081.72	1,000.00	42%	42%	Not Met	No
23 OB Restoration	518	521R0	195,989.42	74,815.00	120,774.42	63,321.85	702.52	62,619.33	42,120.50	90,247.07	74,212.46	16,034.59	32%	54%	Not Met	No
24 Parent Mentor Project Supplemental	518	521D0	4,000.00	-	4,000.00	1,892.13	-	1,892.13	1,400.00	707.87	-	707.87	47%	83%	Met	No
25 Can O Perkins, Secondary	520	521C0	1,243,836.68	485,571.86	778,264.02	519,802.12	267,892.27	251,719.85	136,100.31	566,236.25	197,899.39	368,546.86	42%	53%	Not Met	No
26 Head Start FER Due 8/15	525	521H0	4,174,892.00	3,846,331.99	328,560.01	2,806,275.39	2,414,204.98	82,079.42	53,916.48	1,614,640.18	1,432,126.04	82,514.12	62%	63%	Not Met	No
27 Supplemental School Improvement	536	521H0	4,16,824.67	85,725.05	331,199.62	37,175.00	-	37,175.00	38,103.73	345,845.94	85,725.05	259,920.89	8%	17%	Not Met	No
28 Title II (SIG 1003G)	537	521H0	395,930.00	149,007.73	159,822.27	-	-	-	5,299.98	300,630.02	149,007.73	154,582.29	9%	2%	Not Met	No
29 Title III Language Instruction for English Learners	551	521H0	518,096.21	248,024.77	272,071.44	288,329.58	150,959.43	117,371.15	70,002.01	179,784.62	95,086.34	84,898.28	52%	65%	Not Met	Yes
30 Title III Immigrant	551	521H0	107,499.26	7,088.80	100,400.46	46,895.76	853.63	46,042.15	52,878.09	8,117.39	9,495.17	1,682.22	43%	92%	Met	Yes
31 Expanding Opportunities for Each Child	572	521R0	588,939.48	181,500.00	407,439.48	164,789.20	58,342.90	106,426.40	73,193.45	349,977.73	139,157.10	218,820.63	28%	41%	Not Met	Yes
32 Delinquent, Title I-O	572	521D0	766,125.90	592,002.77	176,123.03	111,894.19	103,523.05	8,461.14	2,376.81	653,784.80	488,479.72	165,285.08	16%	15%	Not Met	Yes
33 McKinney-Vento Homeless	572	521H0	614,195.43	390,330.94	223,864.49	323,522.46	289,641.03	63,881.43	33,901.46	156,771.51	120,409.91	36,281.60	63%	79%	Met	No
34 Neglected, Title I	572	521H0	832,895.25	277,373.89	555,521.36	79,072.29	27,417.90	51,654.39	56,344.54	497,476.42	249,855.99	247,522.43	12%	21%	Not Met	Yes
35 School Quality Improvement	572	521S0	2,282,887.80	132,135.25	2,150,752.55	1,193,064.01	3,183.21	1,179,900.80	1,003,446.99	595,576.03	128,872.04	466,694.79	43%	79%	Met	No
36 Title I	572	521T*	30,266,784.43	27,111,391.98	3,155,402.47	16,098,340.80	15,708,950.58	311,390.24	141,817.52	12,126,836.11	11,324,441.40	802,394.71	57%	57%	Not Met	Yes, 15% limit
37 Early Childhood Spec Education, IDEA	587	521C0	292,053.33	93,056.23	199,097.10	47,040.19	21,081.05	25,959.11	7,945.15	147,089.02	41,975.19	105,082.84	23%	27%	Not Met	Yes
38 OB Restoration	587	521R0	7,622.94	-	7,622.94	-	-	-	-	7,622.94	-	7,622.94	0%	0%	Not Met	No
39 Title IA, Improving Teacher Quality	590	521D0	4,889,791.73	2,097,830.73	2,791,961.00	684,855.18	494,662.94	89,892.24	183,905.36	4,098,141.19	1,802,907.79	2,495,173.40	12%	16%	Not Met	Yes
40 WSLP Equipment FY20 Carryover	599	521C0	50,000.00	-	50,000.00	49,890.00	-	49,890.00	-	100.00	-	100.00	99.80%	99.80%	Met	No
41 Library Services & Technology Act	599	521H0	3,000.00	-	3,000.00	2,402.80	-	2,402.00	-	598.00	-	598.00	80%	80%	Met	No
42 Title IV Student Support & Enrichment	599	521F0	3,044,797.25	1,277,427.21	1,767,369.94	489,157.84	384,338.68	104,820.99	35,397.95	2,520,201.46	893,080.35	1,627,141.11	16%	17%	Not Met	Yes
43 SPDG Parent, Community & Educator	599	521H0	10,000.00	5,800.00	4,200.00	-	-	-	-	10,000.00	5,800.00	4,200.00	0%	0%	Not Met	No
<b>Sub-Totals</b>			<b>106,106,668.17</b>	<b>57,495,815.32</b>	<b>50,610,752.85</b>	<b>53,560,055.93</b>	<b>30,898,004.10</b>	<b>22,682,051.83</b>	<b>12,120,578.04</b>	<b>41,846,051.22</b>	<b>26,797,811.22</b>	<b>15,046,250.00</b>	<b>50%</b>	<b>61%</b>		

Grants to NonPublic Schools	Fund	SCC	Total Allocation	Personnel Budget	Non Personnel Budget	Total Expenditures	Personnel Expenditures	NonPersonnel Expenditures	Encumbrances	Total Available	Available Personnel	Available NonPersonnel	YTD % Spent	YTD w/ Encu % Spent	Spend Goal Met	Allowable Carryover
44 Auxiliary NonPublic	401	421H0	11,250,276.91	5,146,852.31	6,201,324.50	6,803,171.91	3,947,647.40	2,855,524.41	2,386,899.99	2,180,215.11	1,301,304.91	959,810.20	60%	81%	Met	Yes
45 ESSER - CARES Act Funding NonPublic	507	521R0	3,577,610.42	232,591.17	3,345,219.25	1,510,840.44	75,724.38	1,435,116.05	424,435.58	1,642,534.40	158,866.78	1,485,867.62	42%	54%	Not Met	Yes
46 Special Education, Part B-IDEA NonPublic	516	521B0	1,575,435.84	1,369,869.93	214,565.91	898,297.27	88,134.70	8,072.57	50,352.22	828,876.45	472,726.23	356,141.22	57%	60%	Not Met	Yes
47 Title IV LTEL NonPublic	591	521H0	114,039.53	4,324.85	109,714.68	37,251.80	2,632.97	34,618.83	33,260.73	43,227.30	1,891.88	41,835.32	33%	67%	Not Met	Yes

Grant	Fund	SCC	Total Allocation	Personnel Budget	Non Personnel Budget	Total Expenditures	Personnel Expenditures	NonPersonnel Expenditures	Encumbrances	Total Available	Dollars Committed to Personnel	Available NonPersonnel	YTD % Spent	YTD w/ Encu % Spent	Spend Goal Met	Allowable Carryover
48 Title III Immigrant NonPublic	551	521H0	2,220.82	111.03	2,109.59	98.12	-	98.12	1,077.99	1,044.51	111.03	933.48	4%	9%	Not Met	Yes
49 Title I NonPublic	572	521T*	5,035,166.44	3,273,377.69	1,761,788.75	2,481,408.71	2,337,146.75	124,259.96	809,379.46	1,304,385.27	936,230.94	1,029,164.33	49%	61%	Not Met	Yes
50 Title IA, Improving Teacher Quality NonPublic	590	521D0	892,421.89	26,714.10	865,707.50	84,026.95	16,895.54	77,141.41	160,292.13	836,162.53	8,828.56	829,273.97	11%	20%	Not Met	Yes
51 Title IV Student Support & Enrichment NonPublic	599	521F0	678,867.61	22,618.63	656,248.98	134,984.98	16,115.27	118,769.42	135,913.90	603,336.46	401,665.60	201,665.60	20%	40%	Not Met	Yes
<b>NonPublic Totals</b>			<b>23,216,237.87</b>	<b>10,066,559.71</b>	<b>13,147,678.26</b>	<b>11,837,881.59</b>	<b>7,184,267.02</b>	<b>4,753,594.57</b>	<b>3,791,801.85</b>	<b>7,486,754.43</b>	<b>2,894,272.63</b>	<b>4,602,46</b>				

## **Other Business**

### **Increase in Level of Authorization Approval**

As previously discussed at the April Committee meeting, Treasurer Wagner asked the Committee to consider increasing the level of authorization approval without prior Board approval from \$25,000 to \$50,000 in order to not have delays in progress nor an increase in Then and Nows. Mrs. Wagner reported that the change will provide the ability to act faster, but still be in compliance.

Treasurer Wagner confirmed that the Board will continue to receive the information, which will be transparently discussed under “For Board Information” within the Treasurer’s Reports.

The Committee agreed with the request.

**ACTION:** Treasurer Wagner will submit the authorization for Board approval through the Treasurer’s Report on May 24, 2021.

### **Amended Appropriations Resolution**

An amended appropriations resolution will be presented for approval on Monday, May 24, 2021, in order to appropriate funds from: (1) a new grant, (2) another allocation on a grant, and (3) a CARES appropriation.

### **Hughes Alumni Association**

The auditorium chairs at Hughes High School are being replaced. The Hughes Alumni Association contacted the Administration asking for the old chairs to be donated to them so they could in turn sell them as a fundraiser for the benefit of the school. General Counsel was contacted and he thought the District has the authority to donate the old chairs.

**ACTION:** General Counsel will double-check to confirm the District does have the authority to donate the old chairs.

Treasurer Wagner will present the donation of the old chairs to the Hughes Alumni Association for Board approval in the Treasurer’s Report.

### **Parking for FCC Games**

**ACTION:** The Administration will provide an update regarding parking at Taft High School for FCC games.

### **Northside Condos – Update**

**ACTION:** The Administration will contact the City regarding the tax abatement agreements and provide an update.

Superintendent Mitchell reported that she was on a call with the City regarding other issues, and it was decided that they would meet on a monthly basis. She will add this to the agenda.

The meeting adjourned at 5:22 PM.

## **Finance Committee**

Eve Bolton, Chair  
Melanie Bates  
Ryan Messer

## **Staff Liaisons**

Jennifer Wagner, CFO/Treasurer  
Laura Mitchell, Superintendent