

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

SUMMARIZED FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

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Independent Auditors' Report

Board of Education
Town of Scarborough School Department

Opinion

The summary financial statements of Town of Scarborough School Department (the School Department), as of and for the year ended June 30, 2024, and the related notes, as listed in the table of contents, are derived from the audited financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Town of Scarborough, Maine (the Town) as of and for the year ended June 30, 2024, and the related notes, which collectively comprise the Town's basic financial statements. We expressed unmodified audit opinions on those audited financial statements in our report dated November 26, 2024.

In our opinion, the accompanying summary financial statements of the Town of Scarborough School Department as of and for the year ended June 30, 2024 referred to above are consistent, in all material respects, with the audited financial statements from which they have been derived, on the basis described in Note 1.

Summary Financial Statements

The summary financial statements do not contain all the disclosures required by the accounting principles generally accepted in the United States of America. Reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

Responsibilities of Management for the Summary Financial Statements

Management is responsible for the preparation of the summary financial statements on the basis described in Note 1.

Auditors' Responsibility

Our responsibility is to express an opinion on whether the summary financial statements are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with auditing standards generally accepted in the United States of America. The procedures consisted principally of comparing the summary financial

statements with the related information in the audited financial statements from which the summary financial statements have been derived and evaluating whether the summary financial statements are prepared in accordance with the basis described in Note 1. We did not perform any audit procedures regarding the audited financial statements after the date of our report on those financial statements.

Marcum LLP

Providence, RI
November 26, 2024

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

BALANCE SHEET – GOVERNMENTAL FUNDS

JUNE 30, 2024

	General Fund	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Total Governmental Funds
Assets				
Due from the Town	\$ 10,819,145	\$ 1,476,854	\$ 807,025	\$ 13,103,024
Accounts receivable	84,142	--	--	84,142
Intergovernmental receivables	--	878,341	--	878,341
Inventory	--	108,878	--	108,878
Total Assets	<u>\$ 10,903,287</u>	<u>\$ 2,464,073</u>	<u>\$ 807,025</u>	<u>\$ 14,174,385</u>
Liabilities and Fund Balances				
Liabilities				
Due to the Town	\$ 800,041	\$ 513,636	\$ 698,132	\$ 2,011,809
Accounts payable	480,827	121,400	43,722	645,949
Accrued payroll and benefits	5,947,745	--	--	5,947,745
Unearned revenues	12,645	--	--	12,645
Total Liabilities	<u>7,241,258</u>	<u>635,036</u>	<u>741,854</u>	<u>8,618,148</u>
Fund Balances				
Fund Balances				
Nonspendable				
Inventory	--	108,878	--	108,878
Restricted				
Special revenue funds	--	1,006,331	--	1,006,331
Committed				
Special revenue funds	--	713,828	--	713,828
Assigned				
Carryover	1,535,000	--	--	1,535,000
Unassigned				
General fund	2,127,029	--	--	2,127,029
Capital projects fund	--	--	65,171	65,171
Total Fund Balances	<u>3,662,029</u>	<u>1,829,037</u>	<u>65,171</u>	<u>5,556,237</u>
Total Liabilities and Fund Balances	<u>\$ 10,903,287</u>	<u>\$ 2,464,073</u>	<u>\$ 807,025</u>	<u>\$ 14,174,385</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	Non-Major Special Revenue Funds	Non-Major Capital Projects Funds	Total
Revenue				
Local allocation (including adult education)	\$ 54,321,714	\$ --	\$ 1,003,100	\$ 55,324,814
State subsidy	6,120,925	--	--	6,120,925
State subsidy - adult education	38,861	--	--	38,861
On-behalf payments - State of Maine pension contribution	4,530,532	--	--	4,530,532
On-behalf payments - other postemployment benefit contribution	597,204	--	--	597,204
Adult education	52,854	--	--	52,854
Student extra-curricular fees	131,800	--	--	131,800
Miscellaneous	223,636	--	899	224,535
Intergovernmental revenue	--	3,059,186	--	3,059,186
Charges for services and other	--	1,786,518	--	1,786,518
Total Revenues	<u>66,017,526</u>	<u>4,845,704</u>	<u>1,003,999</u>	<u>71,867,229</u>
Expenditures				
Regular instruction	25,736,457	--	--	25,736,457
Special education	11,441,768	--	--	11,441,768
Other instruction	1,577,815	--	--	1,577,815
Student and staff support	5,887,591	--	--	5,887,591
System administration	1,503,049	--	--	1,503,049
School administration	1,911,587	--	--	1,911,587
Transportation	1,894,543	--	--	1,894,543
Facilities maintenance	4,530,097	--	--	4,530,097
Debt service and other commitments	5,482,890	--	--	5,482,890
Adult education	181,138	--	--	181,138
On-behalf payments - State of Maine pension contribution	4,530,532	--	--	4,530,532
On-behalf payments - other postemployment benefit contribution	597,204	--	--	597,204
Grant expenditures	--	2,502,379	--	2,502,379
School lunch expenditures	--	2,125,403	--	2,125,403
Federal donated commodities used	--	120,562	--	120,562
Capital outlay	--	--	3,053,018	3,053,018
Total Expenditures	<u>65,274,671</u>	<u>4,748,344</u>	<u>3,053,018</u>	<u>73,076,033</u>
Excess (Deficiency) of Revenues Over Expenditures	742,855	97,360	(2,049,019)	(1,208,804)
Other Financing Sources (Uses):				
Transfer (to) from other funds	(800,000)	--	707,903	(92,097)
Proceeds of general obligation bonds	--	--	2,578,458	2,578,458
Total Other Financing Sources (Uses)	<u>(800,000)</u>	<u>--</u>	<u>3,286,361</u>	<u>2,486,361</u>
Net Change in Fund Balances	(57,145)	97,360	1,237,342	1,277,557
Fund Balances Beginning of Year	<u>3,719,174</u>	<u>1,731,677</u>	<u>(1,172,171)</u>	<u>4,278,680</u>
Fund Balances	<u>\$ 3,662,029</u>	<u>\$ 1,829,037</u>	<u>\$ 65,171</u>	<u>\$ 5,556,237</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

STATEMENT OF FIDUCIARY NET POSITION – FIDUCIARY FUNDS

JUNE 30, 2024

	Private Purpose Trusts
Assets	
Investments	\$ 255,649
Total Assets	<u>255,649</u>
Liabilities	
Due to student groups	<u>800</u>
Total Liabilities	<u>800</u>
Net Position	
Held in trust for other purposes	<u>\$ 254,849</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION – FIDUCIARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2024

	Private Purpose Trusts
Additions	
Interest and dividends	\$ 63,849
Total Additions	<u>63,849</u>
Deductions	
Scholarship distributions	<u>22,750</u>
Total Deductions	<u>22,750</u>
Change in Net Position	41,099
Net Position - Beginning of Year	<u>213,750</u>
Net Position - End of Year	<u><u>\$ 254,849</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Scarborough School Department (the School Department) provides elementary and secondary education for the children living in Scarborough, Maine.

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards which, along with subsequent GASB pronouncements (Standard and interpretations), constitute GAAP for governmental units. GAAP also includes guidance from the American Institute of Certified Public Accountants in the publication entitled State and Local Governments. The more significant of the School Department's accounting policies are described below.

REPORTING ENTITY

The School Department operates as a department of the Town of Scarborough, Maine (the Town), the financial statements of which have been issued in a separate report.

The accompanying financial statements present only the School Department's operations and are not intended to present fairly the financial position and results of operations of the Town in conformity with accounting principles generally accepted in the United States of America. Certain disclosures relevant to both the School Department and the Town are omitted herein and have been disclosed in the Town's financial statements.

BASIS OF PRESENTATION

The financial statements report detailed information about the School Department. The focus of governmental financial statements is on major funds rather than reporting funds by type. The major funds are required to be presented in a separate column.

GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions of the School Department are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or may not be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The School Department is reporting all funds using the major fund format.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GOVERNMENTAL FUNDS (CONTINUED)

General Fund

The general fund is used to account for all financial resources, except those required to be accounted for in another fund. This is a budgeted fund, and any fund balances are considered as resources available for use.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects requiring separate accounting because of legal or regulatory provisions or administrative action).

Capital Project Funds

Capital project funds are used to account for financial resources segregated for the acquisition, renovation or construction of major capital facilities and equipment. Such resources are derived principally from the proceeds of general obligation bond issues, but may also be funded from local reserves or appropriations.

FIDUCIARY FUNDS

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: Pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the School Department under a trust agreement for individuals, private organizations, or other governments and are not available to support the School Department's own programs. The School Department's only trust fund is a private purpose trust fund which accounts for nonexpendable trusts established for the benefit of the School Department and its students (Scholarship Fund).

MEASUREMENT FOCUS

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BASIS OF ACCOUNTING

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Governmental funds use the modified accrual basis of accounting.

REVENUES - EXCHANGE AND NON-EXCHANGE TRANSACTIONS

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the modified accrual basis in the year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School Department, available means expected to be received within 60 days of fiscal year-end.

Non-exchange transactions, in which the School Department receives value without directly giving equal value in return, include local assessments, state allocations, on-behalf payments, grants and donations. On the modified accrual basis, revenue from these sources must be available before it can be recognized and is recognized in the period in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the School Department must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the School Department on a reimbursement basis.

EXPENDITURES

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures). Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

BUDGETARY ACCOUNTING

The School Department utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. The budget is established in accordance with the various laws that govern the School Department's operations. The budget is presented on the modified accrual basis of accounting, except for on-behalf payments, which is excluded from both revenues and expenditures on the budgetary basis of accounting.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGETARY ACCOUNTING (CONTINUED)

The following procedures are followed in establishing budgetary data reflected in the financial statements:

- Early in the second half of the previous fiscal year, the School Department prepares a budget for the current fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
- After deliberation by the Board of Education and the Town Council, the Education budget is approved by both governing bodies in a series of public meetings. The School Department's K-12 operating budget is then validated by Scarborough voters in a referendum according to the requirements of state statute (MRSA 20-A, §1486).
- Prior to July 1 the budget is adopted.

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances outstanding at year-end are reported as a reservation of fund balance since they do not constitute expenditures or liabilities and will be re-appropriated and honored during the subsequent year. Encumbrances are not treated as expenditures under the budgetary basis.

All unexpended and unencumbered appropriations lapse at year-end unless specific approval is granted to carry forward such amounts.

INVENTORIES

School lunch inventories are valued at the lower of cost (first-in, first-out basis) or market. The cost of inventories is recorded as an expense when consumed, rather than when purchased. Inventories include the value of U.S. Department of Agriculture commodities donated to the School Lunch Program.

CAPITAL ASSETS

Capital assets of the School Department are recorded on the entity-wide financial statements of the Town.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INTERFUND ASSETS/LIABILITIES

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as “due from/to other funds.” Interfund balances within governmental activities are eliminated on the government-wide statement of net position.

TRANSFERS

Transfers are used to move revenues from the fund that a statute or budget requires them to collect to the fund that a statute or budget requires them to expend and also to move unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

COMPENSATED ABSENCES

Compensated absences are earned in varying amounts by employees of the School Department. The total long-term liability of \$1,871,917 has been recorded in the government-wide financial statements of the Town.

FUND BALANCES

In the governmental fund financial statements, fund balance is reported in five classifications.

- Nonspendable - Amounts that are not in spendable form, such as inventories and prepaid items or are legally or contractually required to be maintained intact.
- Restricted - Resources with constraints placed on the use of resources are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed - Resources which are subject to limitations the government imposes upon itself at its highest level of decision making, and that remain binding unless removed in the same manner.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND BALANCES (CONTINUED)

- Assigned - Resources neither restricted nor committed for which a government has a stated intended use as established by the School Board or a body or official to which the School Board has delegated the authority to assign amounts for specific purposes.
- Unassigned - Resources which cannot be properly classified in one of the other four categories. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The School Board establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. Assigned fund balance is established by the School Board through adoption of the budget as intended for a specific purpose. A fund balance assignment is further indicated in the budget document as an assignment of the fund (such as for fund balance carryover).

The School Department's spending policy for programs with multiple revenue sources is to consider restricted funds to be spent first, then spent out of committed funds, assigned funds, and unassigned funds.

ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

RECENTLY ADOPTED ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 100, *Accounting Changes and Error Correction - an amendment of GASB Statement No. 62*, establishes standards to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This pronouncement had no impact on the financial statements of the School Department.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

NOTE 2 - CAPITAL ASSETS

In accordance with GASB Statement No. 34, the School Department has reported all capital assets in the Town's Government-Wide Statement of Net Position.

NOTE 3 - LONG-TERM DEBT

In accordance with GASB Statement No. 34, the School Department has reported all long-term debt in the Town's Government-Wide Statement of Net Position. The School Department has certain bonds payable. Total annual debt service requirements as of June 30, 2024 are, as follows:

Year Ending June 30,	Bonds Payable	
	Principal	Interest
2025	\$ 3,554,498	\$ 1,634,757
2026	3,508,370	1,485,464
2027	3,326,872	1,344,426
2028	3,287,454	1,209,371
2029	3,320,255	1,072,819
2030-2034	14,726,474	3,235,607
2035-2039	6,835,613	1,019,939
2040-2043	<u>3,962,000</u>	<u>200,216</u>
Total	<u>\$ 42,521,536</u>	<u>\$ 11,202,599</u>

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

NOTE 4 - EMPLOYEE RETIREMENT SYSTEMS

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - and amendment of GASB Statement No 27*, was implemented by the Town and the associated liability has been reported in the Town's government-wide financial statements.

MAINE PUBLIC EMPLOYEES RETIREMENT - TEACHERS GROUP

Description of Plan

All school teachers, plus other qualified educators, participate in the Maine Public Employees Retirement System's (MainePERS) teacher group. The teacher's group is a cost-sharing plan with a special funding situation, established by the Maine State Legislature. MainePERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Maine State Legislature establishes and amends benefit provisions. MainePERS issues a publicly available financial report that includes financial statements and required supplementary information for the teacher's group.

That report may be obtained by writing to MainePERS, 46 State House Station, Augusta, ME 04333-0046 or by calling 1-800-451-9800.

Funding Policy

Plan members are required to contribute 7.65% of their compensation to the retirement system. The State of Maine Department of Education is required, by the same statute, to contribute the employer contribution which amounts to \$4,530,532 for fiscal year 2024. This amount has been reported as an intergovernmental revenue and retirement expenditure in the GAAP basis financial statements (page 4). The School Department contributes for federally funded teachers 15.10% of their compensation. This amounted to approximately \$81,831 during the fiscal year 2024.

The School Department also makes a contribution to the MainePERS Teachers Fund for the teachers of the School Department. The payment is determined by an actuary and is approximately 4.47% of the qualified teachers' salaries for the entire teachers' fund. For the year ended June 30, 2024, the amount of this contribution was approximately \$1,387,000.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

NOTE 4 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

CONSOLIDATED RETIREMENT PENSION PLAN

Description of the Plan

School Department custodians, school lunch personnel and other non-teacher personnel can elect to participate in the MainePERS Consolidated Plan, a cost sharing multiple-employer public employee retirement system established by the Maine State Legislature. MainePERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Maine State Legislature establishes and amends benefit provisions. MainePERS issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to MainePERS, 46 State House Station, Augusta, ME 04333-0046 or by calling 1-800-451-9800.

Funding Policy

The contribution rates of plan members and the School Department and the Town are established and may be amended by the MainePERS Board of Trustees. The School Department's contribution to the MainePERS Consolidated Plan for the year ended June 30, 2024 was approximately \$263,000.

RETIREE GROUP LIFE INSURANCE PLAN

Description of the Plan

Teaching-certified employees of the School Unit are provided with postemployment benefits other than pensions (OPEB) through the State Employee and Teacher Plan - Retiree Group Life Insurance (SET Plan) and certain non-teaching employees are provided with OPEB through the Participating Local District Consolidated Plan - Retiree Group Life Insurance (PLD Plan), both plans are a cost-sharing multiple-employer defined benefit OPEB plan administered by MainePERS. MainePERS provides basic group life insurance benefits, during retirement, to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10-year participation requirement does not apply to recipients of disability retirement benefits). MainePERS issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

NOTE 4 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

RETIREE GROUP LIFE INSURANCE PLAN (CONTINUED)

Description of the Plan (Continued)

That report may be obtained by writing to Maine Public Employees Retirement System, 46 State House Station, Augusta, ME 04333-0046 or by calling 1-800-451-9800.

Funding Policy

The State of Maine contributes on behalf of the School Department's retired employees participating in the plan for the retiree's life insurance coverage. Using the census data for the measurement period ended June 30, 2022, the estimated on-behalf OPEB subsidy for year ended June 30, 2024 was \$122,097. The amount has been recorded as a revenue and expenditure in the general fund in the statement of revenues, expenditures and changes in fund balances - governmental funds.

RETIREE GROUP HEALTH INSURANCE PLAN

Description of the Plan

The School Department is a participant in the MEA Benefits Trust (MEABT). MEABT was established by the Maine Education Association on April 10, 1993, as an employee welfare benefit plan. The MEABT is administered by Trustees, in accordance with its terms for the exclusive benefit of Plan participants and beneficiaries. The principal asset of the MEABT is a group insurance contract, currently held with Anthem Blue Cross and Blue Shield of Maine, which provides medical, hospital, surgical, prescription coverage and related health benefits to individuals of the School Department, including active educators, retired and disabled educators and related personnel and their dependents. The School Department's participation in the MEABT plan is considered its own post-retirement benefit plan, based on its own census data or participants in the trust. The MEABT does not issue a separate financial report for its OPEB. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Funding Policy

The State of Maine contributes on behalf of the School Department's retired teachers participating in the plan an amount equal to 55% of the blended single premium for the retiree's healthcare coverage. Using the census data for the measurement period ended June 30, 2023 the estimated on-behalf OPEB subsidy for year ended June 30, 2024 was \$475,107.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2024

NOTE 4 - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

RETIREE GROUP HEALTH INSURANCE PLAN (CONTINUED)

Funding Policy (Continued)

The amount has been recorded as a revenue and expenditure in the general fund in the statement of revenues, expenditures and changes in fund balances - governmental funds.

NOTE 5 - CONTINGENCIES

GRANTS

The School Department participates in numerous state and federal grant programs, which are governed by various rules and regulations of the granter agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the granter agencies. Therefore, to the extent that the School Department has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the School Department, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants. Therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

INSURANCE

The School Department is exposed to various risks of loss related to tort, theft of, damage to and destruction of assets, errors, and omissions, and natural disasters for which the School Department carries commercial insurance.

Based on the coverage provided by the commercial insurance purchased, the School Department is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2024. There have been no significant reductions in commercial insurance coverage from the prior year and no settlements have exceeded commercial insurance coverage in any of the past three years.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

STATEMENT OF REVENUES AND EXPENDITURES (NON-GAAP BUDGETARY BASIS) BUDGET AND ACTUAL – GENERAL FUND

FOR THE YEAR ENDED JUNE 30, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenue				
Local allocation	\$ 54,259,303	\$ 54,259,303	\$ 54,259,303	\$ --
State subsidy	5,941,838	5,941,838	6,120,925	179,087
State agency clients	40,000	40,000	61,870	21,870
Student activities fees	160,000	160,000	131,800	(28,200)
Facility Rentals	60,000	60,000	47,610	(12,390)
Miscellaneous	91,000	91,000	114,156	23,156
Adult education	153,149	153,149	154,126	977
Total Revenues	<u>60,705,290</u>	<u>60,705,290</u>	<u>60,889,790</u>	<u>184,500</u>
Expenditures				
Regular instruction	26,154,536	26,101,839	25,736,457	365,382
Special education	12,095,474	12,095,474	11,441,768	653,706
Other instruction	1,673,651	1,673,651	1,577,815	95,836
Student and staff support	6,023,235	6,075,932	5,887,591	188,341
System administration	1,506,410	1,546,410	1,503,049	43,361
School administration	1,977,203	1,977,203	1,911,587	65,616
Transportation	2,067,292	2,067,292	1,894,543	172,749
Facilities maintenance	5,005,760	5,005,760	4,530,097	475,663
Debt service and other commitments	5,548,580	5,508,580	5,482,890	25,690
Adult Education	183,149	183,149	181,138	2,011
Total Expenditures	<u>62,235,290</u>	<u>62,235,290</u>	<u>60,146,935</u>	<u>2,088,355</u>
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources/(Uses)	(1,530,000)	(1,530,000)	742,855	2,272,855
Other Financing Sources/(Uses):				
Transfers to other funds	--	--	(800,000)	(800,000)
Excess (Deficiency) of Revenues Over Expenditures	(1,530,000)	(1,530,000)	(57,145)	1,472,855
Use of Fund Balance (Budgetary Basis)	<u>1,530,000</u>	<u>1,530,000</u>	<u>1,530,000</u>	<u>--</u>
Net Operating Results (Budgetary Basis)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,472,855</u>	<u>\$ 1,472,855</u>

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – SPECIAL REVENUE FUNDS**

FOR THE YEAR ENDED JUNE 30, 2024

	Title IA	Title IIA	ESSER III	Local Entitlement (Part B)	Local Entitlement Preschool	ARP IDEA	School Nutrition	Proficiency- Based Grad Grant (State)	PEPG Grant (State)	School Nutrition Special Programs	Scarborough Education Foundation	Fineberg Trust
Revenues												
Federal education grants	\$ 117,614	\$ 89,446	\$ 55,696	\$ 857,205	\$ 13,169	\$ 11,740	\$ 542,676	\$ --	\$ --	\$ --	\$ --	\$ --
State education grants	--	--	--	--	--	--	1,368,543	--	--	--	--	--
Charges for services and other	--	--	--	--	--	--	345,502	--	--	16,430	20,334	--
Total Revenues	<u>117,614</u>	<u>89,446</u>	<u>55,696</u>	<u>857,205</u>	<u>13,169</u>	<u>11,740</u>	<u>2,256,721</u>	<u>--</u>	<u>--</u>	<u>16,430</u>	<u>20,334</u>	<u>--</u>
Expenditures	<u>117,614</u>	<u>89,446</u>	<u>55,696</u>	<u>856,592</u>	<u>13,169</u>	<u>11,740</u>	<u>2,245,965</u>	<u>--</u>	<u>--</u>	<u>17,971</u>	<u>14,843</u>	<u>--</u>
Revenues Over (Under) Expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>613</u>	<u>--</u>	<u>--</u>	<u>10,756</u>	<u>--</u>	<u>--</u>	<u>(1,541)</u>	<u>5,491</u>	<u>--</u>
Net Change in Fund Balance	--	--	--	613	--	--	10,756	--	--	(1,541)	5,491	--
Fund Balance - Beginning of Year	<u>--</u>	<u>--</u>	<u>--</u>	<u>(1,760)</u>	<u>--</u>	<u>--</u>	<u>543,295</u>	<u>3,083</u>	<u>588</u>	<u>(3,394)</u>	<u>22,542</u>	<u>136,743</u>
Fund Balance - End of Year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (1,147)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 554,051</u>	<u>\$ 3,083</u>	<u>\$ 588</u>	<u>\$ (4,935)</u>	<u>\$ 28,033</u>	<u>\$ 136,743</u>

See independent auditors' report on additional information.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – SPECIAL REVENUE FUNDS (CONTINUED)**

FOR THE YEAR ENDED JUNE 30, 2024

	Local Grants and Donations	Tech Maintenance Fees	Admin Recertification (Fiscal Agents)	Student Activity Funds	MLTI State Grant	Homeless Prevention Grant	MLTI Cybersecurity Grant	MOLI Grant	Total
Revenues									
Federal education grants	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 1,687,546
State education grants	--	--	--	--	--	--	--	3,097	1,371,640
Charges for services and other	8,190	30,829	10,580	1,152,755	103,282	1,797	96,819	--	1,786,518
Total Revenues	<u>8,190</u>	<u>30,829</u>	<u>10,580</u>	<u>1,152,755</u>	<u>103,282</u>	<u>1,797</u>	<u>96,819</u>	<u>3,097</u>	<u>4,845,704</u>
Expenditures	<u>3,828</u>	<u>--</u>	<u>8,476</u>	<u>1,108,009</u>	<u>103,282</u>	<u>1,797</u>	<u>96,819</u>	<u>3,097</u>	<u>4,748,344</u>
Revenues Over (Under) Expenditures	<u>4,362</u>	<u>30,829</u>	<u>2,104</u>	<u>44,746</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>97,360</u>
Other Financing Sources									
Transfer from other funds	--	--	--	--	--	--	--	--	--
Total Other Financing Sources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Change in Fund Balance	4,362	30,829	2,104	44,746	--	--	--	--	97,360
Fund Balance - Beginning of Year	<u>34,498</u>	<u>32,046</u>	<u>2,447</u>	<u>961,585</u>	<u>4</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,731,677</u>
Fund Balance - End of Year	<u>\$ 38,860</u>	<u>\$ 62,875</u>	<u>\$ 4,551</u>	<u>\$ 1,006,331</u>	<u>\$ 4</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,829,037</u>

See independent auditors' report on additional information.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – NON-MAJOR CAPITAL PROJECTS FUNDS**

FOR THE YEAR ENDED JUNE 30, 2024

	<u>General School Improvements</u>
Revenues	
Taxes	\$ 1,003,100
Interest earned	<u>899</u>
Total Revenues	<u>1,003,999</u>
Expenditures	
Capital improvements	<u>3,053,018</u>
Total Expenditures	<u>3,053,018</u>
Revenues Under Expenditures Before Other Financing Sources	<u>(2,049,019)</u>
Other Financing Sources:	
Transfers in	707,903
Proceeds of general obligation bonds	<u>2,578,458</u>
Total Other Financing Sources	<u>3,286,361</u>
Net Change in Fund Balance	1,237,342
Fund Balance (Deficit) - Beginning of Year	<u>(1,172,171)</u>
Fund Balance - End of Year	<u><u>\$ 65,171</u></u>

See independent auditors' report on additional information.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

**SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
PRIVATE PURPOSE TRUST FUNDS**

FOR THE YEAR ENDED JUNE 30, 2024

	Beginning Balance	Additions	Deductions	Ending Balance
Private Purpose Trust Funds				
Shirley Grover Fund	\$ 1,084	\$ 50	\$ --	\$ 1,134
Mary Campbell Pederson Fund	94,032	4,247	1,000	97,279
Edith Warga Art Scholarship	92,657	4,217	--	96,874
Packy McFarland Scholarship	195	9	--	204
Roy Nelson Scholarship	12	1	--	13
Daniel Tranchemontagne Scholarship	1,184	54	--	1,238
Virginia Jackson Scholarship	5,165	321	1,500	3,986
Evelyn Chaddon Scholarship	338	16	--	354
S. Dwight Howard Scholarship	2,460	110	--	2,570
Bertha Libby-Lary Scholarship	11,028	489	250	11,267
Kathy Pearson Scholarship	3,193	142	--	3,335
Academic Decathlon Scholarship	1,331	60	--	1,391
Class of 1976 Scholarship Fund	1,071	17	--	1,088
Lewis Phillips Scholarship Fund	--	24,048	10,000	14,048
SHS Idexx Scholarship Fund	--	30,068	10,000	20,068
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Private Purpose Trust Funds	<u>\$ 213,750</u>	<u>\$ 63,849</u>	<u>\$ 22,750</u>	<u>\$ 254,849</u>

See independent auditors' report on additional information.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT
COMBINING SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES – STUDENT ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Beginning Balance	Revenues	Expenditures	Ending Balance
Scarborough High School	\$ 850,106	\$ 1,026,421	\$ 977,914	\$ 898,613
Scarborough Middle School	62,435	93,775	86,785	69,425
Wentworth Intermediate School	25,701	26,094	33,669	18,126
Blue Point School	8,138	359	2,524	5,973
Eight Corners School	5,968	4,012	3,673	6,307
Pleasant Hill School	<u>9,237</u>	<u>2,094</u>	<u>3,444</u>	<u>7,887</u>
Total Student Activity Funds	<u>\$ 961,585</u>	<u>\$ 1,152,755</u>	<u>\$ 1,108,009</u>	<u>\$ 1,006,331</u>

See independent auditors' report on additional information.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – STUDENT ACTIVITY FUNDS

FOR THE YEAR ENDED JUNE 30, 2024

SCARBOROUGH HIGH SCHOOL

	Beginning Balance	Revenues	Expenditures	Ending Balance
Academic Decathlon	\$ 1,931	\$ --	\$ --	\$ 1,931
Alternative Education	58	--	--	58
Art Club	1,080	--	841	239
Athletics	71,170	187,717	220,100	38,787
Athletics Concession	1,220	25,002	24,905	1,317
Athletics - Track & Field	2,500	--	--	2,500
Auditorium	445	--	172	273
Buddy System	350	77	61	366
Chorus	3,850	993	3,668	1,175
Civil Rights Team	85	1,515	1,555	45
Class of 2020	3,000	--	--	3,000
Class of 2021	1,434	--	--	1,434
Class of 2022	--	--	--	--
Class of 2023	3,491	--	3,491	--
Class of 2024	10,512	25	10,500	37
Class of 2025	9,371	15,980	12,284	13,067
Class of 2026	170	10,662	4,712	6,120
Class of 2027 (new)	--	792	100	692
ECOS	2,148	905	882	2,171
Fabulous Friday Friends (new)	--	300	--	300
Film Study Club (new)	--	249	--	249
Gay Straight Alliance	776	--	--	776
General Account	641	132,102	131,330	1,413
Grant Committee	1,399	--	500	899
Guidance	28,770	66,362	59,749	35,383
Hannaford Helps	10,757	279	--	11,036
Instructional Coach	66	--	--	66
Investment Income/bank fees	29,212	31,582	2,983	57,811
Key Club	4,354	11,634	14,273	1,715
Laptop Fees	4,178	276	--	4,454
Library	865	164	--	1,029
Mindfulness Project	44	--	--	44
Model UN	4,335	1,989	5,321	1,003
National Honor Society (NHS)	201	1,761	1,311	651
Oak Hill Players	60,676	33,942	35,586	59,032
One Act Play	5,808	3,618	3,230	6,196
Parents - Class of 2021	11	--	--	11
Robotics Club	9,087	1,988	494	10,581
SAAF Fund	2,005	10	730	1,285
Scholarships	26,549	42,165	39,500	29,214
School Store	4,523	769	500	4,792
Seeds of Peace	1,319	--	--	1,319
Shakespeare	717	566	835	448

Continued on next page

See independent auditors' report on additional information.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – STUDENT ACTIVITY FUNDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2024

Scarborough High School (Continued)	Beginning Balance	Revenues	Expenditures	Ending Balance
SHS Band Boosters	280	--	280	--
SHS Baseball Boosters	15,547	14,553	12,801	17,299
SHS Basketball Boosters	70,732	52,841	44,652	78,921
SHS Boys Ice Hockey Boosters	37,927	31,210	27,332	41,805
SHS Boys Lacrosse Boosters	36,333	59,576	46,502	49,407
SHS Boys Tennis Boosters	2,841	2,048	1,738	3,151
SHS Cheering Boosters	15,360	17,572	14,576	18,356
SHS Cheering Invitational	5,000	38,556	39,819	3,737
SHS Field Hockey Boosters	5,593	9,885	7,363	8,115
SHS Football Boosters	64,687	43,805	37,451	71,041
SHS Girls Ice Hockey Boosters	15,700	--	--	15,700
SHS Girls Lacrosse Boosters	13,346	13,077	7,708	18,715
SHS Girls Tennis Boosters	3,252	6,501	7,533	2,220
SHS Golf Boosters	439	1,123	998	564
SHS Music Boosters	13,175	11,633	12,835	11,973
SHS Ski Team Boosters	15,347	--	--	15,347
SHS Soccer Boosters	39,463	43,620	48,299	34,784
SHS Softball Boosters	12,167	7,068	12,299	6,936
SHS Swim Team Boosters	37,084	22,388	21,750	37,722
SHS Track & XC Boosters	25,323	39,370	35,102	29,591
SHS Unified Sports Boosters	1,993	210	253	1,950
SHS Volleyball Boosters	8,474	13,225	11,421	10,278
SHS Wrestling Boosters	3,793	5,941	4,603	5,131
Sources of Strength	322	--	93	229
Storm for a Cure	352	--	--	352
Student Council	2,518	250	--	2,768
Study Center	77,224	7,220	1,929	82,515
Sunshine Fund	115	--	--	115
Video Productions	146	--	--	146
World Language	34	573	573	34
Yearbook	17,016	10,752	391	27,377
Unassigned Retained Earning	<u>(585)</u>	<u>--</u>	<u>--</u>	<u>(585)</u>
	<u>\$ 850,106</u>	<u>\$ 1,026,421</u>	<u>\$ 977,914</u>	<u>\$ 898,613</u>

See independent auditors' report on additional information.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – STUDENT ACTIVITY FUNDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2024

SCARBOROUGH MIDDLE SCHOOL

	Beginning Balance	Revenues	Expenditures	Ending Balance
8th Grade Celebration	\$ 1,420	\$ 13,250	\$ 13,220	\$ 1,450
Athletics	1,142	--	--	1,142
Builder's Club	792	--	239	553
Class of 2027	1,380	506	1,480	406
Class of 2028	3,608	16,817	19,126	1,299
Class of 2029	4,506	4,893	4,308	5,091
Class of 2030	--	18,460	16,114	2,346
Clynk 6th Grade	708	59	411	356
Clynk 7th Grade	248	--	--	248
Clynk 8th Grade	35	130	--	165
General Fund	1,863	3,514	2,751	2,626
Grants & Donations (Chorus)	827	--	389	438
Laptops	7,264	1,032	49	8,247
Library	3,222	4,165	4,059	3,328
Lost Books	487	71	--	558
Read-a-thon	--	4,202	4,202	--
Red Storm Strikes Out Cancer	849	9,132	9,398	583
School Store	1,070	--	--	1,070
Student Advocacy	384	--	--	384
Student Council	2,784	3,309	2,596	3,497
Sunshine Fund	332	675	851	156
Theater Team	22,134	12,685	4,787	30,032
Wellness	1,880	--	99	1,781
Yearbook	5,500	875	2,706	3,669
	<u>\$ 62,435</u>	<u>\$ 93,775</u>	<u>\$ 86,785</u>	<u>\$ 69,425</u>

See independent auditors' report on additional information.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – STUDENT ACTIVITY FUNDS (CONTINUED)**

FOR THE YEAR ENDED JUNE 30, 2024

WENTWORTH SCHOOL

	Beginning Balance	Revenues	Expenditures	Ending Balance
Clynk Schoolwide	\$ 190	\$ 222	\$ --	\$ 412
COVID Donations	1,344	--	--	1,344
3rd Grade Field Trip	1,270	2,022	2,947	345
4th Grade Field Trip	1,646	1,700	1,725	1,621
5th Grade Field Trip	621	15	--	636
Garden - Stuart	3,189	1,914	4,219	884
General	6,101	10,638	14,441	2,298
Laptops	510	--	--	510
Library	2,348	7,513	7,519	2,342
Maine Environmental Education Assoc.	250	--	--	250
Music	21	--	--	21
Sunshine Fund	299	245	475	69
Wentworth K-Kids	149	51	--	200
Wolf Den School Store	734	--	--	734
Yearbooks	3,346	1,774	2,343	2,777
Unassigned Credit	<u>3,683</u>	<u>--</u>	<u>--</u>	<u>3,683</u>
	<u>\$ 25,701</u>	<u>\$ 26,094</u>	<u>\$ 33,669</u>	<u>\$ 18,126</u>

See independent auditors' report on additional information.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – STUDENT ACTIVITY FUNDS (CONTINUED)**

FOR THE YEAR ENDED JUNE 30, 2024

BLUE POINT SCHOOL

Beginning Balance	\$ 8,138
Revenues:	
General	333
Library	<u>26</u>
Total Revenues	<u>359</u>
Expenditures:	
General	2,499
Library	<u>25</u>
Total Expenditures	<u>2,524</u>
Ending Balance	<u><u>\$ 5,973</u></u>

See independent auditors' report on additional information.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – STUDENT ACTIVITY FUNDS (CONTINUED)**

FOR THE YEAR ENDED JUNE 30, 2024

EIGHT CORNERS SCHOOL

Beginning Balance	\$	5,968
Revenues:		
Field Trips		500
Library		25
Miscellaneous		1,301
Sunshine Fund		2,186
Total Revenues		<u>4,012</u>
Expenditures:		
Field Trips		540
Miscellaneous		1,849
Sunshine Fund		1,284
Total Expenditures		<u>3,673</u>
Ending Balance	\$	<u>6,307</u>

See independent auditors' report on additional information.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – STUDENT ACTIVITY FUNDS (CONTINUED)**

FOR THE YEAR ENDED JUNE 30, 2024

PLEASANT HILL SCHOOL

Beginning Balance	\$	9,237
Receipts:		
Clynk Bottle Drives		1,580
General		261
Library		73
Wellness		180
Total Receipts		<u>2,094</u>
Disbursements:		
Clynk Bottle Drives		2,986
General		158
Library		102
Wellness		198
Total Disbursements		<u>3,444</u>
Ending Balance	\$	<u>7,887</u>

See independent auditors' report on additional information.

TOWN OF SCARBOROUGH SCHOOL DEPARTMENT

SCHEDULE OF EXPENDITURES OF SCHOOL DEPARTMENT FEDERAL AWARDS (This schedule is a component of the Town-wide Schedule of Expenditures of Federal Awards and is not meant to be a complete presentation in accordance with the Uniform Guidance)

FOR THE YEAR ENDED JUNE 30, 2024

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures Incurred
<i>U.S. Department of Education</i>				
Passed through the State of Maine Department of Education:				
Title I Grants to Local Education Agencies	84.010A	013-3107	\$ --	\$ 117,614
Special Education Cluster:				
Special Education - Grants to States	84.027A	013-3046	--	856,592
COVID-19 Special Education - Grants to States	84.027X	025-7170	--	11,740
Special Education - Preschool Grants	84.173A	013-6247	--	13,169
<i>Total Special Education Cluster</i>			--	881,501
Elementary and Secondary School Emergency Relief Fund:				
COVID-19 American Rescue Plan - Elementary and Secondary School Emergency Relief Fund	84.425U	025-7071	--	55,696
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425V	025-7082	--	3,097
<i>Total Elementary and Secondary School Emergency Relief Fund</i>			--	58,793
Improving Teacher Quality State Grants	84.367A	013-3042	--	89,446
<i>Total U.S. Department of Education</i>			--	1,147,354
<i>U.S. Department of Agriculture</i>				
Passed through the State of Maine Department of Education:				
Child Nutrition Cluster:				
COVID-19 Summer Food Service Program for Children	10.559	013-3016	--	2,898
Breakfast Program	10.553	013-3014	--	86,591
Lunch Program	10.555	013-3022	--	247,765
<i>Total Child Nutrition Cluster</i>			--	337,254
Food Distribution Cluster:				
Commodity Supplemental Food Program	10.565	013-6134	--	120,562
<i>Total Food Distribution Cluster</i>			--	120,562
Other Programs:				
State Pandemic Electronic Benefit Transfer (P-EBT) Administrative Costs Grant	10.649	013-6184	--	3,918
State Administrative Expenses for Child Nutrition	10.560	013-6670	--	66,784
Local Food for Schools Cooperative Agreement	10.185	013-6671	--	14,796
<i>Total U.S. Department of Agriculture</i>			--	543,314
Total Expenditures of Federal Awards			\$ --	\$ 1,690,668

See independent auditors' report on additional information.