

To: Superintendent Matt Nelson, Sanford School Committee, and
Member of the Public

From: Cheryl Fournier, Business Administrator

Date: Monday, May 21, 2020

Regarding: April 2020 Expense Report and Reconciliation

Attached please find the Reconciliation of Accounts as of April 30, 2020 reflecting all activity for the 10-months fiscal year-to-date. Highlights from this report include:

- General Education and Adult Ed Revenues of \$33.6 million and \$40.8 million in Expenses, for a Net Expense of \$7.2 million.
- There are 27 Special Revenue accounts with activity in the current fiscal year (July 2019 – April 2020), with combined revenues of \$2.6 million and combined expenses of \$2.0 million, for a Net Expense of \$0.6 million.
- In the Capital Improvement Fund section, you will see our two school construction projects (HS/SRTC and the Elementary/MS) have combined revenues of \$0.5 million and combined expenses of \$17.5 million, for Net Expenses of \$17.0 million.
- We currently have three Enterprise accounts; School Nutrition, Adult Ed Enrichment and the Performing Arts Center. Those three accounts have generated revenues of \$1.5 million and expenses of \$1.4 million, for Net Revenues of \$0.1 million.
- Finally, in Trust Funds, we have \$92 thousand in revenue and approximately \$84 thousand in expenses, for Net Revenues of \$8 thousand.

On the second page, for the General Fund – General Education Expense Details by function and warrant article, you can see:

- For Salaries and Benefits, we have spent \$23.1 million, an increase of about \$599 thousand over the prior year. The majority of our staff are paid on a September to August basis, this expense amount more closely represents 8.25 months of salaries and benefits. So the 32% or \$10.7 million remaining should be sufficient to cover salaries and benefits earned (and expensed) as of June 30th, but will not be paid until the next fiscal year.
- You will see that the 53000-57000 group which includes Purchased Professional & Technical Services (\$1.6 million), Property Services (\$341 thousand), Other Purchased Services (\$2.0 million), Supplies/Energy (\$1.3 million) and Property Maintenance (\$309 thousand) in totality are coming in about \$427 thousand lower than the prior year.
- Debts, Dues/Fees & Miscellaneous are coming in at \$11.8 million and reflects both the state's share of the HS/SRTC and Elementary/MS projects as well as our local share of the HS/SRTC project. Last year at this time, we did not have the Elementary bond payment.

On the second page, for the articles:

- The biggest increase we see from an Article Expense Reporting perspective is in Article 10 (\$11.5 million) again because of the Elementary school construction project. Recall though that the state's portion of the Elementary and HS construction projects flow through EPS as revenue and then washes out. In April, the May the interest-only payments on the school constructions posted.
- Articles 1-4, which are classified as "Direct Instruction" contribute \$19.1 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin) contribute another \$5.2 million.
- Article 8, Transportation, contributes \$1.4 million, while Article 9, Facilities including CIP, contributes another \$3.2 million.
- Article 10, Debt Service contributes \$9.4 million.
- Finally, we have Article 11 (All Other) contributing \$35 thousand and Adult Ed Academic Only with \$395 thousand. This yields the combined General Fund Expense amount of \$40,807,093 Year-to-Date.

Compared to last year (if you take out Article 10-Debt), we are \$256 thousand above last year. Our revenue (after taking out the State Subsidy for debt) is running \$437 thousand above last year.

RECONCILIATION OF ACCOUNTS
BETWEEN SANFORD SCHOOL DEPARTMENT & THE CITY OF SANFORD
For the Year-to-Date and Month Ending April 30, 2021

| Fund | | | Year to Date Revenues | | | Year to Date Expenses | | | Year to Date Net (Rev - Exp) | | |
|----------------------------------|-----------|-----------------------|-----------------------|---------------------|----------|-----------------------|-------------------|----------|------------------------------|-------------------|----------|
| City | Schl | Name | School | City | Variance | School | City | Variance | School | City | Variance |
| GENERAL FUND | | | | | | | | | | | |
| 16-210 | 1000-1200 | General Education | (34,540,481) | (34,540,481) | - | 41,179,160 | 41,179,160 | - | 6,638,679 | 6,638,679 | - |
| 16-235 | 1500 | Adult Education | (199,550) | (199,550) | - | 425,398 | 425,398 | - | 225,848 | 225,848 | - |
| Total | | | (34,740,030) | (34,740,030) | - | 41,604,558 | 41,604,558 | - | 6,864,527 | 6,864,527 | - |
| SPECIAL REVENUE FUNDS | | | | | | | | | | | |
| 2201 | 2001 | Wellness Team | (958) | (958) | - | 345 | 345 | - | (613) | (613) | - |
| 2204 | 2011 | MelMac | (38,000) | (38,000) | - | 6,973 | 6,973 | - | (31,027) | (31,027) | - |
| 2211 | 2014 | WO Emery-Adult Ed | - | - | - | 5,665 | 5,665 | - | 5,665 | 5,665 | - |
| 2218 | 2052 | Local JH | (3,800) | (3,800) | - | 1,738 | 1,738 | - | (2,062) | (2,062) | - |
| 2219 | 2069 | SRTC / Genest Home | (25,000) | (25,000) | - | 26,057 | 26,057 | - | 1,057 | 1,057 | - |
| 2224 | 2200 | MDOE Grant SRTC | (200,000) | (200,000) | - | 107,342 | 107,342 | - | (92,658) | (92,658) | - |
| 2238 | 2215 | College Transitions | (9,684) | (9,684) | - | 21,274 | 21,274 | - | 11,589 | 11,589 | - |
| 2239 | 2300 | Title 1A | (748,770) | (748,770) | - | 721,797 | 721,797 | - | (26,974) | (26,974) | - |
| 2249 | 2460 | MaineCare | (101,064) | (101,064) | - | 155,188 | 155,188 | - | 54,124 | 54,124 | - |
| 2252 | 2470 | Idea Local Entitlemt. | (101,084) | (101,084) | - | 626,588 | 626,588 | - | 525,504 | 525,504 | - |
| 2253 | 2510 | Early Child/PreSchl. | - | - | - | 17,327 | 17,327 | - | 17,327 | 17,327 | - |
| 2255 | 2400 | Title 4 | (974) | (974) | - | 335 | 335 | - | (639) | (639) | - |
| 2258 | 2630 | 21st Century | - | - | - | - | - | - | - | - | - |
| 2259 | 2670 | Title 5 | (83,352) | (83,352) | - | 77,028 | 77,028 | - | (6,324) | (6,324) | - |
| 2262 | 2700 | Title 2A | (115,915) | (115,915) | - | 185,633 | 185,633 | - | 69,718 | 69,718 | - |
| 2268 | 2860 | Carl Perkins | (102,313) | (102,313) | - | 109,713 | 109,713 | - | 7,400 | 7,400 | - |
| 2269 | 2950 | Aefla/Abe | (4,015) | (4,015) | - | 12,314 | 12,314 | - | 8,299 | 8,299 | - |
| 2272 | 2012 | Corning | - | - | - | 1,547 | 1,547 | - | 1,547 | 1,547 | - |
| 2273 | 2013 | SHS Student iPads | (100) | (100) | - | 7,164 | 7,164 | - | 7,064 | 7,064 | - |
| 2292 | 2910 | RUS Distance Learn | (91,006) | (91,006) | - | 72,070 | 72,070 | - | (18,936) | (18,936) | - |
| 2288 | 2081 | SRTC/Intl Film Fest | - | - | - | - | - | - | - | - | - |
| 2293 | 2110 | Maine HomeBlders | - | - | - | 25,000 | 25,000 | - | 25,000 | 25,000 | - |
| 2294 | 2830 | SR-COPS (SVPP) | - | - | - | 37,916 | 37,916 | - | 37,916 | 37,916 | - |
| 2295 | 2610 | McKinney Vinto Mini | (9,028) | (9,028) | - | 21,619 | 21,619 | - | 12,590 | 12,590 | - |
| 2296 | 2605 | CARES Act | - | - | - | 233,211 | 233,211 | - | 233,211 | 233,211 | - |
| 2297 | 2606 | CRF Funds | (2,549,915) | (2,549,915) | - | 2,860,150 | 2,860,150 | - | 310,235 | 310,235 | - |
| 2298 | 2607 | CRF Funds - SCAE | (10,331) | (10,331) | - | 9,537 | 9,537 | - | (794) | (794) | - |
| 2221 | 2608 | CRF Daycare | (68,347) | (68,347) | - | 76,425 | 76,425 | - | 8,078 | 8,078 | - |
| 2225 | 2609 | CRF #2 | (2,064,601) | (2,064,601) | - | 2,514,740 | 2,514,740 | - | 450,139 | 450,139 | - |
| 2226 | 2613 | CRF #2 Reallocation | (78,912) | (78,912) | - | 141,322 | 141,322 | - | 62,410 | 62,410 | - |
| 2299 | 2241 | Midde School CTE Gr | (1,041) | (1,041) | - | 1,041 | 1,041 | - | - | - | - |
| 2227 | 2243 | AE Continuity Grant | - | - | - | 4,833 | 4,833 | - | 4,833 | 4,833 | - |
| 2301 | 2010 | WSSR TV | (2,400) | (2,400) | - | - | - | - | (2,400) | (2,400) | - |
| 2302 | 2870 | Perkins Covid Relief | (1,687) | (1,687) | - | 22,475 | 22,475 | - | 20,787 | 20,787 | - |
| 2303 | 2614 | ESSER 2 | - | - | - | 33,729 | 33,729 | - | 33,729 | 33,729 | - |
| Total | | | (6,412,298) | (6,412,298) | - | 8,138,093 | 8,138,093 | - | 1,725,795 | 1,725,795 | - |
| CAPITAL IMPROVEMENT FUNDS | | | | | | | | | | | |
| 4047 | 3015 | HS Const Project | (7,140) | (7,140) | - | 1,865,243 | 1,865,243 | - | 1,858,103 | 1,858,103 | - |
| 4054 | 3020 | Elem Const Project | (1,148,632) | (1,148,632) | - | 6,901,347 | 6,901,347 | - | 5,752,715 | 5,752,715 | - |
| 4200 | 3025 | Facility Upgrades | (12,327) | (12,327) | - | 2,411,920 | 2,411,920 | - | 2,399,593 | 2,399,593 | - |
| Total | | | (1,168,099) | (1,168,099) | - | 11,178,509 | 11,178,509 | - | 10,010,410 | 10,010,410 | - |
| ENTERPRISE FUNDS | | | | | | | | | | | |
| 5000 | 6000 | School Café | (588,222) | (588,222) | - | 836,616 | 836,616 | - | 248,394 | 248,394 | - |
| 5200 | 6150 | Adult Ed Enrichment | (37,703) | (37,703) | - | 20,850 | 20,850 | - | (16,853) | (16,853) | - |
| 5201 | 6200 | Performng Arts Ctr | (64,666) | (64,666) | - | 57,697 | 57,697 | - | (6,969) | (6,969) | - |
| Total | | | (690,591) | (690,591) | - | 915,163 | 915,163 | - | 224,572 | 224,572 | - |
| TRUST FUNDS | | | | | | | | | | | |
| 7013 | 8015 | Trust Funds | (90,561) | (90,561) | - | 56,142 | 56,142 | - | (34,419) | (34,419) | - |
| Total | | | (90,561) | (90,561) | - | 56,142 | 56,142 | - | (34,419) | (34,419) | - |

Date: _____ For the School by: _____
 Matthew Nelson, Superintendent

Cheryl Fournier, Business Administrator

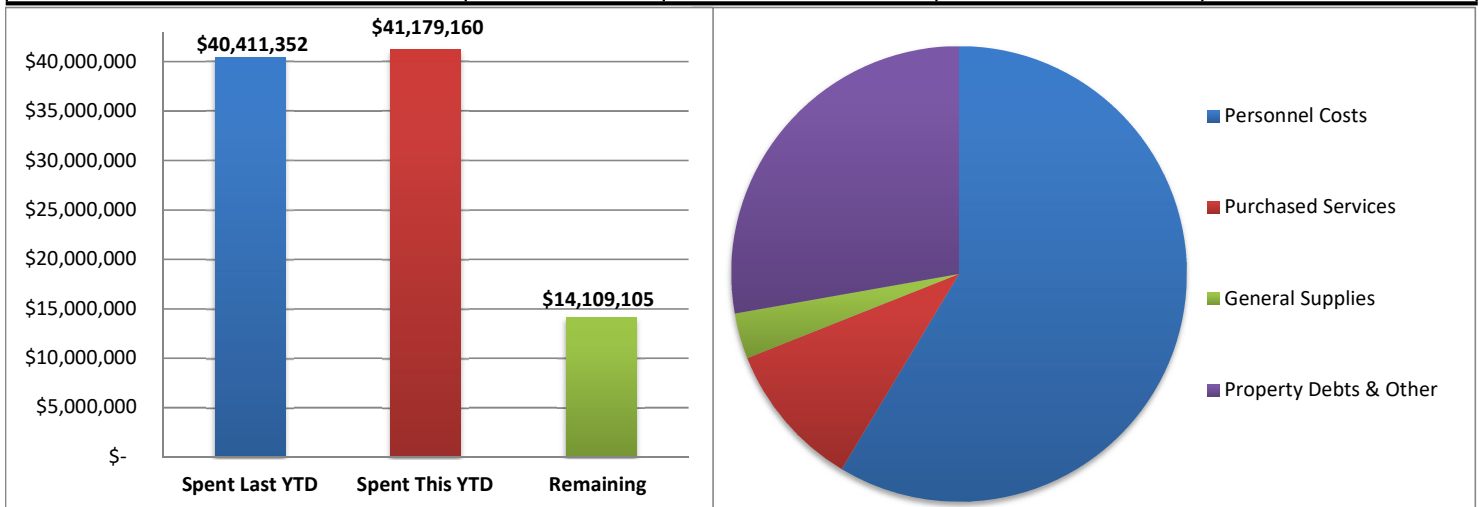
Date: _____ For the City by: _____
 Steven R. Buck, City Manager

Ronni L. Champlin, Finance Director

SANFORD SCHOOL DEPARTMENT

SUMMARY OF GENERAL FUND EXPENSES by FUNCTION and WARRANT ARTICLE
For the Year-to-Date and Month Ending April 30, 2021

| Account Group | Jul 19 - Apr 20 Prior Yr Actual | Jul 20 - Apr 21 Current Yr Actual | 2020/2021 Revised Budget | Amount Remaining Revised Budget - Actual |
|---|------------------------------------|--------------------------------------|-----------------------------|---|
| 51000 Personal Services - Sal/Wages&Stip. | \$ 16,055,841 | \$ 17,210,030 42% | \$ 24,558,237 44% | \$ 7,348,206 30% |
| 52000 Personal Services - Payroll Tax&Bene. | \$ 7,000,552 | \$ 6,927,002 17% | \$ 10,394,698 19% | \$ 3,467,696 33% |
| <i>Subtotal - Personal Services</i> | \$ 23,056,394 | \$ 24,137,032 59% | \$ 34,952,935 63% | \$ 10,815,902 31% |
| 53000 Purchased Prof. & Tech. Services | \$ 1,617,847 | \$ 1,624,668 4% | \$ 2,163,937 4% | \$ 539,269 25% |
| 54000 Purchased Property Services | \$ 341,517 | \$ 383,101 1% | \$ 573,503 1% | \$ 190,401 33% |
| 55000 Other Purchased Services | \$ 1,958,021 | \$ 2,256,725 5% | \$ 3,047,018 6% | \$ 790,293 26% |
| 56000 General Supplies | \$ 1,324,331 | \$ 1,329,055 3% | \$ 1,989,272 4% | \$ 660,218 33% |
| 57000 Property Maint & Repair | \$ 309,536 | \$ 217,901 1% | \$ 405,030 1% | \$ 187,129 46% |
| 58000 Debt, Dues/Fees & Miscellaneous | \$ 11,803,707 | \$ 11,230,677 27% | \$ 12,156,569 22% | \$ 925,892 8% |
| 59000 Other & Rounding | \$ - | \$ - 0% | \$ - 0% | \$ - 0% |
| Total | \$ 40,411,352 | \$ 41,179,160 100% | \$ 55,288,265 100% | \$ 14,109,105 26% |



| Warrant Article Cost Center | Jul 19 - Apr 20 Prior Yr Actual | Jul 20 - Apr 21 Current Yr Actual | 2020/2021 Revised Budget | Amount Remaining |
|---------------------------------------|------------------------------------|--------------------------------------|-----------------------------|--------------------------|
| 1. Regular Instruction | \$ 10,455,658 | \$ 10,937,452 27% | \$ 15,995,429 29% | \$ 5,057,977 32% |
| 2. Special Education | \$ 5,615,042 | \$ 6,140,116 15% | \$ 9,054,730 16% | \$ 2,914,614 32% |
| 3. Career / Technical Education | \$ 2,411,749 | \$ 2,484,786 6% | \$ 3,519,278 6% | \$ 1,034,492 29% |
| 4. Other Instruction | \$ 607,844 | \$ 447,817 1% | \$ 1,009,278 2% | \$ 561,461 56% |
| 5. Student & Staff Support | \$ 2,597,882 | \$ 2,505,519 6% | \$ 3,941,815 7% | \$ 1,436,295 36% |
| 6. System Administration | \$ 727,831 | \$ 810,852 2% | \$ 945,525 2% | \$ 134,672 14% |
| 7. School Administration | \$ 1,875,651 | \$ 1,959,912 5% | \$ 2,463,152 4% | \$ 503,240 20% |
| 8. Transportation & Buses | \$ 1,413,578 | \$ 1,493,210 4% | \$ 2,046,691 4% | \$ 553,482 27% |
| 9. Facilities Maintenance | \$ 3,156,057 | \$ 3,443,071 8% | \$ 4,763,671 9% | \$ 1,320,600 28% |
| 10. Debt Service | \$ 11,514,405 | \$ 10,918,724 27% | \$ 11,505,845 21% | \$ 587,121 5% |
| 11. All Other Expenditures & Rounding | \$ 35,656 | \$ 37,701 0% | \$ 42,852 0% | \$ 5,151 12% |
| Subtotal | \$ 40,411,352 | \$ 41,179,160 100% | \$ 55,288,265 100% | \$ 14,109,105 26% |
| Adult Education | \$ 395,740 | \$ 425,398 72% | \$ 592,410 | \$ 167,013 28% |
| Total | \$ 40,807,093 | \$ 41,604,558 74% | \$ 55,880,676 100% | \$ 14,276,118 26% |