

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

From: Cheryl Fournier, Business Administrator

Date: October 12, 2021

Regarding: August 2021 Expense Report

Attached please find the Reconciliation of Accounts as of August 31, 2021 reflecting all activity for fiscal year 2022. Highlights from this report include:

- General Education and Adult Ed Revenues of \$4.9 million and \$2.1 million in Expenses, for a Net Revenue of \$2.8 million. July & August do not have any Teacher and Ed Tech expenses.
- There are 22 Special Revenue accounts with activity in the current fiscal year, with combined revenues of \$0.2 million and combined expenses of \$0.4 million, for a Net Expense of \$0.2 million.
- In the Capital Improvement Fund section, you will see our three school construction projects (HS/SRTC, Elementary/MS, and Facilities Upgrade) that have combined revenues of \$2 thousand and combined expenses of \$1.5 million, for Net Expenses of \$1.5 million.
- We currently have three Enterprise accounts; School Nutrition, Adult Ed Enrichment and the Performing Arts Center. Those three accounts have generated revenues of \$0.1million and expenses of \$0.1 million, for Net Expense of \$0.0 million.
- Finally, in Trust Funds, we have \$3 thousand in revenue and approximately \$6 thousand in expenses, for Net Expenses of \$3 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, the school has spent \$1.0 million, a increase of about \$34 thousand over the prior year.
- You will see that the 53000-57000 group which includes Purchased Professional & Technical Services (\$426 thousand), Property Services (\$58 thousand), Other Purchased Services (\$292 thousand), Supplies/Energy (\$175 thousand) and Property Maintenance (\$26 thousand) in totality are coming in about \$397 thousand higher than the prior year.
 - The primary reason for being under budget is Professional & Technical Services was \$265 thousand higher than last year due to timing. The law enforcement teacher and SRO contract were paid in August in FY2022 for a total of \$284 thousand, but it is paid in September in FY2021.
- Debts, Dues/Fees & Miscellaneous are coming in at \$58 thousand 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:

- Articles 1-4, which are classified as “Direct Instruction” contribute \$0.7 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin) contribute another \$0.7 million. There are no salaries and benefits for the first two months of the year for teachers and ed techs.
- Article 8, Transportation, contributes \$71 thousand, while Article 9, Facilities including CIP, contributes another \$0.6 million. FY2021, the first transportation payment was made in September verses August in FY2022.
- Article 10, Debt, contributed nothing for the first two months.
- Finally, we have Article 11 (All Other) contributing \$6 thousand and Adult Ed Academic Only with \$65 thousand. This yields the combined General Fund Expense amount of \$2,110,588 Year-to-Date.

Adult Education revenue was \$3 thousand below last year. State subsidy is the only real General Fund revenue the first two months of the year.

RECONCILIATION OF ACCOUNTS
BETWEEN SANFORD SCHOOL DEPARTMENT & THE CITY OF SANFORD
For the Year-to-Date and Month Ending August 31, 2021

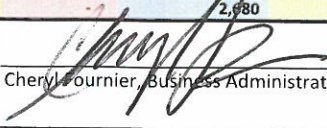
Fund			Year to Date Revenues			Year to Date Expenses			Year to Date Net (Rev - Exp)		
City	Schl	Name	School	City	Variance	School	City	Variance	School	City	Variance
GENERAL FUND											
16-210	1000-1200	General Education	(4,949,390)	(4,949,390)	-	2,045,478	2,045,478	-	(2,903,912)	(2,903,912)	-
16-235	1500	Adult Education	(2,811)	(2,811)	-	65,110.18	65,110.18	-	62,299	62,299	-
Total			(4,952,201)	(4,952,201)	-	2,110,588	2,110,588	-	(2,841,612)	(2,841,612)	-
SPECIAL REVENUE FUNDS											
2202	2002	Erate			-	462	462	-	462	462	-
2206	2006	Ecomaine			-	136	136	-	136	136	-
2219	2069	SRTC / Genest Home			-	7,045	7,045	-	7,045	7,045	-
2224	2200	MDOE Grant SRTC			-	4,558	4,558	-	4,558	4,558	-
2238	2215	College Transitions			-	5,624	5,624	-	5,624	5,624	-
2239	2300	Title 1A			-	92,075	92,075	-	92,075	92,075	-
2249	2460	MaineCare	(316)	(316)	-			-	(316)	(316)	-
2252	2470	Idea Local Entitlemt.			-	2,135	2,135	-	2,135	2,135	-
2262	2700	Title 2A			-	44,086	44,086	-	44,086	44,086	-
2268	2860	Carl Perkins			-	204	204	-	204	204	-
2269	2950	Aefla/Abe			-	523	523	-	523	523	-
2289	2004	Crayola Grant			-	273	273	-	273	273	-
2290	2237	MLTI Block Grant	(222,496)	(222,496)	-			-	(222,496)	(222,496)	-
2296	2605	CARES Act			-	12,172	12,172	-	12,172	12,172	-
2297	2606	CRF Funds			-	3,616	3,616	-	3,616	3,616	-
2221	2608	CRF Daycare			-	1,367	1,367	-	1,367	1,367	-
2299	2241	Midde School CTE Grant			-	6,481	6,481	-	6,481	6,481	-
2301	2010	WSSR TV	(3,500)	(3,500)	-			-	(3,500)	(3,500)	-
2302	2870	Perkins Covid Relief			-	5,169	5,169	-	5,169	5,169	-
2303	2614	ESSER 2			-	124,148	124,148	-	124,148	124,148	-
2304	2615	ESSER 3			-	87,383	87,383	-	87,383	87,383	-
2305	2617	LMS Subgrant			-	12,559	12,559	-	12,559	12,559	-
Total			(226,312)	(226,312)	-	410,014	410,014	-	183,702	183,702	-
CAPITAL IMPROVEMENT FUNDS											
4047	3015	HS Const Project	(577)	(577)	-	4,574	4,574	-	3,996	3,996	-
4054	3020	Elem Const Project	(1,539)	(1,539)	-	933,057	933,057	-	931,518	931,518	-
4200	3025	Facility Upgrades			-	599,090	599,090	-	599,090	599,090	-
Total			(2,117)	(2,117)	-	1,536,721	1,536,721	-	1,534,604	1,534,604	-
ENTERPRISE FUNDS											
5000	6000	School Café	(86,776)	(86,776)	-	104,563	104,563	-	17,786	17,786	-
5200	6150	Adult Ed Enrichment	(1,324)	(1,324)	-	1,258	1,258	-	(66)	(66)	-
5201	6200	Performng Arts Ctr	(5,000)	(5,000)	-	5,733	5,733	-	733	733	-
Total			(93,101)	(93,101)	-	111,554	111,554	-	18,453	18,453	-
TRUST FUNDS											
7013	8015	Trust Funds	(3,000)	(3,000)	-	5,680	5,680	-	2,680	2,680	-
Total			(3,000)	(3,000)	-	5,680	5,680	-	2,680	2,680	-


Date: _____ For the School by: _____

 Matthew Nelson, Superintendent

Date: _____ For the City by: _____

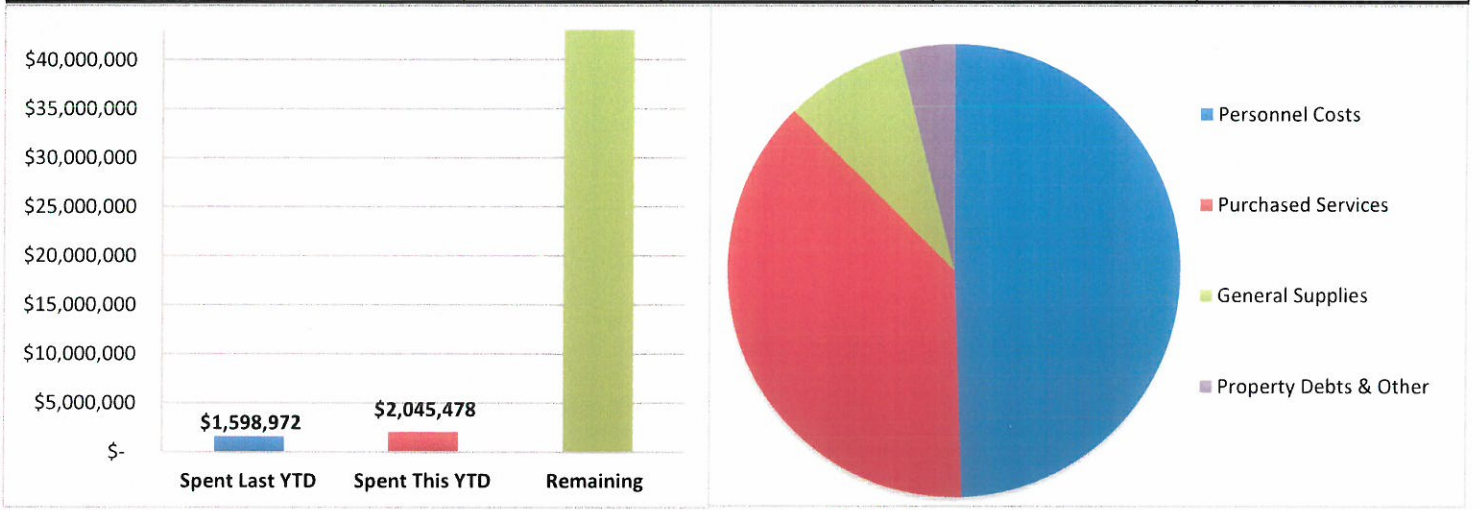
 Steven R. Buck, City Manager


 Cheryl Fournier, Business Administrator


 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 August 31, 2021

Account Group	July 20 - Aug 20 Prior Yr Actual	July 21 - Aug 21 Current Yr Actual	2021/2022 Revised Budget	Amount Remaining Revised Budget - Actual
51000 Personal Services - Sal/Wages&Stip.	\$ 704,321	\$ 743,734 36%	\$ 25,358,963 45%	\$ 24,615,228 97%
52000 Personal Services - Payroll Tax&Bene.	\$ 272,824	\$ 267,966 13%	\$ 9,785,969 18%	\$ 9,518,002 97%
<i>Subtotal - Personal Services</i>	\$ 977,145	\$ 1,011,701 49%	\$ 35,144,932 63%	\$ 34,133,231 97%
53000 Purchased Prof. & Tech. Services	\$ 160,295	\$ 426,133 21%	\$ 2,204,805 4%	\$ 1,778,672 81%
54000 Purchased Property Services	\$ 44,630	\$ 58,214 3%	\$ 629,732 1%	\$ 571,518 91%
55000 Other Purchased Services	\$ 199,839	\$ 292,519 14%	\$ 3,097,938 6%	\$ 2,805,419 91%
56000 General Supplies	\$ 156,235	\$ 175,100 9%	\$ 2,038,604 4%	\$ 1,863,504 91%
57000 Property Maint & Repair	\$ 19,931	\$ 26,350 1%	\$ 414,453 1%	\$ 388,103 94%
58000 Debt, Dues/Fees & Miscellaneous	\$ 40,897	\$ 55,461 3%	\$ 12,302,965 22%	\$ 12,247,504 100%
59000 Other & Rounding	\$ -	\$ - 0%	\$ - 0%	\$ - 0%
Total	\$ 1,598,972	\$ 2,045,478 100%	\$ 55,833,428 100%	\$ 53,787,950 96%



Warrant Article Cost Center	July 20 - Aug 20 Prior Yr Actual	July 21 - Aug 21 Current Yr Actual	2020/2021 Revised Budget	Amount Remaining
1. Regular Instruction	\$ 143,123	\$ 123,694 6%	\$ 16,292,107 29%	\$ 16,168,413 99%
2. Special Education	\$ 126,178	\$ 155,150 8%	\$ 8,879,125 16%	\$ 8,723,975 98%
3. Career / Technical Education	\$ 149,587	\$ 345,534 17%	\$ 3,696,067 7%	\$ 3,350,533 91%
4. Other Instruction	\$ 29,915	\$ 55,664 3%	\$ 1,053,806 2%	\$ 998,142 95%
5. Student & Staff Support	\$ 153,019	\$ 167,039 8%	\$ 3,702,225 7%	\$ 3,535,186 95%
6. System Administration	\$ 176,683	\$ 178,132 9%	\$ 964,985 2%	\$ 786,854 82%
7. School Administration	\$ 356,131	\$ 357,992 18%	\$ 2,576,499 5%	\$ 2,218,507 86%
8. Transportation & Buses	\$ 5,339	\$ 71,682 4%	\$ 2,104,885 4%	\$ 2,033,203 97%
9. Facilities Maintenance	\$ 454,858	\$ 583,761 29%	\$ 5,302,053 9%	\$ 4,718,292 89%
10. Debt Service	\$ -	\$ - 0%	\$ 11,210,041 20%	\$ 11,210,041 100%
11. All Other Expenditures & Rounding	\$ 4,138	\$ 6,831 0%	\$ 51,634 0%	\$ 44,803 87%
Subtotal	\$ 1,598,972	\$ 2,045,478 100%	\$ 55,833,428 100%	\$ 53,787,950 96%
Adult Education	\$ 80,250	\$ 65,110 11%	\$ 606,380	\$ 541,269 89%
Total	\$ 1,679,222	\$ 2,110,588 4%	\$ 56,439,808 100%	\$ 54,329,219 96%