

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

From: Cheryl Fournier, Business Administrator

Date: November 8, 2021

Regarding: September 2021 Expense Report

Attached please find the Reconciliation of Accounts as of September 30, 2021 reflecting all activity for fiscal year 2022. Highlights from this report include:

- General Education and Adult Ed Revenues of \$7.4 million and \$5.6 million in Expenses, for a Net Revenue of \$1.8 million. July & August do not have any Teacher and Ed Tech expenses.
- There are 29 Special Revenue accounts with activity in the current fiscal year, with combined revenues of \$0.3 million and combined expenses of \$1.1 million, for a Net Expense of \$0.8 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 \$5 thousand and combined expenses of \$2.1 million, for Net Expenses of \$2.1 million.
- We currently have three Enterprise accounts; School Nutrition, Adult Ed Enrichment and the Performing Arts Center. Those three accounts have generated revenues of \$0.2 million and expenses of \$0.3 million, for Net Expense of \$0.1 million.
- Finally, in Trust Funds, we have \$5 thousand in revenue and approximately \$6 thousand in expenses, for Net Expenses of \$1 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 \$3.6 million, a increase of about \$61 thousand over the prior year.
- You will see that the 53000-57000 group which includes Purchased Professional & Technical Services (\$537 thousand), Property Services (\$110 thousand), Other Purchased Services (\$503 thousand), Supplies/Energy (\$451 thousand) and Property Maintenance (\$54 thousand) in totality are coming in about \$184 thousand higher than the prior year.
- Debts, Dues/Fees & Miscellaneous are coming in at \$226 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 \$2.9 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin)

contribute another \$1.3 million. There are no salaries and benefits for the first two months of the year for teachers and ed techs.

- Article 8, Transportation, contributes \$211 thousand, while Article 9, Facilities including CIP, contributes another \$1.1 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 \$10 thousand and Adult Ed Academic Only with \$100 thousand. This yields the combined General Fund Expense amount of \$5,623,543 Year-to-Date.

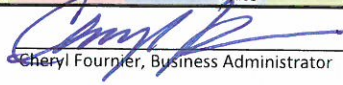
Adult Education revenue was \$4 thousand above last year. State subsidy is the only real General Fund revenue the first three months of the year.

RECONCILIATION OF ACCOUNTS
BETWEEN SANFORD SCHOOL DEPARTMENT & THE CITY OF SANFORD
 For the Year-to-Date and Month Ending September 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	(7,424,070)	(7,424,070)	-	5,522,835	5,522,835	-	(1,901,234)	(1,901,234)	-
16-235	1500	Adult Education	(5,911)	(5,911)	-	100,707.31	100,707.31	-	94,796	94,796	-
Total			(7,429,981)	(7,429,981)	-	5,623,543	5,623,543	-	(1,806,438)	(1,806,438)	-
SPECIAL REVENUE FUNDS											
2202	2002	Erate			-	8,462	8,462	-	8,462	8,462	-
2204	2011	MelMac	(29,000)	(29,000)	-			-	(29,000)	(29,000)	-
2206	2006	Ecomaine			-	136	136	-	136	136	-
2219	2069	SRTC / Genest Home	(18,000)	(18,000)	-	13,587	13,587	-	(4,413)	(4,413)	-
2224	2200	MDOE Grant SRTC			-	39,377	39,377	-	39,377	39,377	-
2238	2215	College Transitions	-	-	-	14,760	14,760	-	14,760	14,760	-
2239	2300	Title 1A			-	182,846	182,846	-	182,846	182,846	-
2249	2460	MaineCare	(2,080)	(2,080)	-	17,934	17,934	-	15,854	15,854	-
2252	2470	Idea Local Entitlemt.			-	43,114	43,114	-	43,114	43,114	-
2253	2510	Early Child/Preschl.			-	1,922	1,922	-	1,922	1,922	-
2259	2670	Title 5			-	191	191	-	191	191	-
2262	2700	Title 2A			-	90,990	90,990	-	90,990	90,990	-
2268	2860	Carl Perkins			-	15,766	15,766	-	15,766	15,766	-
2269	2950	Aebla/Abe	-	-	-	939	939	-	939	939	-
2289	2004	Crayola Grant			-	600	600	-	600	600	-
2290	2237	MLTI Block Grant	(222,496)	(222,496)	-			-	(222,496)	(222,496)	-
2292	2910	RUS Distance Learn			-	574	574	-	574	574	-
2293	2110	Maine HomeBlders			-	18,000	18,000	-	18,000	18,000	-
2294	2830	SR-COPS (SVPP)	(33,995)	(33,995)	-			-	(33,995)	(33,995)	-
2296	2605	CARES Act			-	16,318	16,318	-	16,318	16,318	-
2297	2606	CRF Funds			-	16,345	16,345	-	16,345	16,345	-
2221	2608	CRF Daycare			-	1,367	1,367	-	1,367	1,367	-
2225	2609	CRF #2			-	(5,568)	(5,568)	-	(5,568)	(5,568)	-
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			-	271,767	271,767	-	271,767	271,767	-
2304	2615	ESSER 3			-	349,449	349,449	-	349,449	349,449	-
2305	2617	LMS Subgrant			-	21,919	21,919	-	21,919	21,919	-
Total			(309,071)	(309,071)	-	1,132,447	1,132,447	-	823,375	823,375	-
CAPITAL IMPROVEMENT FUNDS											
4047	3015	HS Const Project	(856)	(856)	-	4,574	4,574	-	3,717	3,717	-
4054	3020	Elem Const Project	(1,989)	(1,989)	-	1,354,465	1,354,465	-	1,352,476	1,352,476	-
4200	3025	Facility Upgrades	(1,918)	(1,918)	-	732,293	732,293	-	730,375	730,375	-
Total			(4,763)	(4,763)	-	2,091,332	2,091,332	-	2,086,569	2,086,569	-
ENTERPRISE FUNDS											
5000	6000	School Café	(125,205)	(125,205)	-	263,359	263,359	-	138,154	138,154	-
5200	6150	Adult Ed Enrichment	(5,508)	(5,508)	-	1,548	1,548	-	(3,960)	(3,960)	-
5201	6200	Performng Arts Ctr	(15,000)	(15,000)	-	9,014	9,014	-	(5,986)	(5,986)	-
Total			(145,713)	(145,713)	-	273,921	273,921	-	128,208	128,208	-
TRUST FUNDS											
7013	8015	Trust Funds	(4,827)	(4,827)	-	6,030	6,030	-	1,203	1,203	-
Total			(4,827)	(4,827)	-	6,030	6,030	-	1,203	1,203	-

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

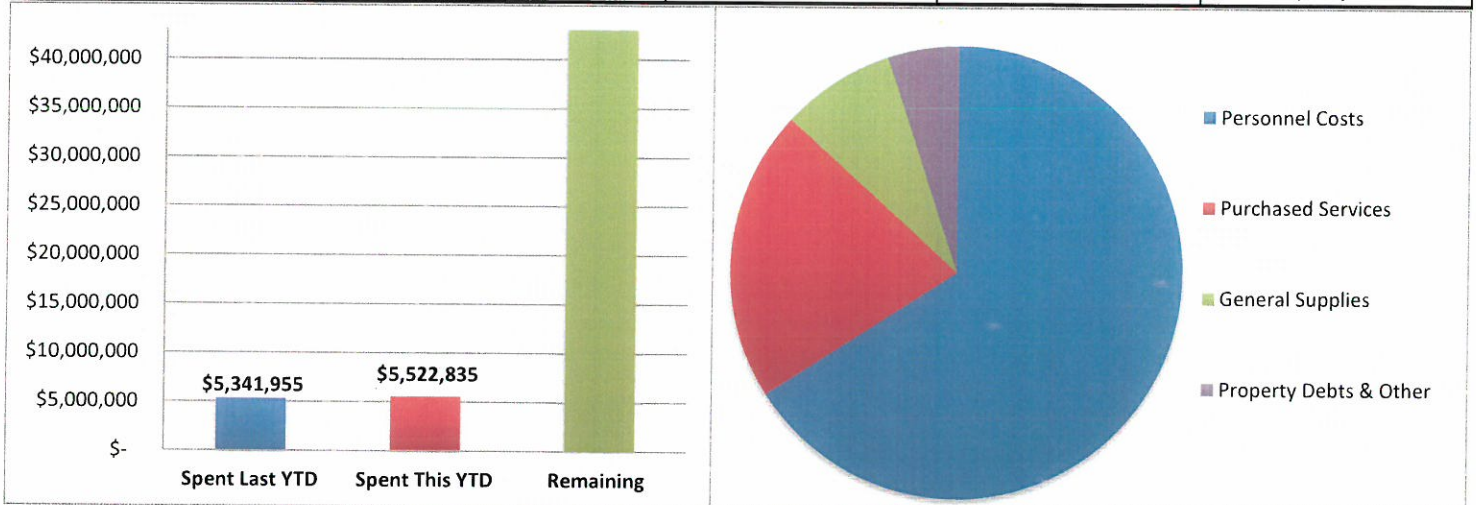
Date: _____ For the City by: _____
 Steven R. Buck, City Manager


 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 September 30, 2021

Account Group	July 20 - Sept 20 Prior Yr Actual	July 21 - Sept 21 Current Yr Actual	2021/2022 Revised Budget	Amount Remaining Revised Budget - Actual
51000 Personal Services - Sal/Wages&Stip.	\$ 2,487,468	\$ 2,627,649 48%	\$ 25,358,963 45%	\$ 22,731,314 90%
52000 Personal Services - Payroll Tax&Bene.	\$ 1,091,472	\$ 1,012,336 18%	\$ 9,785,969 18%	\$ 8,773,632 90%
<i>Subtotal - Personal Services</i>	\$ 3,578,940	\$ 3,639,985 66%	\$ 35,144,932 63%	\$ 31,504,946 90%
53000 Purchased Prof. & Tech. Services	\$ 553,827	\$ 537,089 10%	\$ 2,204,805 4%	\$ 1,667,716 76%
54000 Purchased Property Services	\$ 101,627	\$ 110,657 2%	\$ 629,732 1%	\$ 519,075 82%
55000 Other Purchased Services	\$ 415,277	\$ 503,004 9%	\$ 3,097,938 6%	\$ 2,594,934 84%
56000 General Supplies	\$ 364,872	\$ 451,001 8%	\$ 2,038,604 4%	\$ 1,587,602 78%
57000 Property Maint & Repair	\$ 36,252	\$ 54,585 1%	\$ 414,453 1%	\$ 359,868 87%
58000 Debt, Dues/Fees & Miscellaneous	\$ 291,160	\$ 226,514 4%	\$ 12,302,965 22%	\$ 12,076,451 98%
59000 Other & Rounding	\$ -	\$ - 0%	\$ - 0%	\$ - 0%
Total	\$ 5,341,955	\$ 5,522,835 100%	\$ 55,833,428 100%	\$ 50,310,593 90%



Warrant Article Cost Center	July 20 - Sept 20 Prior Yr Actual	July 21 - Sept 21 Current Yr Actual	2020/2021 Revised Budget	Amount Remaining
1. Regular Instruction	\$ 1,388,413	\$ 1,338,405 24%	\$ 16,292,107 29%	\$ 14,953,702 92%
2. Special Education	\$ 780,450	\$ 825,253 15%	\$ 8,879,125 16%	\$ 8,053,872 91%
3. Career / Technical Education	\$ 566,370	\$ 616,911 11%	\$ 3,696,067 7%	\$ 3,079,156 83%
4. Other Instruction	\$ 66,510	\$ 99,987 2%	\$ 1,053,806 2%	\$ 953,820 91%
5. Student & Staff Support	\$ 498,386	\$ 460,888 8%	\$ 3,702,225 7%	\$ 3,241,337 88%
6. System Administration	\$ 237,667	\$ 246,095 4%	\$ 964,985 2%	\$ 718,890 74%
7. School Administration	\$ 539,310	\$ 557,838 10%	\$ 2,576,499 5%	\$ 2,018,662 78%
8. Transportation & Buses	\$ 158,470	\$ 211,544 4%	\$ 2,104,885 4%	\$ 1,893,341 90%
9. Facilities Maintenance	\$ 1,018,084	\$ 1,155,950 21%	\$ 5,302,053 9%	\$ 4,146,103 78%
10. Debt Service	\$ 81,408	\$ - 0%	\$ 11,210,041 20%	\$ 11,210,041 100%
11. All Other Expenditures & Rounding	\$ 6,889	\$ 9,965 0%	\$ 51,634 0%	\$ 41,669 81%
Subtotal	\$ 5,341,955	\$ 5,522,835 100%	\$ 55,833,428 100%	\$ 50,310,593 90%
Adult Education	\$ 123,992	\$ 100,707 17%	\$ 606,380	\$ 505,672 83%
Total	\$ 5,465,947	\$ 5,623,543 10%	\$ 56,439,808 100%	\$ 50,816,265 90%