

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

From: Cheryl Fournier, Business Administrator

Date: November 30, 2021

Regarding: October 2021 Expense Report

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

- General Education and Adult Ed Revenues of \$18.6 million and \$20.3 million in Expenses, for a Net Expense of \$1.7 million. July & August do not have any Teacher and Ed Tech expenses.
- There are 31 Special Revenue accounts with activity in the current fiscal year, with combined revenues of \$0.7 million and combined expenses of \$2.2 million, for a Net Expense of \$1.5 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 \$2.5 million, for Net Expenses of \$2.5 million.
- We currently have three Enterprise accounts; School Nutrition, Adult Ed Enrichment and the Performing Arts Center. Those three accounts have generated revenues of \$0.4 million and expenses of \$0.5 million, for Net Expense of \$0.1 million.
- Finally, in Trust Funds, we have \$14 thousand in revenue and approximately \$26 thousand in expenses, for Net Expenses of \$12 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 \$7.4 million, an increase of about \$290 thousand over the prior year.
- You will see that the 53000-57000 group which includes Purchased Professional & Technical Services (\$709 thousand), Property Services (\$158 thousand), Other Purchased Services (\$864 thousand), Supplies/Energy (\$627 thousand) and Property Maintenance (\$107 thousand) in totality are coming in about \$424 thousand higher than the prior year. The primary reason is tuition for Outside Placement and Transportation timing of payments.
- Debts, Dues/Fees & Miscellaneous are coming in at \$10.2 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. The total is coming in about \$0.5 million higher than last year. The primary reason is that the new \$8.6 million local facility improvement bond first principal payment.

On the second page, for the articles:

- Articles 1-4, which are classified as “Direct Instruction” contribute \$6.1 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin) contribute another \$2.0 million.
- Article 8, Transportation, contributes \$488 thousand, while Article 9, Facilities including CIP, contributes another \$2.1 million.
- Article 10, Debt, contributed \$9.4 million for the first four months.
- Finally, we have Article 11 (All Other) contributing \$14 thousand and Adult Ed Academic Only with \$148 thousand. This yields the combined General Fund Expense amount of \$20,285,801 Year-to-Date.

Adult Education revenue was \$5 thousand above last year. State subsidy is the only real General Fund revenue the first four months of the year, plus we did receive the first half of the debt reimbursement in October. That is why the revenue jump so much from September to October.

**RECONCILIATION OF ACCOUNTS**  
**BETWEEN SANFORD SCHOOL DEPARTMENT & THE CITY OF SANFORD**  
*For the Year-to-Date and Month Ending October 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
<b>GENERAL FUND</b>											
16-210	1000-1200	General Education	(18,615,885)	(18,615,885)	-	20,137,199	20,137,199	-	1,521,313	1,521,313	-
16-235	1500	Adult Education	(8,264)	(8,264)	-	148,602	148,602	-	140,338	140,338	-
<b>Total</b>			<b>(18,624,149)</b>	<b>(18,624,149)</b>	<b>-</b>	<b>20,285,801</b>	<b>20,285,801</b>	<b>-</b>	<b>1,661,652</b>	<b>1,661,652</b>	<b>-</b>
<b>SPECIAL REVENUE FUNDS</b>											
2201	2001	Wellness Team	(500)	(500)	-	-	-	-	(500)	(500)	-
2202	2002	Erate	-	-	-	8,462	8,462	-	8,462	8,462	-
2204	2011	MellMac	(29,000)	(29,000)	-	467	467	-	(28,533)	(28,533)	-
2206	2006	Ecomaine	-	-	-	136	136	-	136	136	-
2219	2069	SRTC / Genest Home	(18,000)	(18,000)	-	14,974	14,974	-	(3,026)	(3,026)	-
2224	2200	MDOE Grant SRTC	-	-	-	39,377	39,377	-	39,377	39,377	-
2238	2215	College Transitions	-	-	-	18,829	18,829	-	18,829	18,829	-
2239	2300	Title 1A	-	-	-	315,494	315,494	-	315,494	315,494	-
2249	2460	MaineCare	(16,863)	(16,863)	-	42,566	42,566	-	25,704	25,704	-
2252	2470	Idea Local Entitlem.	(65,755)	(65,755)	-	120,868	120,868	-	55,113	55,113	-
2253	2510	Early Child/PreSchl.	(20,756)	(20,756)	-	4,805	4,805	-	(15,951)	(15,951)	-
2255	2400	Title 4	-	-	-	243	243	-	243	243	-
2259	2670	Title 5	(43,652)	(43,652)	-	1,565	1,565	-	(42,086)	(42,086)	-
2262	2700	Title 2A	(56,260)	(56,260)	-	121,194	121,194	-	64,934	64,934	-
2268	2860	Carl Perkins	(37,000)	(37,000)	-	33,953	33,953	-	(3,047)	(3,047)	-
2269	2950	Aefla/Abe	-	-	-	4,577	4,577	-	4,577	4,577	-
2289	2004	Crayola Grant	-	-	-	600	600	-	600	600	-
2290	2237	MLTI Block Grant	(222,496)	(222,496)	-	227,936	227,936	-	5,440	5,440	-
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)	(67,990)	(67,990)	-	-	-	-	(67,990)	(67,990)	-
2296	2605	CARES Act	-	-	-	17,203	17,203	-	17,203	17,203	-
2297	2606	CRF Funds	-	-	-	40,449	40,449	-	40,449	40,449	-
2221	2608	CRF Daycare	-	-	-	1,367	1,367	-	1,367	1,367	-
2225	2609	CRF #2	(64,487)	(64,487)	-	(5,568)	(5,568)	-	(70,055)	(70,055)	-
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	(24,256)	(24,256)	-	10,475	10,475	-	(13,781)	(13,781)	-
2303	2614	ESSER 2	-	-	-	478,550	478,550	-	478,550	478,550	-
2304	2615	ESSER 3	-	-	-	662,093	662,093	-	662,093	662,093	-
2305	2617	LMS Subgrant	(21,919)	(21,919)	-	21,919	21,919	-	-	-	-
<b>Total</b>			<b>(692,434)</b>	<b>(692,434)</b>	<b>-</b>	<b>2,207,592</b>	<b>2,207,592</b>	<b>-</b>	<b>1,515,158</b>	<b>1,515,158</b>	<b>-</b>
<b>CAPITAL IMPROVEMENT FUNDS</b>											
4047	3015	HS Const Project	(1,144)	(1,144)	-	10,050	10,050	-	8,905	8,905	-
4054	3020	Elem Const Project	(2,398)	(2,398)	-	1,626,446	1,626,446	-	1,624,047	1,624,047	-
4200	3025	Facility Upgrades	(1,918)	(1,918)	-	848,196	848,196	-	846,278	846,278	-
<b>Total</b>			<b>(5,461)</b>	<b>(5,461)</b>	<b>-</b>	<b>2,484,691</b>	<b>2,484,691</b>	<b>-</b>	<b>2,479,231</b>	<b>2,479,231</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>											
5000	6000	School Caf�	(373,160)	(373,160)	-	487,373	487,373	-	114,214	114,214	-
5200	6150	Adult Ed Enrichment	(11,276)	(11,276)	-	3,891	3,891	-	(7,385)	(7,385)	-
5201	6200	Performng Arts Ctr	(15,333)	(15,333)	-	16,125	16,125	-	793	793	-
<b>Total</b>			<b>(399,768)</b>	<b>(399,768)</b>	<b>-</b>	<b>507,389</b>	<b>507,389</b>	<b>-</b>	<b>107,621</b>	<b>107,621</b>	<b>-</b>
<b>TRUST FUNDS</b>											
7013	8015	Trust Funds	(14,080)	(14,080)	-	26,028	26,028	-	11,949	11,949	-
<b>Total</b>			<b>(14,080)</b>	<b>(14,080)</b>	<b>-</b>	<b>26,028</b>	<b>26,028</b>	<b>-</b>	<b>11,949</b>	<b>11,949</b>	<b>-</b>

Date: \_\_\_\_\_ For the School by: \_\_\_\_\_

Matthew Nelson, Superintendent

Cheryl Fournier, Business Administrator

Date: \_\_\_\_\_ For the City by: \_\_\_\_\_

Steven R. Buck, City Manager

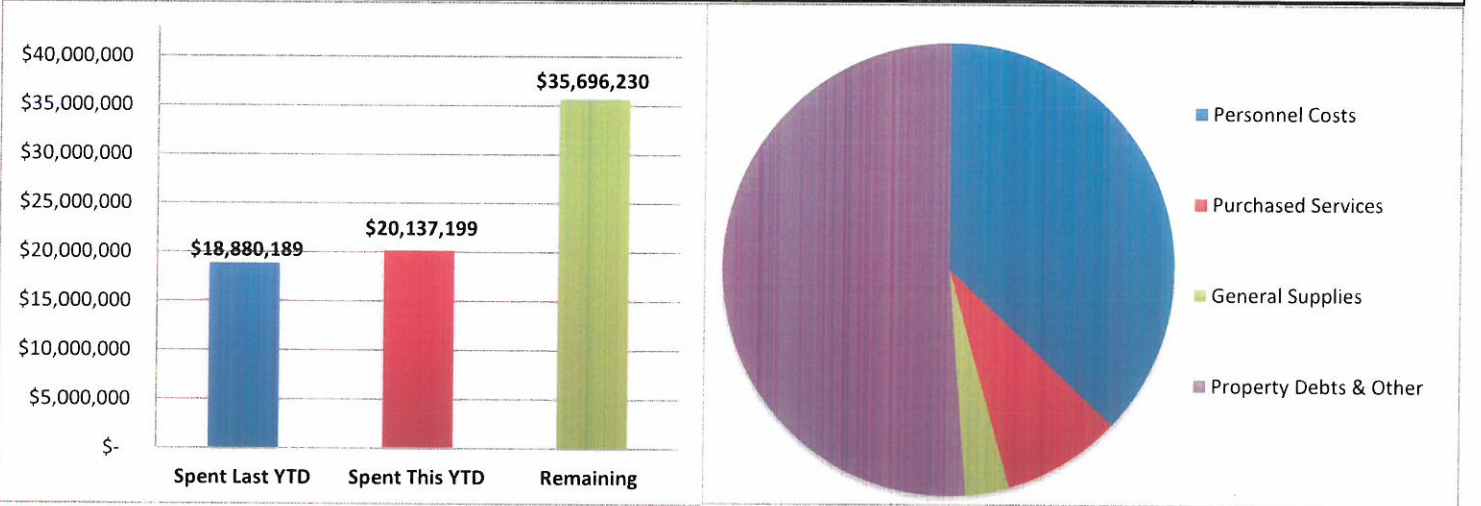
Ronni L. Champlin, Finance Director

**SANFORD SCHOOL DEPARTMENT**

SUMMARY OF GENERAL FUND EXPENSES by FUNCTION and WARRANT ARTICLE

For the Year-to-Date and Month Ending October 31, 2021

Account Group	July 20 - Oct 20 Prior Yr Actual	July 21 - Oct 21 Current Yr Actual	2021/2022 Revised Budget	Amount Remaining Revised Budget - Actual
51000 Personal Services - Sal/Wages&Stip.	\$ 5,219,030	\$ 5,583,087 28%	\$ 25,358,963 45%	\$ 19,775,876 78%
52000 Personal Services - Payroll Tax&Bene.	\$ 1,945,643	\$ 1,870,923 9%	\$ 9,785,969 18%	\$ 7,915,046 81%
<i>Subtotal - Personal Services</i>	\$ 7,164,673	\$ 7,454,010 37%	\$ 35,144,932 63%	\$ 27,690,922 79%
53000 Purchased Prof. & Tech. Services	\$ 736,582	\$ 708,752 4%	\$ 2,204,805 4%	\$ 1,496,053 68%
54000 Purchased Property Services	\$ 167,475	\$ 158,582 1%	\$ 629,732 1%	\$ 471,149 75%
55000 Other Purchased Services	\$ 455,143	\$ 864,106 4%	\$ 3,097,938 6%	\$ 2,233,832 72%
56000 General Supplies	\$ 535,308	\$ 627,276 3%	\$ 2,038,604 4%	\$ 1,411,328 69%
57000 Property Maint & Repair	\$ 146,967	\$ 106,932 1%	\$ 414,453 1%	\$ 307,521 74%
58000 Debt, Dues/Fees & Miscellaneous	\$ 9,674,042	\$ 10,217,541 51%	\$ 12,302,965 22%	\$ 2,085,424 17%
59000 Other & Rounding	\$ -	\$ - 0%	\$ - 0%	\$ - 0%
<b>Total</b>	<b>\$ 18,880,189</b>	<b>\$ 20,137,199 100%</b>	<b>\$ 55,833,428 100%</b>	<b>\$ 35,696,230 64%</b>



Warrant Article Cost Center	July 20 - Oct 20 Prior Yr Actual	July 21 - Oct 21 Current Yr Actual	2020/2021 Revised Budget	Amount Remaining
1. Regular Instruction	\$ 3,074,418	\$ 3,058,217 15%	\$ 16,292,107 29%	\$ 13,233,890 81%
2. Special Education	\$ 1,656,303	\$ 1,829,544 9%	\$ 8,879,125 16%	\$ 7,049,580 79%
3. Career / Technical Education	\$ 900,516	\$ 995,050 5%	\$ 3,696,067 7%	\$ 2,701,017 73%
4. Other Instruction	\$ 91,740	\$ 258,736 1%	\$ 1,053,806 2%	\$ 795,070 75%
5. Student & Staff Support	\$ 950,779	\$ 806,694 4%	\$ 3,702,225 7%	\$ 2,895,532 78%
6. System Administration	\$ 357,623	\$ 361,500 2%	\$ 964,985 2%	\$ 603,486 63%
7. School Administration	\$ 797,086	\$ 840,307 4%	\$ 2,576,499 5%	\$ 1,736,192 67%
8. Transportation & Buses	\$ 160,932	\$ 448,052 2%	\$ 2,104,885 4%	\$ 1,656,833 79%
9. Facilities Maintenance	\$ 1,471,846	\$ 2,120,807 11%	\$ 5,302,053 9%	\$ 3,181,246 60%
10. Debt Service	\$ 9,407,541	\$ 9,403,601 47%	\$ 11,210,041 20%	\$ 1,806,441 16%
11. All Other Expenditures & Rounding	\$ 11,405	\$ 14,692 0%	\$ 51,634 0%	\$ 36,942 72%
<b>Subtotal</b>	<b>\$ 18,880,189</b>	<b>\$ 20,137,199 100%</b>	<b>\$ 55,833,428 100%</b>	<b>\$ 35,696,230 64%</b>
Adult Education	\$ 176,789	\$ 148,602 25%	\$ 606,380	\$ 457,777 75%
<b>Total</b>	<b>\$ 19,056,979</b>	<b>\$ 20,285,801 36%</b>	<b>\$ 56,439,808 100%</b>	<b>\$ 36,154,007 64%</b>