

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

From: Cheryl Fournier, Business Administrator

Date: January 18, 2022

Regarding: December 2021 Expense Report

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

- General Education and Adult Ed Revenues of \$24.0 million and \$27.2 million in Expenses, for a Net Expense of \$3.2 million.
- There are 36 Special Revenue accounts with activity in the current fiscal year, with combined revenues of \$2.5 million and combined expenses of \$3.6 million, for a Net Expense of \$1.1 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 \$8 thousand and combined expenses of \$3.0 million, for Net Expenses of \$3.0 million.
- We currently have three Enterprise accounts; School Nutrition, Adult Ed Enrichment and the Performing Arts Center. Those three accounts have generated revenues of \$0.9 million and expenses of \$1.0 million, for Net Expense of \$0.1 million.
- Finally, in Trust Funds, we have \$156 thousand in revenue and approximately \$102 thousand in expenses, for Net Expenses of \$54 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 \$13.0 million, an increase of about \$425 thousand over the prior year.
- You will see that the 53000-57000 group which includes Purchased Professional & Technical Services (\$1.0 million), Property Services (\$281 thousand), Other Purchased Services (\$1.3 million), Supplies/Energy (\$906 thousand) and Property Maintenance (\$216 thousand) in totality are coming in about \$359 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 \$10.9 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin) contribute another \$3.1 million.
- Article 8, Transportation, contributes \$0.7 million, while Article 9, Facilities including CIP, contributes another \$2.9 million.
- Article 10, Debt, contributed \$9.4 million for the first five months.
- Finally, we have Article 11 (All Other) contributing \$27 thousand and Adult Ed Academic Only with \$226 thousand. This yields the combined General Fund Expense amount of \$27,203,689 Year-to-Date.

Adult Education revenue was \$3 thousand below last year. General Fund Revenue is running \$676 thousand above prior year. The primary reason is the subsidy amounts.

RECONCILIATION OF ACCOUNTS
BETWEEN SANFORD SCHOOL DEPARTMENT & THE CITY OF SANFORD
For the Year-to-Date and Month Ending December 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	(23,852,015)	(23,852,015)	-	26,977,078	26,977,078	-	3,125,062	3,125,062	-
16-235	1500	Adult Education	(148,107)	(148,107)	-	226,611	226,611	-	78,504	78,504	-
Total			(24,000,122)	(24,000,122)	-	27,203,689	27,203,689	-	3,203,566	3,203,566	-
SPECIAL REVENUE FUNDS											
2201	2001	Wellness Team	(10,805)	(10,805)	-			-	(10,805)	(10,805)	-
2202	2002	Erate	(1,034)	(1,034)	-	8,462	8,462	-	7,428	7,428	-
2204	2011	MelMac	(29,000)	(29,000)	-	7,762	7,762	-	(21,238)	(21,238)	-
2206	2006	Ecomaine			-	136	136	-	136	136	-
2218	2052	Local JH	(4,818)	(4,818)	-	522	522	-	(4,297)	(4,297)	-
2219	2069	SRTC / Genest Home	(324,638)	(324,638)	-	61,869	61,869	-	(262,769)	(262,769)	-
2224	2200	MDOE Grant SRTC	(99,500)	(99,500)	-	39,377	39,377	-	(60,123)	(60,123)	-
2238	2215	College Transitions	-	-	-	23,888	23,888	-	23,888	23,888	-
2239	2300	Title 1A	(99,015)	(99,015)	-	469,525	469,525	-	370,510	370,510	-
2249	2460	MaineCare	(54,787)	(54,787)	-	78,435	78,435	-	23,648	23,648	-
2252	2470	Idea Local Entitlemt.	(768,388)	(768,388)	-	248,387	248,387	-	(520,001)	(520,001)	-
2253	2510	Early Child/PreSchl.	(25,427)	(25,427)	-	8,650	8,650	-	(16,777)	(16,777)	-
2255	2400	Title 4			-	243	243	-	243	243	-
2259	2670	Title 5	(59,224)	(59,224)	-	6,497	6,497	-	(52,728)	(52,728)	-
2262	2700	Title 2A	(133,578)	(133,578)	-	157,510	157,510	-	23,932	23,932	-
2268	2860	Carl Perkins	(70,953)	(70,953)	-	56,145	56,145	-	(14,808)	(14,808)	-
2269	2950	Aefla/Abe	(523)	(523)	-	9,572	9,572	-	9,049	9,049	-
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			-	50,414	50,414	-	50,414	50,414	-
2293	2110	Maine HomeBlders			-	21,935	21,935	-	21,935	21,935	-
2294	2830	SR-COPS (SVPP)	(33,995)	(33,995)	-			-	(33,995)	(33,995)	-
2296	2605	CARES Act	(184,102)	(184,102)	-	18,321	18,321	-	(165,781)	(165,781)	-
2297	2606	CRF Funds	(101,074)	(101,074)	-	65,157	65,157	-	(35,917)	(35,917)	-
2221	2608	CRF Daycare			-	1,367	1,367	-	1,367	1,367	-
2225	2609	CRF #2	(64,487)	(64,487)	-	(5,145)	(5,145)	-	(69,632)	(69,632)	-
2299	2241	Midde School CTE Gra	(25,685)	(25,685)	-	6,481	6,481	-	(19,204)	(19,204)	-
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	(33,729)	(33,729)	-	689,838	689,838	-	656,109	656,109	-
2304	2615	ESSER 3	(74,586)	(74,586)	-	1,314,989	1,314,989	-	1,240,404	1,240,404	-
2305	2617	LMS Subgrant	(21,919)	(21,919)	-	21,919	21,919	-	-	-	-
2306	2618	ARP-HCY			-	2,946	2,946	-	2,946	2,946	-
Total			(2,471,520)	(2,471,520)	-	3,604,213	3,604,213	-	1,132,693	1,132,693	-
CAPITAL IMPROVEMENT FUNDS											
4047	3015	HS Const Project	(1,709)	(1,709)	-	16,168	16,168	-	14,459	14,459	-
4054	3020	Elem Const Project	(2,880)	(2,880)	-	1,891,103	1,891,103	-	1,888,223	1,888,223	-
4200	3025	Facility Upgrades	(3,545)	(3,545)	-	1,061,835	1,061,835	-	1,058,291	1,058,291	-
Total			(8,133)	(8,133)	-	2,969,106	2,969,106	-	2,960,973	2,960,973	-
ENTERPRISE FUNDS											
5000	6000	School Caf�	(772,547)	(772,547)	-	882,764	882,764	-	110,218	110,218	-
5200	6150	Adult Ed Enrichment	(17,528)	(17,528)	-	7,357	7,357	-	(10,171)	(10,171)	-
5201	6200	Performng Arts Ctr	(81,932)	(81,932)	-	81,350	81,350	-	(582)	(582)	-
Total			(872,006)	(872,006)	-	971,471	971,471	-	99,464	99,464	-
TRUST FUNDS											
7015	9050	SRTC Capital Account	(135,040)	(135,040)	-	63,598	63,598	-	(71,442)	(71,442)	-
7013	8015	Trust Funds	(21,574)	(21,574)	-	38,687	38,687	-	17,113	17,113	-
Total			(156,614)	(156,614)	-	102,286	102,286	-	(54,328)	(54,328)	-

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

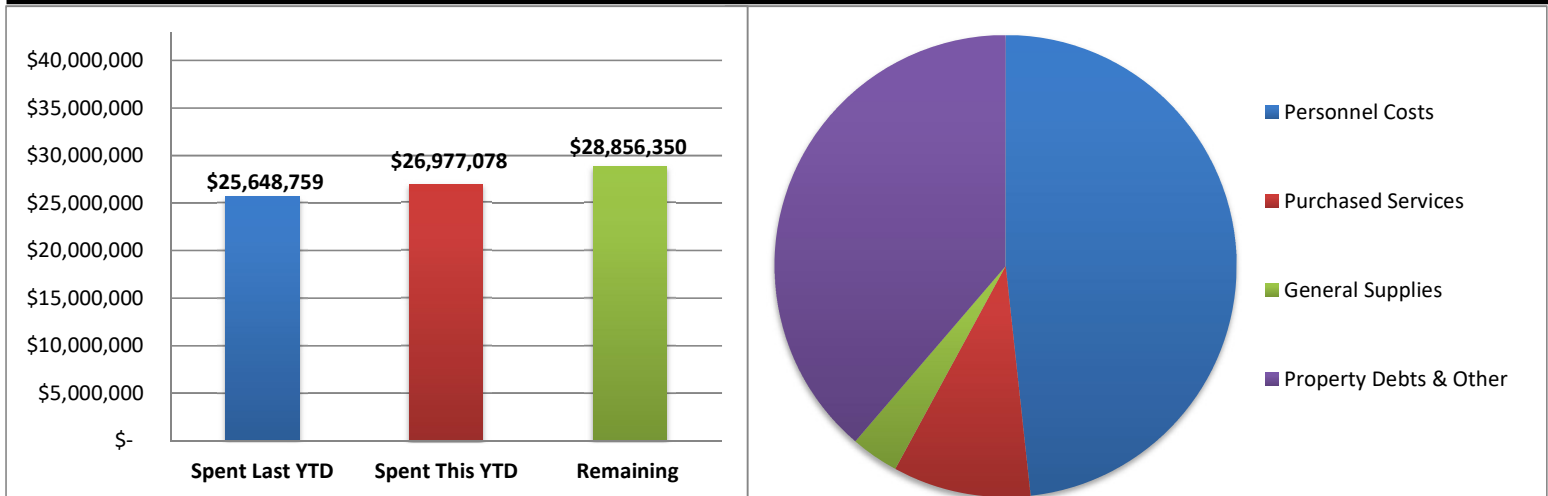
 Cheryl Fournier, Business Administrator

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 December 31, 2021

Account Group	July 20 - Dec 20 Prior Yr Actual	July 21 - Dec 21 Current Yr Actual	2021/2022 Revised Budget	Amount Remaining Revised Budget - Actual
51000 Personal Services - Sal/Wages&Stip.	\$ 9,003,400	\$ 9,576,296 35%	\$ 25,358,963 45%	\$ 15,782,667 62%
52000 Personal Services - Payroll Tax&Bene.	\$ 3,593,103	\$ 3,445,832 13%	\$ 9,785,969 18%	\$ 6,340,137 65%
<i>Subtotal - Personal Services</i>	\$ 12,596,503	\$ 13,022,128 48%	\$ 35,144,932 63%	\$ 22,122,803 63%
53000 Purchased Prof. & Tech. Services	\$ 989,643	\$ 1,047,104 4%	\$ 2,204,805 4%	\$ 1,157,701 53%
54000 Purchased Property Services	\$ 202,391	\$ 281,622 1%	\$ 629,732 1%	\$ 348,110 55%
55000 Other Purchased Services	\$ 1,259,620	\$ 1,273,591 5%	\$ 3,097,938 6%	\$ 1,824,347 59%
56000 General Supplies	\$ 743,743	\$ 906,123 3%	\$ 2,038,604 4%	\$ 1,132,480 56%
57000 Property Maint & Repair	\$ 169,397	\$ 216,127 1%	\$ 414,453 1%	\$ 198,326 48%
58000 Debt, Dues/Fees & Miscellaneous	\$ 9,687,463	\$ 10,230,382 38%	\$ 12,302,965 22%	\$ 2,072,583 17%
59000 Other & Rounding	\$ -	\$ - 0%	\$ - 0%	\$ - 0%
Total	\$ 25,648,759	\$ 26,977,078 100%	\$ 55,833,428 100%	\$ 28,856,350 52%



Warrant Article Cost Center	July 20 - Dec 20 Prior Yr Actual	July 21 - Dec 21 Current Yr Actual	2020/2021 Revised Budget	Amount Remaining
1. Regular Instruction	\$ 5,564,532	\$ 5,619,678 21%	\$ 16,292,107 29%	\$ 10,672,429 66%
2. Special Education	\$ 3,179,321	\$ 3,311,070 12%	\$ 8,879,125 16%	\$ 5,568,054 63%
3. Career / Technical Education	\$ 1,379,649	\$ 1,528,095 6%	\$ 3,696,067 7%	\$ 2,167,972 59%
4. Other Instruction	\$ 252,261	\$ 425,076 2%	\$ 1,053,806 2%	\$ 628,730 60%
5. Student & Staff Support	\$ 1,483,313	\$ 1,327,787 5%	\$ 3,702,225 7%	\$ 2,374,438 64%
6. System Administration	\$ 505,983	\$ 533,349 2%	\$ 964,985 2%	\$ 431,636 45%
7. School Administration	\$ 1,162,349	\$ 1,241,468 5%	\$ 2,576,499 5%	\$ 1,335,031 52%
8. Transportation & Buses	\$ 696,446	\$ 680,607 3%	\$ 2,104,885 4%	\$ 1,424,278 68%
9. Facilities Maintenance	\$ 1,998,819	\$ 2,878,832 11%	\$ 5,302,053 9%	\$ 2,423,221 46%
10. Debt Service	\$ 9,407,541	\$ 9,403,601 35%	\$ 11,210,041 20%	\$ 1,806,441 16%
11. All Other Expenditures & Rounding	\$ 18,546	\$ 27,515 0%	\$ 51,634 0%	\$ 24,119 47%
Subtotal	\$ 25,648,759	\$ 26,977,078 100%	\$ 55,833,428 100%	\$ 28,856,350 52%
Adult Education	\$ 257,281	\$ 226,611 37%	\$ 606,380	\$ 379,769 63%
Total	\$ 25,906,041	\$ 27,203,689 48%	\$ 56,439,808 100%	\$ 29,236,119 52%