

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

From: Cheryl Fournier, Business Administrator

Date: July 8, 2021

Regarding: May 2021 Expense Report

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

- General Education and Adult Ed Revenues of \$37.2 million and \$44.8 million in Expenses, for a Net Expense of \$7.6 million.
- There are 33 Special Revenue accounts with activity in the current fiscal year, with combined revenues of \$6.7 million and combined expenses of \$8.7 million, for a Net Expense of \$2.0 million. As of the end of May, a total of \$6.1 million has been spent using the CARES/CRF funds to keep our staff and kids safe from Covid-19.
- 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 \$1.2 million and combined expenses of \$12.0 million, for Net Expenses of \$10.8 million.
- We currently have three Enterprise accounts; School Nutrition, Adult Ed Enrichment and the Performing Arts Center. Those three accounts have generated revenues of \$0.7 million and expenses of \$1.0 million, for Net Expense of \$0.3 million.
- Finally, in Trust Funds, we have \$96 thousand in revenue and approximately \$58 thousand in expenses, for Net Revenues of \$38 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 \$26.8 million, an \$0.2 million higher than prior year.
- You will see that the 53000-57000 group which includes Purchased Professional & Technical Services (\$1.7 million), Property Services (\$399 thousand), Other Purchased Services (\$2.5 million), Supplies/Energy (\$1.4 million) and Property Maintenance (\$232 thousand) in totality are coming in about \$200 thousand higher than the prior year.
- Debts, Dues/Fees & Miscellaneous are coming in at \$11.2 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.

On the second page, for the articles:

- Articles 1-4, which are classified as “Direct Instruction” contribute \$22.3 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin) contribute another \$5.8 million.
- Article 8, Transportation, contributes \$1.6 million, while Article 9, Facilities including CIP, contributes another \$3.7 million.
- Article 10, Debt, contributed \$10.9 million.
- Article 11 (All Other) contributing \$40 thousand and Adult Ed Academic Only with \$459 thousand. This yields the combined General Fund Expense amount of \$44,822,309 Year-to-Date. The expenses are \$122 thousand below last year.

Our revenue is \$1.3 million above last year, the primary reason is that subsidy is \$1.1 million above last year. Adult Education revenue was \$24 thousand above last year, which is due to the sharing of the Director of Adult Education with SAD #60.

RECONCILIATION OF ACCOUNTS
BETWEEN SANFORD SCHOOL DEPARTMENT & THE CITY OF SANFORD
For the Year-to-Date and Month Ending May 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	(36,952,055)	(36,952,055)	-	44,362,886	44,362,886	-	7,410,831	7,410,831	-
16-235	1500	Adult Education	(202,253)	(202,253)	-	459,423	459,423	-	257,170	257,170	-
Total			(37,154,309)	(37,154,309)	-	44,822,309	44,822,309	-	7,668,001	7,668,001	-
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)	-	29,409	29,409	-	4,409	4,409	-
2224	2200	MDOE Grant SRTC	(200,000)	(200,000)	-	123,608	123,608	-	(76,392)	(76,392)	-
2238	2215	College Transitions	(9,684)	(9,684)	-	23,737	23,737	-	14,052	14,052	-
2239	2300	Title 1A	(854,846)	(854,846)	-	794,984	794,984	-	(59,862)	(59,862)	-
2249	2460	MaineCare	(109,954)	(109,954)	-	172,946	172,946	-	62,992	62,992	-
2252	2470	Idea Local Entitlemt.	(101,084)	(101,084)	-	671,842	671,842	-	570,758	570,758	-
2253	2510	Early Child/PreSchl.	-	-	-	19,202	19,202	-	19,202	19,202	-
2255	2400	Title 4	(974)	(974)	-	1,686	1,686	-	712	712	-
2258	2630	21st Century	-	-	-	-	-	-	-	-	-
2259	2670	Title 5	(83,352)	(83,352)	-	89,454	89,454	-	6,102	6,102	-
2262	2700	Title 2A	(115,915)	(115,915)	-	188,688	188,688	-	72,773	72,773	-
2268	2860	Carl Perkins	(102,313)	(102,313)	-	121,265	121,265	-	18,953	18,953	-
2269	2950	Aefla/Abe	(7,595)	(7,595)	-	13,587	13,587	-	5,992	5,992	-
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	(78,206)	(78,206)	-	83,272	83,272	-	5,066	5,066	-
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	(21,619)	(21,619)	-	24,437	24,437	-	2,818	2,818	-
2296	2605	CARES Act	-	-	-	261,538	261,538	-	261,538	261,538	-
2297	2606	CRF Funds	(2,549,915)	(2,549,915)	-	3,005,074	3,005,074	-	455,158	455,158	-
2298	2607	CRF Funds - SCAE	(10,331)	(10,331)	-	9,726	9,726	-	(605)	(605)	-
2221	2608	CRF Daycare	(68,347)	(68,347)	-	82,101	82,101	-	13,753	13,753	-
2225	2609	CRF #2	(2,170,711)	(2,170,711)	-	2,652,422	2,652,422	-	481,711	481,711	-
2226	2613	CRF #2 Reallocation	(78,912)	(78,912)	-	142,242	142,242	-	63,330	63,330	-
2299	2241	Midde School CTE Gr.	(1,041)	(1,041)	-	1,255	1,255	-	214	214	-
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	(43,262)	(43,262)	-	25,348	25,348	-	(17,914)	(17,914)	-
2303	2614	ESSER 2	-	-	-	84,363	84,363	-	84,363	84,363	-
Total			(6,678,318)	(6,678,318)	-	8,713,364	8,713,364	-	2,035,046	2,035,046	-
CAPITAL IMPROVEMENT FUNDS											
4047	3015	HS Const Project	(7,411)	(7,411)	-	1,877,549	1,877,549	-	1,870,138	1,870,138	-
4054	3020	Elem Const Project	(1,149,886)	(1,149,886)	-	7,516,827	7,516,827	-	6,366,942	6,366,942	-
4200	3025	Facility Upgrades	(12,327)	(12,327)	-	2,621,710	2,621,710	-	2,609,383	2,609,383	-
Total			(1,169,624)	(1,169,624)	-	12,016,087	12,016,087	-	10,846,463	10,846,463	-
ENTERPRISE FUNDS											
5000	6000	School Caf�	(591,867)	(591,867)	-	936,603	936,603	-	344,736	344,736	-
5200	6150	Adult Ed Enrichment	(50,633)	(50,633)	-	26,683	26,683	-	(23,950)	(23,950)	-
5201	6200	Performng Arts Ctr	(71,548)	(71,548)	-	61,099	61,099	-	(10,449)	(10,449)	-
Total			(714,048)	(714,048)	-	1,024,385	1,024,385	-	310,337	310,337	-
TRUST FUNDS											
7013	8015	Trust Funds	(96,011)	(96,011)	-	58,200	58,200	-	(37,811)	(37,811)	-
Total			(96,011)	(96,011)	-	58,200	58,200	-	(37,811)	(37,811)	-

Date: _____ For the School by: _____

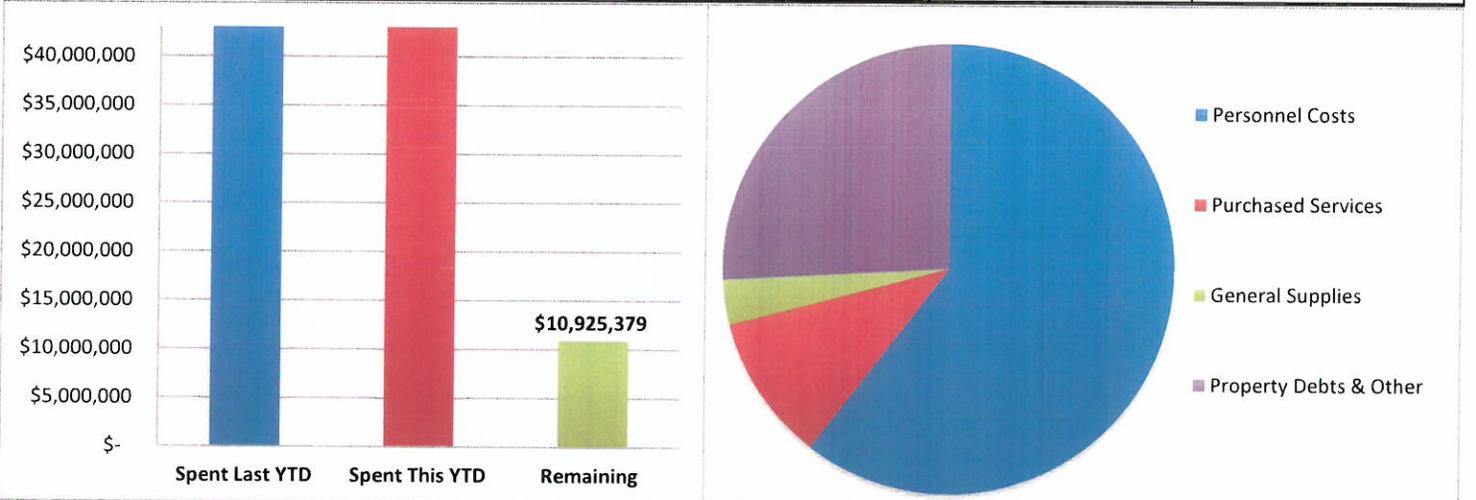
Matthew Nelson, Superintendent
 Cheryl Fournier, Business Administrator

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 May 31, 2021

Account Group	Jul 19 - May 20 Prior Yr Actual	Jul 20 - May 21 Current Yr Actual	2020/2021 Revised Budget	Amount Remaining Revised Budget - Actual
51000 Personal Services - Sal/Wages&Stip.	\$ 18,678,626	\$ 19,066,887 43%	\$ 24,558,237 44%	\$ 5,491,350 22%
52000 Personal Services - Payroll Tax&Bene.	\$ 7,877,911	\$ 7,729,725 17%	\$ 10,394,698 19%	\$ 2,664,973 26%
<i>Subtotal - Personal Services</i>	\$ 26,556,537	\$ 26,796,612 60%	\$ 34,952,935 63%	\$ 8,156,323 23%
53000 Purchased Prof. & Tech. Services	\$ 1,687,492	\$ 1,725,570 4%	\$ 2,163,937 4%	\$ 438,367 20%
54000 Purchased Property Services	\$ 373,408	\$ 399,516 1%	\$ 573,503 1%	\$ 173,987 30%
55000 Other Purchased Services	\$ 2,388,612	\$ 2,546,746 6%	\$ 3,047,018 6%	\$ 500,273 16%
56000 General Supplies	\$ 1,366,491	\$ 1,424,479 3%	\$ 1,989,272 4%	\$ 564,793 28%
57000 Property Maint & Repair	\$ 312,725	\$ 232,236 1%	\$ 405,030 1%	\$ 172,795 43%
58000 Debt, Dues/Fees & Miscellaneous	\$ 11,805,355	\$ 11,237,728 25%	\$ 12,156,569 22%	\$ 918,841 8%
59000 Other & Rounding	\$ 4,468	\$ - 0%	\$ - 0%	\$ - 0%
Total	\$ 44,495,088	\$ 44,362,886 100%	\$ 55,288,265 100%	\$ 10,925,379 20%



Warrant Article Cost Center	Jul 19 - May 20 Prior Yr Actual	Jul 20 - May 21 Current Yr Actual	2020/2021 Revised Budget	Amount Remaining
1. Regular Instruction	\$ 12,070,516	\$ 12,165,504 27%	\$ 15,995,429 29%	\$ 3,829,926 24%
2. Special Education	\$ 6,554,071	\$ 6,910,425 16%	\$ 9,054,730 16%	\$ 2,144,305 24%
3. Career / Technical Education	\$ 2,708,035	\$ 2,714,513 6%	\$ 3,519,278 6%	\$ 804,764 23%
4. Other Instruction	\$ 631,221	\$ 513,990 1%	\$ 1,009,278 2%	\$ 495,288 49%
5. Student & Staff Support	\$ 2,915,929	\$ 2,748,333 6%	\$ 3,941,815 7%	\$ 1,193,482 30%
6. System Administration	\$ 808,917	\$ 880,325 2%	\$ 945,525 2%	\$ 65,199 7%
7. School Administration	\$ 2,129,625	\$ 2,143,039 5%	\$ 2,463,152 4%	\$ 320,113 13%
8. Transportation & Buses	\$ 1,704,840	\$ 1,638,521 4%	\$ 2,046,691 4%	\$ 408,170 20%
9. Facilities Maintenance	\$ 3,413,099	\$ 3,689,076 8%	\$ 4,763,671 9%	\$ 1,074,595 23%
10. Debt Service	\$ 11,514,405	\$ 10,918,724 25%	\$ 11,505,845 21%	\$ 587,121 5%
11. All Other Expenditures & Rounding	\$ 44,430	\$ 40,437 0%	\$ 42,852 0%	\$ 2,414 6%
Subtotal	\$ 44,495,088	\$ 44,362,886 100%	\$ 55,288,265 100%	\$ 10,925,379 20%
Adult Education	\$ 449,864	\$ 459,423 78%	\$ 592,410	\$ 132,987 22%
Total	\$ 44,944,953	\$ 44,822,309 80%	\$ 55,880,676 100%	\$ 11,058,366 20%