

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

From: Cheryl Fournier, Business Administrator

Date: February 18, 2022

Regarding: January 2022 Expense Report

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

- General Education and Adult Ed Revenues of \$26.7 million and \$30.8 million in Expenses, for a Net Expense of \$4.1 million.
- There are 34 Special Revenue accounts with activity in the current fiscal year, with combined revenues of \$3.2 million and combined expenses of \$4.3 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 \$9 thousand and combined expenses of \$3.3 million, for Net Expenses of \$3.3 million.
- We currently have three Enterprise accounts; School Nutrition, Adult Ed Enrichment and the Performing Arts Center. Those three accounts have generated revenues of \$1.0 million and expenses of \$1.1 million, for Net Expense of \$0.1 million.
- Finally, in Trust Funds, we have \$180 thousand in revenue and approximately \$153 thousand in expenses, for Net Expenses of \$27 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 \$15.7 million, an increase of about \$486 thousand over the prior year.
- You will see that the 53000-57000 group which includes Purchased Professional & Technical Services (\$1.2 million), Property Services (\$350 thousand), Other Purchased Services (\$1.6 million), Supplies/Energy (\$1.1 million) and Property Maintenance (\$283 thousand) in totality are coming in about \$469 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 \$13.1 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin) contribute another \$3.6 million.
- Article 8, Transportation, contributes \$1.0 million, while Article 9, Facilities including CIP, contributes another \$3.4 million.
- Article 10, Debt, contributed \$9.4 million for the first five months.
- Finally, we have Article 11 (All Other) contributing \$32 thousand and Adult Ed Academic Only with \$267 thousand. This yields the combined General Fund Expense amount of \$30,797,605 Year-to-Date.

Adult Education revenue was \$30 thousand below last year, primarily due to SAD60 sharing of AE Director. General Fund Revenue is running \$791 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 January 31, 2022*

| 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     | (26,557,178)          | (26,557,178)        | -        | 30,529,903            | 30,529,903        | -        | 3,972,724                    | 3,972,724        | (0)        |
| 16-235                           | 1500      | Adult Education       | (151,140)             | (151,140)           | -        | 267,702               | 267,702           | -        | 116,562                      | 116,562          | -          |
| <b>Total</b>                     |           |                       | <b>(26,708,318)</b>   | <b>(26,708,318)</b> | <b>-</b> | <b>30,797,605</b>     | <b>30,797,605</b> | <b>-</b> | <b>4,089,286</b>             | <b>4,089,286</b> | <b>(0)</b> |
| <b>SPECIAL REVENUE FUNDS</b>     |           |                       |                       |                     |          |                       |                   |          |                              |                  |            |
| 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)            | -        | 9,122                 | 9,122             | -        | (19,878)                     | (19,878)         | -          |
| 2206                             | 2006      | Ecomaine              | -                     | -                   | -        | 136                   | 136               | -        | 136                          | 136              | -          |
| 2218                             | 2052      | Local JH              | (4,818)               | (4,818)             | -        | 1,391                 | 1,391             | -        | (3,427)                      | (3,427)          | -          |
| 2219                             | 2069      | SRTC / Genest Home    | (324,638)             | (324,638)           | -        | 97,565                | 97,565            | -        | (227,074)                    | (227,074)        | -          |
| 2224                             | 2200      | MDOE Grant SRTC       | (99,500)              | (99,500)            | -        | 39,502                | 39,502            | -        | (59,998)                     | (59,998)         | -          |
| 2238                             | 2215      | College Transitions   | -                     | -                   | -        | 25,448                | 25,448            | -        | 25,448                       | 25,448           | -          |
| 2239                             | 2300      | Title 1A              | (311,527)             | (311,527)           | -        | 512,829               | 512,829           | -        | 201,302                      | 201,302          | -          |
| 2249                             | 2460      | MaineCare             | (70,460)              | (70,460)            | -        | 96,415                | 96,415            | -        | 25,954                       | 25,954           | -          |
| 2252                             | 2470      | Idea Local Entitlemt. | (781,580)             | (781,580)           | -        | 428,990               | 428,990           | -        | (352,590)                    | (352,590)        | -          |
| 2253                             | 2510      | Early Child/PreSchl.  | (25,427)              | (25,427)            | -        | 10,579                | 10,579            | -        | (14,848)                     | (14,848)         | -          |
| 2255                             | 2400      | Title 4               | (13,619)              | (13,619)            | -        | 243                   | 243               | -        | (13,376)                     | (13,376)         | -          |
| 2259                             | 2670      | Title 5               | (61,368)              | (61,368)            | -        | 48,374                | 48,374            | -        | (12,994)                     | (12,994)         | -          |
| 2262                             | 2700      | Title 2A              | (142,346)             | (142,346)           | -        | 167,508               | 167,508           | -        | 25,161                       | 25,161           | -          |
| 2268                             | 2860      | Carl Perkins          | (70,953)              | (70,953)            | -        | 67,877                | 67,877            | -        | (3,076)                      | (3,076)          | -          |
| 2269                             | 2950      | Aefla/Abe             | (2,194)               | (2,194)             | -        | 11,972                | 11,972            | -        | 9,778                        | 9,778            | -          |
| 2289                             | 2004      | Crayola Grant         | -                     | -                   | -        | 600                   | 600               | -        | 600                          | 600              | -          |
| 2290                             | 2237      | MLTI Block Grant      | (222,496)             | (222,496)           | -        | 229,163               | 229,163           | -        | 6,667                        | 6,667            | -          |
| 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             | (186,105)             | (186,105)           | -        | 62,769                | 62,769            | -        | (123,336)                    | (123,336)        | -          |
| 2297                             | 2606      | CRF Funds             | (104,264)             | (104,264)           | -        | 73,017                | 73,017            | -        | (31,247)                     | (31,247)         | -          |
| 2298                             | 2607      | CRF Funds - SCAE      | 1,592                 | 1,592               | -        | -                     | -                 | -        | 1,592                        | 1,592            | -          |
| 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      | Middle School CTE Gr  | (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  | (13,483)              | (13,483)            | -        | 10,475                | 10,475            | -        | (3,008)                      | (3,008)          | -          |
| 2303                             | 2614      | ESSER 2               | (502,600)             | (502,600)           | -        | 775,249               | 775,249           | -        | 272,649                      | 272,649          | -          |
| 2304                             | 2615      | ESSER 3               | (107,734)             | (107,734)           | -        | 1,550,733             | 1,550,733         | -        | 1,443,000                    | 1,443,000        | -          |
| 2305                             | 2617      | LMS Subgrant          | (21,919)              | (21,919)            | -        | 21,919                | 21,919            | -        | -                            | -                | -          |
| 2306                             | 2618      | ARP-HCY               | -                     | -                   | -        | 9,783                 | 9,783             | -        | 9,783                        | 9,783            | -          |
| <b>Total</b>                     |           |                       | <b>(3,233,946)</b>    | <b>(3,233,946)</b>  | <b>-</b> | <b>4,335,172</b>      | <b>4,335,172</b>  | <b>-</b> | <b>1,101,226</b>             | <b>1,101,226</b> | <b>-</b>   |
| <b>CAPITAL IMPROVEMENT FUNDS</b> |           |                       |                       |                     |          |                       |                   |          |                              |                  |            |
| 4047                             | 3015      | HS Const Project      | (1,995)               | (1,995)             | -        | 21,574                | 21,574            | -        | 19,579                       | 19,579           | -          |
| 4054                             | 3020      | Elem Const Project    | (2,991)               | (2,991)             | -        | 1,955,116             | 1,955,116         | -        | 1,952,126                    | 1,952,126        | -          |
| 4200                             | 3025      | Facility Upgrades     | (3,545)               | (3,545)             | -        | 1,307,673             | 1,307,673         | -        | 1,304,128                    | 1,304,128        | -          |
| <b>Total</b>                     |           |                       | <b>(8,530)</b>        | <b>(8,530)</b>      | <b>-</b> | <b>3,284,363</b>      | <b>3,284,363</b>  | <b>-</b> | <b>3,275,833</b>             | <b>3,275,833</b> | <b>-</b>   |
| <b>ENTERPRISE FUNDS</b>          |           |                       |                       |                     |          |                       |                   |          |                              |                  |            |
| 5000                             | 6000      | School Café           | (943,377)             | (943,377)           | -        | 1,034,903             | 1,034,903         | -        | 91,526                       | 91,526           | -          |
| 5200                             | 6150      | Adult Ed Enrichment   | (17,528)              | (17,528)            | -        | 7,357                 | 7,357             | -        | (10,171)                     | (10,171)         | -          |
| 5201                             | 6200      | Performng Arts Ctr    | (96,706)              | (96,706)            | -        | 91,917                | 91,917            | -        | (4,789)                      | (4,789)          | -          |
| <b>Total</b>                     |           |                       | <b>(1,057,611)</b>    | <b>(1,057,611)</b>  | <b>-</b> | <b>1,134,177</b>      | <b>1,134,177</b>  | <b>-</b> | <b>76,566</b>                | <b>76,566</b>    | <b>-</b>   |
| <b>TRUST FUNDS</b>               |           |                       |                       |                     |          |                       |                   |          |                              |                  |            |
| 7015                             | 9050      | SRTC Capital Account  | (135,040)             | (135,040)           | -        | 79,781                | 79,781            | -        | (55,259)                     | (55,259)         | -          |
| 7013                             | 8015      | Trust Funds           | (45,620)              | (45,620)            | -        | 73,262                | 73,262            | -        | 27,642                       | 27,642           | -          |
| <b>Total</b>                     |           |                       | <b>(180,660)</b>      | <b>(180,660)</b>    | <b>-</b> | <b>153,043</b>        | <b>153,043</b>    | <b>-</b> | <b>(27,618)</b>              | <b>(27,618)</b>  | <b>-</b>   |

Date: \_\_\_\_\_ For the School by: \_\_\_\_\_  
 Matthew Nelson, Superintendent

Cheryl Fournier, Business Administrator

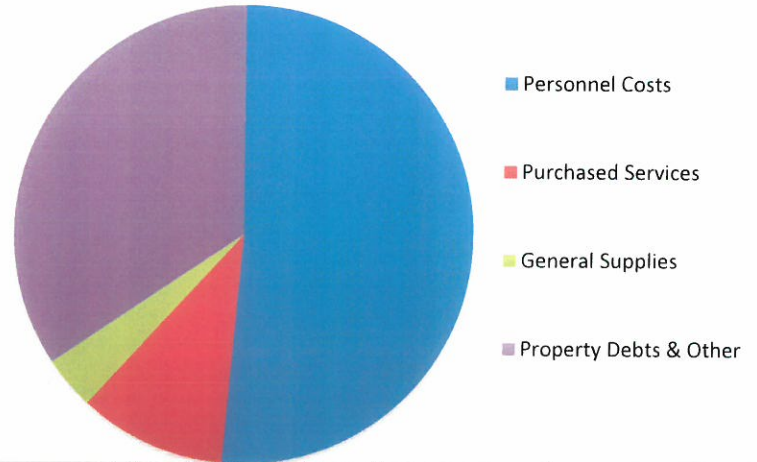
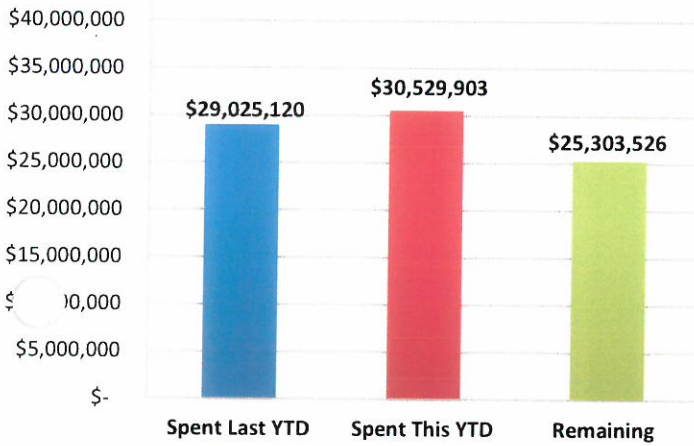
Date: \_\_\_\_\_ For the City by: \_\_\_\_\_  
 Steven R. Buck, City Manager

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 January 31, 2022

| Account Group                               | July 20 - Jan 21<br>Prior Yr Actual | July 21 - Jan 22<br>Current Yr Actual | 2021/2022<br>Revised Budget | Amount Remaining<br>Revised Budget - Actual |
|---|-------------------------------------|---------------------------------------|-----------------------------|---|
| 51000 Personal Services - Sal/Wages&Stip.   | \$ 10,796,899                       | \$ 11,444,438 37%                     | \$ 25,358,963 45%           | \$ 13,914,525 55%                           |
| 52000 Personal Services - Payroll Tax&Bene. | \$ 4,409,334                        | \$ 4,247,760 14%                      | \$ 9,785,969 18%            | \$ 5,538,208 57%                            |
| <i>Subtotal - Personal Services</i>         | \$ 15,206,232                       | \$ 15,692,199 51%                     | \$ 35,144,932 63%           | \$ 19,452,733 55%                           |
| 53000 Purchased Prof. & Tech. Services      | \$ 1,182,728                        | \$ 1,195,330 4%                       | \$ 2,204,805 4%             | \$ 1,009,475 46%                            |
| 54000 Purchased Property Services           | \$ 267,495                          | \$ 350,898 1%                         | \$ 629,732 1%               | \$ 278,833 44%                              |
| 55000 Other Purchased Services              | \$ 1,578,299                        | \$ 1,622,111 5%                       | \$ 3,097,938 6%             | \$ 1,475,827 48%                            |
| 56000 General Supplies                      | \$ 923,923                          | \$ 1,145,817 4%                       | \$ 2,038,604 4%             | \$ 892,787 44%                              |
| 57000 Property Maint & Repair               | \$ 175,983                          | \$ 283,987 1%                         | \$ 414,453 1%               | \$ 130,467 31%                              |
| 58000 Debt, Dues/Fees & Miscellaneous       | \$ 9,690,460                        | \$ 10,239,561 34%                     | \$ 12,302,965 22%           | \$ 2,063,404 17%                            |
| 59000 Other & Rounding                      | \$ -                                | \$ - 0%                               | \$ - 0%                     | \$ - 0%                                     |
| <b>Total</b>                                | <b>\$ 29,025,120</b>                | <b>\$ 30,529,903 100%</b>             | <b>\$ 55,833,428 100%</b>   | <b>\$ 25,303,526 45%</b>                    |



| Warrant Article<br>Cost Center        | July 20 - Jan 21<br>Prior Yr Actual | July 21 - Jan 22<br>Current Yr Actual | 2020/2021<br>Revised Budget | Amount<br>Remaining      |
|---------------------------------------|-------------------------------------|---------------------------------------|-----------------------------|--------------------------|
| 1. Regular Instruction                | \$ 6,774,257                        | \$ 6,845,833 22%                      | \$ 16,292,107 29%           | \$ 9,446,274 58%         |
| 2. Special Education                  | \$ 3,893,123                        | \$ 3,951,217 13%                      | \$ 8,879,125 16%            | \$ 4,927,907 55%         |
| 3. Career / Technical Education       | \$ 1,646,037                        | \$ 1,819,550 6%                       | \$ 3,696,067 7%             | \$ 1,876,517 51%         |
| 4. Other Instruction                  | \$ 296,417                          | \$ 470,550 2%                         | \$ 1,053,806 2%             | \$ 583,256 55%           |
| 5. Student & Staff Support            | \$ 1,716,760                        | \$ 1,584,652 5%                       | \$ 3,702,225 7%             | \$ 2,117,573 57%         |
| 6. System Administration              | \$ 571,830                          | \$ 603,351 2%                         | \$ 964,985 2%               | \$ 361,635 37%           |
| 7. School Administration              | \$ 1,351,734                        | \$ 1,444,170 5%                       | \$ 2,576,499 5%             | \$ 1,132,329 44%         |
| 8. Transportation & Buses             | \$ 918,911                          | \$ 987,212 3%                         | \$ 2,104,885 4%             | \$ 1,117,673 53%         |
| 9. Facilities Maintenance             | \$ 2,421,207                        | \$ 3,387,053 11%                      | \$ 5,302,053 9%             | \$ 1,915,000 36%         |
| 10. Debt Service                      | \$ 9,407,541                        | \$ 9,403,601 31%                      | \$ 11,210,041 20%           | \$ 1,806,441 16%         |
| 11. All Other Expenditures & Rounding | \$ 27,303                           | \$ 32,713 0%                          | \$ 51,634 0%                | \$ 18,921 37%            |
| <b>Subtotal</b>                       | <b>\$ 29,025,120</b>                | <b>\$ 30,529,903 100%</b>             | <b>\$ 55,833,428 100%</b>   | <b>\$ 25,303,526 45%</b> |
| Adult Education                       | \$ 297,481                          | \$ 267,702 44%                        | \$ 606,380                  | \$ 338,677 56%           |
| <b>Total</b>                          | <b>\$ 29,322,601</b>                | <b>\$ 30,797,605 55%</b>              | <b>\$ 56,439,808 100%</b>   | <b>\$ 25,642,203 45%</b> |