

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

From: Cheryl Fournier, Business Administrator

Date: March 15, 2022

Regarding: February 2022 Expense Report

Page 1 is a new dashboard page that has been added to give a quick overview of the revenue, expenses, and other funds.

Attached please find the Reconciliation of Accounts (Page 2) as of February 28, 2022 reflecting all activity for fiscal year 2022. Highlights from this report include:

- General Education and Adult Ed Revenues of \$29.2 million and \$34.2 million in Expenses, for a Net Expense of \$5.0 million.
- There are 34 Special Revenue accounts with activity in the current fiscal year, with combined revenues of \$3.7 million and combined expenses of \$5.0 million, for a Net Expense of \$1.3 million. The department of education is running behind on approving invoices, and we enter in the next invoice as soon as the system allows. We can only bill per month for ESSER funds due to the size of the grant. All other funds are only running one or two months behind depending on the system. The timeline has been shortened drastically in the last few months.
- 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 \$3.4 million, for Net Expenses of \$3.4 million.
- We currently have three Enterprise accounts; School Nutrition, Adult Ed Enrichment and the Performing Arts Center. Those three accounts have generated revenues of \$1.4 million and expenses of \$1.4 million, for Net Revenue of \$21 thousand.
- Finally, in Trust Funds, we have \$181 thousand in revenue and approximately \$180 thousand in expenses, for Net Revenue of \$1 thousand.

On the third 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 \$18.4 million, an increase of about \$545 thousand over the prior year.
- You will see that the 53000-57000 group which includes Purchased Professional & Technical Services (\$1.4 million), Property Services (\$378 thousand), Other Purchased Services (\$1.8 million), Supplies/Energy (\$1.3 million) and Property Maintenance (\$301 thousand) in totality are coming in about \$560 thousand higher than the prior year. The primary reason is tuition for Outside Placement and Transportation timing of payments. Another item is that a majority of the Capital Program has been completed for the year.

- 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:

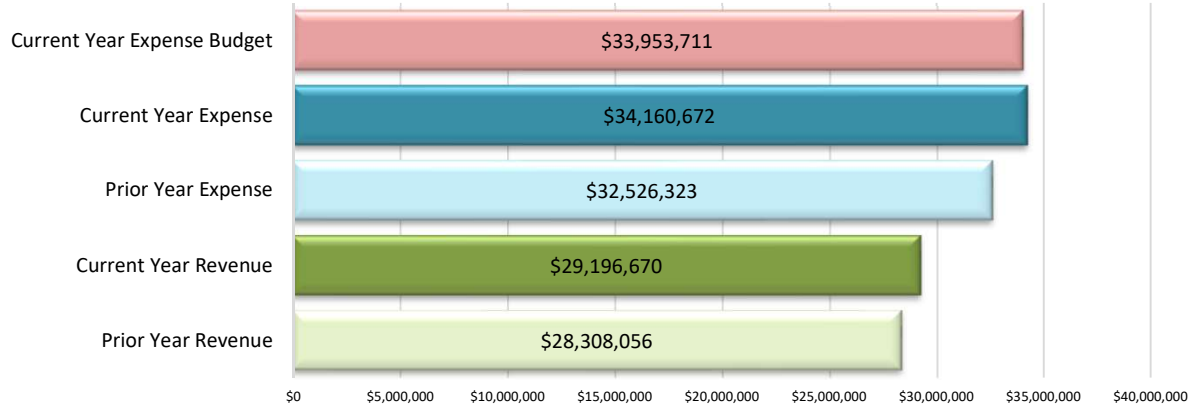
- Articles 1-4, which are classified as "Direct Instruction" contribute \$15.3 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin) contribute another \$4.1 million.
- Article 8, Transportation, contributes \$1.1 million, while Article 9, Facilities including CIP, contributes another \$3.8 million.
- Article 10, Debt, contributed \$9.4 million for the first five months.
- Finally, we have Article 11 (All Other) contributing \$36 thousand and Adult Ed Academic Only with \$309 thousand. This yields the combined General Fund Expense amount of \$34,160,672 Year-to-Date.

Adult Education revenue was \$31 thousand below last year, primarily due to SAD60 sharing of AE Director. General Fund Revenue is running \$888 thousand above prior year. The primary reason is the subsidy amounts.

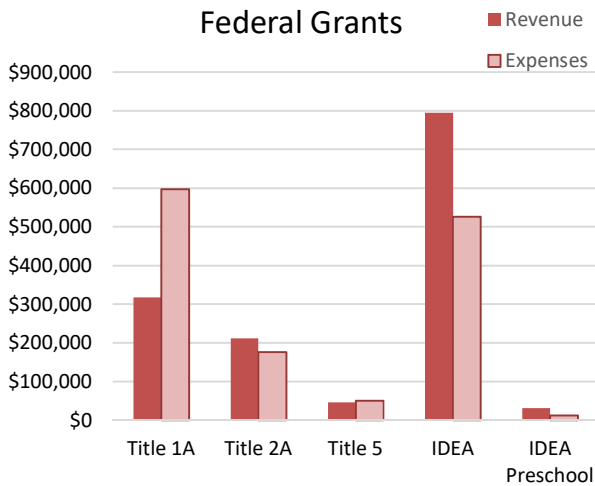
Sanford School Department Dashboard

For the Year-to-Date and Month Ending February 28, 2022

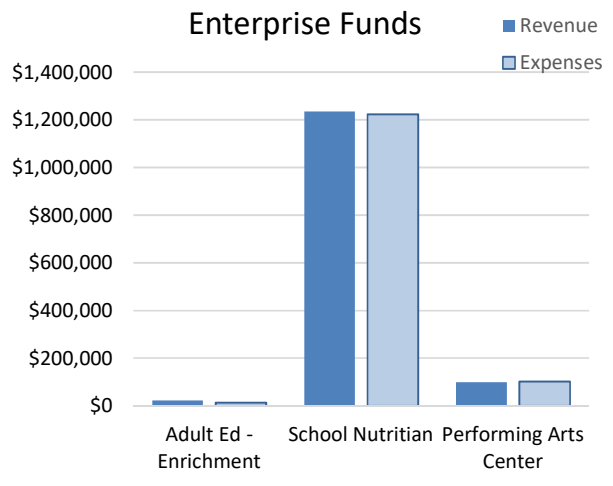
General Fund Budget vs Actual



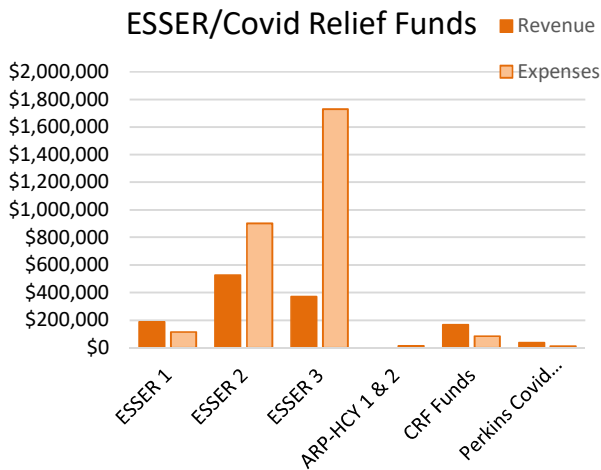
Federal Grants



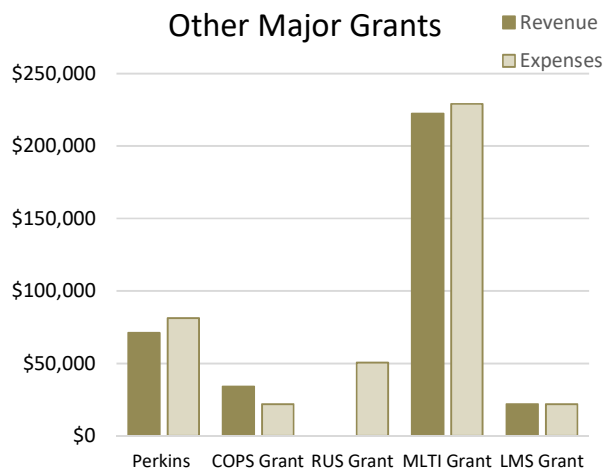
Enterprise Funds



ESSER/Covid Relief Funds



Other Major Grants



RECONCILIATION OF ACCOUNTS
BETWEEN SANFORD SCHOOL DEPARTMENT & THE CITY OF SANFORD
For the Year-to-Date and Month Ending February 28, 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
GENERAL FUND											
16-210	1000-1200	General Education	(29,043,895)	(29,043,895)	-	33,851,488	33,851,488	-	4,807,593	4,807,593	-
16-235	1500	Adult Education	(152,776)	(152,776)	-	309,185	309,184.65	-	156,409	156,409	-
Total			(29,196,670)	(29,196,670)	-	34,160,672	34,160,672	-	4,964,002	4,964,002	-
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	(38,000)	(38,000)	-	10,319	10,319	-	(27,681)	(27,681)	-
2206	2006	Ecomaine	-	-	-	136	136	-	136	136	-
2218	2052	Local JH	(6,792)	(6,792)	-	2,958	2,958	-	(3,834)	(3,834)	-
2219	2069	SRTC / Genest Home	(324,638)	(324,638)	-	100,728	100,728	-	(223,910)	(223,910)	-
2224	2200	MDOE Grant SRTC	(99,500)	(99,500)	-	40,367	40,367	-	(59,133)	(59,133)	-
2238	2215	College Transitions	-	-	-	28,846	28,846	-	28,846	28,846	-
2239	2300	Title 1A	(317,484)	(317,484)	-	596,447	596,447	-	278,963	278,963	-
2249	2460	MaineCare	(91,808)	(91,808)	-	112,381	112,381	-	20,574	20,574	-
2252	2470	Idea Local Entitlemt.	(794,772)	(794,772)	-	526,237	526,237	-	(268,535)	(268,535)	-
2253	2510	Early Child/PreSchl.	(31,339)	(31,339)	-	12,508	12,508	-	(18,830)	(18,830)	-
2255	2400	Title 4	(13,619)	(13,619)	-	243	243	-	(13,376)	(13,376)	-
2259	2670	Title 5	(45,796)	(45,796)	-	50,328	50,328	-	4,532	4,532	-
2262	2700	Title 2A	(212,046)	(212,046)	-	175,802	175,802	-	(36,244)	(36,244)	-
2268	2860	Carl Perkins	(70,953)	(70,953)	-	81,242	81,242	-	10,289	10,289	-
2269	2950	Aefla/Abe	(2,194)	(2,194)	-	14,628	14,628	-	12,434	12,434	-
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)	-	21,950	21,950	-	(12,045)	(12,045)	-
2296	2605	CARES Act	(186,105)	(186,105)	-	114,692	114,692	-	(71,413)	(71,413)	-
2297	2606	CRF Funds	(104,264)	(104,264)	-	88,044	88,044	-	(16,220)	(16,220)	-
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 Gra	(25,685)	(25,685)	-	6,782	6,782	-	(18,903)	(18,903)	-
2301	2010	WSSR TV	(3,800)	(3,800)	-	-	-	-	(3,800)	(3,800)	-
2302	2870	Perkins Covid Relief	(37,393)	(37,393)	-	10,475	10,475	-	(26,918)	(26,918)	-
2303	2614	ESSER 2	(526,142)	(526,142)	-	902,032	902,032	-	375,890	375,890	-
2304	2615	ESSER 3	(369,799)	(369,799)	-	1,729,841	1,729,841	-	1,360,042	1,360,042	-
2305	2617	LMS Subgrant	(21,919)	(21,919)	-	21,919	21,919	-	-	-	-
2306	2618	ARP-HCY	-	-	-	12,410	12,410	-	12,410	12,410	-
Total			(3,655,273)	(3,655,273)	-	4,968,112	4,968,112	-	1,312,839	1,312,839	-
CAPITAL IMPROVEMENT FUNDS											
4047	3015	HS Const Project	(2,253)	(2,253)	-	21,574	21,574	-	19,321	19,321	-
4054	3020	Elem Const Project	(3,103)	(3,103)	-	1,746,022	1,746,022	-	1,742,918	1,742,918	-
4200	3025	Facility Upgrades	(3,545)	(3,545)	-	1,628,723	1,628,723	-	1,625,179	1,625,179	-
Total			(8,901)	(8,901)	-	3,396,319	3,396,319	-	3,387,417	3,387,417	-
ENTERPRISE FUNDS											
5000	6000	School Café	(1,236,068)	(1,236,068)	-	1,223,173	1,223,173	-	(12,895)	(12,895)	-
5200	6150	Adult Ed Enrichment	(23,313)	(23,313)	-	12,888	12,888	-	(10,425)	(10,425)	-
5201	6200	Performng Arts Ctr	(99,444)	(99,444)	-	101,823	101,823	-	2,378	2,378	0
Total			(1,358,826)	(1,358,826)	-	1,337,884	1,337,884	-	(20,942)	(20,942)	-
TRUST FUNDS											
7015	9050	SRTC Capital Account	(135,040)	(135,040)	-	96,057	96,057	-	(38,983)	(38,983)	-
7013	8015	Trust Funds	(46,120)	(46,120)	-	84,313	84,313	-	38,193	38,193	-
Total			(181,160)	(181,160)	-	180,370	180,370	-	(790)	(790)	-

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

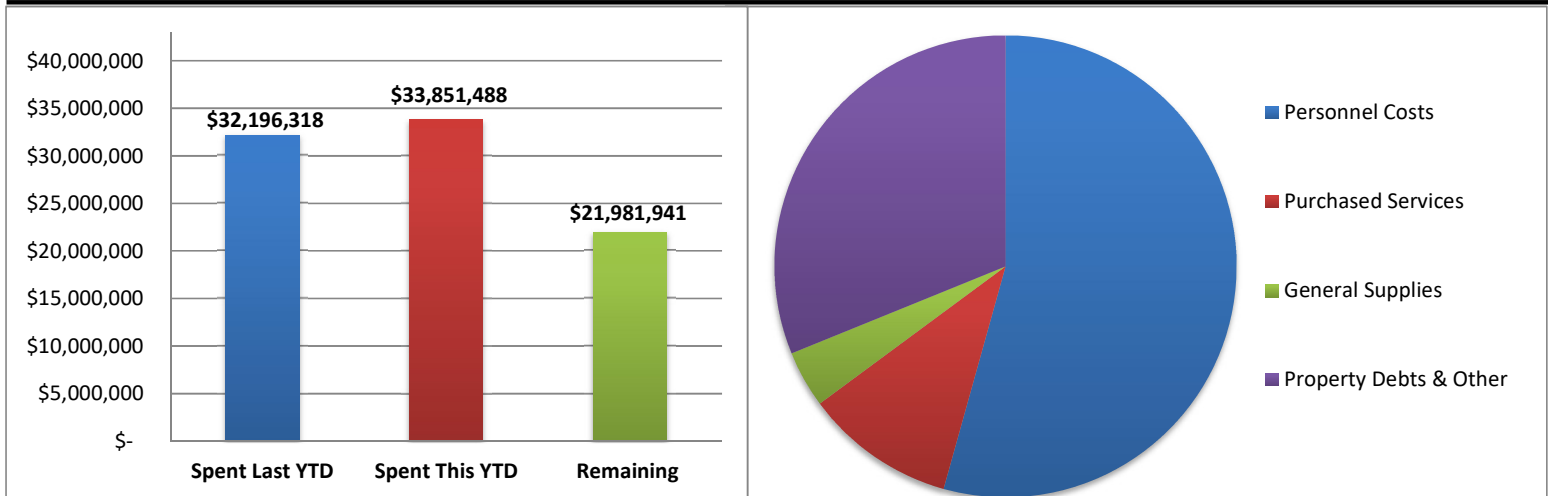
Cheryl Fournier, Business Administrator

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 February 28, 2022

Account Group	July 20 - Feb 21 Prior Yr Actual	July 21 - Feb 22 Current Yr Actual	2021/2022 Revised Budget	Amount Remaining Revised Budget - Actual
51000 Personal Services - Sal/Wages&Stip.	\$ 12,611,778	\$ 13,368,326 39%	\$ 25,358,963 45%	\$ 11,990,637 47%
52000 Personal Services - Payroll Tax&Bene.	\$ 5,229,135	\$ 5,017,753 15%	\$ 9,781,843 18%	\$ 4,764,089 49%
<i>Subtotal - Personal Services</i>	\$ 17,840,913	\$ 18,386,079 54%	\$ 35,140,806 63%	\$ 16,754,727 48%
53000 Purchased Prof. & Tech. Services	\$ 1,353,829	\$ 1,362,408 4%	\$ 2,112,630 4%	\$ 750,222 36%
54000 Purchased Property Services	\$ 295,490	\$ 378,012 1%	\$ 603,982 1%	\$ 225,970 37%
55000 Other Purchased Services	\$ 1,799,965	\$ 1,836,279 5%	\$ 3,092,638 6%	\$ 1,256,359 41%
56000 General Supplies	\$ 1,028,473	\$ 1,342,962 4%	\$ 2,068,330 4%	\$ 725,368 35%
57000 Property Maint & Repair	\$ 182,595	\$ 301,527 1%	\$ 512,078 1%	\$ 210,552 41%
58000 Debt, Dues/Fees & Miscellaneous	\$ 9,695,053	\$ 10,244,222 30%	\$ 12,302,965 22%	\$ 2,058,744 17%
59000 Other & Rounding	\$ -	\$ - 0%	\$ - 0%	\$ - 0%
Total	\$ 32,196,318	\$ 33,851,488 100%	\$ 55,833,428 100%	\$ 21,981,941 39%



Warrant Article Cost Center	July 20 - Feb 21 Prior Yr Actual	July 21 - Feb 22 Current Yr Actual	2020/2021 Revised Budget	Amount Remaining
1. Regular Instruction	\$ 8,005,956	\$ 8,084,938 24%	\$ 16,292,107 29%	\$ 8,207,169 50%
2. Special Education	\$ 4,539,680	\$ 4,603,771 14%	\$ 8,879,125 16%	\$ 4,275,353 48%
3. Career / Technical Education	\$ 1,917,598	\$ 2,083,434 6%	\$ 3,696,067 7%	\$ 1,612,633 44%
4. Other Instruction	\$ 313,538	\$ 545,422 2%	\$ 1,053,806 2%	\$ 508,384 48%
5. Student & Staff Support	\$ 1,950,752	\$ 1,826,321 5%	\$ 3,702,225 7%	\$ 1,875,904 51%
6. System Administration	\$ 662,499	\$ 672,283 2%	\$ 964,985 2%	\$ 292,703 30%
7. School Administration	\$ 1,532,633	\$ 1,643,780 5%	\$ 2,576,499 5%	\$ 932,719 36%
8. Transportation & Buses	\$ 1,119,270	\$ 1,169,007 3%	\$ 2,104,885 4%	\$ 935,878 44%
9. Facilities Maintenance	\$ 2,716,742	\$ 3,782,889 11%	\$ 5,302,053 9%	\$ 1,519,164 29%
10. Debt Service	\$ 9,407,541	\$ 9,403,601 28%	\$ 11,210,041 20%	\$ 1,806,441 16%
11. All Other Expenditures & Rounding	\$ 30,108	\$ 36,041 0%	\$ 51,634 0%	\$ 15,593 30%
Subtotal	\$ 32,196,318	\$ 33,851,488 100%	\$ 55,833,428 100%	\$ 21,981,941 39%
Adult Education	\$ 330,005	\$ 309,185 51%	\$ 606,380	\$ 297,195 49%
Total	\$ 32,526,323	\$ 34,160,672 61%	\$ 56,439,808 100%	\$ 22,279,136 39%