

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

From: Cheryl Fournier, Business Administrator

Date: May 18, 2022

Regarding: April 2022 Expense Report

The Budget Graphs are taking the spend percentage of budget for April for the FY2021 financials and applying that percentage to this year's budget. We need to remember that last year was a Covid year, and costs were not running normal. These graphs are working toward giving a new way to look at the financials.

Attached please find the Reconciliation of Accounts (Page 6) as of April 30, 2022 reflecting all activity for fiscal year 2022. Highlights from this report include:

- General Education and Adult Ed Revenues of \$36.0 million and \$43.9 million in Expenses, for a Net Expense of \$7.9 million.
- There are 36 Special Revenue accounts with activity in the current fiscal year, with combined revenues of \$5.1 million and combined expenses of \$6.6 million, for a Net Expense of \$1.5 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 \$11 thousand and combined expenses of \$3.7 million, for Net Expenses of \$3.7 million.
- We currently have three Enterprise accounts; School Nutrition, Adult Ed Enrichment and the Performing Arts Center. Those three accounts have generated revenues of \$1.9 million and expenses of \$1.8 million, for Net Revenue of \$127 thousand.
- Finally, in Trust Funds, we have \$225 thousand in revenue and approximately \$204 thousand in expenses, for Net Revenue of \$21 thousand.

On Page 7, for the General Fund – General Education Expense Details by function and warrant article, you can see:

- For Salaries and Benefits, the school has spent \$24.7 million, an increase of about \$601 thousand over the prior year.
- You will see that the 53000-57000 group which includes Purchased Professional & Technical Services (\$1.7 million), Property Services (\$453 thousand), Other Purchased Services (\$2.2 million), Supplies/Energy (\$1.7 million) and Property Maintenance (\$376 thousand) in totality are coming in about \$584 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 \$11.3 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:

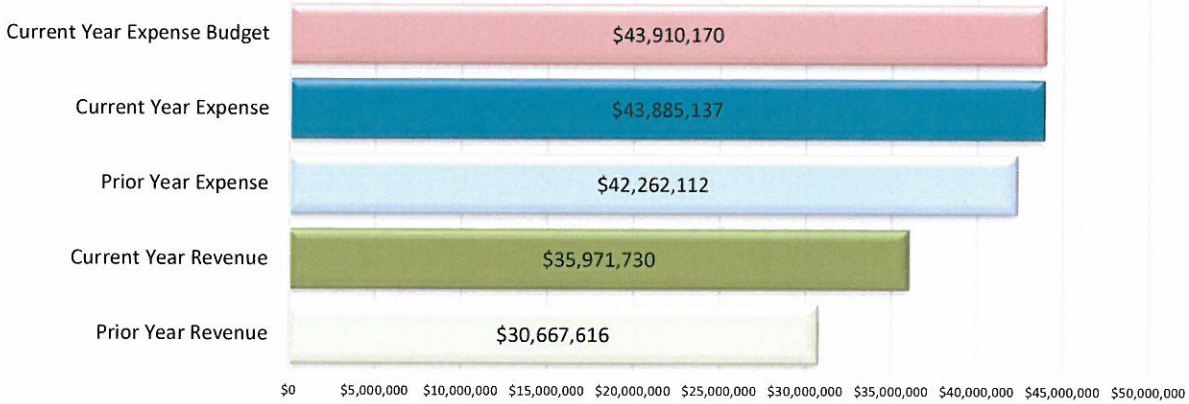
- Articles 1-4, which are classified as "Direct Instruction" contribute \$20.6 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin) contribute another \$5.4 million.
- Article 8, Transportation, contributes \$1.4 million, while Article 9, Facilities including CIP, contributes another \$4.8 million.
- Article 10, Debt, contributed \$11.2 million for the first five months.
- Finally, we have Article 11 (All Other) contributing \$43 thousand and Adult Ed Academic Only with \$405 thousand. This yields the combined General Fund Expense amount of \$43,885,137 Year-to-Date.

Adult Education revenue was \$42 thousand below last year, primarily due to SAD60 sharing of AE Director. General Fund Revenue is running \$0.6 million above prior year. The primary reason is the subsidy amounts.

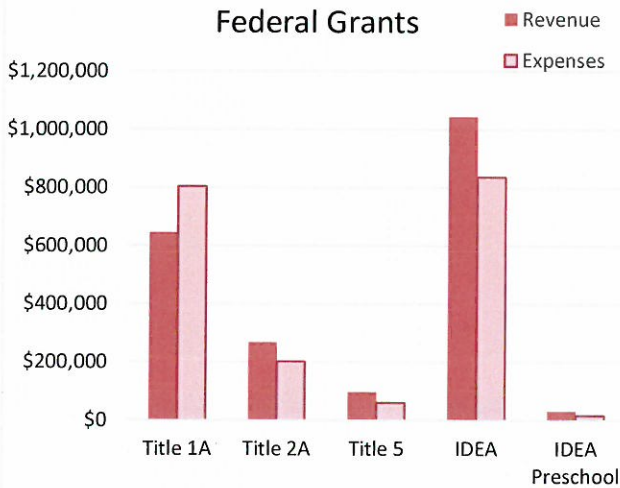
Sanford School Department Dashboard

For the Year-to-Date and Month Ending April 30, 2022

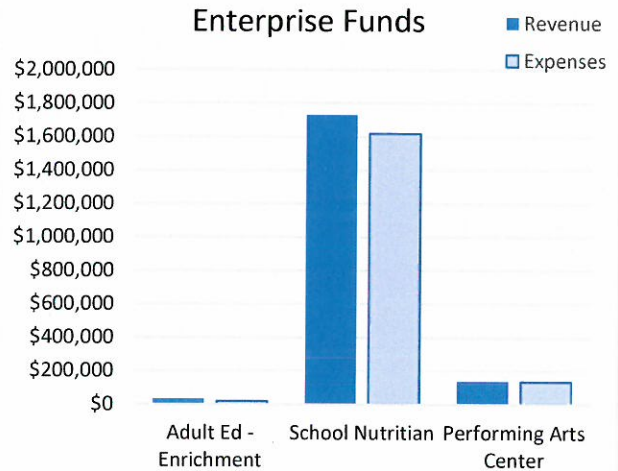
General Fund Budget vs Actual



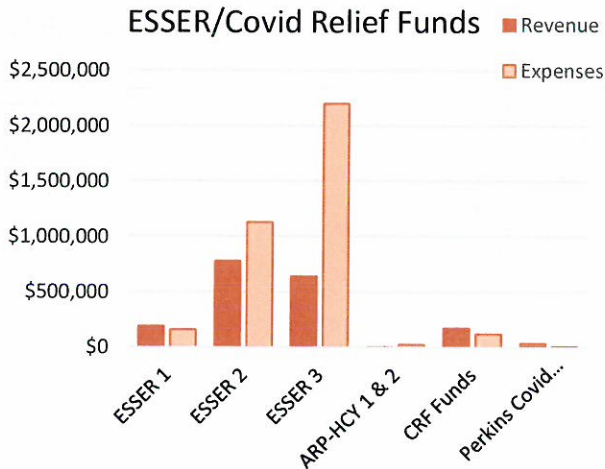
Federal Grants



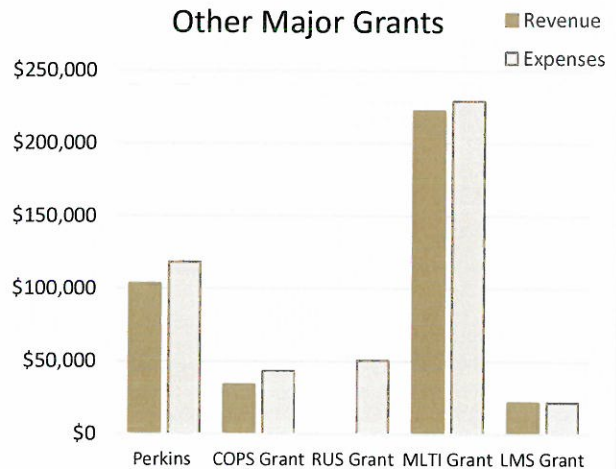
Enterprise Funds



ESSER/Covid Relief Funds



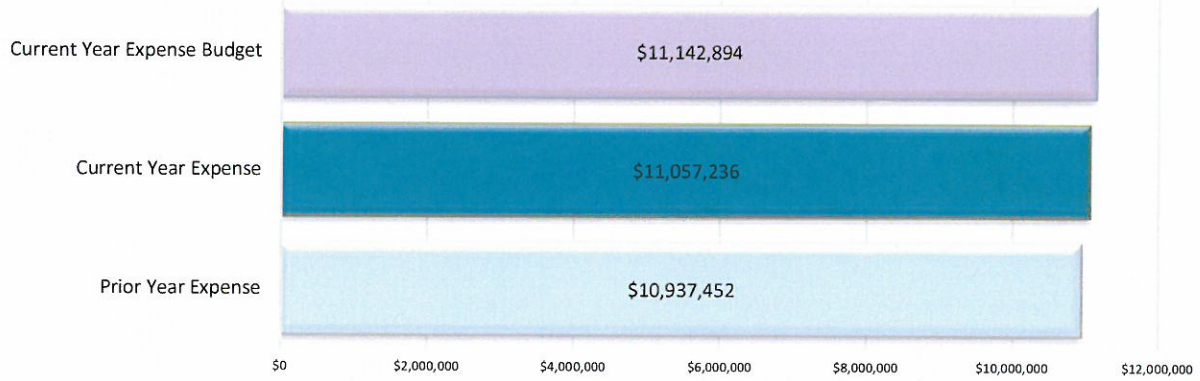
Other Major Grants



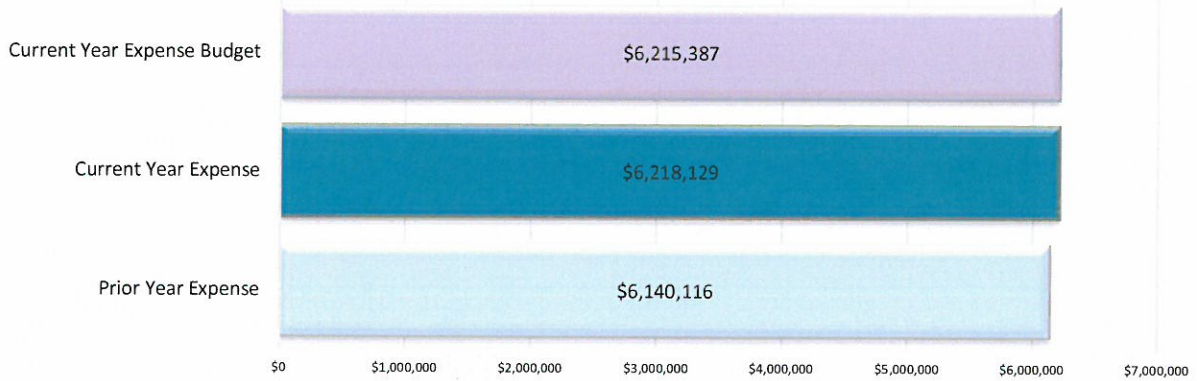
Sanford School Department By Cost Center

For the Year-to-Date and Month Ending April 30, 2022

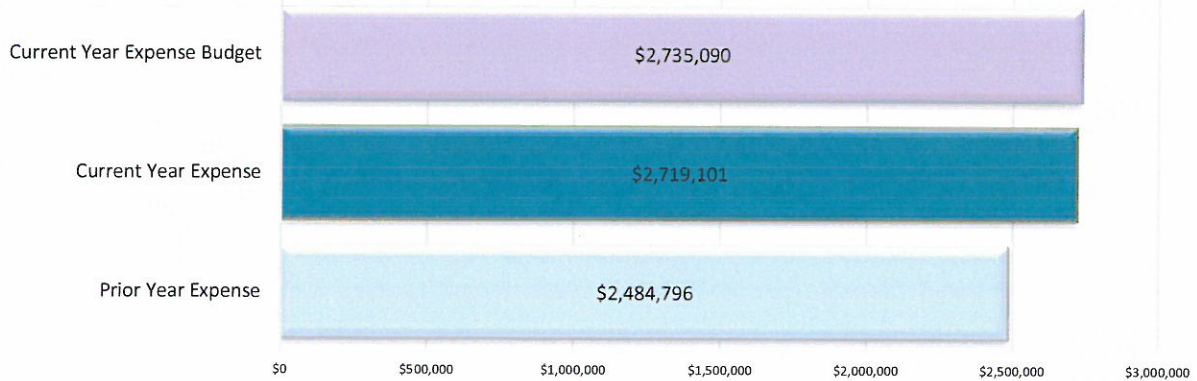
Article 1 - Regular Instruction Budget vs Actual



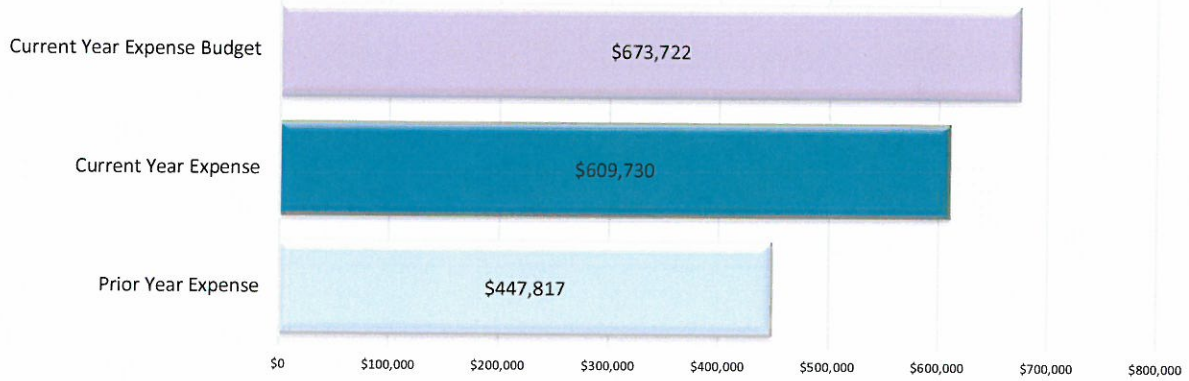
Article 2 - Special Education Budget vs Actual



Article 3 - Career & Technical Education Budget vs Actual



Article 4 - Other Instruction Budget vs Actual



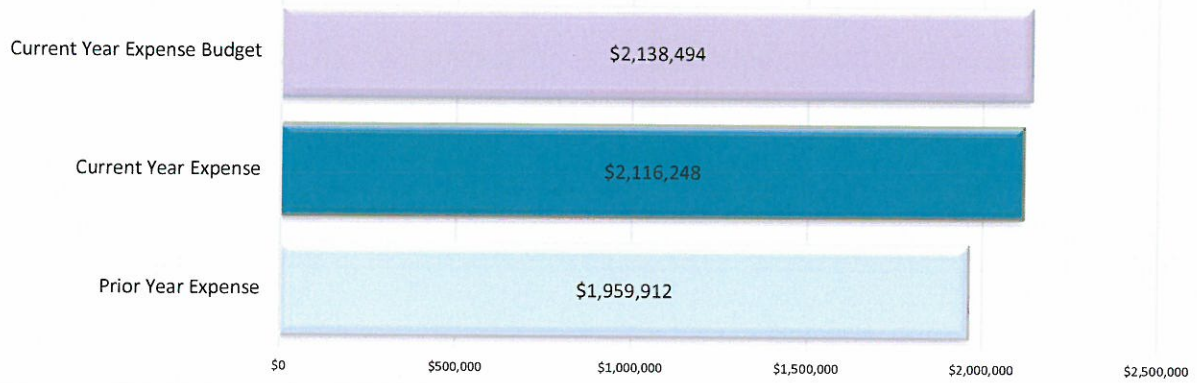
Article 5 - Student and Staff Support Budget vs Actual



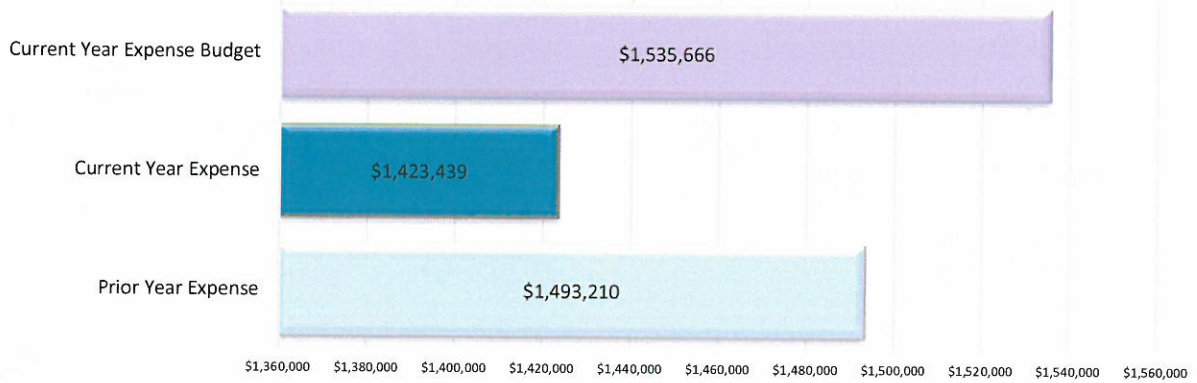
Article 6 - System Administration Budget vs Actual



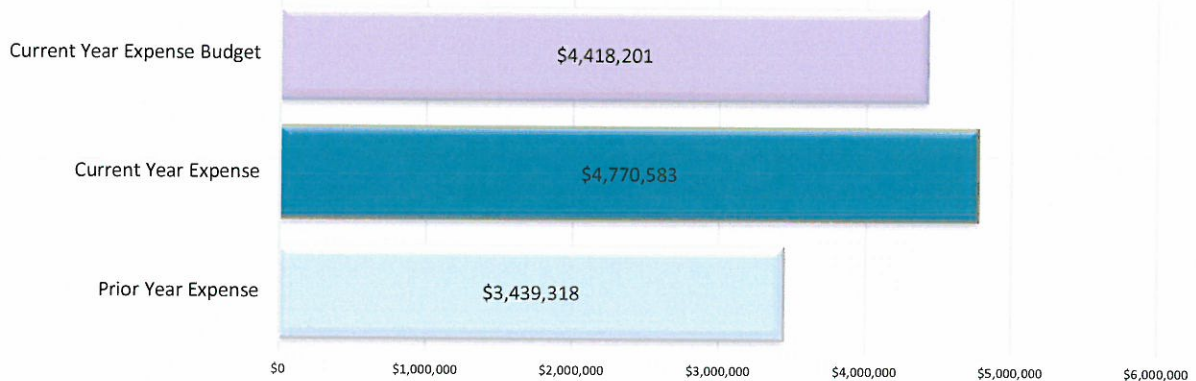
Article 7 - School Administration Budget vs Actual



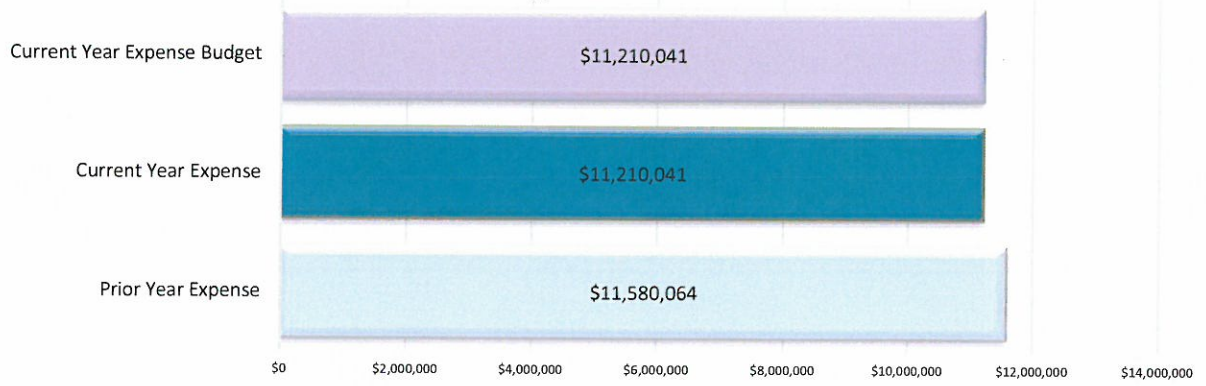
Article 8 - Transportation Budget vs Actual



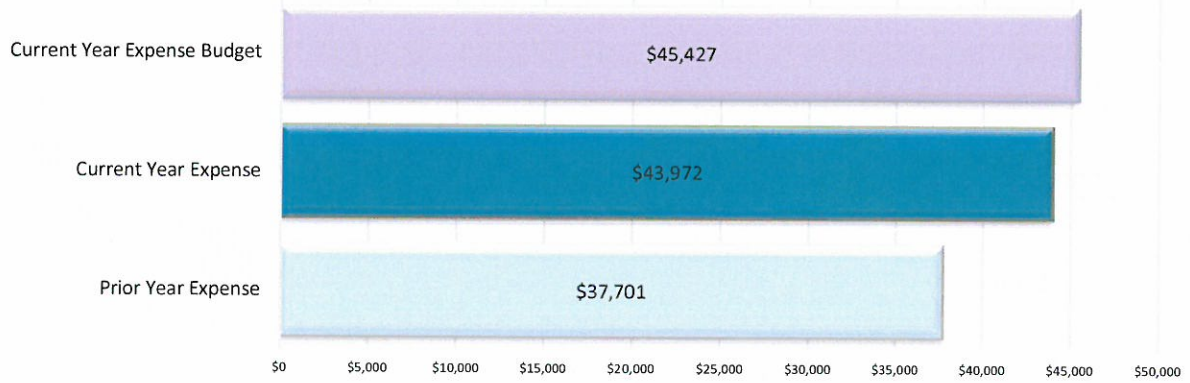
Article 9 - Facilities Maintenance Budget vs Actual



Article 10 - Debt Service Budget vs Actual



Article 11 - Other Budget vs Actual



RECONCILIATION OF ACCOUNTS
BETWEEN SANFORD SCHOOL DEPARTMENT & THE CITY OF SANFORD
For the Year-to-Date and Month Ending April 30, 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	(35,814,786)	(35,814,786)	-	43,479,450	43,479,450	-	7,664,664	7,664,664	-
16-235	1500	Adult Education	(156,943)	(156,943)	-	405,688	405,688	-	248,744	248,744	-
Total			(35,971,730)	(35,971,730)	-	43,885,137	43,885,137	-	7,913,408	7,913,408	-
SPECIAL REVENUE FUNDS											
2201	2001	Wellness Team	(10,805)	(10,805)	-	1,080	1,080	-	(9,725)	(9,725)	-
2202	2002	Erate	(76,069)	(76,069)	-	96,637	96,637	-	20,568	20,568	-
2204	2011	MelMac	(38,000)	(38,000)	-	16,416	16,416	-	(21,584)	(21,584)	-
2206	2006	Ecomaine	-	-	-	136	136	-	136	136	-
2218	2052	Local JH	(9,249)	(9,249)	-	5,076	5,076	-	(4,173)	(4,173)	-
2219	2069	SRTC / Genest Home	(324,638)	(324,638)	-	148,711	148,711	-	(175,927)	(175,927)	-
2224	2200	MDOE Grant SRTC	(99,500)	(99,500)	-	87,352	87,352	-	(12,148)	(12,148)	-
2238	2215	College Transitions	(23,888)	(23,888)	-	37,066	37,066	-	13,178	13,178	-
2239	2300	Title 1A	(644,431)	(644,431)	-	803,787	803,787	-	159,356	159,356	-
2249	2460	MaineCare	(125,648)	(125,648)	-	154,961	154,961	-	29,313	29,313	-
2252	2470	Idea Local Entitlemt.	(1,043,598)	(1,043,598)	-	836,223	836,223	-	(207,375)	(207,375)	-
2253	2510	Early Child/PreSchl.	(31,339)	(31,339)	-	17,331	17,331	-	(14,007)	(14,007)	-
2255	2400	Title 4	(16,474)	(16,474)	-	243	243	-	(16,231)	(16,231)	-
2259	2670	Title 5	(96,176)	(96,176)	-	59,657	59,657	-	(36,519)	(36,519)	-
2262	2700	Title 2A	(268,284)	(268,284)	-	201,821	201,821	-	(66,463)	(66,463)	-
2268	2860	Carl Perkins	(103,527)	(103,527)	-	118,364	118,364	-	14,837	14,837	-
2269	2950	Aefla/Abe	(9,572)	(9,572)	-	19,965	19,965	-	10,393	10,393	-
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	-	-	-	18,000	18,000	-	18,000	18,000	-
2294	2830	SR-COPS (SVPP)	(33,995)	(33,995)	-	43,306	43,306	-	9,311	9,311	-
2296	2605	CARES Act	(191,330)	(191,330)	-	156,866	156,866	-	(34,464)	(34,464)	-
2297	2606	CRF Funds	(104,264)	(104,264)	-	118,120	118,120	-	13,856	13,856	-
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	(70,811)	(70,811)	-	1,179	1,179	-	(69,632)	(69,632)	-
2299	2241	Midde 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	(780,920)	(780,920)	-	1,129,048	1,129,048	-	348,128	348,128	-
2304	2615	ESSER 3	(641,094)	(641,094)	-	2,198,926	2,198,926	-	1,557,832	1,557,832	-
2305	2617	LMS Subgrant	(21,919)	(21,919)	-	21,919	21,919	-	-	-	-
2306	2618	ARP-HCY	(2,946)	(2,946)	-	23,946	23,946	-	21,000	21,000	-
2307	2619	ARP-HCY 2	-	-	-	-	-	-	-	-	-
2308	2626	DOE Face Masks	-	-	-	6,940	6,940	-	6,940	6,940	-
Total			(5,056,259)	(5,056,259)	-	6,621,878	6,621,878	-	1,565,619	1,565,619	-
CAPITAL IMPROVEMENT FUNDS										660,511	-
4047	3015	HS Const Project	(2,797)	(2,797)	-	149,448	149,448	-	146,650	146,650	-
4054	3020	Elem Const Project	(3,337)	(3,337)	-	1,862,251	1,862,251	-	1,858,914	1,858,914	-
4200	3025	Facility Upgrades	(4,946)	(4,946)	-	1,696,881	1,696,881	-	1,691,935	1,691,935	-
Total			(11,080)	(11,080)	-	3,708,579	3,708,579	-	3,697,499	3,697,499	-
ENTERPRISE FUNDS											
5000	6000	School Café	(1,729,097)	(1,729,097)	-	1,619,313	1,619,313	-	(109,783)	(109,783)	-
5200	6150	Adult Ed Enrichment	(33,084)	(33,084)	-	18,698	18,698	-	(14,387)	(14,387)	-
5201	6200	Performng Arts Ctr	(139,133)	(139,133)	-	136,093	136,093	-	(3,040)	(3,040)	-
Total			(1,901,314)	(1,901,314)	-	1,774,104	1,774,104	-	(127,210)	(127,210)	-
TRUST FUNDS											
7015	9050	SRTC Capital Account	(135,040)	(135,040)	-	109,497	109,497	-	(25,543)	(25,543)	-
7013	8015	Trust Funds	(89,940)	(89,940)	-	94,823	94,823	-	4,883	4,883	(0)
Total			(224,980)	(224,980)	-	204,321	204,321	-	(20,659)	(20,659)	(0)

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

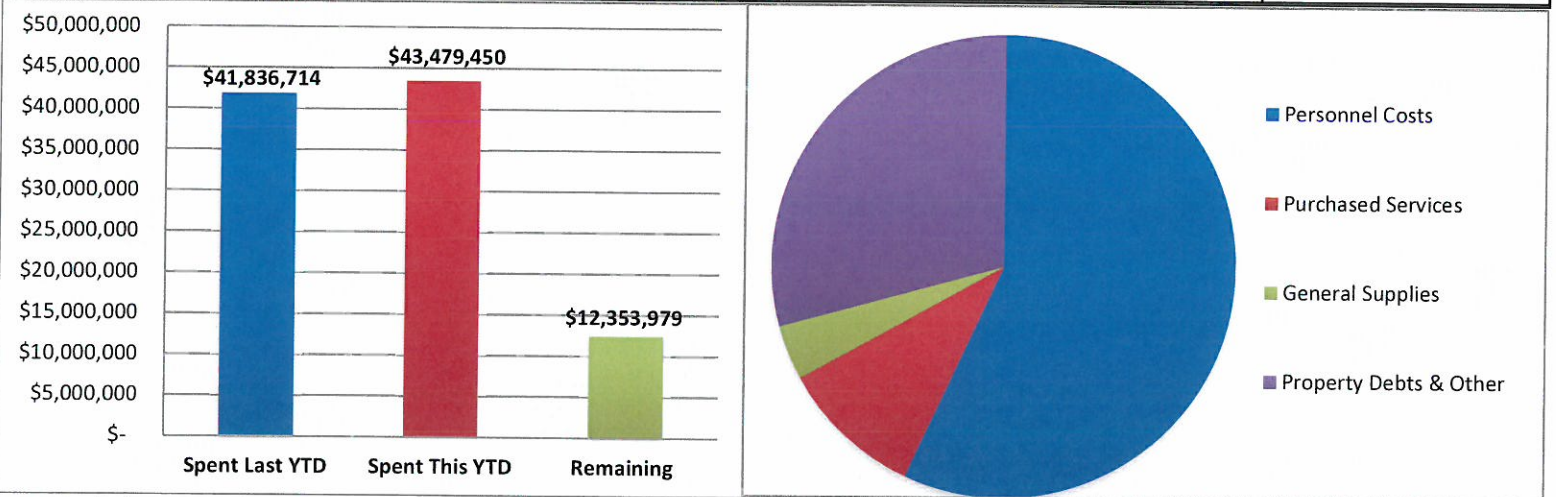
Cheryl Fournier, Business Administrator

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 April 30, 2022

Account Group	July 20 - Apr 21 Prior Yr Actual	July 21 - Apr 22 Current Yr Actual	2021/2022 Revised Budget	Amount Remaining Revised Budget - Actual
51000 Personal Services - Sal/Wages&Stip.	\$ 17,210,030	\$ 18,102,729 42%	\$ 25,233,563 45%	\$ 7,130,834 28%
52000 Personal Services - Payroll Tax&Bene.	\$ 6,927,002	\$ 6,635,743 15%	\$ 9,746,843 17%	\$ 3,111,099 32%
<i>Subtotal - Personal Services</i>	\$ 24,137,032	\$ 24,738,472 57%	\$ 34,980,406 63%	\$ 10,241,933 29%
53000 Purchased Prof. & Tech. Services	\$ 1,621,446	\$ 1,697,522 4%	\$ 2,060,922 4%	\$ 363,400 18%
54000 Purchased Property Services	\$ 382,958	\$ 453,497 1%	\$ 608,997 1%	\$ 155,499 26%
55000 Other Purchased Services	\$ 2,256,725	\$ 2,203,739 5%	\$ 3,209,432 6%	\$ 1,005,693 31%
56000 General Supplies	\$ 1,328,634	\$ 1,660,609 4%	\$ 2,089,711 4%	\$ 429,102 21%
57000 Property Maint & Repair	\$ 217,901	\$ 376,980 1%	\$ 538,825 1%	\$ 161,845 30%
58000 Debt, Dues/Fees & Miscellaneous	\$ 11,892,017	\$ 12,348,630 28%	\$ 12,345,136 22%	\$ (3,494) 0%
59000 Other & Rounding	\$ -	\$ - 0%	\$ - 0%	\$ - 0%
Total	\$ 41,836,714	\$ 43,479,450 100%	\$ 55,833,428 100%	\$ 12,353,979 22%



Warrant Article Cost Center	July 20 - Apr 21 Prior Yr Actual	July 21 - Apr 22 Current Yr Actual	2020/2021 Revised Budget	Amount Remaining
1. Regular Instruction	\$ 10,937,452	\$ 11,057,236 25%	\$ 16,292,107 29%	\$ 5,234,871 32%
2. Special Education	\$ 6,140,116	\$ 6,218,129 14%	\$ 8,879,125 16%	\$ 2,660,996 30%
3. Career / Technical Education	\$ 2,484,796	\$ 2,719,101 6%	\$ 3,696,067 7%	\$ 976,967 26%
4. Other Instruction	\$ 447,817	\$ 609,730 1%	\$ 1,053,806 2%	\$ 444,076 42%
5. Student & Staff Support	\$ 2,505,476	\$ 2,452,173 6%	\$ 3,702,225 7%	\$ 1,250,052 34%
6. System Administration	\$ 810,852	\$ 858,797 2%	\$ 964,985 2%	\$ 106,189 11%
7. School Administration	\$ 1,959,912	\$ 2,116,248 5%	\$ 2,576,499 5%	\$ 460,252 18%
8. Transportation & Buses	\$ 1,493,210	\$ 1,423,439 3%	\$ 2,104,885 4%	\$ 681,446 32%
9. Facilities Maintenance	\$ 3,439,318	\$ 4,770,583 11%	\$ 5,302,053 9%	\$ 531,470 10%
10. Debt Service	\$ 11,580,064	\$ 11,210,041 26%	\$ 11,210,041 20%	\$ - 0%
11. All Other Expenditures & Rounding	\$ 37,701	\$ 43,972 0%	\$ 51,634 0%	\$ 7,662 15%
Subtotal	\$ 41,836,714	\$ 43,479,450 100%	\$ 55,833,428 100%	\$ 12,353,979 22%
Adult Education	\$ 425,398	\$ 405,688 67%	\$ 606,380	\$ 200,692 33%
Total	\$ 42,262,112	\$ 43,885,137 78%	\$ 56,439,808 100%	\$ 12,554,670 22%