

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

From: Cheryl Fournier, Business Administrator

Date: July 26, 2022

Regarding: May 2022 Expense Report

The Budget Graphs are taking the spend percentage of budget for May 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 \$38.4 million and \$47.4 million in Expenses, for a Net Expense of \$9.0 million.
- There are 38 Special Revenue accounts with activity in the current fiscal year, with combined revenues of \$5.7 million and combined expenses of \$7.2 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 \$0.3 million and combined expenses of \$3.7 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 \$2.1 million and expenses of \$2.0 million, for Net Revenue of \$0.1 million.
- Finally, in Trust Funds, we have \$258 thousand in revenue and approximately \$206 thousand in expenses, for Net Revenue of \$51 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 \$27.4 million, an increase of about \$608 thousand over the prior year.
- You will see that the 53000-57000 group which includes Purchased Professional & Technical Services (\$1.8 million), Property Services (\$486 thousand), Other Purchased Services (\$2.6 million), Supplies/Energy (\$1.8 million) and Property Maintenance (\$329 thousand) in totality are coming in about \$824 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 \$12.3 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:

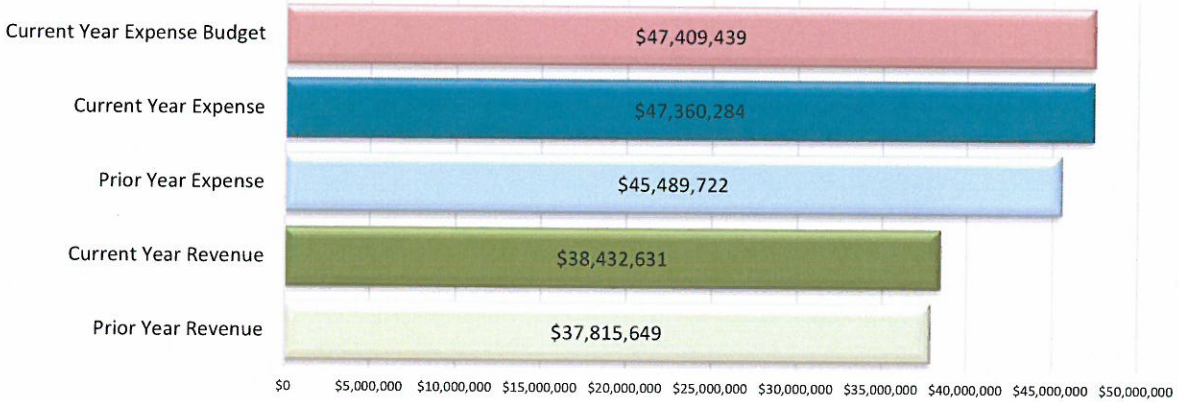
- Articles 1-4, which are classified as "Direct Instruction" contribute \$22.9 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin) contribute another \$6.0 million.
- Article 8, Transportation, contributes \$1.7 million, while Article 9, Facilities including CIP, contributes another \$5.0 million.
- Article 10, Debt, contributed \$11.2 million for the first five months.
- Finally, we have Article 11 (All Other) contributing \$46 thousand and Adult Ed Academic Only with \$440 thousand. This yields the combined General Fund Expense amount of \$47,360,284 Year-to-Date.

Adult Education revenue was \$45 thousand below last year, primarily due to SAD60 sharing of AE Director. General Fund Revenue is running \$0.7 million above prior year. The primary reason is the subsidy amounts.

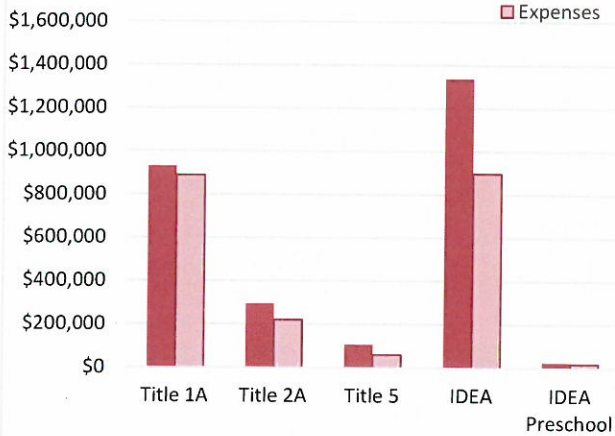
# Sanford School Department Dashboard

For the Year-to-Date and Month Ending May 31, 2022

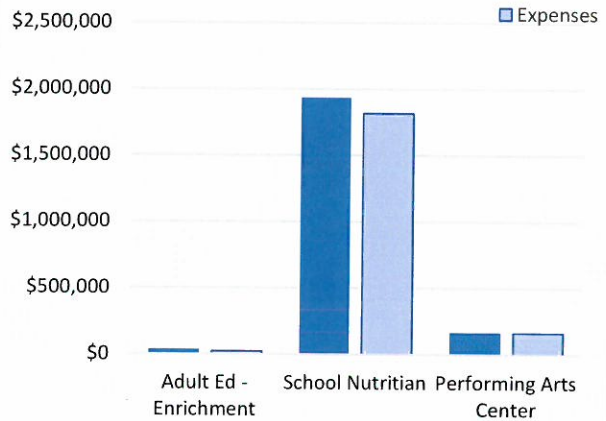
## General Fund Budget vs Actual



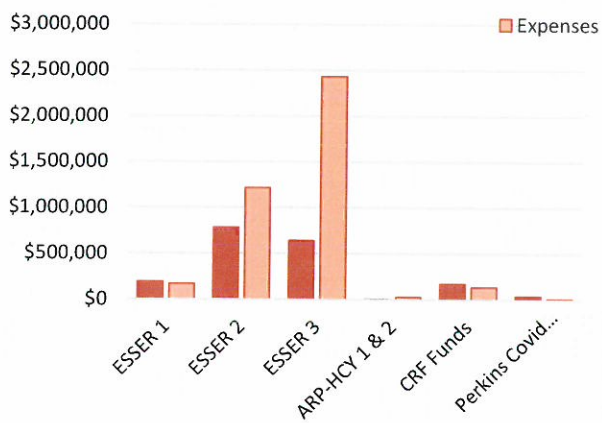
### Federal Grants



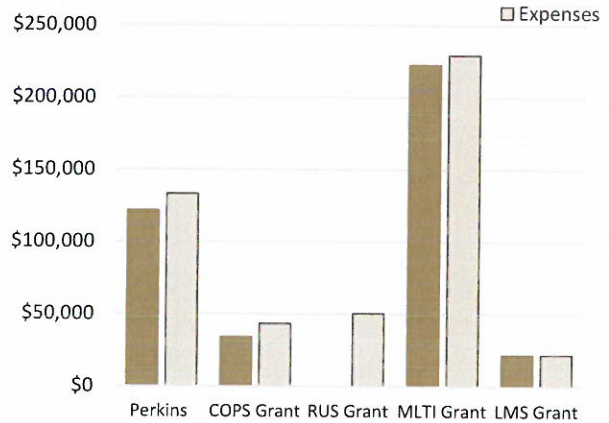
### Enterprise Funds



### ESSER/Covid Relief Funds



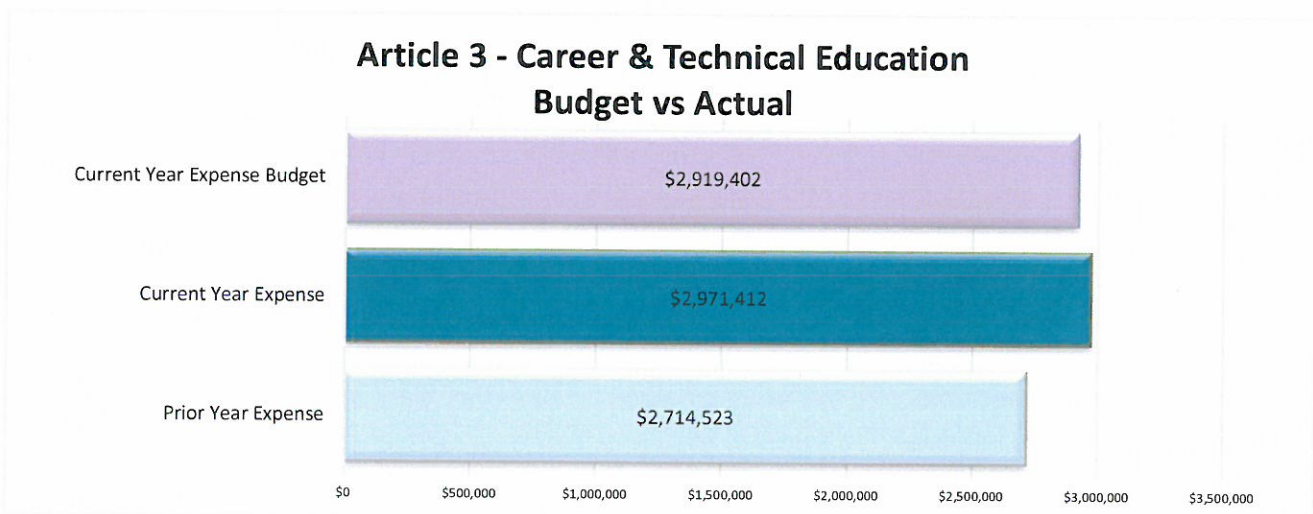
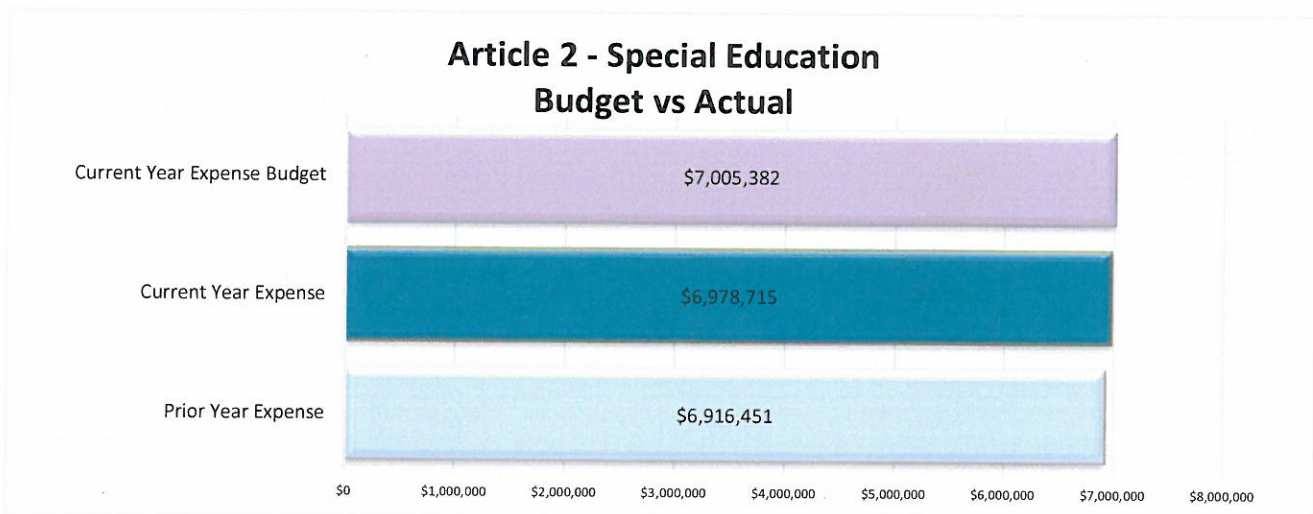
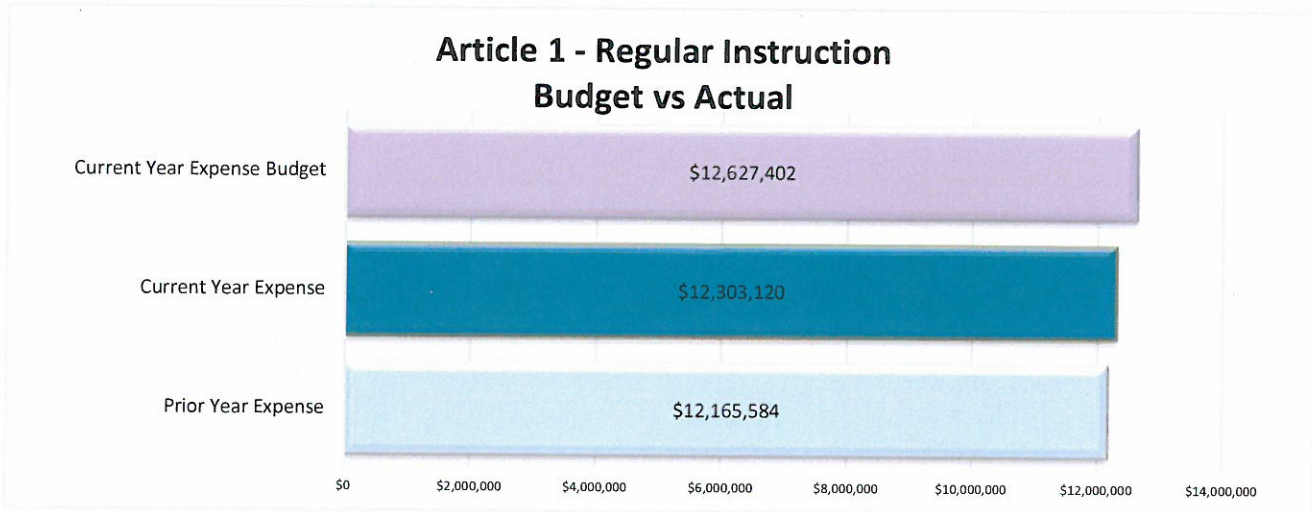
### Other Major Grants





# Sanford School Department By Cost Center

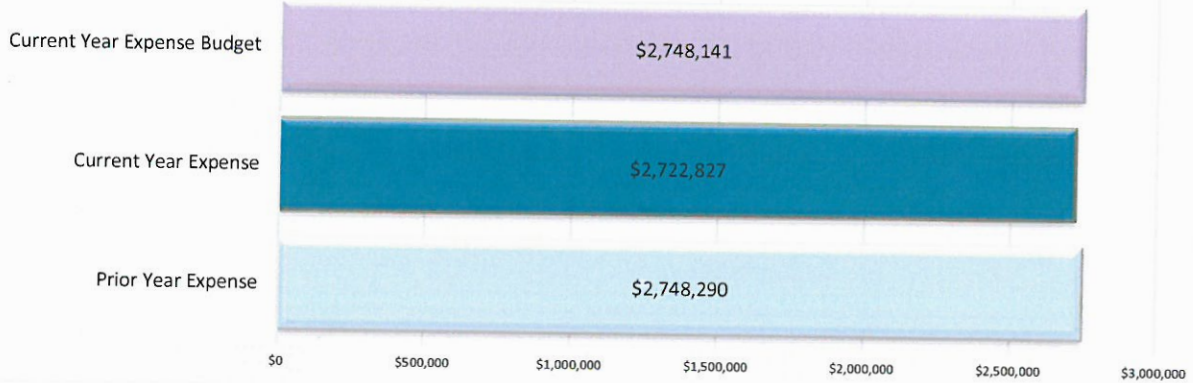
For the Year-to-Date and Month Ending May 31, 2022



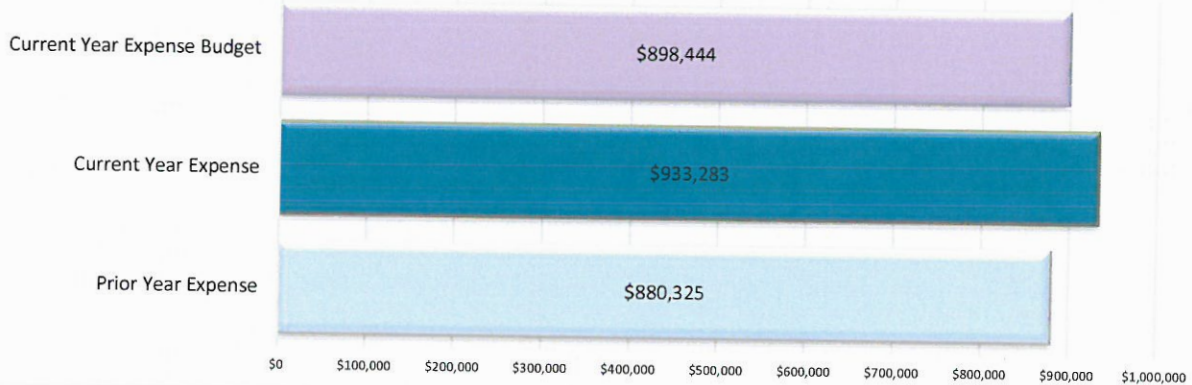
### Article 4 - Other Instruction Budget vs Actual



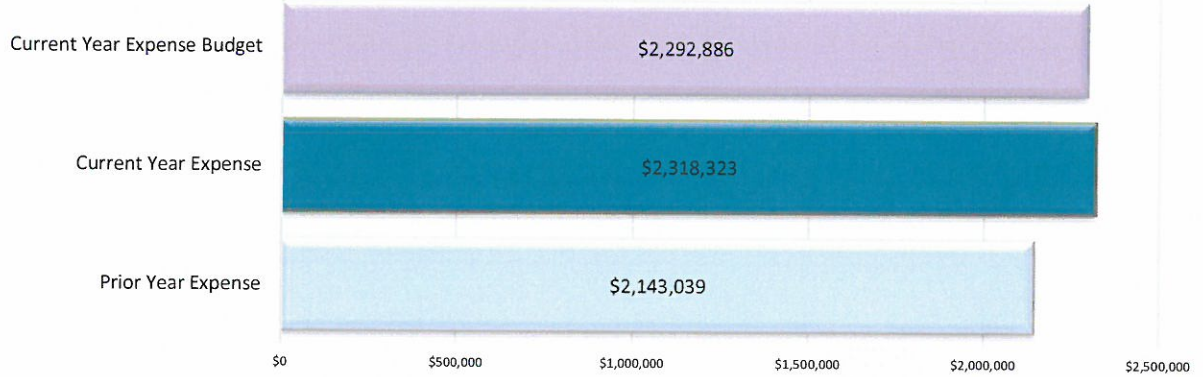
### Article 5 - Student and Staff Support Budget vs Actual



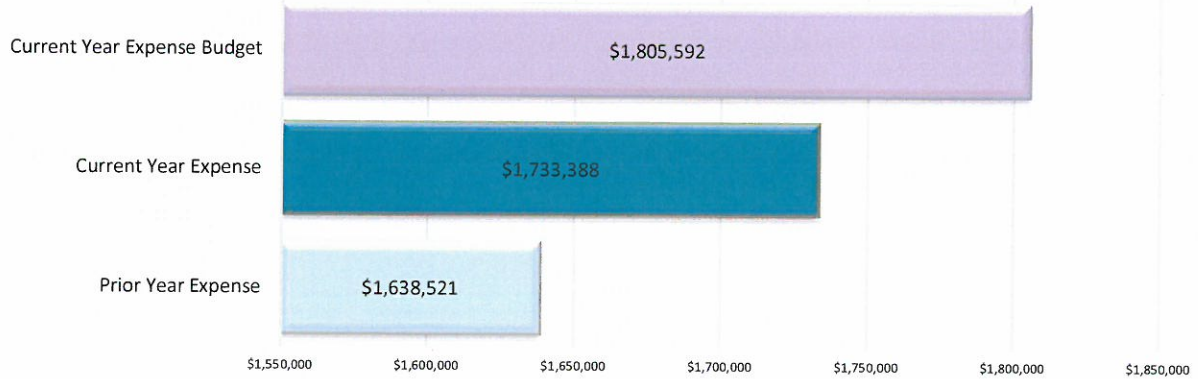
### Article 6 - System Administration Budget vs Actual



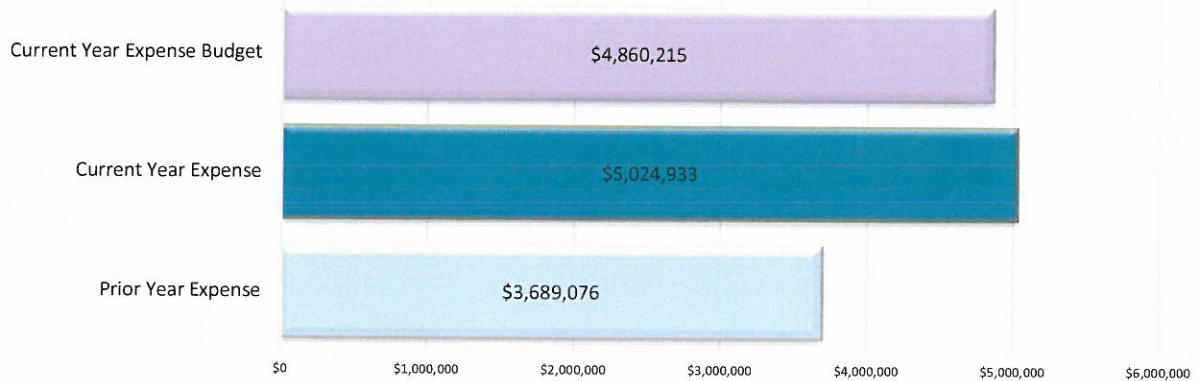
### Article 7 - School Administration Budget vs Actual



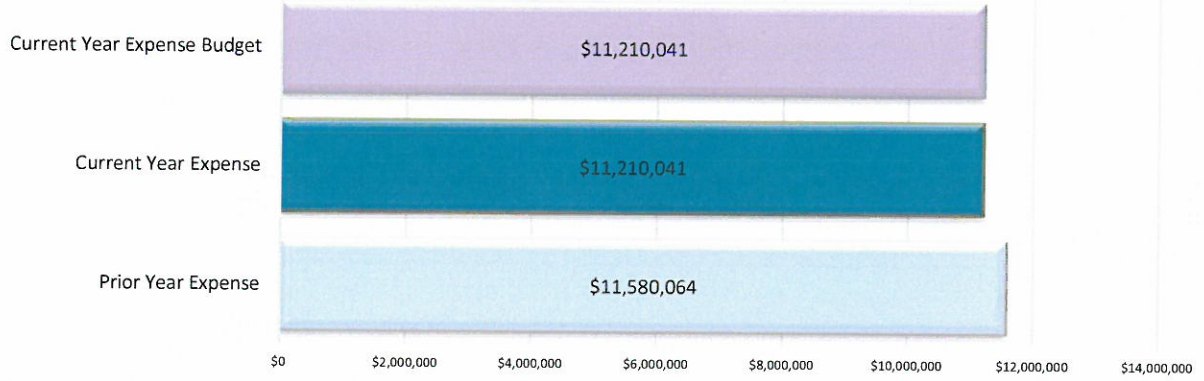
### Article 8 - Transportation Budget vs Actual



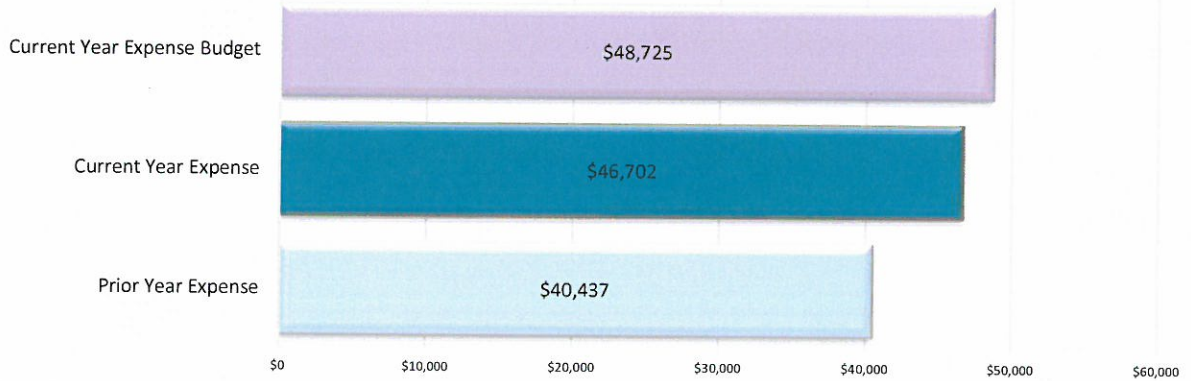
### Article 9 - Facilities Maintenance Budget vs Actual



### 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 May 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	(38,275,588)	(38,275,588)	-	46,920,680	46,920,680	-	8,645,092	8,645,092	-
16-235	1500	Adult Education	(157,043)	(157,043)	-	439,605	439,605	-	282,561	282,561	-
<b>Total</b>			<b>(38,432,631)</b>	<b>(38,432,631)</b>	<b>-</b>	<b>47,360,284</b>	<b>47,360,284</b>	<b>-</b>	<b>8,927,653</b>	<b>8,927,653</b>	<b>-</b>
<b>SPECIAL REVENUE FUNDS</b>											
2201	2001	Wellness Team	(10,805)	(10,805)	-	1,261	1,261	-	(9,544)	(9,544)	-
2202	2002	Erate	(81,109)	(81,109)	-	96,637	96,637	-	15,528	15,528	-
2204	2011	MelMac	(38,000)	(38,000)	-	18,483	18,483	-	(19,517)	(19,517)	-
2206	2006	Ecomaine	-	-	-	136	136	-	136	136	-
2212	2040	YCFEF Fin Literacy	(2,146)	(2,146)	-	-	-	-	(2,146)	(2,146)	-
2218	2052	Local JH	(9,249)	(9,249)	-	5,168	5,168	-	(4,081)	(4,081)	-
2219	2069	SRTC / Genest Home	(324,638)	(324,638)	-	151,663	151,663	-	(172,976)	(172,976)	-
2224	2200	MDOE Grant SRTC	(99,500)	(99,500)	-	102,861	102,861	-	3,361	3,361	-
2238	2215	College Transitions	(23,888)	(23,888)	-	37,066	37,066	-	13,178	13,178	-
2239	2300	Title 1A	(929,612)	(929,612)	-	888,866	888,866	-	(40,746)	(40,746)	-
2249	2460	MaineCare	(146,353)	(146,353)	-	171,551	171,551	-	25,198	25,198	-
2252	2470	Idea Local Entitlement	(1,337,554)	(1,337,554)	-	896,797	896,797	-	(440,757)	(440,757)	-
2253	2510	Early Child/PreSchl.	(25,427)	(25,427)	-	19,261	19,261	-	(6,166)	(6,166)	-
2255	2400	Title 4	(16,474)	(16,474)	-	243	243	-	(16,231)	(16,231)	-
2259	2670	Title 5	(105,505)	(105,505)	-	60,160	60,160	-	(45,345)	(45,345)	-
2262	2700	Title 2A	(295,180)	(295,180)	-	220,877	220,877	-	(74,303)	(74,303)	-
2268	2860	Carl Perkins	(121,440)	(121,440)	-	133,127	133,127	-	11,687	11,687	-
2269	2950	Aefla/Abe	(18,805)	(18,805)	-	19,965	19,965	-	1,160	1,160	-
2285	2007	HUB 9	-	-	-	2,146	2,146	-	2,146	2,146	-
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)	-	169,565	169,565	-	(21,765)	(21,765)	-
2297	2606	CRF Funds	(104,264)	(104,264)	-	133,828	133,828	-	29,564	29,564	-
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)	-	7,013	7,013	-	(18,672)	(18,672)	-
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)	-	1,218,030	1,218,030	-	437,110	437,110	-
2304	2615	ESSER 3	(641,094)	(641,094)	-	2,432,897	2,432,897	-	1,791,803	1,791,803	-
2305	2617	LMS Subgrant	(21,919)	(21,919)	-	21,919	21,919	-	-	-	-
2306	2618	ARP-HCY	(2,946)	(2,946)	-	28,681	28,681	-	25,735	25,735	-
2307	2619	ARP-HCY 2	-	-	-	-	-	-	-	-	-
2308	2626	DOE Face Masks	-	-	-	6,940	6,940	-	6,940	6,940	-
<b>Total</b>			<b>(5,720,747)</b>	<b>(5,720,747)</b>	<b>-</b>	<b>7,199,643</b>	<b>7,199,643</b>	<b>-</b>	<b>1,478,896</b>	<b>1,478,896</b>	<b>-</b>
<b>CAPITAL IMPROVEMENT FUNDS</b>											
4047	3015	HS Const Project	(3,058)	(3,058)	-	149,448	149,448	-	146,389	146,389	-
4054	3020	Elem Const Project	(296,341)	(296,341)	-	1,862,251	1,862,251	-	1,565,911	1,565,911	-
4200	3025	Facility Upgrades	(4,946)	(4,946)	-	1,696,881	1,696,881	-	1,691,935	1,691,935	-
<b>Total</b>			<b>(304,345)</b>	<b>(304,345)</b>	<b>-</b>	<b>3,708,579</b>	<b>3,708,579</b>	<b>-</b>	<b>3,404,235</b>	<b>3,404,235</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>											
5000	6000	School Café	(1,936,525)	(1,936,525)	-	1,817,003	1,817,003	-	(119,522)	(119,522)	-
5200	6150	Adult Ed Enrichment	(35,480)	(35,480)	-	22,504	22,504	-	(12,976)	(12,976)	-
5201	6200	Performing Arts Ctr	(168,003)	(168,003)	-	163,254	163,254	-	(4,749)	(4,749)	-
<b>Total</b>			<b>(2,140,008)</b>	<b>(2,140,008)</b>	<b>-</b>	<b>2,002,761</b>	<b>2,002,761</b>	<b>-</b>	<b>(137,248)</b>	<b>(137,248)</b>	<b>-</b>
<b>TRUST FUNDS</b>											
7015	9050	SRTC Capital Account	(135,040)	(135,040)	-	111,520	111,520	-	(23,520)	(23,520)	-
7013	8015	Trust Funds	(122,943)	(122,943)	-	94,823	94,823	-	(28,120)	(28,120)	-
<b>Total</b>			<b>(257,983)</b>	<b>(257,983)</b>	<b>-</b>	<b>206,343</b>	<b>206,343</b>	<b>-</b>	<b>(51,641)</b>	<b>(51,641)</b>	<b>-</b>

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

Cheryl Fournier, Business Administrator

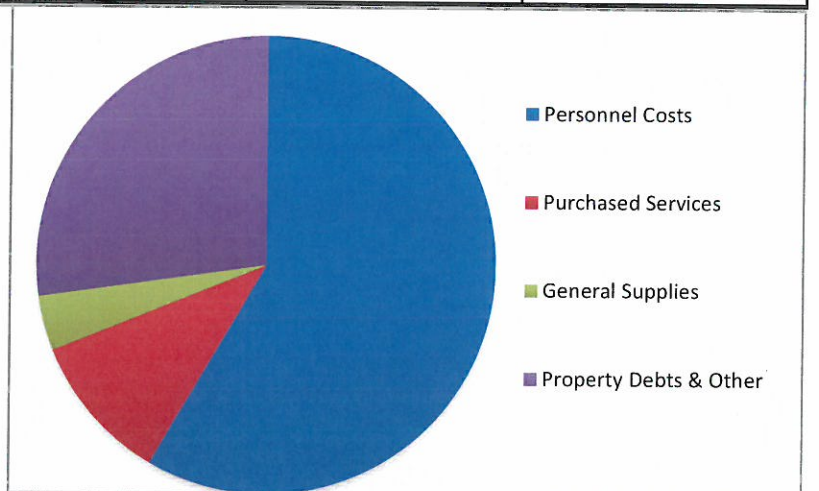
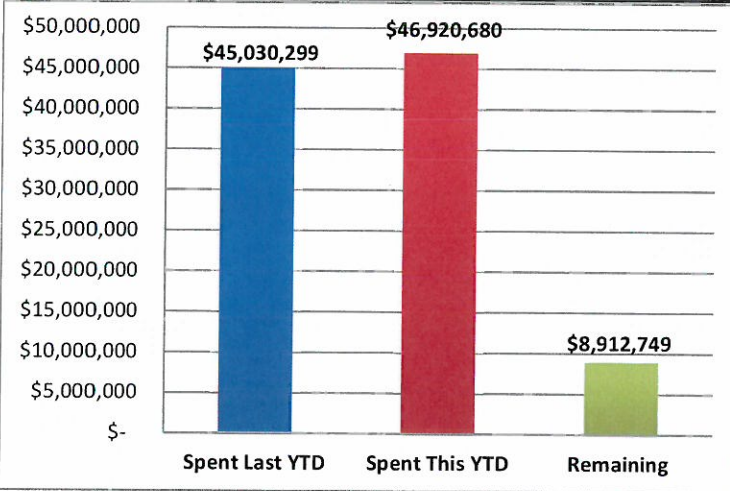
Date: \_\_\_\_\_ For the City by: \_\_\_\_\_  
 Steven R. Buck, City Manager

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 May 31, 2022

Account Group	July 20 - May 21 Prior Yr Actual	July 21 - May 22 Current Yr Actual	2021/2022 Revised Budget	Amount Remaining Revised Budget - Actual
51000 Personal Services - Sal/Wages&Stip.	\$ 19,066,887	\$ 20,016,079 43%	\$ 25,178,842 45%	\$ 5,162,764 21%
52000 Personal Services - Payroll Tax&Bene.	\$ 7,729,725	\$ 7,388,540 16%	\$ 9,746,843 17%	\$ 2,358,303 24%
<i>Subtotal - Personal Services</i>	\$ 26,796,612	\$ 27,404,619 58%	\$ 34,925,685 63%	\$ 7,521,066 22%
53000 Purchased Prof. & Tech. Services	\$ 1,725,570	\$ 1,781,352 4%	\$ 2,060,922 4%	\$ 279,570 14%
54000 Purchased Property Services	\$ 399,516	\$ 486,226 1%	\$ 608,997 1%	\$ 122,771 20%
55000 Other Purchased Services	\$ 2,552,772	\$ 2,656,538 6%	\$ 3,209,432 6%	\$ 552,894 17%
56000 General Supplies	\$ 1,424,526	\$ 1,804,792 4%	\$ 2,089,711 4%	\$ 284,919 14%
57000 Property Maint & Repair	\$ 232,236	\$ 429,370 1%	\$ 538,825 1%	\$ 109,455 20%
58000 Debt, Dues/Fees & Miscellaneous	\$ 11,899,068	\$ 12,357,784 26%	\$ 12,399,857 22%	\$ 42,072 0%
59000 Other & Rounding	\$ -	\$ - 0%	\$ - 0%	\$ - 0%
<b>Total</b>	<b>\$ 45,030,299</b>	<b>\$ 46,920,680 100%</b>	<b>\$ 55,833,428 100%</b>	<b>\$ 8,912,749 16%</b>



Warrant Article Cost Center	July 20 - May 21 Prior Yr Actual	July 21 - May 22 Current Yr Actual	2020/2021 Revised Budget	Amount Remaining
1. Regular Instruction	\$ 12,165,584	\$ 12,303,120 26%	\$ 16,292,107 29%	\$ 3,988,987 24%
2. Special Education	\$ 6,916,451	\$ 6,978,715 15%	\$ 8,879,125 16%	\$ 1,900,409 21%
3. Career / Technical Education	\$ 2,714,523	\$ 2,971,412 6%	\$ 3,696,067 7%	\$ 724,655 20%
4. Other Instruction	\$ 513,990	\$ 677,937 1%	\$ 1,053,806 2%	\$ 375,869 36%
5. Student & Staff Support	\$ 2,748,290	\$ 2,722,827 6%	\$ 3,702,225 7%	\$ 979,399 26%
6. System Administration	\$ 880,325	\$ 933,283 2%	\$ 964,985 2%	\$ 31,703 3%
7. School Administration	\$ 2,143,039	\$ 2,318,323 5%	\$ 2,576,499 5%	\$ 258,177 10%
8. Transportation & Buses	\$ 1,638,521	\$ 1,733,388 4%	\$ 2,104,885 4%	\$ 371,497 18%
9. Facilities Maintenance	\$ 3,689,076	\$ 5,024,933 11%	\$ 5,302,053 9%	\$ 277,120 5%
10. Debt Service	\$ 11,580,064	\$ 11,210,041 24%	\$ 11,210,041 20%	\$ - 0%
11. All Other Expenditures & Rounding	\$ 40,437	\$ 46,702 0%	\$ 51,634 0%	\$ 4,932 10%
<b>Subtotal</b>	<b>\$ 45,030,299</b>	<b>\$ 46,920,680 100%</b>	<b>\$ 55,833,428 100%</b>	<b>\$ 8,912,749 16%</b>
Adult Education	\$ 459,423	\$ 439,605 72%	\$ 606,380	\$ 166,775 28%
<b>Total</b>	<b>\$ 45,489,722</b>	<b>\$ 47,360,284 84%</b>	<b>\$ 56,439,808 100%</b>	<b>\$ 9,079,523 16%</b>