

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

From: Cheryl Fournier, Business Administrator

Date: October 11, 2022

Regarding: August 2022 Expense Report

Attached please find the Reconciliation of Accounts as of August 31, 2022 (Page 6) reflecting all activity for fiscal year 2022. Highlights from this report include:

- General Education and Adult Ed Revenues of \$5.1 million and \$2.2 million in Expenses, for a Net Revenue of \$2.9 million. July & August do not have any Teacher and Ed Tech expenses.
- There are 18 Special Revenue accounts with activity in the current fiscal year, with combined revenues of \$0.2 million and combined expenses of \$0.4 million, for a Net Expense of \$0.2 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 \$845 and combined expenses of \$0.3 million, for Net Expenses of \$0.3 million.
- We currently have three Enterprise accounts; School Nutrition, Adult Ed Enrichment and the Performing Arts Center. Those three accounts have generated revenues of \$192 thousand and expenses of \$151 thousand, for Net Expense of \$41 thousand.
- Finally, in Trust Funds, we have \$85 thousand in revenue and approximately \$5 thousand in expenses, for Net Expenses of \$80 thousand.

On the 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 \$1.1 million, an increase of about \$87 thousand over the prior year.
- You will see that the 53000-57000 group which includes Purchased Professional & Technical Services (\$233 thousand), Property Services (\$167thousand), Other Purchased Services (\$279 thousand), Supplies/Energy (\$257 thousand) and Property Maintenance (\$22 thousand) in totality are coming in about \$19 thousand less than the prior year.
- Debts, Dues/Fees & Miscellaneous are coming in at \$68 thousand.

On the second page, for the articles:

- Articles 1-4, which are classified as “Direct Instruction” contribute \$0.7 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin) contribute another \$0.8 million. There are no salaries and benefits for the first two months of the year for teachers and ed techs.
- Article 8, Transportation, contributes \$38 thousand, while Article 9, Facilities including CIP, contributes another \$0.6 million.

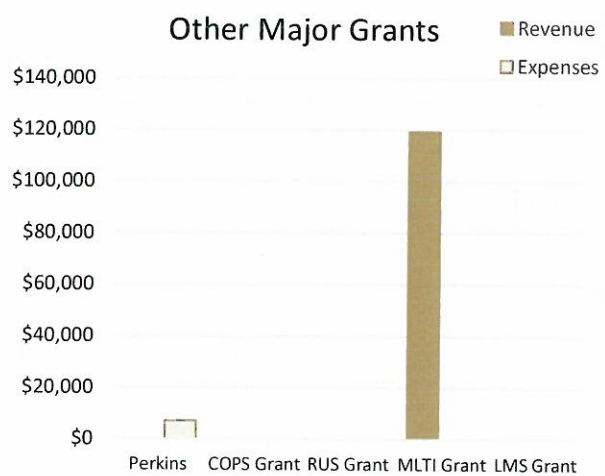
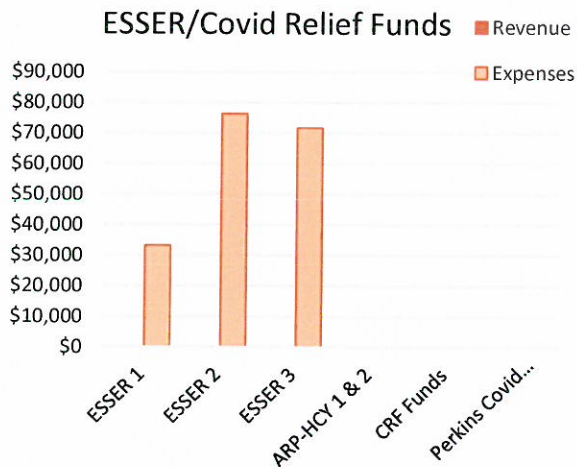
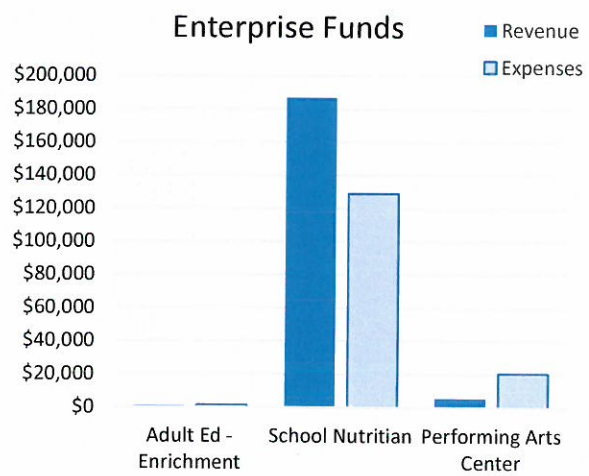
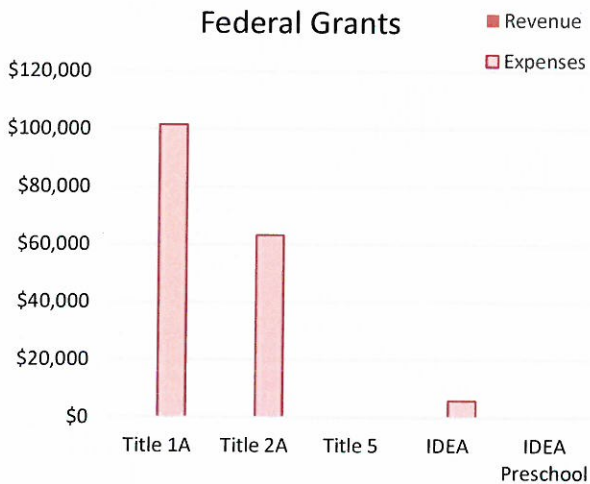
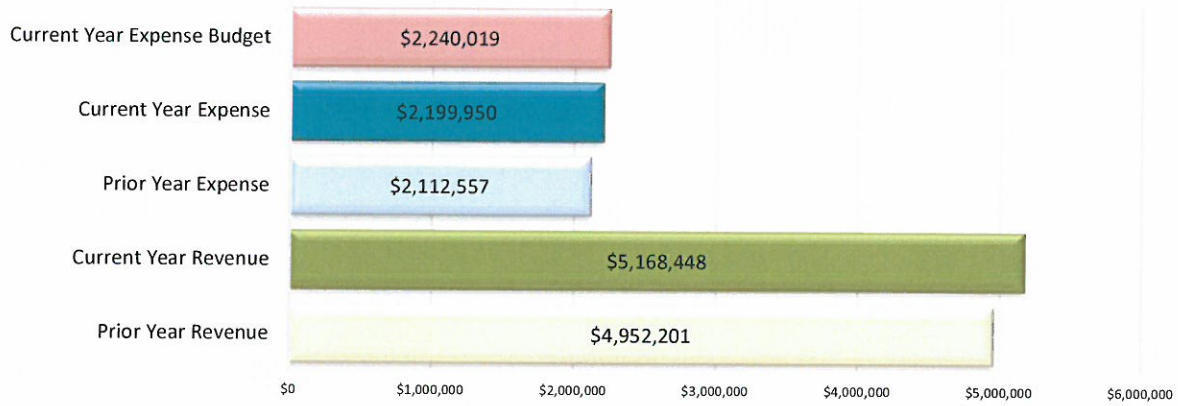
- Article 10, Debt, contributed nothing for the first two months.
- Finally, we have Article 11 (All Other) contributing \$6 thousand and Adult Ed Academic Only with \$71 thousand. This yields the combined General Fund Expense amount of \$2,199,950 Year-to-Date.

Adult Education revenue was \$3 thousand above last year, which is returning to FY2021 levels. State subsidy is the only real General Fund revenue the first two months of the year.

# Sanford School Department Dashboard

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

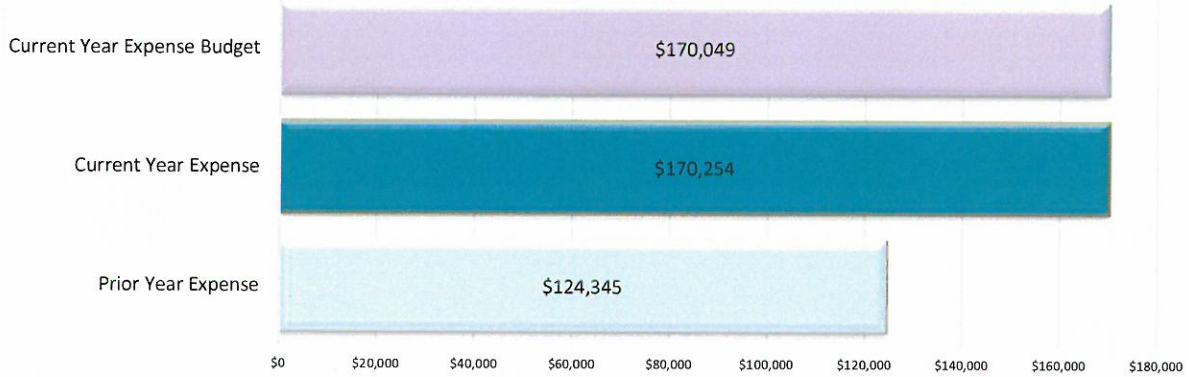
## General Fund Budget vs Actual



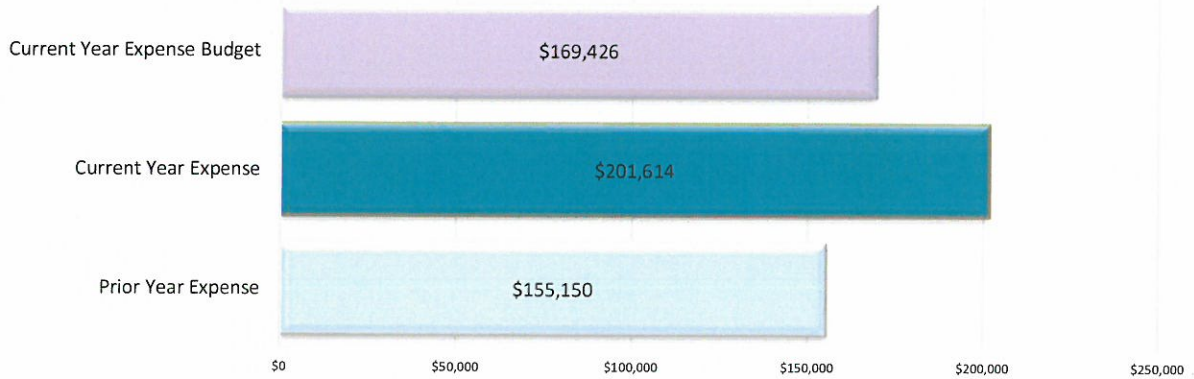
# Sanford School Department By Cost Center

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

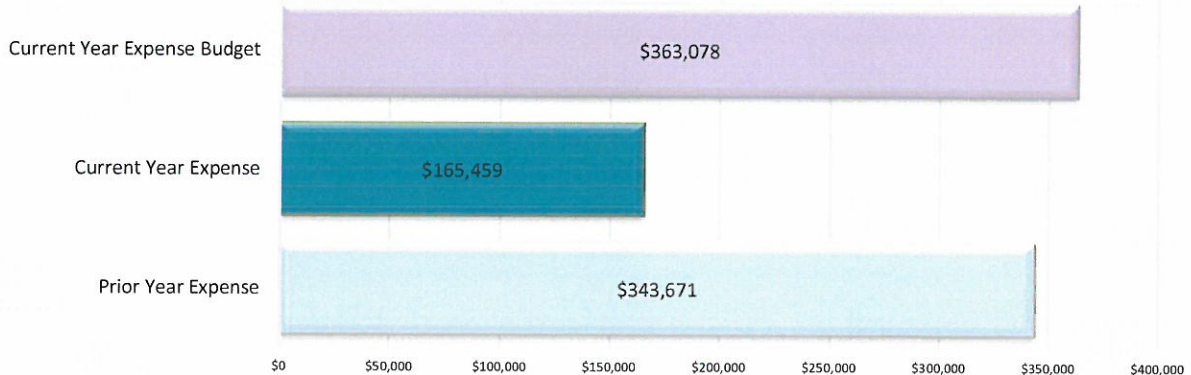
## Article 1 - Regular Instruction Budget vs Actual



## Article 2 - Special Education Budget vs Actual



## Article 3 - Career & Technical Education Budget vs Actual

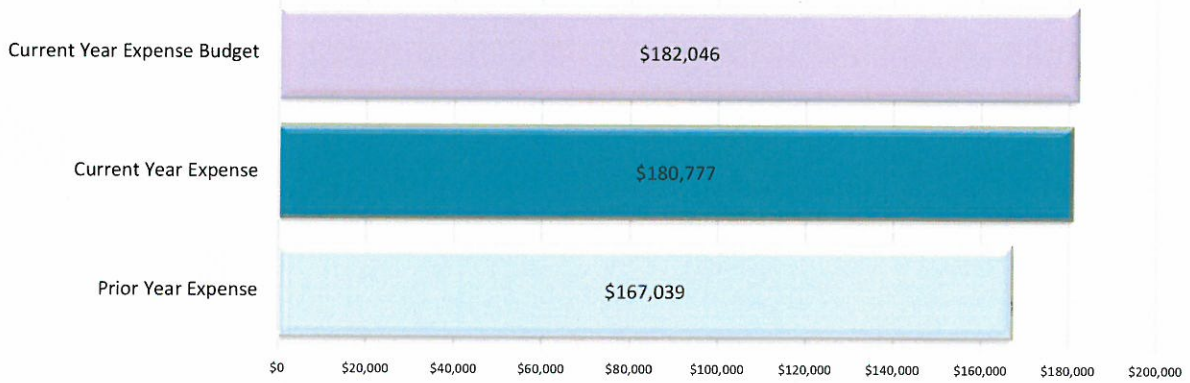




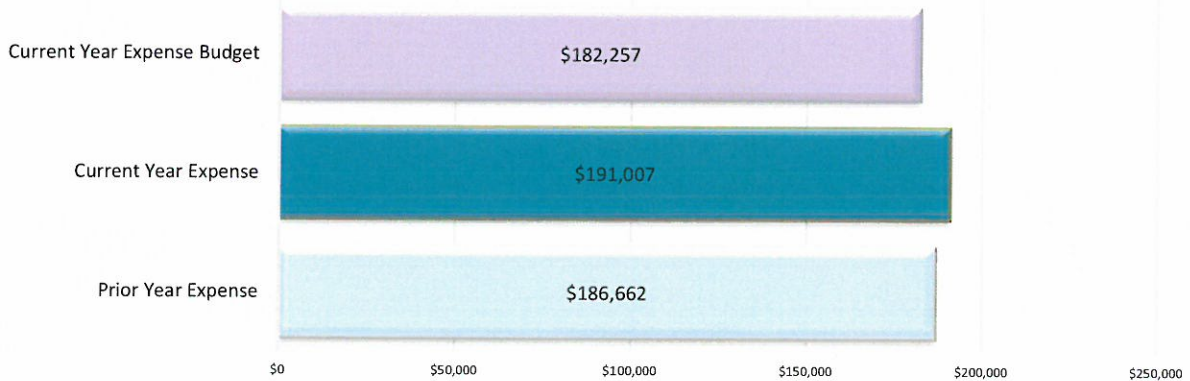
### Article 4 - Other Instruction Budget vs Actual



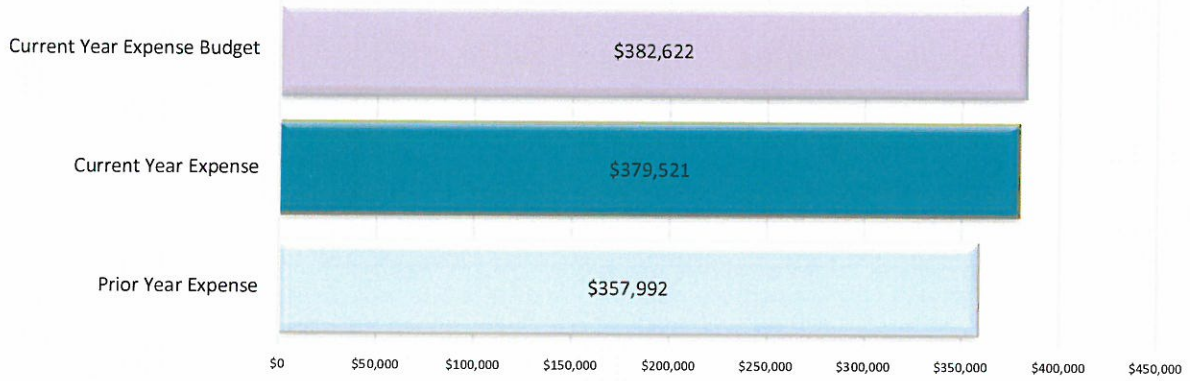
### Article 5 - Student and Staff Support Budget vs Actual



### Article 6 - System Administration Budget vs Actual



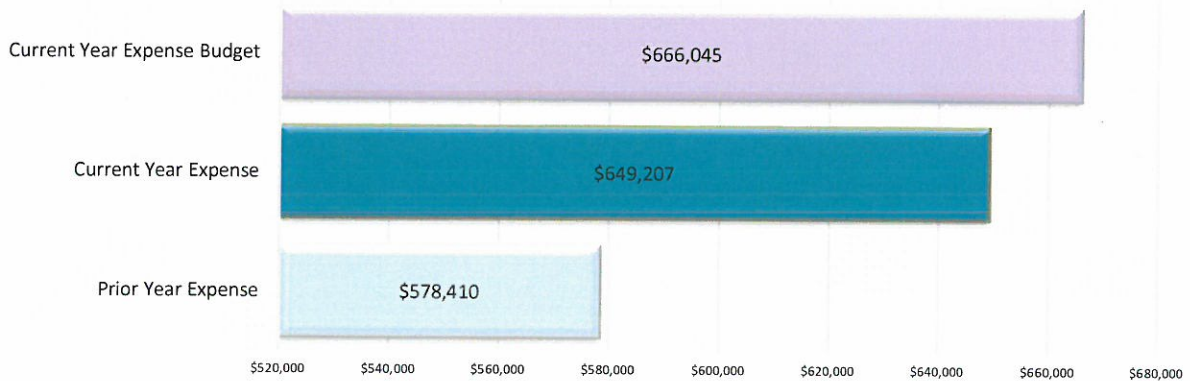
### Article 7 - School Administration Budget vs Actual



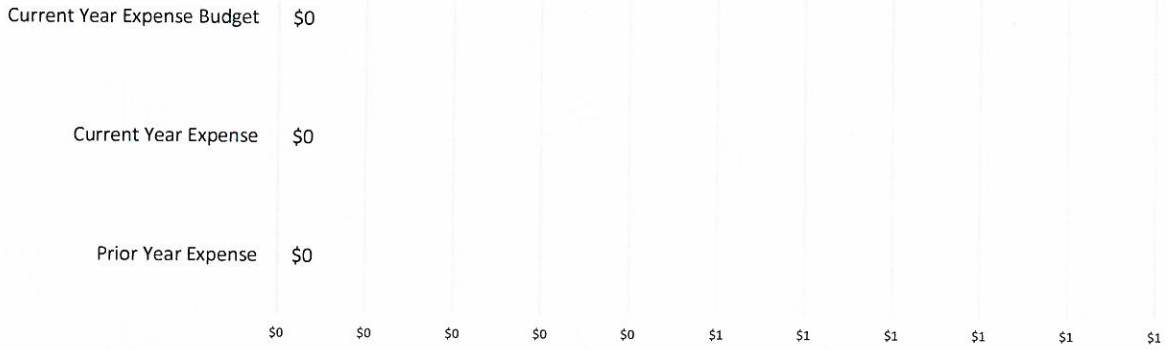
### Article 8 - Transportation Budget vs Actual



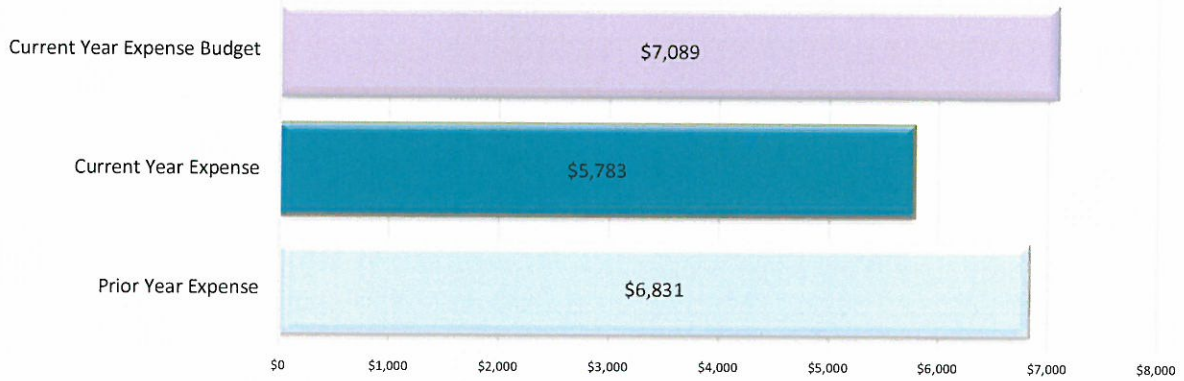
### Article 9 - Facilities Maintenance Budget vs Actual



### 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 August 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	(5,162,216)	(5,162,216)	-	2,128,440	2,128,440	-	(3,033,775)	(3,033,775)	-
16-235	1500	Adult Education	(6,232)	(6,232)	-	71,510	71,510	-	65,278	65,278	-
<b>Total</b>			<b>(5,168,448)</b>	<b>(5,168,448)</b>	<b>-</b>	<b>2,199,950</b>	<b>2,199,950</b>	<b>-</b>	<b>(2,968,497)</b>	<b>(2,968,497)</b>	<b>-</b>
<b>SPECIAL REVENUE FUNDS</b>											
2202	2002	Erate	(86,773)	(86,773)	-	320	320	-	(86,453)	(86,453)	-
2212	2040	YCCEF Fin Literacy	-	-	-	7,483	7,483	-	7,483	7,483	-
2218	2052	Local JH	-	-	-	1,485	1,485	-	1,485	1,485	-
2219	2069	SRTC / Genest Home	-	-	-	670	670	-	670	670	-
2224	2200	MDOE Grant SRTC	-	-	-	4,397	4,397	-	4,397	4,397	-
2239	2300	Title 1A	-	-	-	101,516	101,516	-	101,516	101,516	-
2249	2460	MaineCare	(2,075)	(2,075)	-	540	540	-	(1,535)	(1,535)	-
2252	2470	Idea Local Entitlemt.	-	-	-	5,836	5,836	-	5,836	5,836	-
2262	2700	Title 2A	-	-	-	63,115	63,115	-	63,115	63,115	-
2268	2860	Carl Perkins	-	-	-	7,020	7,020	-	7,020	7,020	-
2289	2004	Crayola Grant	-	-	-	500	500	-	500	500	-
2290	2237	MLTI Block Grant	(119,277)	(119,277)	-	-	-	-	(119,277)	(119,277)	-
2296	2605	CARES Act	-	-	-	33,211	33,211	-	33,211	33,211	-
2299	2241	Midde School CTE Grant	-	-	-	6,555	6,555	-	6,555	6,555	-
2301	2010	WSSR TV	(200)	(200)	-	-	-	-	(200)	(200)	-
2303	2614	ESSER 2	-	-	-	76,348	76,348	-	76,348	76,348	-
2304	2615	ESSER 3	-	-	-	71,741	71,741	-	71,741	71,741	-
2309	3631	Pre K Expansion	-	-	-	32,221	32,221	-	32,221	32,221	-
<b>Total</b>			<b>(208,325)</b>	<b>(208,325)</b>	<b>-</b>	<b>412,957</b>	<b>412,957</b>	<b>-</b>	<b>204,633</b>	<b>204,633</b>	<b>-</b>
<b>CAPITAL IMPROVEMENT FUNDS</b>											
4047	3015	HS Const Project	(540)	(540)	-	23,194	23,194	-	22,654	22,654	-
4054	3020	Elem Const Project	(305)	(305)	-	-	-	-	(305)	(305)	-
4200	3025	Facility Upgrades	-	-	-	307,836	307,836	-	307,836	307,836	-
<b>Total</b>			<b>(845)</b>	<b>(845)</b>	<b>-</b>	<b>331,030</b>	<b>331,030</b>	<b>-</b>	<b>330,185</b>	<b>330,185</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>											
5000	6000	School Café	(186,626)	(186,626)	-	129,001	129,001	-	(57,625)	(57,625)	-
5200	6150	Adult Ed Enrichment	(837)	(837)	-	1,414	1,414	-	577	577	-
5201	6200	Performng Arts Ctr	(5,486)	(5,486)	-	20,712	20,712	-	15,225	15,225	-
<b>Total</b>			<b>(192,950)</b>	<b>(192,950)</b>	<b>-</b>	<b>151,127</b>	<b>151,127</b>	<b>-</b>	<b>(41,823)</b>	<b>(41,823)</b>	<b>-</b>
<b>TRUST FUNDS</b>											
7015	9050	SRTC Capital Account	(83,701)	(83,701)	-	-	-	-	(83,701)	(83,701)	-
7013	8015	Trust Funds	(2,000)	(2,000)	-	5,000	5,000	-	3,000	3,000	-
<b>Total</b>			<b>(85,701)</b>	<b>(85,701)</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>(80,701)</b>	<b>(80,701)</b>	<b>-</b>

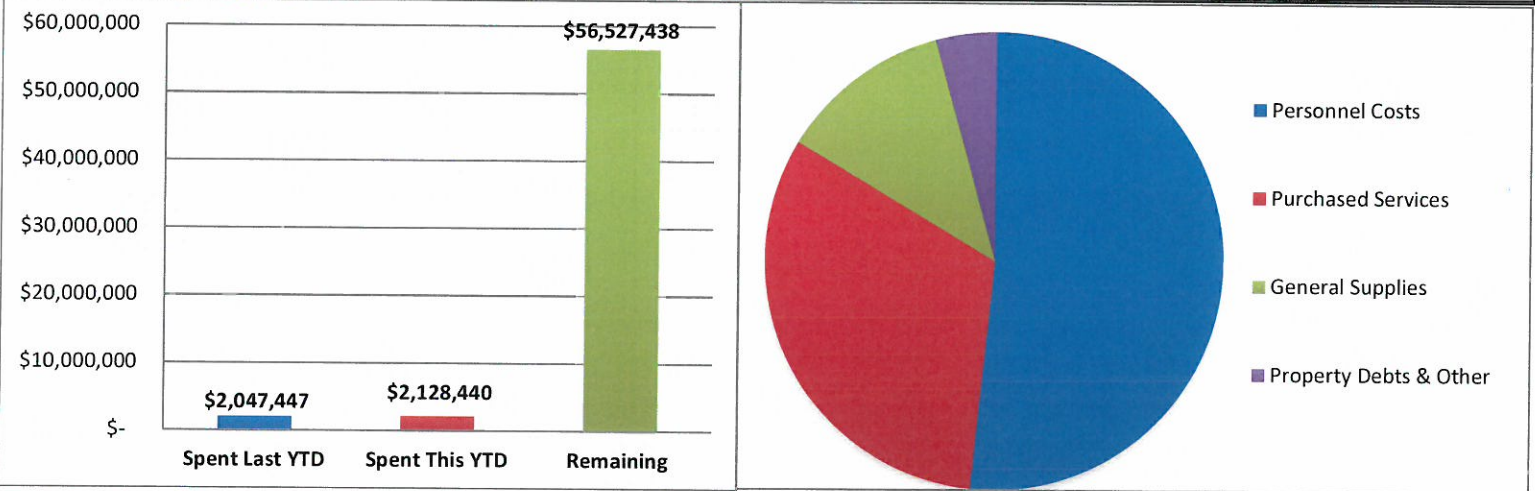
Date: \_\_\_\_\_ For the School by: \_\_\_\_\_  
 \_\_\_\_\_  
 Date: \_\_\_\_\_ For the City by: \_\_\_\_\_  
 \_\_\_\_\_

Matthew Nelson, Superintendent  
 Cheryl Fournier, Business Administrator  
 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 August 31, 2022

Account Group	July 21 - August 21 Prior Yr Actual	July 22 - August 22 Current Yr Actual	2022/2023 Revised Budget	Amount Remaining Revised Budget - Actual
51000 Personal Services - Sal/Wages&Stip.	\$ 743,734	\$ 780,409 37%	\$ 27,416,448 47%	\$ 26,636,039 97%
52000 Personal Services - Payroll Tax&Bene.	\$ 267,971	\$ 318,494 15%	\$ 9,793,607 17%	\$ 9,475,113 97%
<i>Subtotal - Personal Services</i>	\$ 1,011,706	\$ 1,098,904 52%	\$ 37,210,056 63%	\$ 36,111,152 97%
53000 Purchased Prof. & Tech. Services	\$ 426,133	\$ 233,254 11%	\$ 2,520,378 4%	\$ 2,287,124 91%
54000 Purchased Property Services	\$ 58,260	\$ 167,724 8%	\$ 1,116,808 2%	\$ 949,084 85%
55000 Other Purchased Services	\$ 293,348	\$ 279,717 13%	\$ 2,806,171 5%	\$ 2,526,454 90%
56000 General Supplies	\$ 176,188	\$ 257,388 12%	\$ 2,236,437 4%	\$ 1,979,049 88%
57000 Property Maint & Repair	\$ 26,350	\$ 22,781 1%	\$ 614,846 1%	\$ 592,065 96%
58000 Debt, Dues/Fees & Miscellaneous	\$ 55,461	\$ 68,672 3%	\$ 12,151,183 21%	\$ 12,082,510 99%
59000 Other & Rounding	\$ -	\$ - 0%	\$ - 0%	\$ - 0%
<b>Total</b>	<b>\$ 2,047,447</b>	<b>\$ 2,128,440 100%</b>	<b>\$ 58,655,879 100%</b>	<b>\$ 56,527,438 96%</b>



Warrant Article Cost Center	July 21 - August 21 Prior Yr Actual	July 22 - August 22 Current Yr Actual	2022/2023 Revised Budget	Amount Remaining
1. Regular Instruction	\$ 124,345	\$ 170,254 8%	\$ 17,004,934 29%	\$ 16,834,679 99%
2. Special Education	\$ 155,150	\$ 201,614 9%	\$ 9,696,171 17%	\$ 9,494,556 98%
3. Career / Technical Education	\$ 343,671	\$ 165,459 8%	\$ 3,904,786 7%	\$ 3,739,327 96%
4. Other Instruction	\$ 55,664	\$ 147,258 7%	\$ 1,102,925 2%	\$ 955,667 87%
5. Student & Staff Support	\$ 167,039	\$ 180,777 8%	\$ 4,034,844 7%	\$ 3,854,067 96%
6. System Administration	\$ 186,662	\$ 191,007 9%	\$ 975,350 2%	\$ 784,343 80%
7. School Administration	\$ 357,992	\$ 379,521 18%	\$ 2,646,372 5%	\$ 2,266,851 86%
8. Transportation & Buses	\$ 71,682	\$ 37,561 2%	\$ 2,089,197 4%	\$ 2,051,636 98%
9. Facilities Maintenance	\$ 578,410	\$ 649,207 31%	\$ 6,105,365 10%	\$ 5,456,158 89%
10. Debt Service	\$ -	\$ - 0%	\$ 11,042,351 19%	\$ 11,042,351 100%
11. All Other Expenditures & Rounding	\$ 6,831	\$ 5,783 0%	\$ 53,584 0%	\$ 47,801 89%
<b>Subtotal</b>	<b>\$ 2,047,447</b>	<b>\$ 2,128,440 100%</b>	<b>\$ 58,655,879 100%</b>	<b>\$ 56,527,438 96%</b>
Adult Education	\$ 65,110	\$ 71,510 12%	\$ 602,677	\$ 531,167 88%
<b>Total</b>	<b>\$ 2,112,557</b>	<b>\$ 2,199,950 4%</b>	<b>\$ 59,258,556 100%</b>	<b>\$ 57,058,605 96%</b>