

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

From: Cheryl Fournier, Business Administrator

Date: October 31, 2022

Regarding: September 2022 Expense Report

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

- General Education and Adult Ed Revenues of \$7.8 million and \$7.3 million in Expenses, for a Net Revenue of \$0.5 million. July & August do not have any Teacher and Ed Tech expenses.
- There are 25 Special Revenue accounts with activity in the current fiscal year, with combined revenues of \$0.2 million and combined expenses of \$1.2 million, for a Net Expense of \$1.0 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 \$2,538 and combined expenses of \$0.6 million, for Net Expenses of \$0.6 million.
- We currently have three Enterprise accounts; School Nutrition, Adult Ed Enrichment and the Performing Arts Center. Those three accounts have generated revenues of \$116 thousand and expenses of \$415 thousand, for Net Expense of \$299 thousand.
- Finally, in Trust Funds, we have \$126 thousand in revenue and approximately \$55 thousand in expenses, for Net Expenses of \$71 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 \$5.1 million, an increase of about \$1.4 million over the prior year. The primary reason is that the month of September had a 3<sup>rd</sup> payroll, and last year October had the 3<sup>rd</sup> payroll.
- You will see that the 53000-57000 group which includes Purchased Professional & Technical Services (\$729 thousand), Property Services (\$268 thousand), Other Purchased Services (\$419 thousand), Supplies/Energy (\$521 thousand) and Property Maintenance (\$49 thousand) in totality are coming in about \$329 thousand above prior year. The primary reason is due to the Willard Building renovations.
- Debts, Dues/Fees & Miscellaneous are coming in at \$91 thousand.

On the second page, for the articles:

- Articles 1-4, which are classified as “Direct Instruction” contribute \$4.1 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin) contribute another \$1.5 million. There are no salaries and benefits for the first two months of the year for teachers and ed techs.

- Article 8, Transportation, contributes \$65 thousand, while Article 9, Facilities including CIP, contributes another \$1.4 million.
- Article 10, Debt, contributed nothing for the first two months.
- Finally, we have Article 11 (All Other) contributing \$10 thousand and Adult Ed Academic Only with \$71 thousand. This yields the combined General Fund Expense amount of \$7,213,958 Year-to-Date.

Adult Education revenue was \$300 above last year. State subsidy is the only real General Fund revenue the first three months of the year; however, we are starting to see activity for facility rentals and custodial service reimbursements for outside agencies. It has been since covid that we hadn't seen these revenues which is at \$2,148 year-to-date.

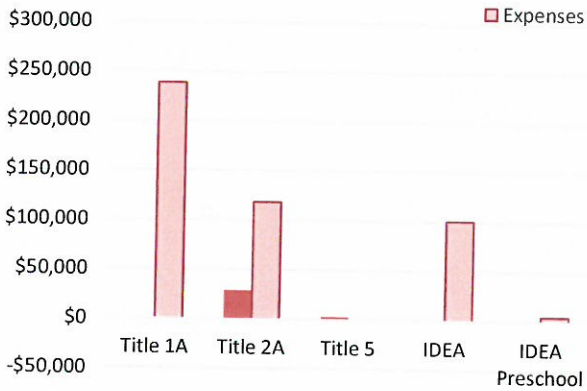
# Sanford School Department Dashboard

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

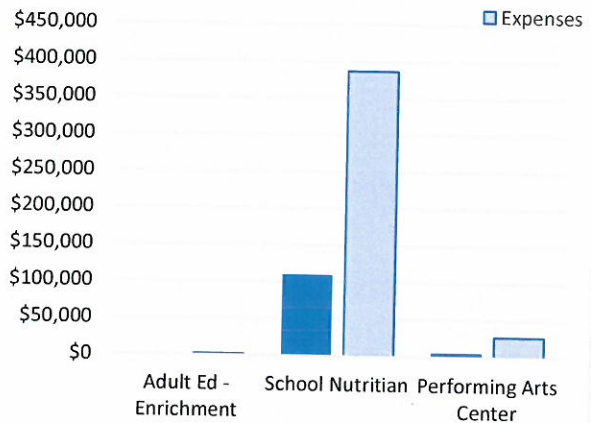
## General Fund Budget vs Actual



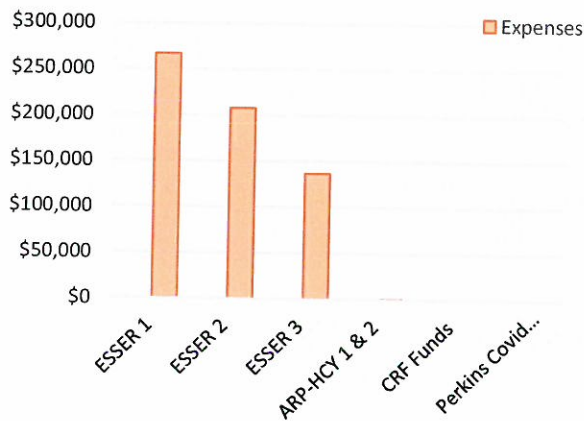
### Federal Grants



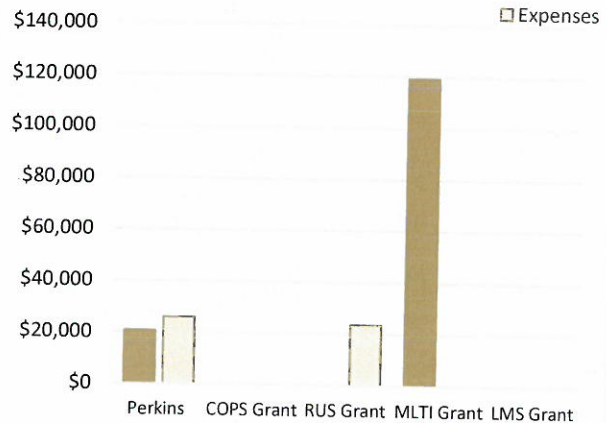
### Enterprise Funds



### ESSER/Covid Relief Funds



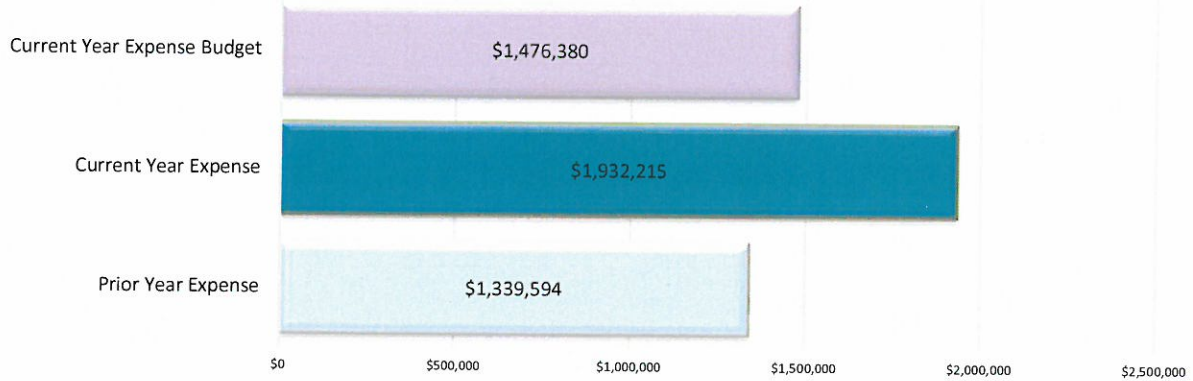
### Other Major Grants



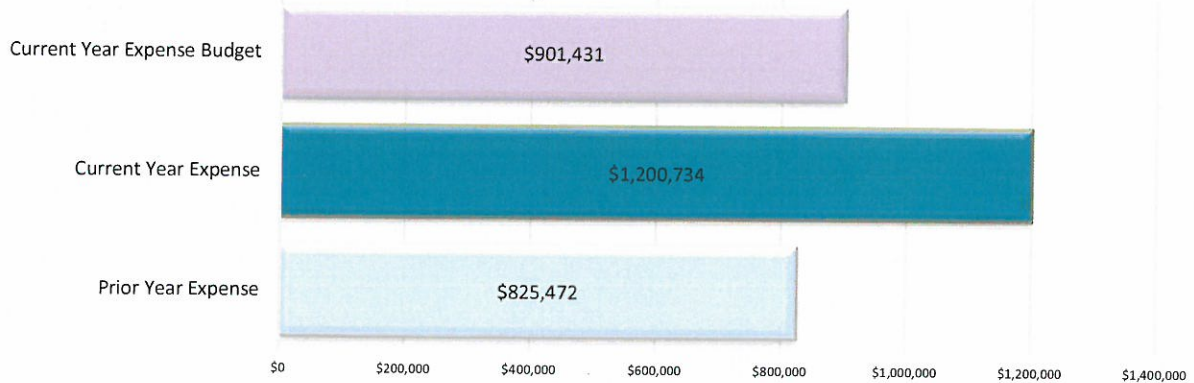
# Sanford School Department By Cost Center

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

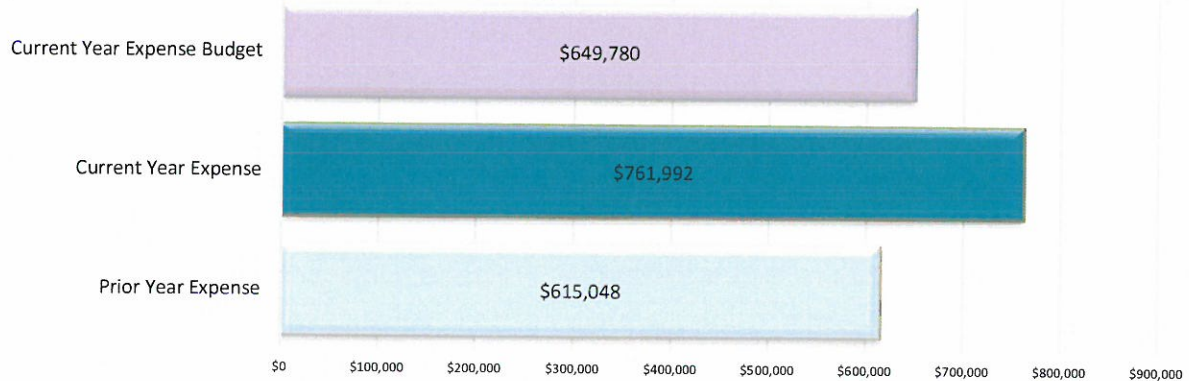
## Article 1 - Regular Instruction Budget vs Actual



## Article 2 - Special Education Budget vs Actual



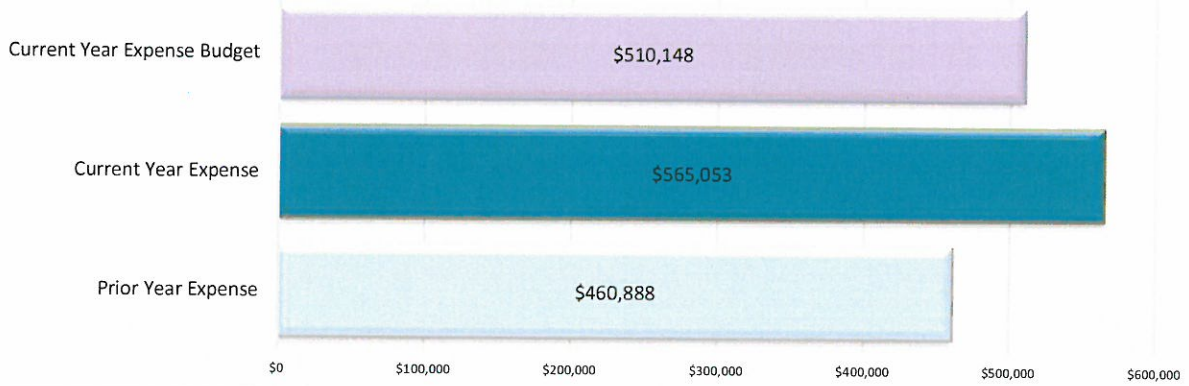
## Article 3 - Career & Technical Education Budget vs Actual



### Article 4 - Other Instruction Budget vs Actual



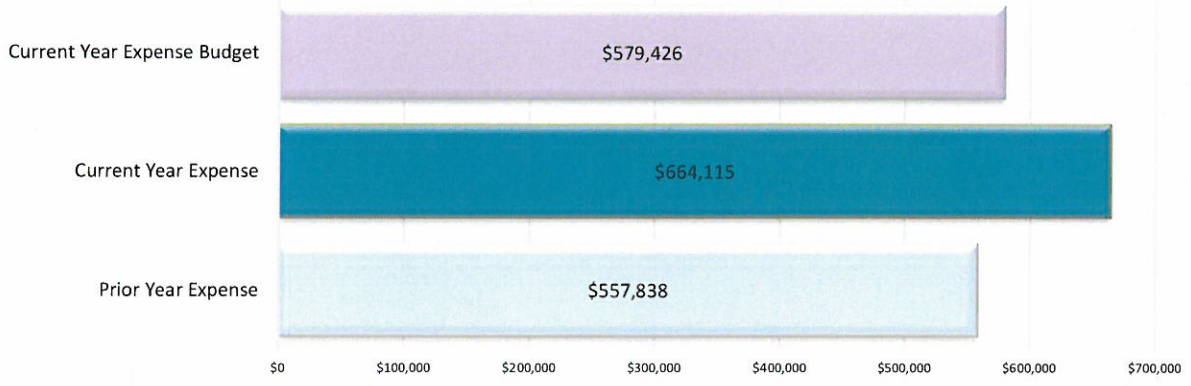
### Article 5 - Student and Staff Support Budget vs Actual



### Article 6 - System Administration Budget vs Actual



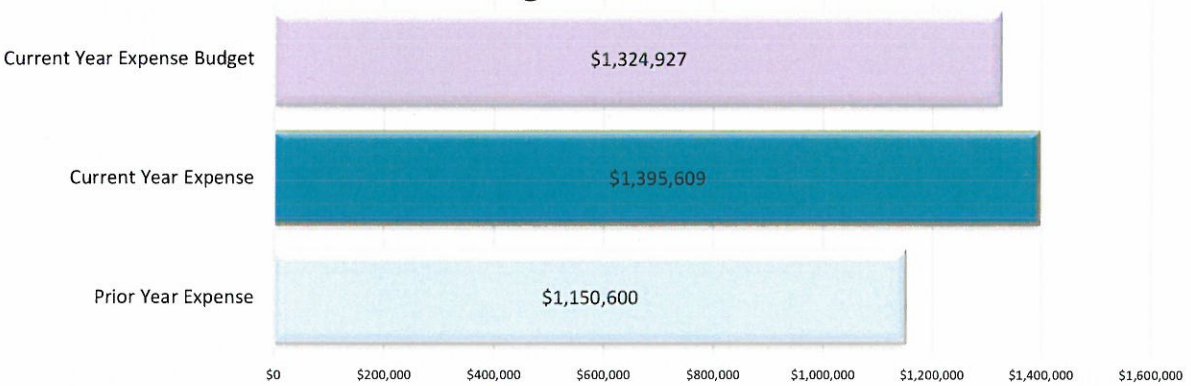
### Article 7 - School Administration Budget vs Actual



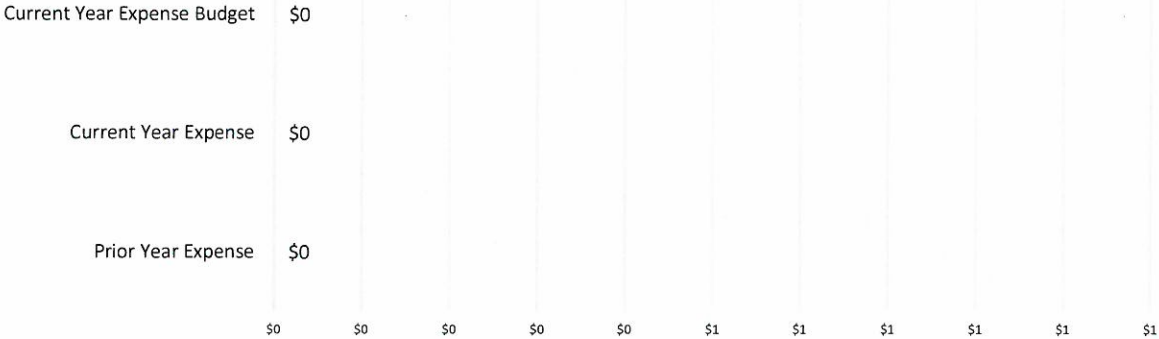
### Article 8 - Transportation Budget vs Actual



### 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 September 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 |
| <b>GENERAL FUND</b>              |           |                        |                       |                    |          |                       |                  |          |                              |                  |          |
| 16-210                           | 1000-1200 | General Education      | (7,742,943)           | (7,742,943)        | -        | 7,142,448             | 7,142,448        | -        | (600,495)                    | (600,495)        | -        |
| 16-235                           | 1500      | Adult Education        | (6,232)               | (6,232)            | -        | 133,809               | 133,809          | -        | 127,577                      | 127,577          | -        |
| <b>Total</b>                     |           |                        | <b>(7,749,175)</b>    | <b>(7,749,175)</b> | <b>-</b> | <b>7,276,257</b>      | <b>7,276,257</b> | <b>-</b> | <b>(472,918)</b>             | <b>(472,918)</b> | <b>-</b> |
| <b>SPECIAL REVENUE FUNDS</b>     |           |                        |                       |                    |          |                       |                  |          |                              |                  |          |
| 2202                             | 2002      | Erate                  | (86,773)              | (86,773)           | -        | 320                   | 320              | -        | (86,453)                     | (86,453)         | -        |
| 2204                             | 2011      | MelMac                 | -                     | -                  | -        | 95                    | 95               | -        | 95                           | 95               | -        |
| 2212                             | 2040      | YCFEF Fin Literacy     | -                     | -                  | -        | 15,307                | 15,307           | -        | 15,307                       | 15,307           | -        |
| 2218                             | 2052      | Local JH               | (2,055)               | (2,055)            | -        | 1,920                 | 1,920            | -        | (135)                        | (135)            | -        |
| 2219                             | 2069      | SRTC / Genest Home     | -                     | -                  | -        | 1,098                 | 1,098            | -        | 1,098                        | 1,098            | -        |
| 2224                             | 2200      | MDOE Grant SRTC        | -                     | -                  | -        | 14,730                | 14,730           | -        | 14,730                       | 14,730           | -        |
| 2239                             | 2300      | Title 1A               | 485                   | 485                | -        | 238,810               | 238,810          | -        | 239,295                      | 239,295          | -        |
| 2249                             | 2460      | MaineCare              | (4,589)               | (4,589)            | -        | 19,956                | 19,956           | -        | 15,367                       | 15,367           | -        |
| 2252                             | 2470      | Idea Local Entitlemt.  | -                     | -                  | -        | 100,813               | 100,813          | -        | 100,813                      | 100,813          | -        |
| 2253                             | 2510      | Early Child/PreSchl.   | -                     | -                  | -        | 4,670                 | 4,670            | -        | 4,670                        | 4,670            | -        |
| 2259                             | 2670      | Title 5                | (2,860)               | (2,860)            | -        | -                     | -                | -        | (2,860)                      | (2,860)          | -        |
| 2262                             | 2700      | Title 2A               | (29,033)              | (29,033)           | -        | 118,410               | 118,410          | -        | 89,377                       | 89,377           | -        |
| 2268                             | 2860      | Carl Perkins           | (20,564)              | (20,564)           | -        | 25,901                | 25,901           | -        | 5,337                        | 5,337            | -        |
| 2269                             | 2950      | Aefla/Abe              | -                     | -                  | -        | 1,557                 | 1,557            | -        | 1,557                        | 1,557            | -        |
| 2285                             | 2007      | HUB 9                  | -                     | -                  | -        | 901                   | 901              | -        | 901                          | 901              | -        |
| 2289                             | 2004      | Crayola Grant          | -                     | -                  | -        | 697                   | 697              | -        | 697                          | 697              | -        |
| 2290                             | 2237      | MLTI Block Grant       | (119,277)             | (119,277)          | -        | -                     | -                | -        | (119,277)                    | (119,277)        | -        |
| 2292                             | 2910      | RUS Distance Learn     | -                     | -                  | -        | 23,590                | 23,590           | -        | 23,590                       | 23,590           | -        |
| 2296                             | 2605      | CARES Act              | -                     | -                  | -        | 266,546               | 266,546          | -        | 266,546                      | 266,546          | -        |
| 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                | -                     | -                  | -        | 207,957               | 207,957          | -        | 207,957                      | 207,957          | -        |
| 2304                             | 2615      | ESSER 3                | -                     | -                  | -        | 136,996               | 136,996          | -        | 136,996                      | 136,996          | -        |
| 2306                             | 2618      | ARP-HCY                | -                     | -                  | -        | 25                    | 25               | -        | 25                           | 25               | -        |
| 2309                             | 2631      | Pre K Expansion        | -                     | -                  | -        | 53,178                | 53,178           | -        | 53,178                       | 53,178           | -        |
| <b>Total</b>                     |           |                        | <b>(264,865)</b>      | <b>(264,865)</b>   | <b>-</b> | <b>1,240,033</b>      | <b>1,240,033</b> | <b>-</b> | <b>975,167</b>               | <b>975,167</b>   | <b>-</b> |
| <b>CAPITAL IMPROVEMENT FUNDS</b> |           |                        |                       |                    |          |                       |                  |          |                              |                  |          |
| 4047                             | 3015      | HS Const Project       | (818)                 | (818)              | -        | 23,194                | 23,194           | -        | 22,376                       | 22,376           | -        |
| 4054                             | 3020      | Elem Const Project     | (463)                 | (463)              | -        | -                     | -                | -        | (463)                        | (463)            | -        |
| 4200                             | 3025      | Facility Upgrades      | (1,257)               | (1,257)            | -        | 539,662               | 539,662          | -        | 538,405                      | 538,405          | -        |
| <b>Total</b>                     |           |                        | <b>(2,538)</b>        | <b>(2,538)</b>     | <b>-</b> | <b>562,856</b>        | <b>562,856</b>   | <b>-</b> | <b>560,318</b>               | <b>560,318</b>   | <b>-</b> |
| <b>ENTERPRISE FUNDS</b>          |           |                        |                       |                    |          |                       |                  |          |                              |                  |          |
| 5000                             | 6000      | School Café            | (110,061)             | (110,061)          | -        | 386,649               | 386,649          | -        | 276,588                      | 276,588          | -        |
| 5200                             | 6150      | Adult Ed Enrichment    | (837)                 | (837)              | -        | 1,842                 | 1,842            | -        | 1,005                        | 1,005            | -        |
| 5201                             | 6200      | Performng Arts Ctr     | (5,561)               | (5,561)            | -        | 27,354                | 27,354           | -        | 21,793                       | 21,793           | -        |
| <b>Total</b>                     |           |                        | <b>(116,460)</b>      | <b>(116,460)</b>   | <b>-</b> | <b>415,845</b>        | <b>415,845</b>   | <b>-</b> | <b>299,386</b>               | <b>299,386</b>   | <b>-</b> |
| <b>TRUST FUNDS</b>               |           |                        |                       |                    |          |                       |                  |          |                              |                  |          |
| 7015                             | 9050      | SRTC Capital Account   | (123,494)             | (123,494)          | -        | 46,892                | 46,892           | -        | (76,601)                     | (76,601)         | -        |
| 7013                             | 8015      | Trust Funds            | (2,869)               | (2,869)            | -        | 8,095                 | 8,095            | -        | 5,226                        | 5,226            | -        |
| <b>Total</b>                     |           |                        | <b>(126,363)</b>      | <b>(126,363)</b>   | <b>-</b> | <b>54,987</b>         | <b>54,987</b>    | <b>-</b> | <b>(71,375)</b>              | <b>(71,375)</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

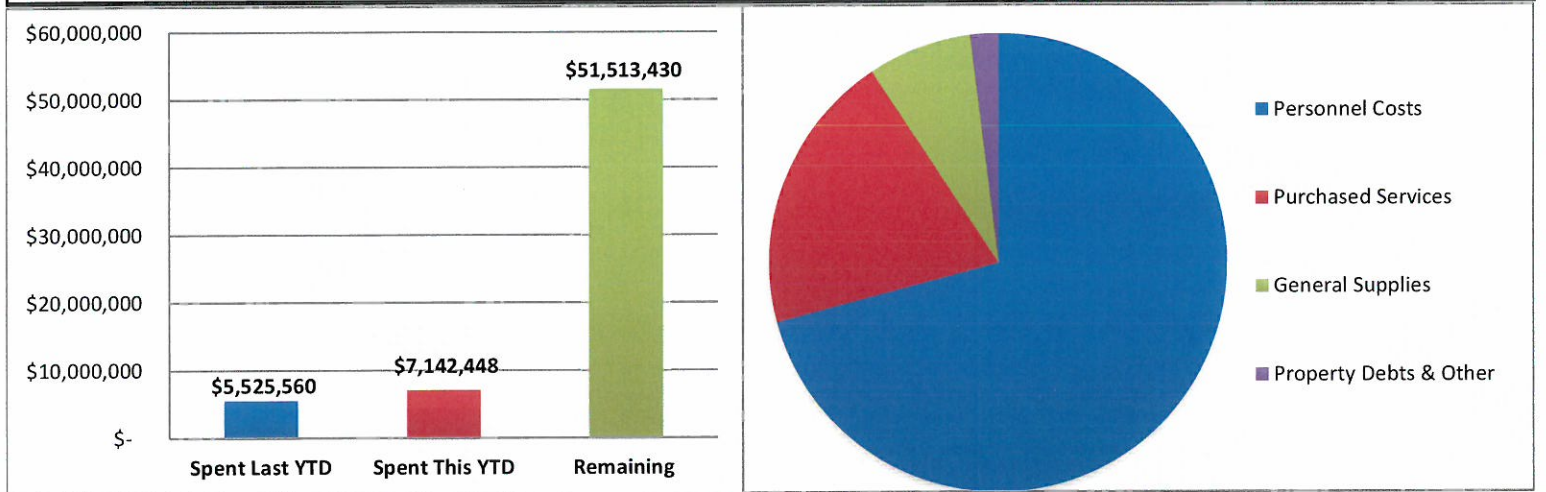
Ronni L. Champlin, Finance Director



**SANFORD SCHOOL DEPARTMENT**

SUMMARY OF GENERAL FUND EXPENSES by FUNCTION and WARRANT ARTICLE  
For the Year-to-Date and Month Ending September 30, 2022

| Account Group                               | July 21 - Sept 21<br>Prior Yr Actual | July 22 - Sept 22<br>Current Yr Actual | 2022/2023<br>Revised Budget | Amount Remaining<br>Revised Budget - Actual |
|---|--------------------------------------|--|-----------------------------|---|
| 51000 Personal Services - Sal/Wages&Stip.   | \$ 2,628,349                         | \$ 3,853,259 54%                       | \$ 27,416,448 47%           | \$ 23,563,190 86%                           |
| 52000 Personal Services - Payroll Tax&Bene. | \$ 1,012,398                         | \$ 1,209,109 17%                       | \$ 9,793,607 17%            | \$ 8,584,498 88%                            |
| <i>Subtotal - Personal Services</i>         | \$ 3,640,747                         | \$ 5,062,368 71%                       | \$ 37,210,056 63%           | \$ 32,147,688 86%                           |
| 53000 Purchased Prof. & Tech. Services      | \$ 537,089                           | \$ 729,257 10%                         | \$ 2,520,378 4%             | \$ 1,791,122 71%                            |
| 54000 Purchased Property Services           | \$ 110,702                           | \$ 268,870 4%                          | \$ 1,116,808 2%             | \$ 847,938 76%                              |
| 55000 Other Purchased Services              | \$ 503,833                           | \$ 419,122 6%                          | \$ 2,806,171 5%             | \$ 2,387,049 85%                            |
| 56000 General Supplies                      | \$ 452,090                           | \$ 521,535 7%                          | \$ 2,236,437 4%             | \$ 1,714,902 77%                            |
| 57000 Property Maint & Repair               | \$ 54,585                            | \$ 49,334 1%                           | \$ 614,846 1%               | \$ 565,512 92%                              |
| 58000 Debt, Dues/Fees & Miscellaneous       | \$ 226,514                           | \$ 91,962 1%                           | \$ 12,151,183 21%           | \$ 12,059,221 99%                           |
| 59000 Other & Rounding                      | \$ -                                 | \$ - 0%                                | \$ - 0%                     | \$ - 0%                                     |
| <b>Total</b>                                | <b>\$ 5,525,560</b>                  | <b>\$ 7,142,448 100%</b>               | <b>\$ 58,655,879 100%</b>   | <b>\$ 51,513,430 88%</b>                    |



| Warrant Article Cost Center           | July 21 - Sept 21<br>Prior Yr Actual | July 22 - Sept 22<br>Current Yr Actual | 2022/2023<br>Revised Budget | Amount Remaining         |
|---------------------------------------|--------------------------------------|--|-----------------------------|--------------------------|
| 1. Regular Instruction                | \$ 1,339,594                         | \$ 1,932,215 27%                       | \$ 17,004,934 29%           | \$ 15,072,719 89%        |
| 2. Special Education                  | \$ 825,472                           | \$ 1,200,734 17%                       | \$ 9,696,171 17%            | \$ 8,495,437 88%         |
| 3. Career / Technical Education       | \$ 615,048                           | \$ 761,992 11%                         | \$ 3,904,786 7%             | \$ 3,142,794 80%         |
| 4. Other Instruction                  | \$ 99,987                            | \$ 257,851 4%                          | \$ 1,102,925 2%             | \$ 845,074 77%           |
| 5. Student & Staff Support            | \$ 460,888                           | \$ 565,053 8%                          | \$ 4,034,844 7%             | \$ 3,469,791 86%         |
| 6. System Administration              | \$ 254,625                           | \$ 288,878 4%                          | \$ 975,350 2%               | \$ 686,472 70%           |
| 7. School Administration              | \$ 557,838                           | \$ 664,115 9%                          | \$ 2,646,372 5%             | \$ 1,982,257 75%         |
| 8. Transportation & Buses             | \$ 211,544                           | \$ 65,448 1%                           | \$ 2,089,197 4%             | \$ 2,023,749 97%         |
| 9. Facilities Maintenance             | \$ 1,150,600                         | \$ 1,395,609 20%                       | \$ 6,105,365 10%            | \$ 4,709,756 77%         |
| 10. Debt Service                      | \$ -                                 | \$ - 0%                                | \$ 11,042,351 19%           | \$ 11,042,351 100%       |
| 11. All Other Expenditures & Rounding | \$ 9,965                             | \$ 10,553 0%                           | \$ 53,584 0%                | \$ 43,031 80%            |
| <b>Subtotal</b>                       | <b>\$ 5,525,560</b>                  | <b>\$ 7,142,448 100%</b>               | <b>\$ 58,655,879 100%</b>   | <b>\$ 51,513,430 88%</b> |
| Adult Education                       | \$ 65,110                            | \$ 71,510 12%                          | \$ 602,677                  | \$ 531,167 88%           |
| <b>Total</b>                          | <b>\$ 5,590,670</b>                  | <b>\$ 7,213,958 12%</b>                | <b>\$ 59,258,556 100%</b>   | <b>\$ 52,044,598 88%</b> |