

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

From: Cheryl Fournier, Business Administrator

Date: November 8, 2022

Regarding: October 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 \$19.0 million and \$21.3 million in Expenses, for a Net Expense of \$2.3 million. July & August do not have any Teacher and Ed Tech expenses.
- There are 27 Special Revenue accounts with activity in the current fiscal year, with combined revenues of \$0.3 million and combined expenses of \$1.9 million, for a Net Expense of \$1.6 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 \$2,934 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 \$0.4 million and expenses of \$0.6 million, for Net Expense of \$0.2 million.
- Finally, in Trust Funds, we have \$128 thousand in revenue and approximately \$86 thousand in expenses, for Net Expenses of \$42 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 \$7.9 million, an increase of about \$0.4 million over the prior year.
- You will see that the 53000-57000 group which includes Purchased Professional & Technical Services (\$938 thousand), Property Services (\$374 thousand), Other Purchased Services (\$971 thousand), Supplies/Energy (\$704 thousand) and Property Maintenance (\$102 thousand) in totality are coming in about \$624 thousand above prior year. The primary reason is due to the Willard Building renovations.
- Debts, Dues/Fees & Miscellaneous are coming in at \$10.1 million, as the principal payment of our debt were paid in October.

On the second page, for the articles:

- Articles 1-4, which are classified as “Direct Instruction” contribute \$6.7 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin) contribute another \$2.1 million. There are no salaries and benefits for the first two months of the year for teachers and ed techs.

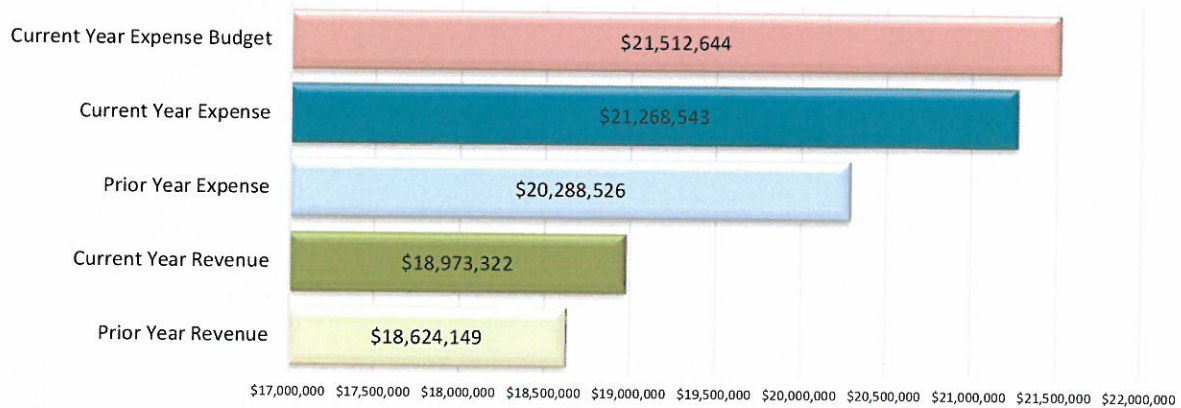
- Article 8, Transportation, contributes \$421 thousand, while Article 9, Facilities including CIP, contributes another \$2.6 million.
- Article 10, Debt, contributed \$9.2 million.
- Finally, we have Article 11 (All Other) contributing \$15 thousand and Adult Ed Academic Only with \$168 thousand. This yields the combined General Fund Expense amount of \$21,268,543 Year-to-Date.

Adult Education revenue was \$491 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 \$5,714 year-to-date.

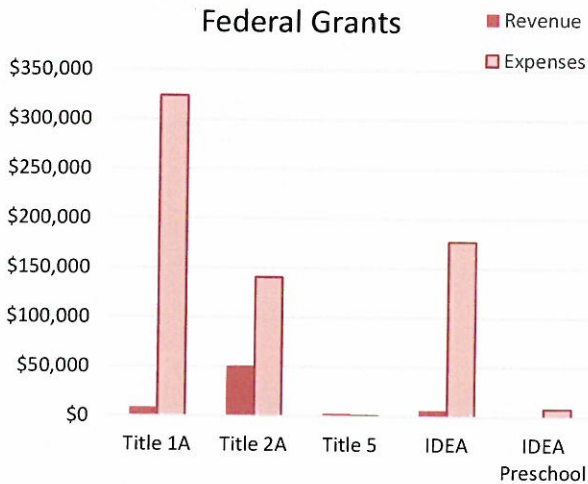
Sanford School Department Dashboard

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

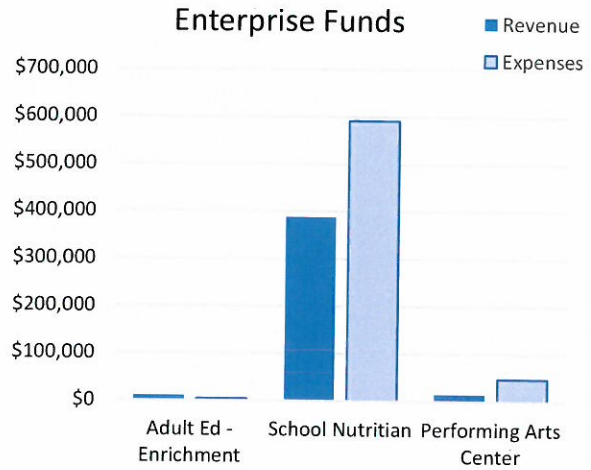
General Fund Budget vs Actual



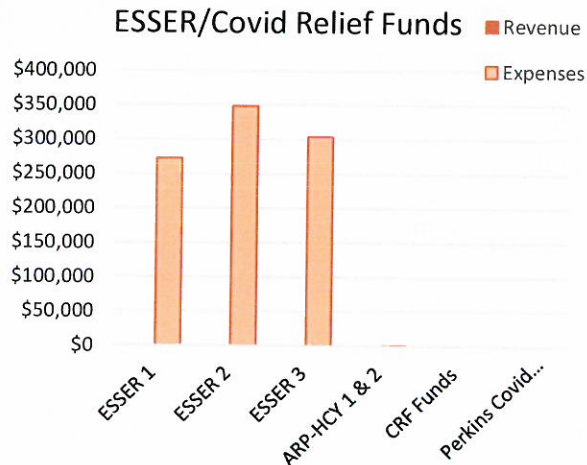
Federal Grants



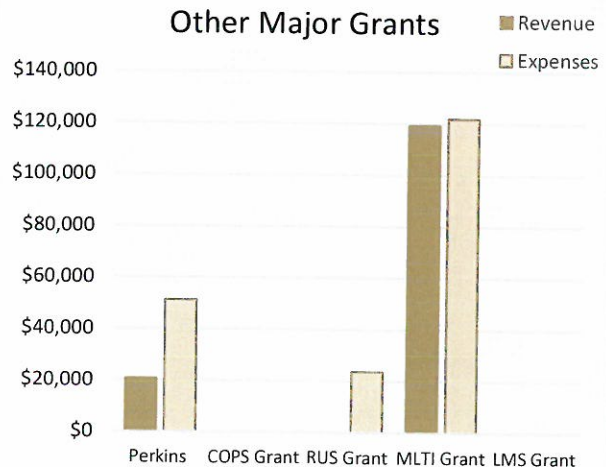
Enterprise Funds



ESSER/Covid Relief Funds



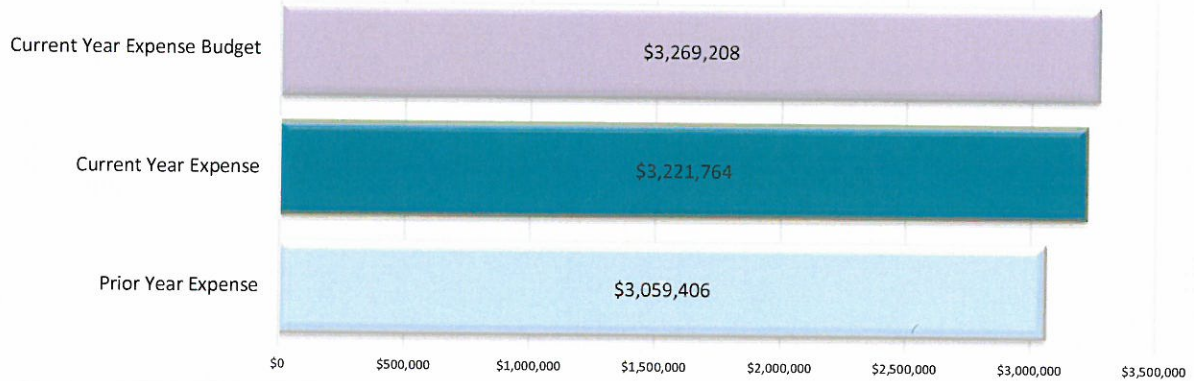
Other Major Grants



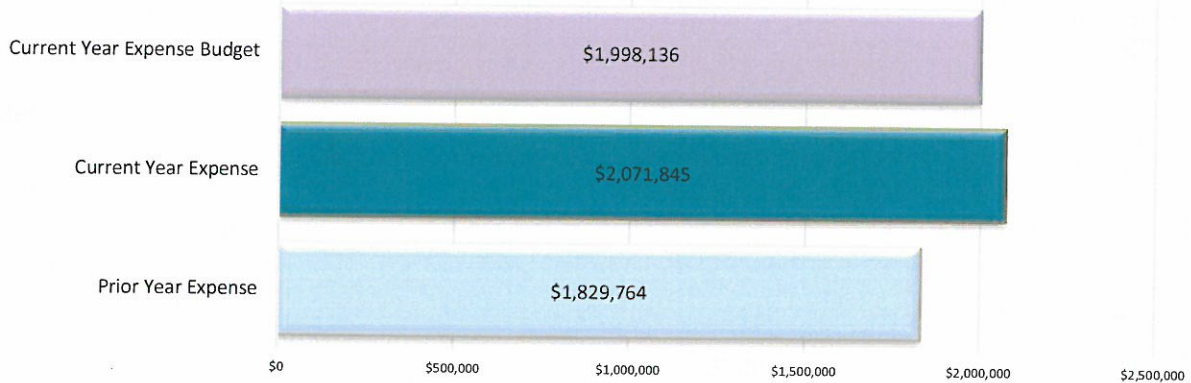
Sanford School Department By Cost Center

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

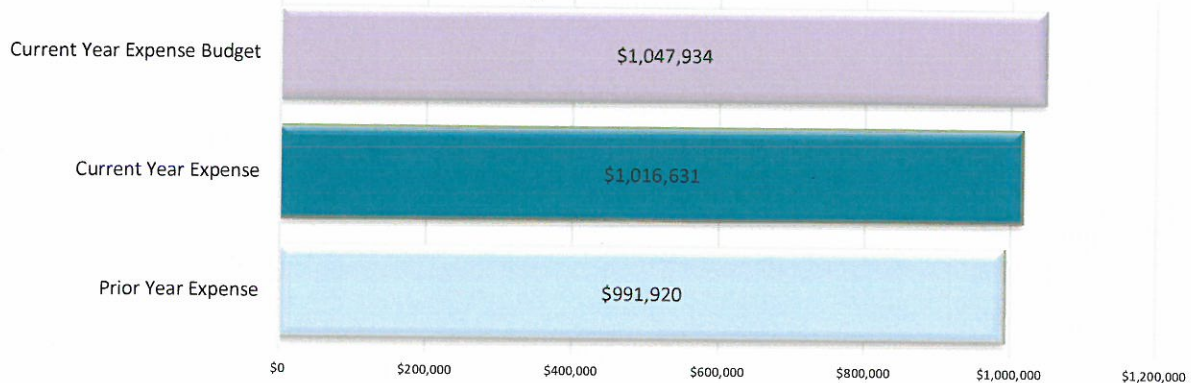
Article 1 - Regular Instruction Budget vs Actual



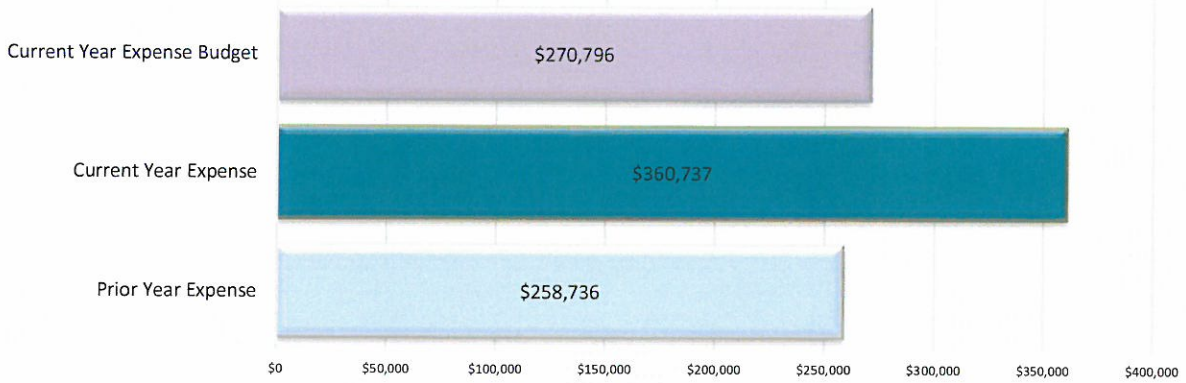
Article 2 - Special Education Budget vs Actual



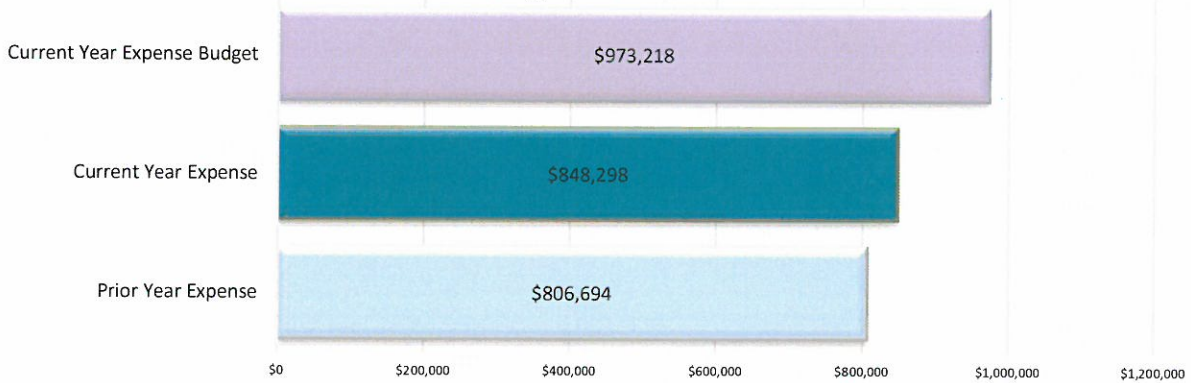
Article 3 - Career & Technical Education Budget vs Actual



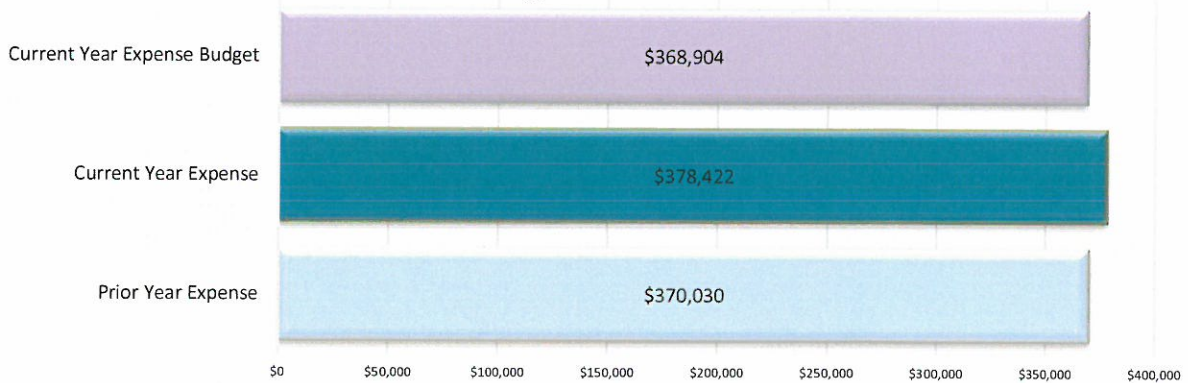
Article 4 - Other Instruction Budget vs Actual



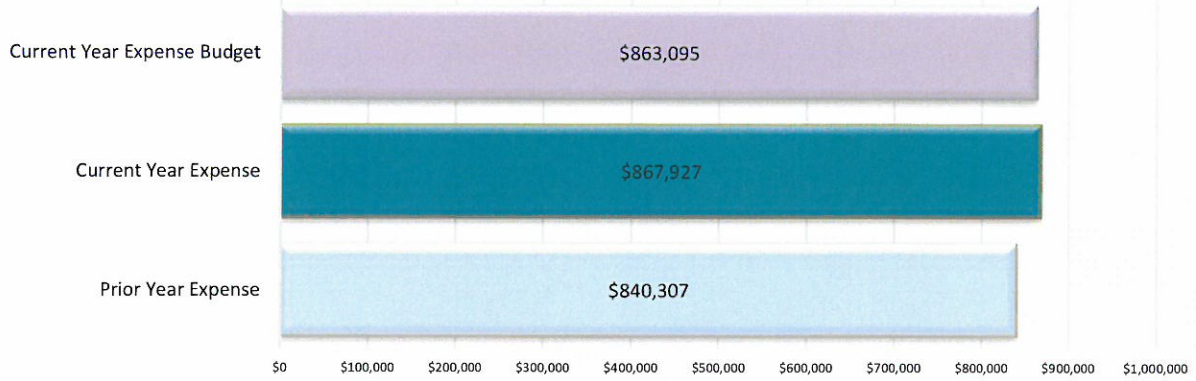
Article 5 - Student and Staff Support Budget vs Actual



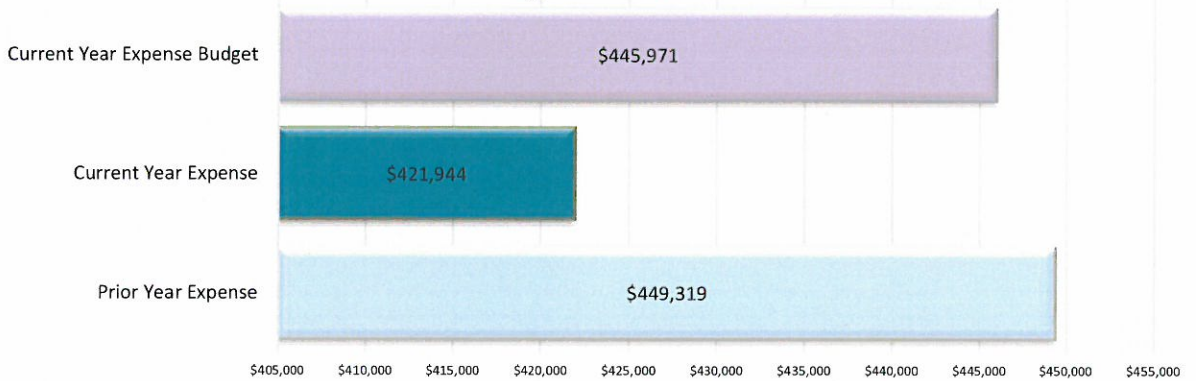
Article 6 - System Administration Budget vs Actual



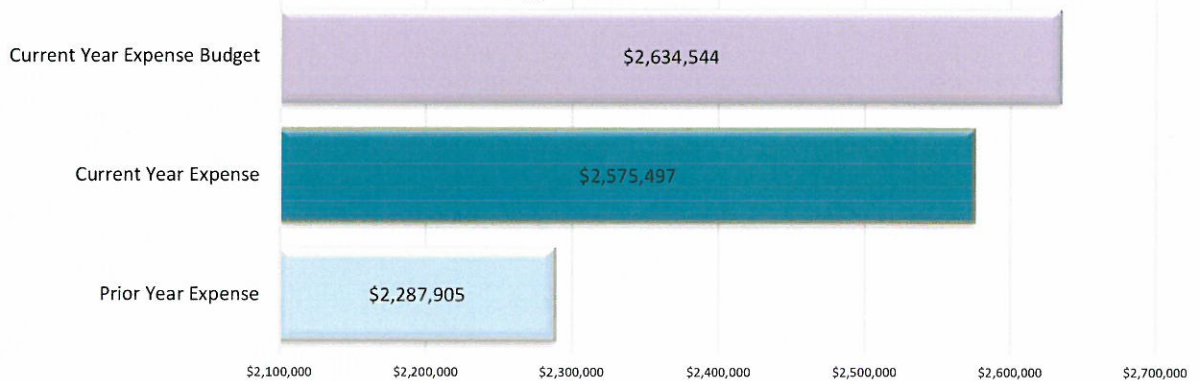
Article 7 - School Administration Budget vs Actual



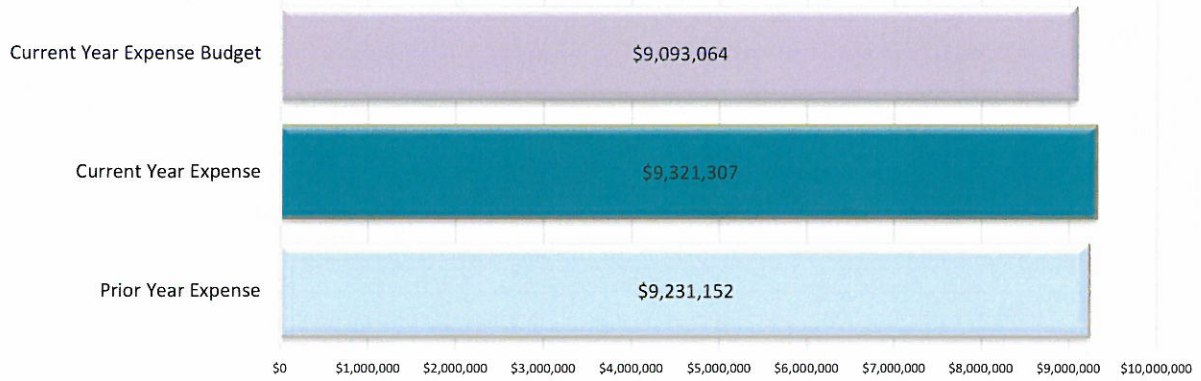
Article 8 - Transportation Budget vs Actual



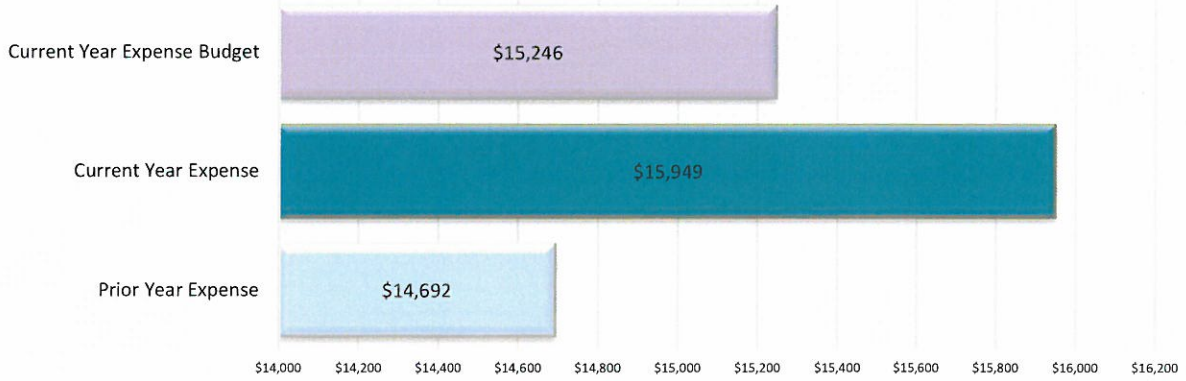
Article 9 - Facilities Maintenance Budget vs Actual



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 October 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 |
| GENERAL FUND | | | | | | | | | | | |
| 16-210 | 1000-1200 | General Education | (18,965,550) | (18,965,550) | - | 21,100,322 | 21,100,322 | - | 2,134,772 | 2,134,772 | - |
| 16-235 | 1500 | Adult Education | (7,772) | (7,772) | - | 168,221 | 168,221 | - | 160,449 | 160,449 | - |
| Total | | | (18,973,322) | (18,973,322) | - | 21,268,543 | 21,268,543 | - | 2,295,220 | 2,295,220 | - |
| SPECIAL REVENUE FUNDS | | | | | | | | | | | |
| 2201 | 2001 | Wellness Team | (500) | (500) | - | 138 | 138 | - | (362) | (362) | - |
| 2202 | 2002 | Erate | (91,648) | (91,648) | - | 10,551 | 10,551 | - | (81,097) | (81,097) | - |
| 2204 | 2011 | MelMac | | | | 169 | 169 | - | 169 | 169 | - |
| 2212 | 2040 | YCFEF Fin Literacy | | | | 20,548 | 20,548 | - | 20,548 | 20,548 | - |
| 2218 | 2052 | Local JH | (2,855) | (2,855) | - | 1,920 | 1,920 | - | (935) | (935) | - |
| 2219 | 2069 | SRTC / Genest Home | | | | 2,503 | 2,503 | - | 2,503 | 2,503 | - |
| 2224 | 2200 | MDOE Grant SRTC | | | | 14,730 | 14,730 | - | 14,730 | 14,730 | - |
| 2238 | 2215 | College Transitions | (15,665) | (15,665) | - | 825 | 825 | - | (14,840) | (14,840) | - |
| 2239 | 2300 | Title 1A | (8,324) | (8,324) | - | 324,233 | 324,233 | - | 315,909 | 315,909 | - |
| 2249 | 2460 | MaineCare | (12,641) | (12,641) | - | 32,944 | 32,944 | - | 20,302 | 20,302 | - |
| 2252 | 2470 | Idea Local Entitlemt. | (6,273) | (6,273) | - | 177,125 | 177,125 | - | 170,852 | 170,852 | - |
| 2253 | 2510 | Early Child/PreSchl. | | | | 8,522 | 8,522 | - | 8,522 | 8,522 | - |
| 2259 | 2670 | Title 5 | (2,860) | (2,860) | - | 1,023 | 1,023 | - | (1,837) | (1,837) | - |
| 2262 | 2700 | Title 2A | (50,704) | (50,704) | - | 140,378 | 140,378 | - | 89,674 | 89,674 | - |
| 2268 | 2860 | Carl Perkins | (20,564) | (20,564) | - | 51,259 | 51,259 | - | 30,695 | 30,695 | - |
| 2269 | 2950 | Aefla/Abe | (1,160) | (1,160) | - | 4,592 | 4,592 | - | 3,432 | 3,432 | - |
| 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) | - | 121,887 | 121,887 | - | 2,610 | 2,610 | - |
| 2292 | 2910 | RUS Distance Learn | | | | 23,590 | 23,590 | - | 23,590 | 23,590 | - |
| 2296 | 2605 | CARES Act | | | | 272,270 | 272,270 | - | 272,270 | 272,270 | - |
| 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 | - | - | - | 348,500 | 348,500 | - | 348,500 | 348,500 | - |
| 2304 | 2615 | ESSER 3 | | | | 304,266 | 304,266 | - | 304,266 | 304,266 | - |
| 2306 | 2618 | ARP-HCY | | | | 25 | 25 | - | 25 | 25 | - |
| 2309 | 2631 | Pre K Expansion | | | | 106,650 | 106,650 | - | 106,650 | 106,650 | - |
| Total | | | (332,670) | (332,670) | - | 1,976,801 | 1,976,801 | - | 1,644,130 | 1,644,130 | - |
| CAPITAL IMPROVEMENT FUNDS | | | | | | | | | | | |
| 4047 | 3015 | HS Const Project | (1,071) | (1,071) | - | 24,789 | 24,789 | - | 23,718 | 23,718 | - |
| 4054 | 3020 | Elem Const Project | (606) | (606) | - | - | - | - | (606) | (606) | - |
| 4200 | 3025 | Facility Upgrades | (1,257) | (1,257) | - | 585,258 | 585,258 | - | 584,001 | 584,001 | - |
| Total | | | (2,934) | (2,934) | - | 610,047 | 610,047 | - | 607,113 | 607,113 | - |
| ENTERPRISE FUNDS | | | | | | | | | | | |
| 5000 | 6000 | School Café | (387,556) | (387,556) | - | 590,964 | 590,964 | - | 203,408 | 203,408 | - |
| 5200 | 6150 | Adult Ed Enrichment | (10,005) | (10,005) | - | 4,866 | 4,866 | - | (5,139) | (5,139) | - |
| 5201 | 6200 | Performng Arts Ctr | (14,372) | (14,372) | - | 47,406 | 47,406 | - | 33,034 | 33,034 | - |
| Total | | | (411,933) | (411,933) | - | 643,237 | 643,237 | - | 231,304 | 231,304 | - |
| TRUST FUNDS | | | | | | | | | | | |
| 7015 | 9050 | SRTC Capital Account | (123,494) | (123,494) | - | 78,733 | 78,733 | - | (44,760) | (44,760) | - |
| 7013 | 8015 | Trust Funds | (5,380) | (5,380) | - | 8,095 | 8,095 | - | 2,715 | 2,715 | - |
| Total | | | (128,874) | (128,874) | - | 86,828 | 86,828 | - | (42,045) | (42,045) | - |

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

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

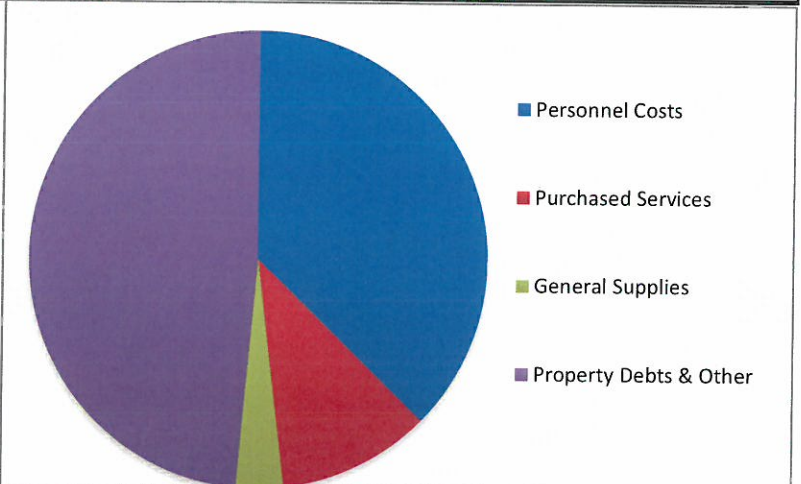
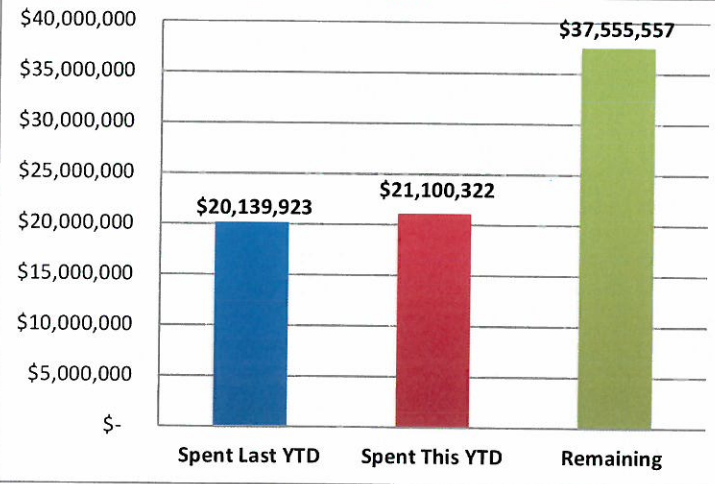
_____ Cheryl Fournier, Business Administrator

_____ 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 October 31, 2022

| Account Group | July 21 - Sept 21 Prior Yr Actual | July 22 - Sept 22 Current Yr Actual | 2022/2023 Revised Budget | Amount Remaining Revised Budget - Actual |
|---|--------------------------------------|--|-----------------------------|---|
| 51000 Personal Services - Sal/Wages&Stip. | \$ 5,583,787 | \$ 5,872,762 28% | \$ 27,416,448 47% | \$ 21,543,686 79% |
| 52000 Personal Services - Payroll Tax&Bene. | \$ 1,870,984 | \$ 1,990,017 9% | \$ 9,793,607 17% | \$ 7,803,590 80% |
| <i>Subtotal - Personal Services</i> | \$ 7,454,771 | \$ 7,862,779 37% | \$ 37,210,056 63% | \$ 29,347,276 79% |
| 53000 Purchased Prof. & Tech. Services | \$ 708,752 | \$ 938,535 4% | \$ 2,520,378 4% | \$ 1,581,843 63% |
| 54000 Purchased Property Services | \$ 158,628 | \$ 374,935 2% | \$ 1,116,808 2% | \$ 741,873 66% |
| 55000 Other Purchased Services | \$ 864,935 | \$ 971,042 5% | \$ 2,806,171 5% | \$ 1,835,129 65% |
| 56000 General Supplies | \$ 628,364 | \$ 704,753 3% | \$ 2,236,437 4% | \$ 1,531,684 68% |
| 57000 Property Maint & Repair | \$ 106,932 | \$ 102,821 0% | \$ 614,846 1% | \$ 512,025 83% |
| 58000 Debt, Dues/Fees & Miscellaneous | \$ 10,217,541 | \$ 10,145,456 48% | \$ 12,151,183 21% | \$ 2,005,727 17% |
| 59000 Other & Rounding | \$ - | \$ - 0% | \$ - 0% | \$ - 0% |
| Total | \$ 20,139,923 | \$ 21,100,322 100% | \$ 58,655,879 100% | \$ 37,555,557 64% |



| Warrant Article Cost Center | July 21 - Sept 21 Prior Yr Actual | July 22 - Sept 22 Current Yr Actual | 2022/2023 Revised Budget | Amount Remaining |
|---------------------------------------|--------------------------------------|--|-----------------------------|--------------------------|
| 1. Regular Instruction | \$ 3,059,406 | \$ 3,221,764 15% | \$ 17,004,934 29% | \$ 13,783,169 81% |
| 2. Special Education | \$ 1,829,764 | \$ 2,071,845 10% | \$ 9,696,171 17% | \$ 7,624,325 79% |
| 3. Career / Technical Education | \$ 991,920 | \$ 1,016,631 5% | \$ 3,904,786 7% | \$ 2,888,155 74% |
| 4. Other Instruction | \$ 258,736 | \$ 360,737 2% | \$ 1,102,925 2% | \$ 742,188 67% |
| 5. Student & Staff Support | \$ 806,694 | \$ 848,298 4% | \$ 4,034,844 7% | \$ 3,186,546 79% |
| 6. System Administration | \$ 370,030 | \$ 378,422 2% | \$ 975,350 2% | \$ 596,928 61% |
| 7. School Administration | \$ 840,307 | \$ 867,927 4% | \$ 2,646,372 5% | \$ 1,778,445 67% |
| 8. Transportation & Buses | \$ 449,319 | \$ 421,944 2% | \$ 2,089,197 4% | \$ 1,667,253 80% |
| 9. Facilities Maintenance | \$ 2,287,905 | \$ 2,575,497 12% | \$ 6,105,365 10% | \$ 3,529,868 58% |
| 10. Debt Service | \$ 9,231,152 | \$ 9,321,307 44% | \$ 11,042,351 19% | \$ 1,721,044 16% |
| 11. All Other Expenditures & Rounding | \$ 14,692 | \$ 15,949 0% | \$ 53,584 0% | \$ 37,635 70% |
| Subtotal | \$ 20,139,923 | \$ 21,100,322 100% | \$ 58,655,879 100% | \$ 37,555,557 64% |
| Adult Education | \$ 148,602 | \$ 168,221 28% | \$ 602,677 | \$ 434,457 72% |
| Total | \$ 20,288,526 | \$ 21,268,543 36% | \$ 59,258,556 100% | \$ 37,990,013 64% |