

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

From: Cheryl Fournier, Business Administrator

Date: December 14, 2022

Regarding: November 2022 Financials

Attached please find the Reconciliation of Accounts as of November 30, 2022 (Page 6) reflecting all activity for fiscal year 2022. We are now 41.7% the way through the year.

Highlights from this report include:

- General Education and Adult Ed Revenues of \$21.6 million and \$24.7 million in Expenses, for a Net Expense of \$3.1 million. July & August do not have any Teacher and Ed Tech expenses.
- There are 30 Special Revenue accounts with activity in the current fiscal year, with combined revenues of \$1.8 million and combined expenses of \$2.6 million, for a Net Expense of \$0.8 million. We billed out over \$1.3 million to the DOE this month.
- 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 \$3,342 and combined expenses of \$0.7 million, for Net Expenses of \$0.7 million. The HS and ELEM bonds are close to being finished, but the local bond projects are still getting completed.
- We currently have three Enterprise accounts; School Nutrition, Adult Ed Enrichment and the Performing Arts Center. Those three accounts have generated revenues of \$0.7 million and expenses of \$0.9 million, for Net Expense of \$0.2 million.
- Finally, in Trust Funds, we have \$143 thousand in revenue and approximately \$87 thousand in expenses, for Net Expenses of \$56 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 \$10.6 million, an increase of about \$0.5 million over the prior year.
- You will see that the 53000-57000 group which includes Purchased Professional & Technical Services (\$1.1 million), Property Services (\$437 thousand), Other Purchased Services (\$1.2 million), Supplies/Energy (\$832 thousand) and Property Maintenance (\$119 thousand) in totality are coming in about \$698 thousand above prior year. The primary reason is due to the Willard Building renovations.
- Debts, Dues/Fees & Miscellaneous are coming in at \$10.2 million.

On the second page, for the articles:

- Articles 1-4, which are classified as “Direct Instruction” contribute \$9.1 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin) contribute another \$2.6 million. There are no salaries and benefits for the first two months of the year for teachers and ed techs.

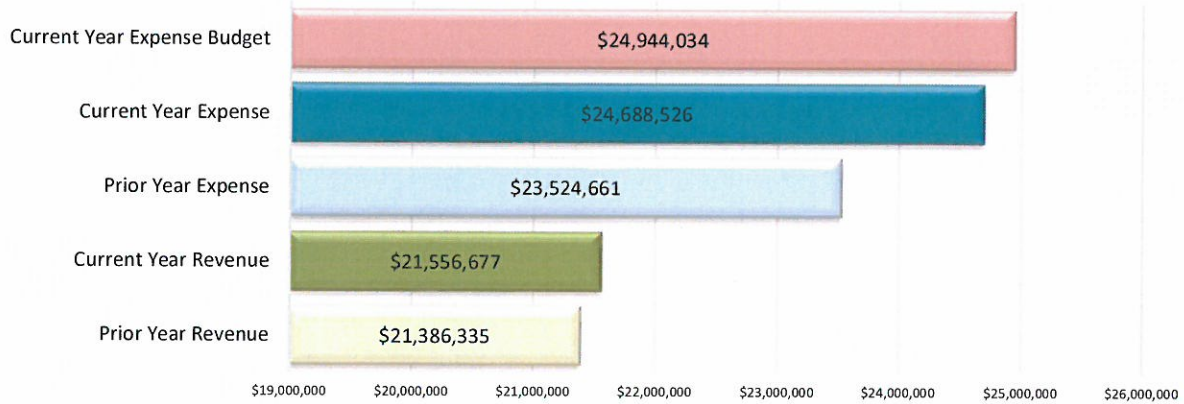
- Article 8, Transportation, contributes \$500 thousand, while Article 9, Facilities including CIP, contributes another \$3.0 million.
- Article 10, Debt, contributed \$9.3 million.
- Finally, we have Article 11 (All Other) contributing \$28 thousand and Adult Ed Academic Only with \$200 thousand. This yields the combined General Fund Expense amount of \$24,688,526 Year-to-Date.

Adult Education revenue was \$1 above last year. State subsidy is the only real General Fund revenue the first five 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 \$6,744 year-to-date.

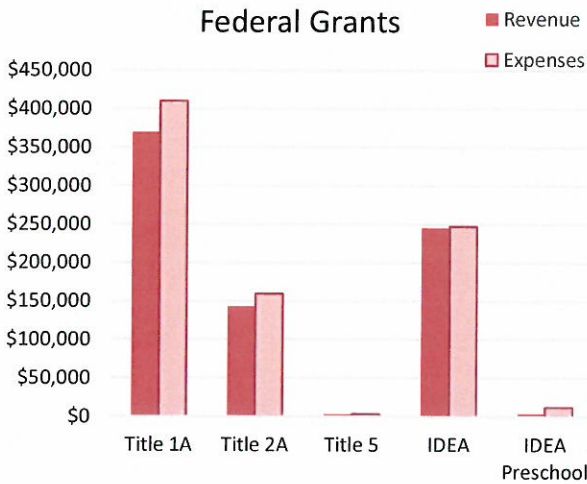
Sanford School Department Dashboard

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

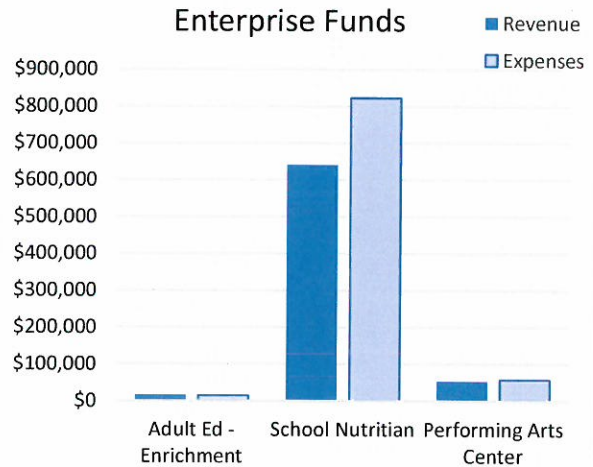
General Fund Budget vs Actual



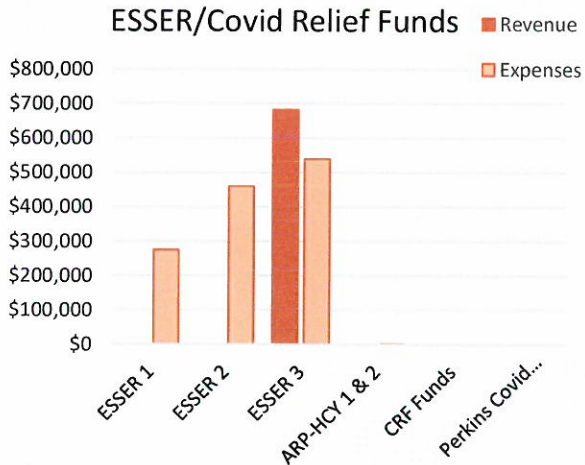
Federal Grants



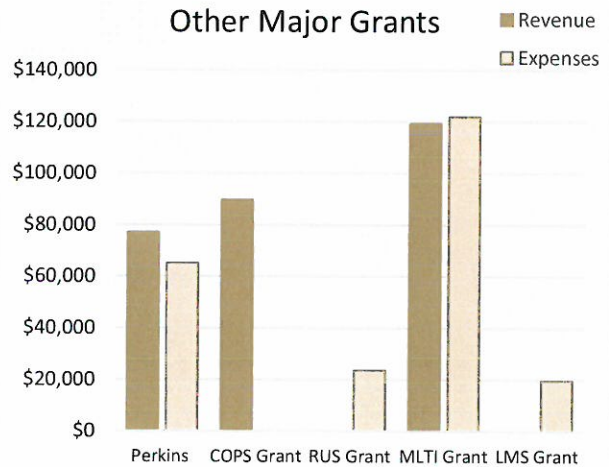
Enterprise Funds



ESSER/Covid Relief Funds

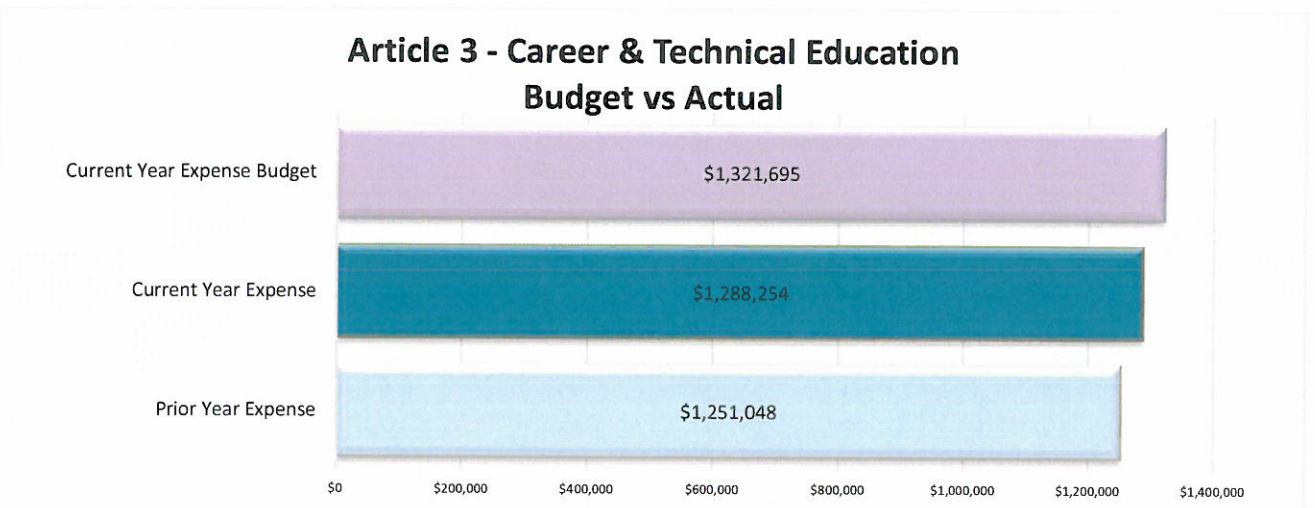
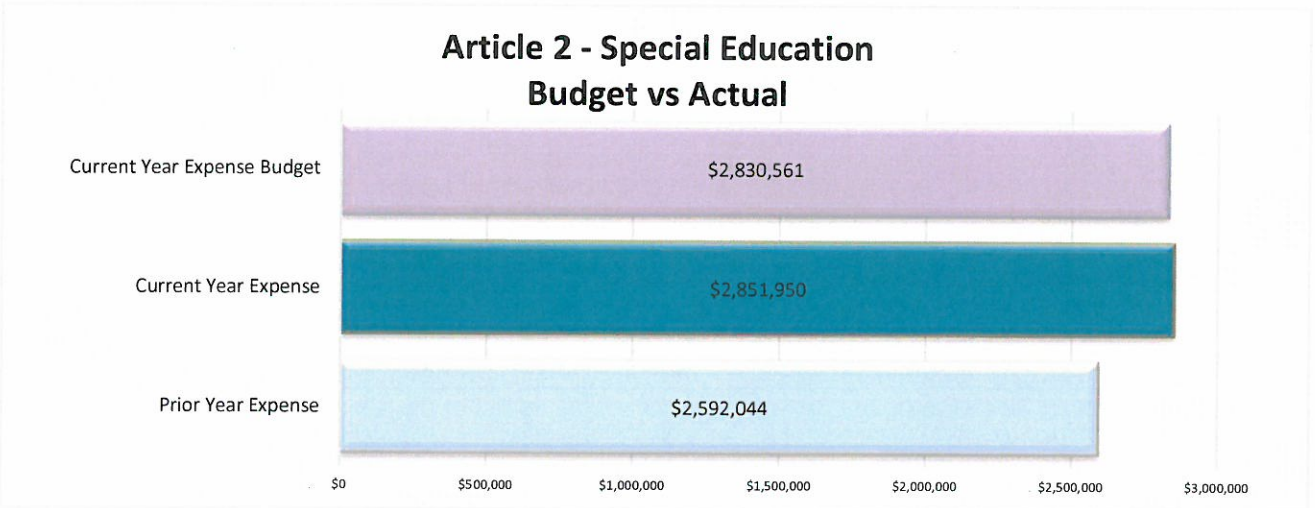
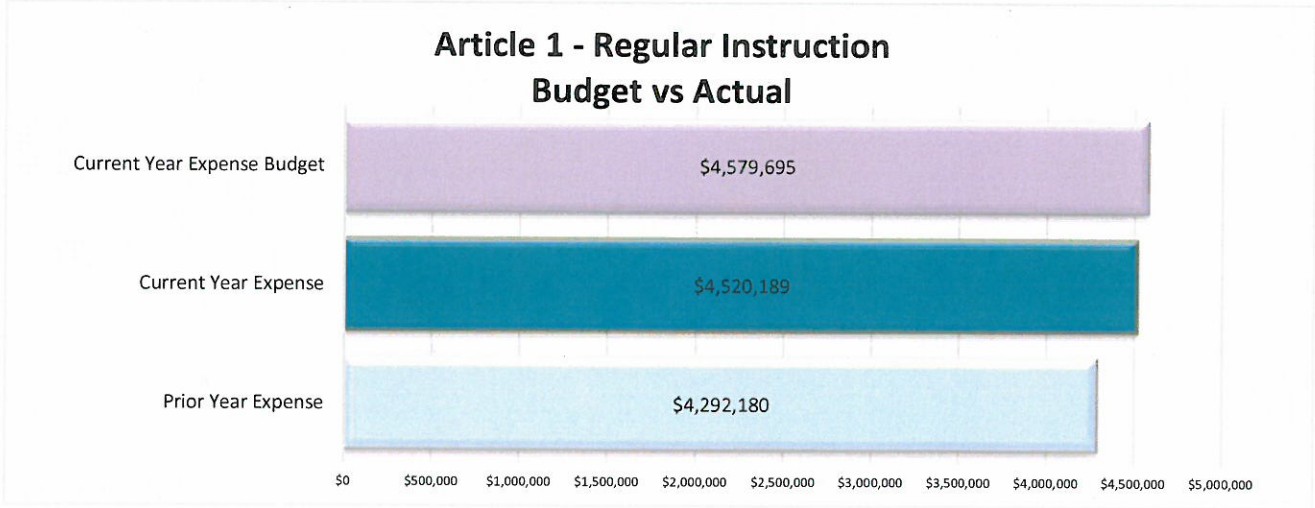


Other Major Grants



Sanford School Department By Cost Center

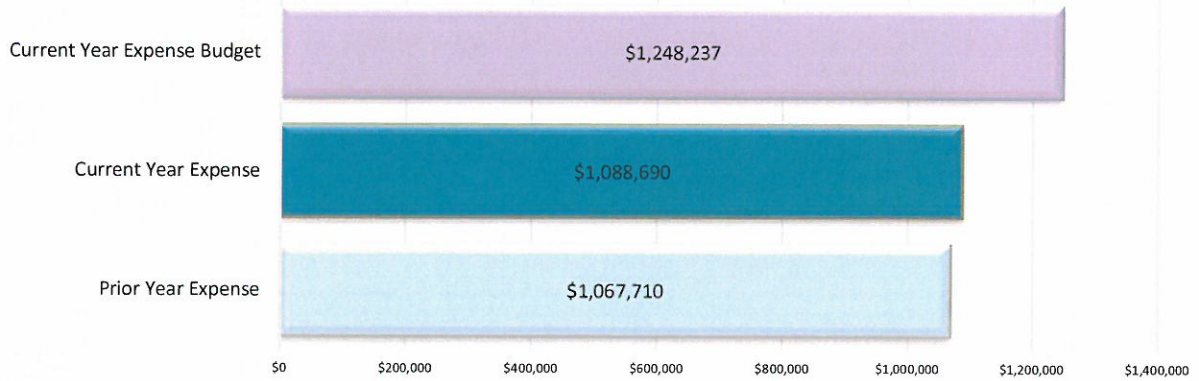
For the Year-to-Date and Month Ending November 30, 2022



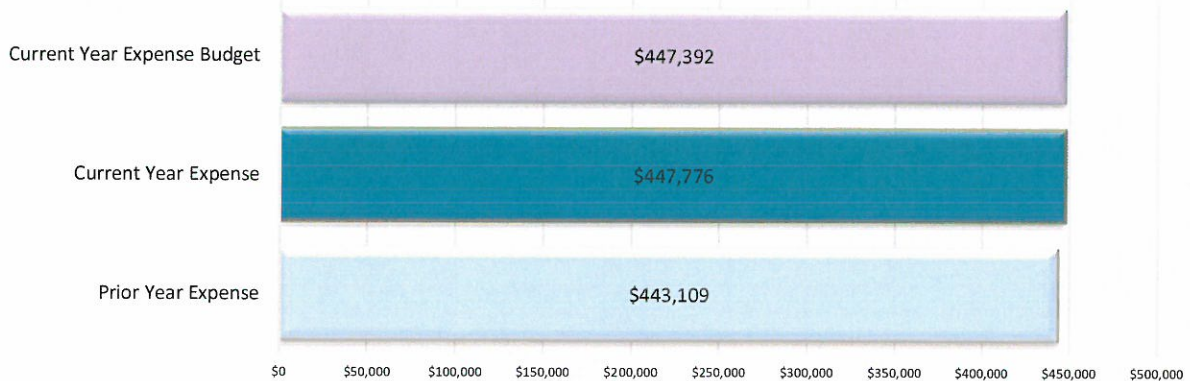
Article 4 - Other Instruction Budget vs Actual



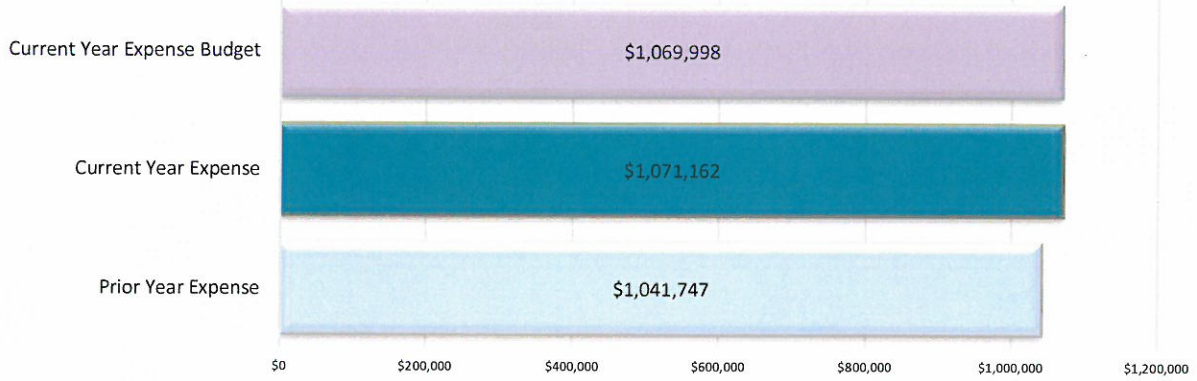
Article 5 - Student and Staff Support Budget vs Actual



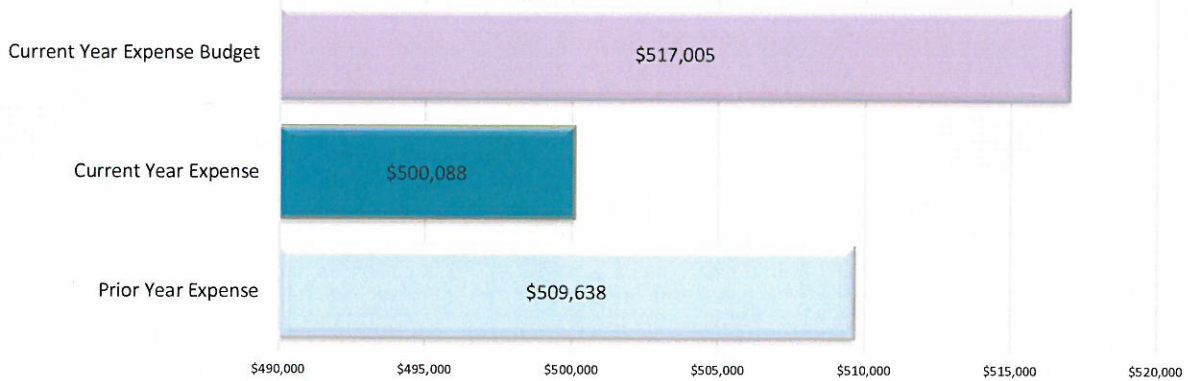
Article 6 - System Administration Budget vs Actual



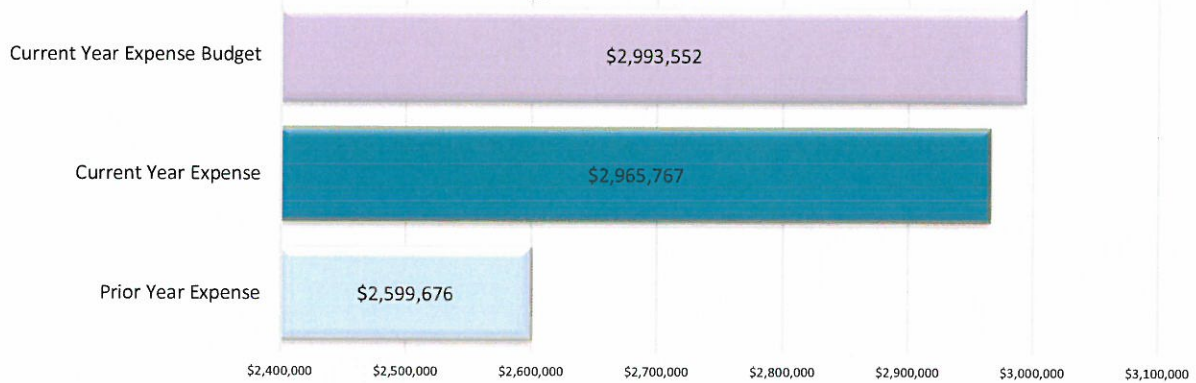
Article 7 - School Administration Budget vs Actual



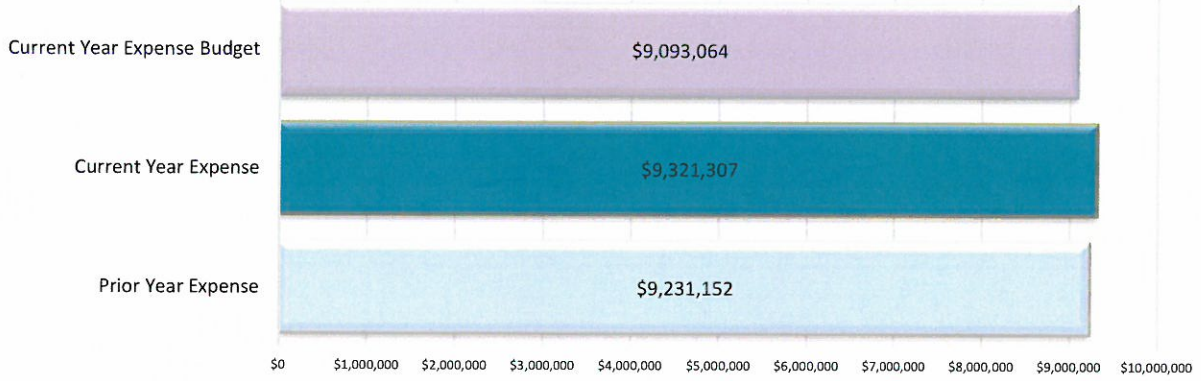
Article 8 - Transportation Budget vs Actual



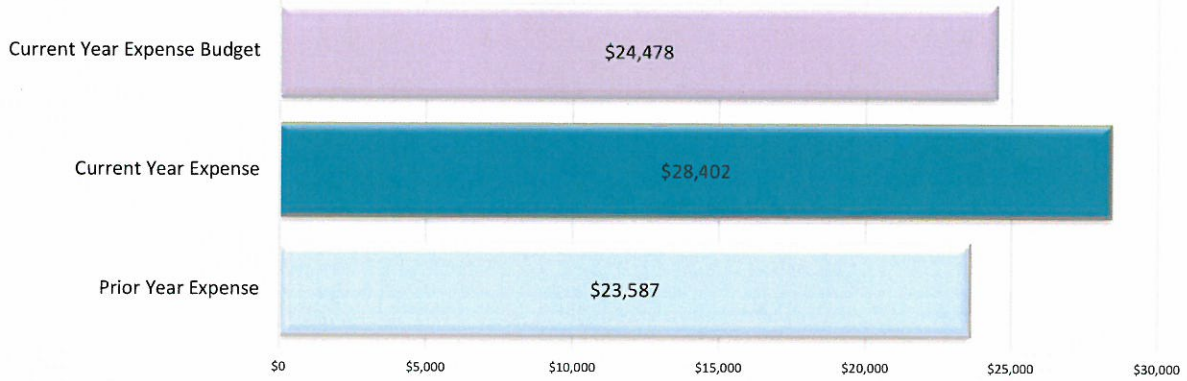
Article 9 - Facilities Maintenance Budget vs Actual



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 November 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	(21,545,475)	(21,545,475)	-	24,488,253	24,488,253	-	2,942,778	2,942,778	(0.00)
	1500	16-235 Adult Education	(11,202)	(11,202)	-	200,002	200,002	-	188,800	188,800	-
		Total	(21,556,677)	(21,556,677)	-	24,688,255	24,688,255	-	3,131,578	3,131,578	(0)
SPECIAL REVENUE FUNDS											
	2001	2201 Wellness Team	(500)	(500)	-	138	138	-	(362)	(362)	-
	2002	2202 Erate	(4,875)	(4,875)	-	10,551	10,551	-	5,676	5,676	-
	2011	2204 MelMac	-	-	-	1,446	1,446	-	1,446	1,446	-
		2212 2040 YCFEF Fin Literacy	-	-	-	26,038	26,038	-	26,038	26,038	-
		2218 2052 Local JH	(2,855)	(2,855)	-	1,920	1,920	-	(935)	(935)	-
		2219 2069 SRTC / Genest Home	-	-	-	15,305	15,305	-	15,305	15,305	-
		2224 2200 MDOE Grant SRTC	-	-	-	14,730	14,730	-	14,730	14,730	-
		2238 2215 College Transitions	(15,665)	(15,665)	-	2,815	2,815	-	(12,850)	(12,850)	-
		2239 2300 Title 1A	(369,410)	(369,410)	-	410,182	410,182	-	40,772	40,772	-
		2249 2460 MaineCare	(26,395)	(26,395)	-	44,311	44,311	-	17,916	17,916	-
		2252 2470 Idea Local Entitlemt.	(244,849)	(244,849)	-	246,969	246,969	-	2,120	2,120	-
		2253 2510 Early Child/PreSchl.	(3,460)	(3,460)	-	12,373	12,373	-	8,913	8,913	-
		2259 2670 Title 5	(2,860)	(2,860)	-	3,276	3,276	-	417	417	-
		2262 2700 Title 2A	(142,669)	(142,669)	-	159,439	159,439	-	16,770	16,770	-
		2268 2860 Carl Perkins	(77,038)	(77,038)	-	65,087	65,087	-	(11,951)	(11,951)	-
		2269 2950 Aefla/Abe	(1,160)	(1,160)	-	9,099	9,099	-	7,939	7,939	-
		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	-
		2294 2830 SR-COPS (SVPP)	(89,542)	(89,542)	-	-	-	-	(89,542)	(89,542)	-
		2296 2605 CARES Act	-	-	-	274,838	274,838	-	274,838	274,838	-
		2299 2241 Middle School CTE Grant	-	-	-	6,555	6,555	-	6,555	6,555	-
		2301 2010 WSSR TV	(200)	(200)	-	-	-	-	(200)	(200)	-
		2303 2614 ESSER 2	-	-	-	458,784	458,784	-	458,784	458,784	-
		2304 2615 ESSER 3	(681,837)	(681,837)	-	538,579	538,579	-	(143,259)	(143,259)	-
		2305 2617	-	-	-	19,533	19,533	-	19,533	19,533	-
		2306 2618 ARP-HCY	-	-	-	56	56	-	56	56	-
		2135 2622 CSML (Computer Science Mobile Labs)	-	-	-	23,049	23,049	-	23,049	23,049	-
		2309 2631 Pre K Expansion	-	-	-	111,839	111,839	-	111,839	111,839	-
		Total	(1,782,593)	(1,782,593)	-	2,603,988	2,603,988	-	821,396	821,396	-
CAPITAL IMPROVEMENT FUNDS											
		4047 3015 HS Const Project	(1,332)	(1,332)	-	24,789	24,789	-	23,458	23,458	-
		4054 3020 Elem Const Project	(754)	(754)	-	-	-	-	(754)	(754)	-
		4200 3025 Facility Upgrades	(1,257)	(1,257)	-	648,355	648,355	-	647,098	647,098	-
		Total	(3,342)	(3,342)	-	673,144	673,144	-	669,801	669,801	-
ENTERPRISE FUNDS											
		5000 6000 School Café	(640,350)	(640,350)	-	822,205	822,205	-	181,856	181,856	-
		5200 6150 Adult Ed Enrichment	(16,184)	(16,184)	-	14,626	14,626	-	(1,558)	(1,558)	-
		5201 6200 Performing Arts Ctr	(53,121)	(53,121)	-	58,518	58,518	-	5,397	5,397	-
		Total	(709,655)	(709,655)	-	895,350	895,350	-	185,695	185,695	-
TRUST FUNDS											
		7015 9050 SRTC Capital Account	(137,215)	(137,215)	-	79,264	79,264	-	(57,951)	(57,951)	-
		7013 8015 Trust Funds	(5,880)	(5,880)	-	8,095	8,095	-	2,215	2,215	-
		Total	(143,095)	(143,095)	-	87,359	87,359	-	(55,736)	(55,736)	-

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

Cheryl Fournier, Business Administrator

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

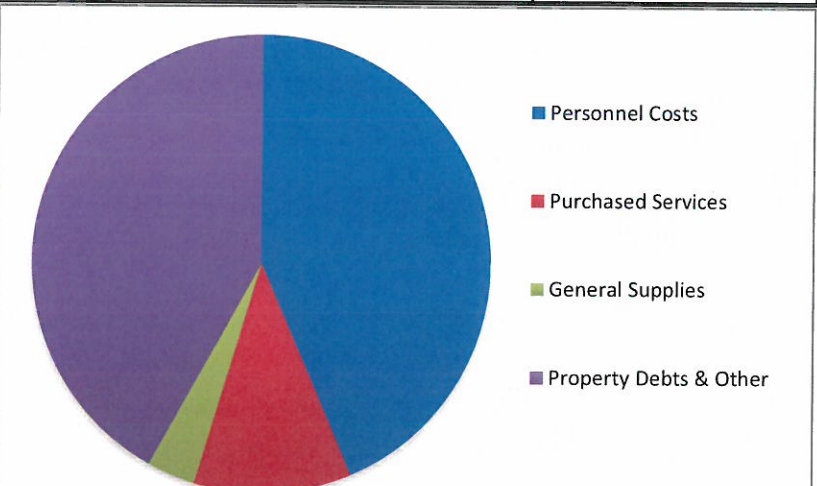
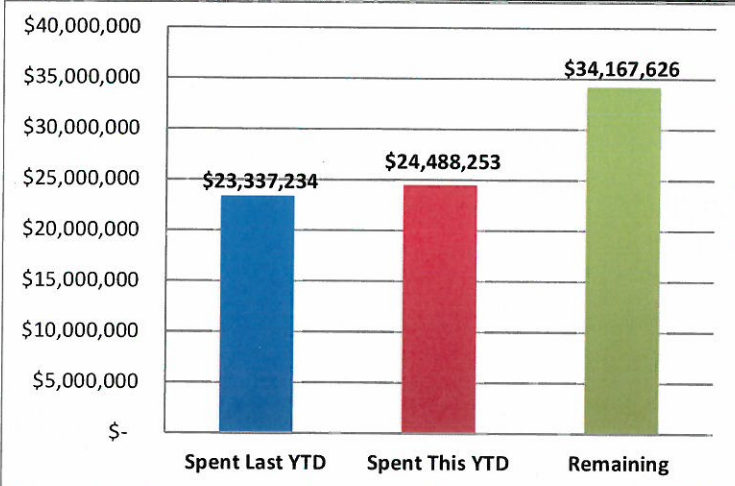
Ronni L. Champlin, Finance Director

SANFORD SCHOOL DEPARTMENT

SUMMARY OF GENERAL FUND EXPENSES by FUNCTION and WARRANT ARTICLE

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

Account Group	July 21 - Nov 21 Prior Yr Actual	July 22 - Nov 22 Current Yr Actual	2022/2023 Revised Budget	Amount Remaining Revised Budget - Actual
51000 Personal Services - Sal/Wages&Stip.	\$ 7,497,945	\$ 7,877,268 32%	\$ 27,416,448 47%	\$ 19,539,181 71%
52000 Personal Services - Payroll Tax&Bene.	\$ 2,634,671	\$ 2,779,685 11%	\$ 9,793,607 17%	\$ 7,013,923 72%
<i>Subtotal - Personal Services</i>	\$ 10,132,616	\$ 10,656,952 44%	\$ 37,210,056 63%	\$ 26,553,103 71%
53000 Purchased Prof. & Tech. Services	\$ 859,722	\$ 1,133,972 5%	\$ 2,520,378 4%	\$ 1,386,407 55%
54000 Purchased Property Services	\$ 201,519	\$ 437,248 2%	\$ 1,116,808 2%	\$ 679,560 61%
55000 Other Purchased Services	\$ 1,044,008	\$ 1,156,759 5%	\$ 2,806,171 5%	\$ 1,649,412 59%
56000 General Supplies	\$ 746,079	\$ 832,668 3%	\$ 2,236,437 4%	\$ 1,403,769 63%
57000 Property Maint & Repair	\$ 131,174	\$ 119,602 0%	\$ 614,846 1%	\$ 495,244 81%
58000 Debt, Dues/Fees & Miscellaneous	\$ 10,222,115	\$ 10,151,053 41%	\$ 12,151,183 21%	\$ 2,000,130 16%
59000 Other & Rounding	\$ -	\$ - 0%	\$ - 0%	\$ - 0%
Total	\$ 23,337,234	\$ 24,488,253 100%	\$ 58,655,879 100%	\$ 34,167,626 58%



Warrant Article Cost Center	July 21 - Nov 21 Prior Yr Actual	July 22 - Nov 22 Current Yr Actual	2022/2023 Revised Budget	Amount Remaining
1. Regular Instruction	\$ 4,292,180	\$ 4,520,189 18%	\$ 16,976,934 29%	\$ 12,456,745 73%
2. Special Education	\$ 2,592,044	\$ 2,851,950 12%	\$ 9,696,171 17%	\$ 6,844,220 71%
3. Career / Technical Education	\$ 1,251,048	\$ 1,288,254 5%	\$ 3,904,786 7%	\$ 2,616,531 67%
4. Other Instruction	\$ 285,343	\$ 404,668 2%	\$ 1,102,925 2%	\$ 698,258 63%
5. Student & Staff Support	\$ 1,067,710	\$ 1,088,690 4%	\$ 4,034,844 7%	\$ 2,946,154 73%
6. System Administration	\$ 443,109	\$ 447,776 2%	\$ 1,003,350 2%	\$ 555,574 55%
7. School Administration	\$ 1,041,747	\$ 1,071,162 4%	\$ 2,646,372 5%	\$ 1,575,210 60%
8. Transportation & Buses	\$ 509,638	\$ 500,088 2%	\$ 2,089,197 4%	\$ 1,589,109 76%
9. Facilities Maintenance	\$ 2,599,676	\$ 2,965,767 12%	\$ 6,105,365 10%	\$ 3,139,598 51%
10. Debt Service	\$ 9,231,152	\$ 9,321,307 38%	\$ 11,042,351 19%	\$ 1,721,044 16%
11. All Other Expenditures & Rounding	\$ 23,587	\$ 28,402 0%	\$ 53,584 0%	\$ 25,182 47%
Subtotal	\$ 23,337,234	\$ 24,488,253 100%	\$ 58,655,879 100%	\$ 34,167,626 58%
Adult Education	\$ 187,428	\$ 200,273 33%	\$ 602,677	\$ 402,404 67%
Total	\$ 23,524,661	\$ 24,688,526 42%	\$ 59,258,556 100%	\$ 34,570,030 58%