

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

From: Cheryl Fournier, Business Administrator

Date: January 17, 2023

Regarding: December 2022 Financials

Attached please find the Reconciliation of Accounts as of December 31, 2022 (Page 6) reflecting all activity for fiscal year 2023. We are now 50.0% the way through the year.

Highlights from this report include:

- General Education and Adult Ed Revenues of \$24.5 million and \$28.7 million in Expenses, for a Net Expense of \$4.2 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 \$4.4 million and combined expenses of \$3.2 million, for a Net Revenue of \$1.2 million. We billed out over \$2.6 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 \$4,817 and combined expenses of \$0.9 million, for Net Expenses of \$0.9 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 \$1.1 million and expenses of \$1.2 million, for Net Expense of \$0.1 million.
- Finally, in Trust Funds, we have \$165 thousand in revenue and approximately \$122 thousand in expenses, for Net Expenses of \$43 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 \$13.7 million, an increase of about \$0.7 million over the prior year.
- You will see that the 53000-57000 group which includes Purchased Professional & Technical Services (\$1.4 million), Property Services (\$581 thousand), Other Purchased Services (\$1.4 million), Supplies/Energy (\$1.0 million) and Property Maintenance (\$197 thousand) in totality are coming in about \$885 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 \$11.7 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin) contribute another \$3.2 million. There are no salaries and benefits for the first two months of the year for teachers and ed techs.

- Article 8, Transportation, contributes \$708 thousand, while Article 9, Facilities including CIP, contributes another \$3.5 million.
- Article 10, Debt, contributed \$9.3 million.
- Finally, we have Article 11 (All Other) contributing \$31 thousand and Adult Ed Academic Only with \$257 thousand. This yields the combined General Fund Expense amount of \$28,712,142 Year-to-Date.

Adult Education revenue was \$1 below 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 \$7,244 year-to-date.

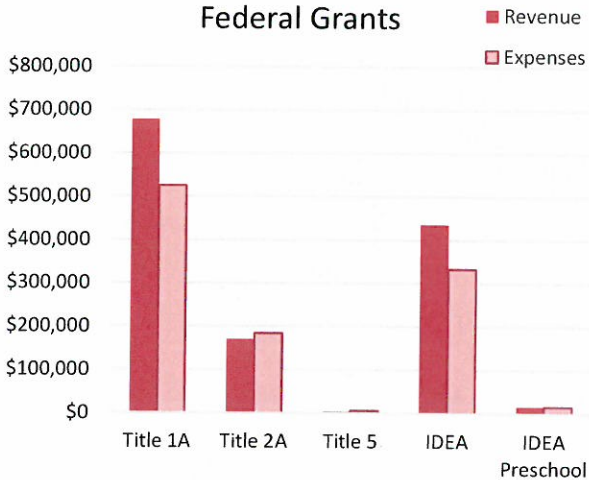
# Sanford School Department Dashboard

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

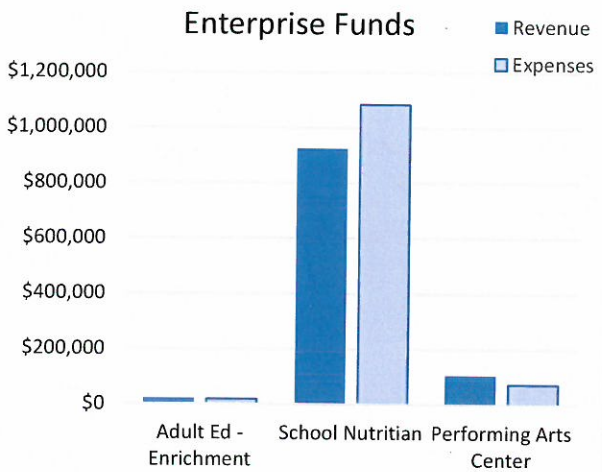
## General Fund Budget vs Actual



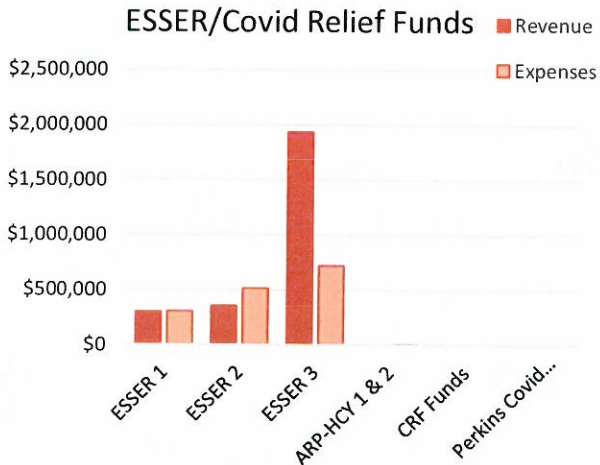
### Federal Grants



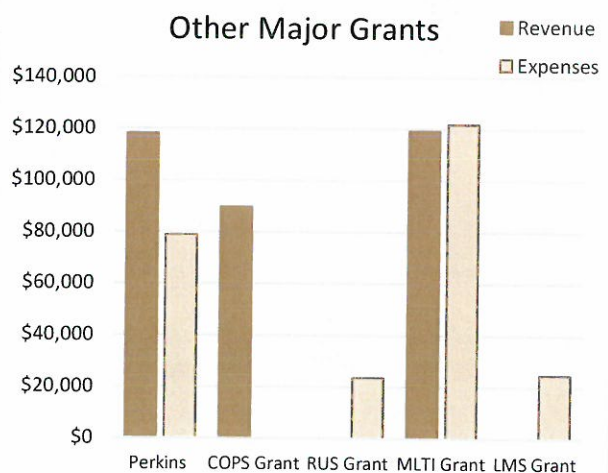
### Enterprise Funds



### ESSER/Covid Relief Funds



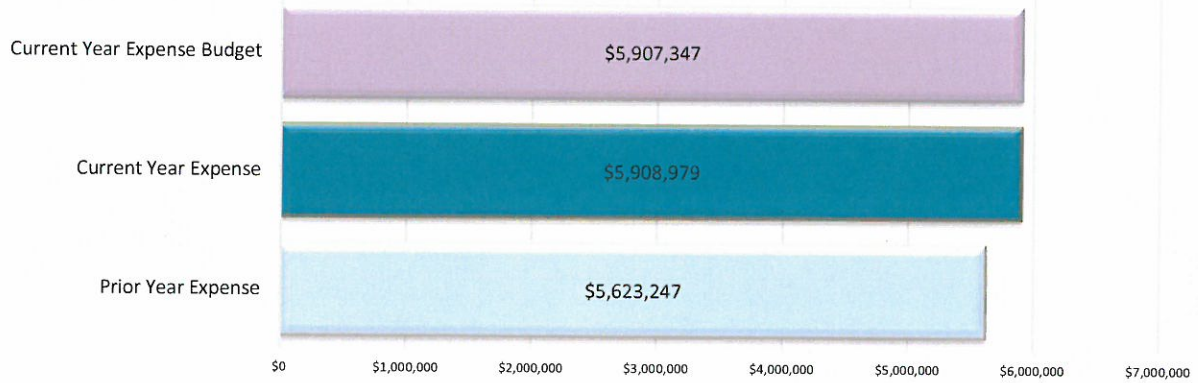
### Other Major Grants



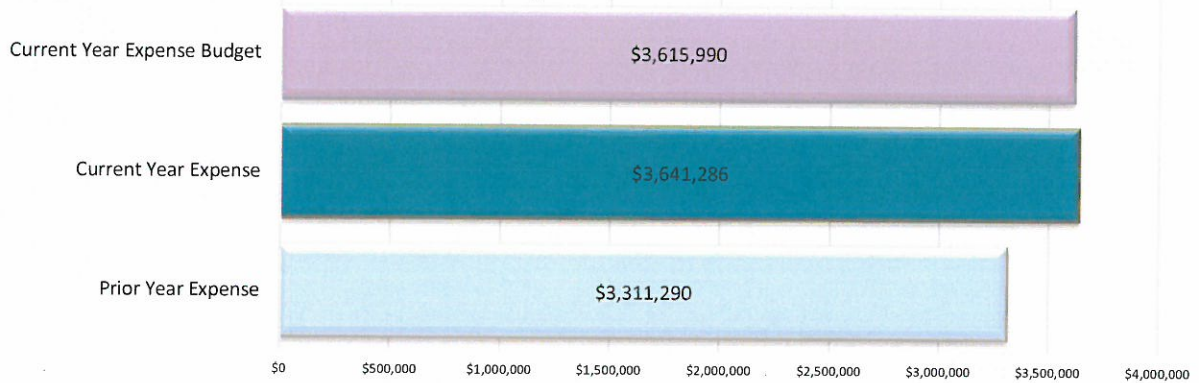
# Sanford School Department By Cost Center

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

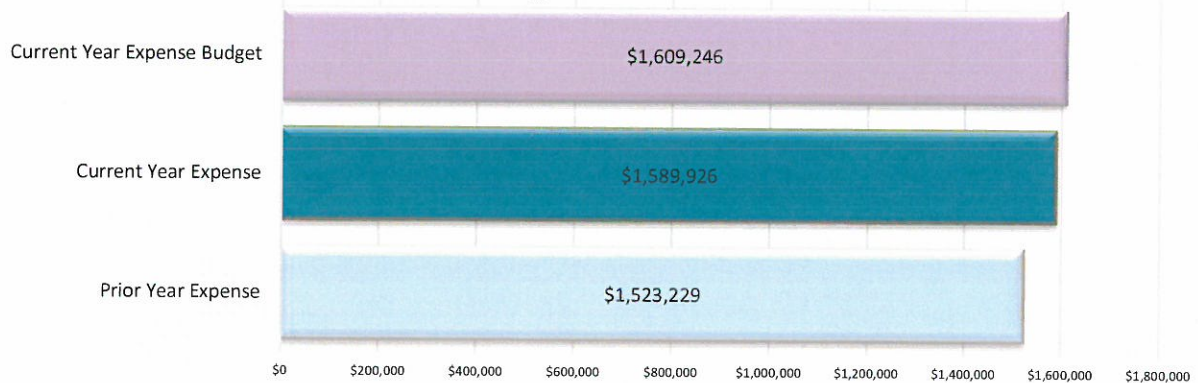
## Article 1 - Regular Instruction Budget vs Actual



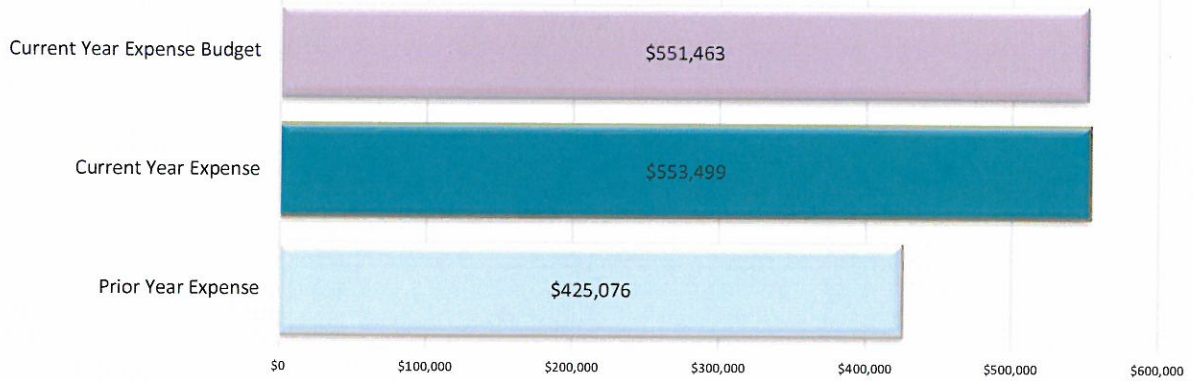
## Article 2 - Special Education Budget vs Actual



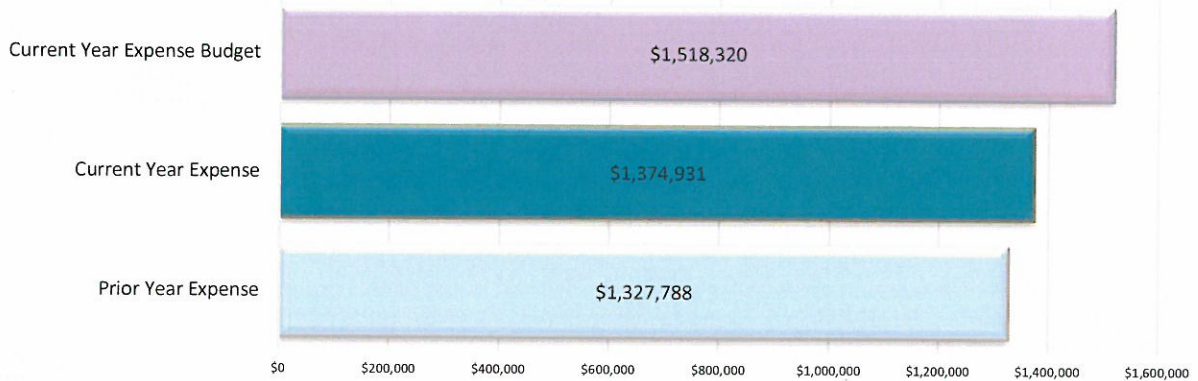
## Article 3 - Career & Technical Education Budget vs Actual



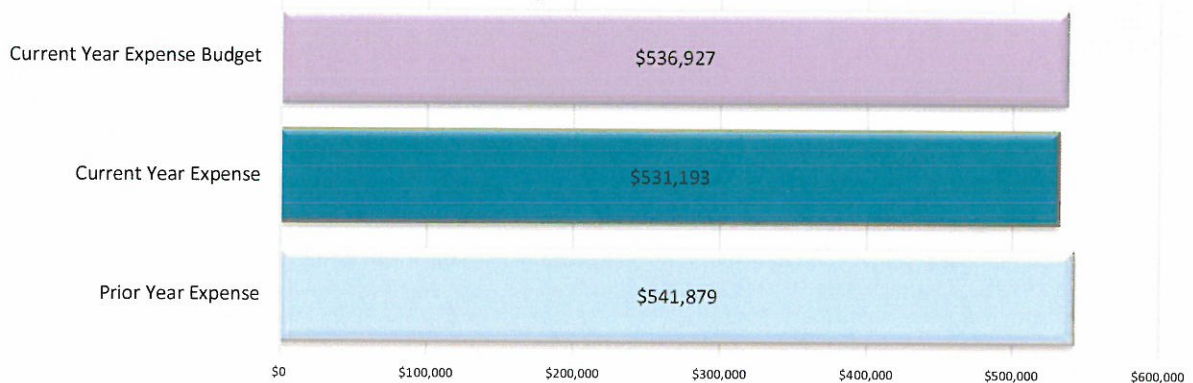
### Article 4 - Other Instruction Budget vs Actual



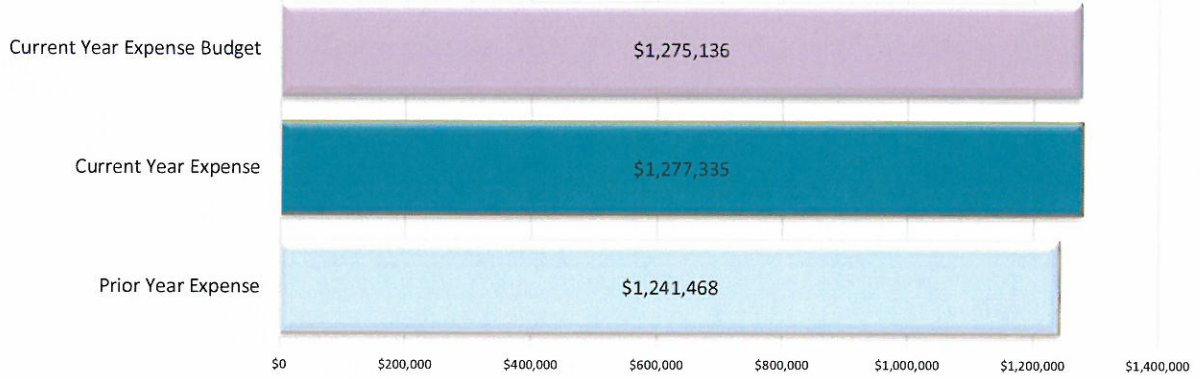
### Article 5 - Student and Staff Support Budget vs Actual



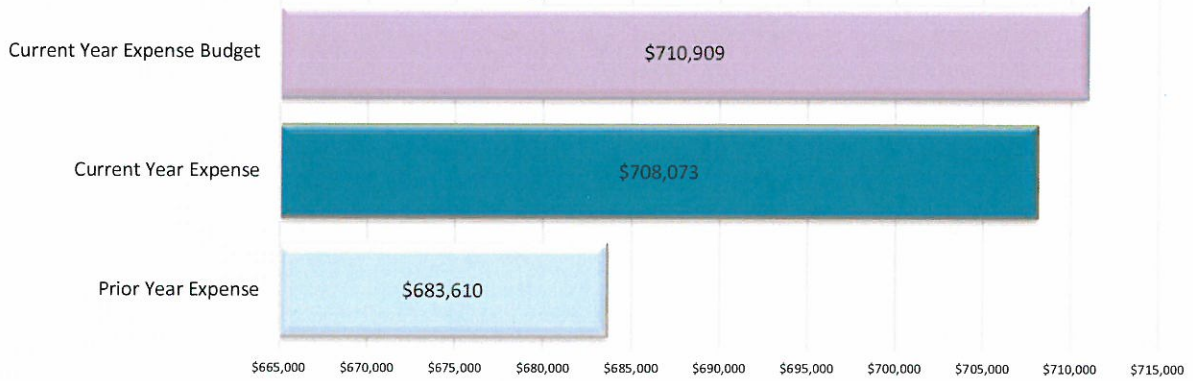
### Article 6 - System Administration Budget vs Actual



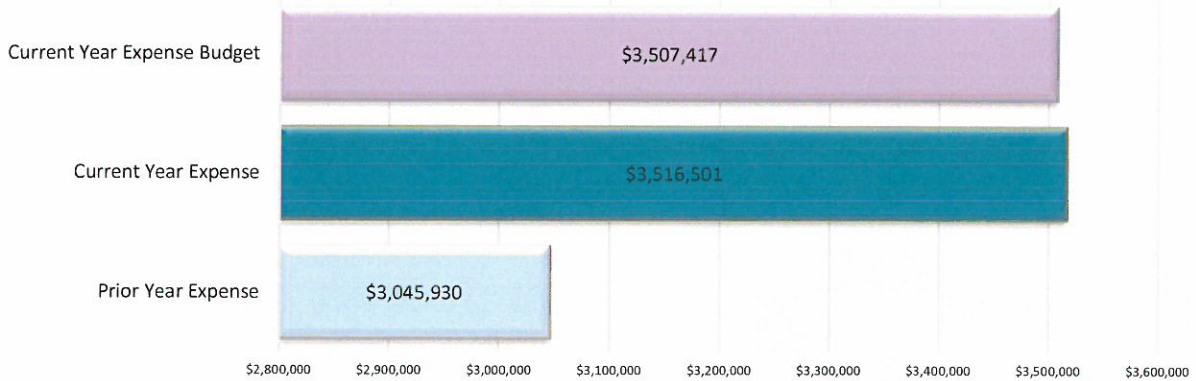
### Article 7 - School Administration Budget vs Actual



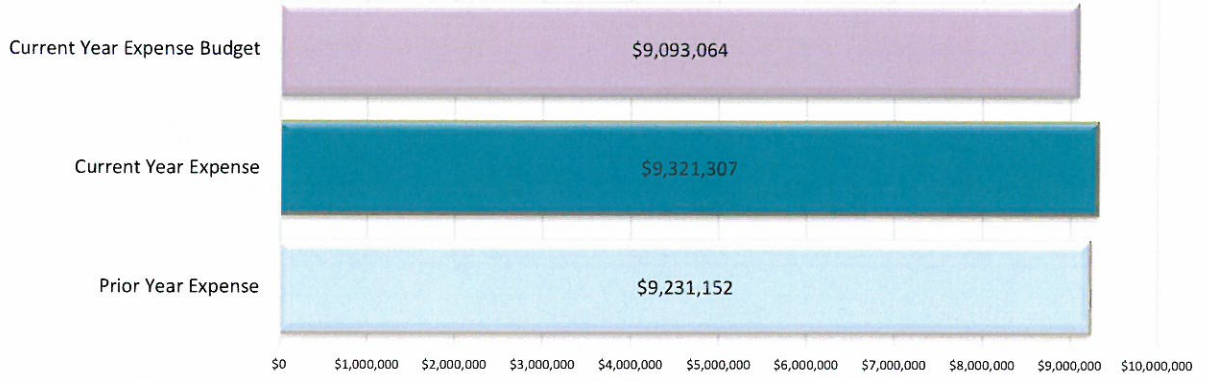
### Article 8 - Transportation Budget vs Actual



### 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 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
<b>GENERAL FUND</b>											
	16-210	1000-1200 General Education	(24,354,631)	(24,354,631)	-	28,454,840	28,454,840	-	4,100,209	4,100,209	0
	16-235	1500 Adult Education	(146,726)	(146,726)	-	257,302	257,302	-	110,576	110,576	-
		<b>Total</b>	<b>(24,501,356)</b>	<b>(24,501,356)</b>	<b>-</b>	<b>28,712,142</b>	<b>28,712,142</b>	<b>-</b>	<b>4,210,786</b>	<b>4,210,786</b>	<b>0</b>
<b>SPECIAL REVENUE FUNDS</b>											
	2201	2001 Wellness Team	(8,888)	(8,888)	-	798	798	-	(8,090)	(8,090)	-
	2202	2002 Erate	(97,075)	(97,075)	-	10,551	10,551	-	(86,524)	(86,524)	-
	2204	2011 MelMac			-	2,285	2,285	-	2,285	2,285	-
	2212	2040 YCFEF Fin Literacy			-	33,443	33,443	-	33,443	33,443	-
	2218	2052 Local JH	(4,355)	(4,355)	-	2,179	2,179	-	(2,176)	(2,176)	-
	2219	2069 SRTC / Genest Home			-	18,075	18,075	-	18,075	18,075	-
	2224	2200 MDOE Grant SRTC			-	14,730	14,730	-	14,730	14,730	-
	2238	2215 College Transitions	(15,665)	(15,665)	-	4,915	4,915	-	(10,750)	(10,750)	-
	2239	2300 Title 1A	(677,910)	(677,910)	-	524,803	524,803	-	(153,106)	(153,106)	-
	2249	2460 MaineCare	(39,729)	(39,729)	-	59,369	59,369	-	19,640	19,640	-
	2252	2470 Idea Local Entitlemt.	(435,912)	(435,912)	-	332,935	332,935	-	(102,977)	(102,977)	-
	2253	2510 Early Child/PreSchl.	(15,833)	(15,833)	-	16,156	16,156	-	324	324	-
	2259	2670 Title 5	(2,860)	(2,860)	-	5,876	5,876	-	3,016	3,016	-
	2262	2700 Title 2A	(169,716)	(169,716)	-	184,227	184,227	-	14,510	14,510	-
	2268	2860 Carl Perkins	(118,074)	(118,074)	-	78,872	78,872	-	(39,201)	(39,201)	-
	2269	2950 Aefla/Abe	(1,160)	(1,160)	-	10,205	10,205	-	9,045	9,045	-
	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	(296,797)	(296,797)	-	302,521	302,521	-	5,725	5,725	-
	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	(353,161)	(353,161)	-	513,411	513,411	-	160,249	160,249	-
	2304	2615 ESSER 3	(1,932,724)	(1,932,724)	-	718,589	718,589	-	(1,214,135)	(1,214,135)	-
	2305	2617			-	24,676	24,676	-	24,676	24,676	-
	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			-	124,636	124,636	-	124,636	124,636	-
		<b>Total</b>	<b>(4,378,877)</b>	<b>(4,378,877)</b>	<b>-</b>	<b>3,159,987</b>	<b>3,159,987</b>	<b>-</b>	<b>(1,218,890)</b>	<b>(1,218,890)</b>	<b>-</b>
<b>CAPITAL IMPROVEMENT FUNDS</b>											
	4047	3015 HS Const Project	(1,601)	(1,601)	-	25,171	25,171	-	23,569	23,569	-
	4054	3020 Elem Const Project	(907)	(907)	-			-	(907)	(907)	-
	4200	3025 Facility Upgrades	(2,309)	(2,309)	-	832,448	832,448	-	830,140	830,140	-
		<b>Total</b>	<b>(4,817)</b>	<b>(4,817)</b>	<b>-</b>	<b>857,619</b>	<b>857,619</b>	<b>-</b>	<b>852,802</b>	<b>852,802</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>											
	5000	6000 School Café	(924,539)	(924,539)	-	1,084,697	1,084,697	-	160,158	160,158	-
	5200	6150 Adult Ed Enrichment	(20,217)	(20,217)	-	17,659	17,659	-	(2,558)	(2,558)	(0)
	5201	6200 Performng Arts Ctr	(105,927)	(105,927)	-	73,595	73,595	-	(32,332)	(32,332)	-
		<b>Total</b>	<b>(1,050,682)</b>	<b>(1,050,682)</b>	<b>-</b>	<b>1,175,951</b>	<b>1,175,951</b>	<b>-</b>	<b>125,269</b>	<b>125,269</b>	<b>0</b>
<b>TRUST FUNDS</b>											
	7015	9050 SRTC Capital Account	(137,215)	(137,215)	-	87,797	87,797	-	(49,418)	(49,418)	-
	7013	8015 Trust Funds	(28,063)	(28,063)	-	33,940	33,940	-	5,877	5,877	-
		<b>Total</b>	<b>(165,278)</b>	<b>(165,278)</b>	<b>-</b>	<b>121,737</b>	<b>121,737</b>	<b>-</b>	<b>(43,541)</b>	<b>(43,541)</b>	<b>-</b>

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

Cheryl Fournier, Business Administrator

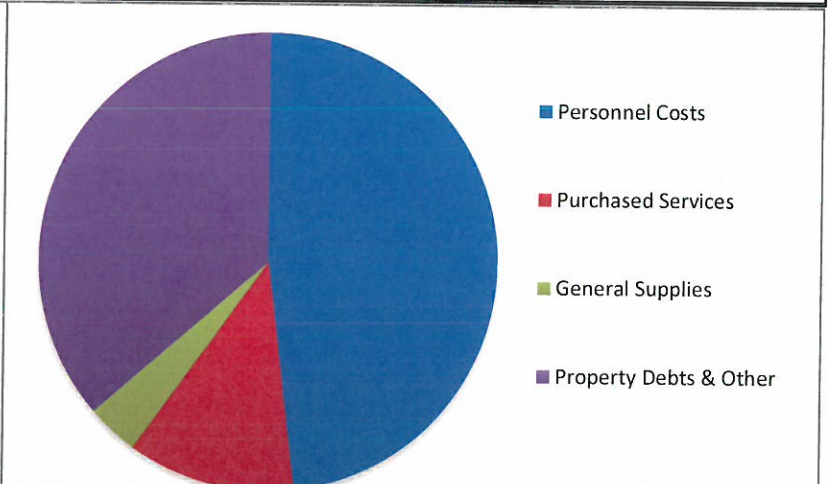
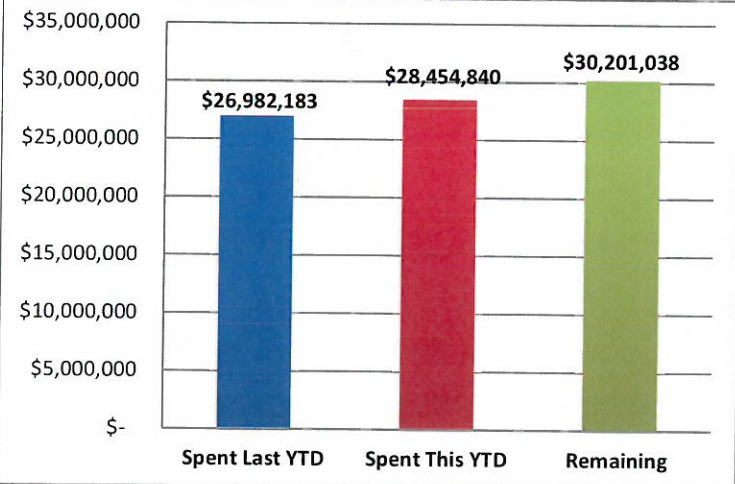
Date: \_\_\_\_\_ For the City by: \_\_\_\_\_  
 Steven R. Buck, City Manager

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 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.	\$ 9,578,797	\$ 10,081,158 35%	\$ 27,416,448 47%	\$ 17,335,290 63%
52000 Personal Services - Payroll Tax&Bene.	\$ 3,446,473	\$ 3,605,974 13%	\$ 9,793,607 17%	\$ 6,187,633 63%
<i>Subtotal - Personal Services</i>	\$ 13,025,270	\$ 13,687,132 48%	\$ 37,210,056 63%	\$ 23,522,923 63%
53000 Purchased Prof. & Tech. Services	\$ 1,047,104	\$ 1,353,408 5%	\$ 2,520,378 4%	\$ 1,166,970 46%
54000 Purchased Property Services	\$ 281,668	\$ 581,202 2%	\$ 1,116,808 2%	\$ 535,606 48%
55000 Other Purchased Services	\$ 1,274,420	\$ 1,430,100 5%	\$ 2,806,171 5%	\$ 1,376,071 49%
56000 General Supplies	\$ 907,212	\$ 1,049,914 4%	\$ 2,236,437 4%	\$ 1,186,522 53%
57000 Property Maint & Repair	\$ 216,127	\$ 197,210 1%	\$ 614,846 1%	\$ 417,637 68%
58000 Debt, Dues/Fees & Miscellaneous	\$ 10,230,382	\$ 10,155,873 36%	\$ 12,151,183 21%	\$ 1,995,310 16%
59000 Other & Rounding	\$ -	\$ - 0%	\$ - 0%	\$ - 0%
<b>Total</b>	<b>\$ 26,982,183</b>	<b>\$ 28,454,840 100%</b>	<b>\$ 58,655,879 100%</b>	<b>\$ 30,201,038 51%</b>



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	\$ 5,623,247	\$ 5,908,979 21%	\$ 16,976,934 29%	\$ 11,067,954 65%
2. Special Education	\$ 3,311,290	\$ 3,641,286 13%	\$ 9,696,171 17%	\$ 6,054,884 62%
3. Career / Technical Education	\$ 1,523,229	\$ 1,589,926 6%	\$ 3,904,786 7%	\$ 2,314,860 59%
4. Other Instruction	\$ 425,076	\$ 553,499 2%	\$ 1,102,925 2%	\$ 549,427 50%
5. Student & Staff Support	\$ 1,327,788	\$ 1,374,931 5%	\$ 4,034,844 7%	\$ 2,659,913 66%
6. System Administration	\$ 541,879	\$ 531,193 2%	\$ 1,003,350 2%	\$ 472,157 47%
7. School Administration	\$ 1,241,468	\$ 1,277,335 4%	\$ 2,646,372 5%	\$ 1,369,037 52%
8. Transportation & Buses	\$ 683,610	\$ 708,073 2%	\$ 2,089,197 4%	\$ 1,381,124 66%
9. Facilities Maintenance	\$ 3,045,930	\$ 3,516,501 12%	\$ 6,105,365 10%	\$ 2,588,865 42%
10. Debt Service	\$ 9,231,152	\$ 9,321,307 33%	\$ 11,042,351 19%	\$ 1,721,044 16%
11. All Other Expenditures & Rounding	\$ 27,515	\$ 31,811 0%	\$ 53,584 0%	\$ 21,773 41%
<b>Subtotal</b>	<b>\$ 26,982,183</b>	<b>\$ 28,454,840 100%</b>	<b>\$ 58,655,879 100%</b>	<b>\$ 30,201,038 51%</b>
Adult Education	\$ 226,611	\$ 257,302 43%	\$ 602,677	\$ 345,376 57%
<b>Total</b>	<b>\$ 27,208,794</b>	<b>\$ 28,712,142 48%</b>	<b>\$ 59,258,556 100%</b>	<b>\$ 30,546,414 52%</b>