

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

From: Cheryl Fournier, Business Administrator

Date: February 22, 2023

Regarding: January 2023 Financials

Attached please find the Reconciliation of Accounts as of January 31, 2023 (Page 6) reflecting all activity for fiscal year 2023. We are now 58.3% the way through the year.

Highlights from this report include:

- General Education and Adult Ed Revenues of \$27.1 million and \$32.1 million in Expenses, for a Net Expense of \$5.0 million. July & August do not have any Teacher and Ed Tech expenses.
- There are 32 Special Revenue accounts with activity in the current fiscal year, with combined revenues of \$4.6 million and combined expenses of \$3.8 million, for a Net Revenue of \$0.8 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 \$5,239 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 \$1.3 million and expenses of \$1.4 million, for Net Expense of \$0.1 million.
- Finally, in Trust Funds, we have \$166 thousand in revenue and approximately \$184 thousand in expenses, for Net Expenses of \$18 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 \$16.5 million, an increase of about \$0.8 million over the prior year.
- You will see that the 53000-57000 group which includes Purchased Professional & Technical Services (\$1.5 million), Property Services (\$674 thousand), Other Purchased Services (\$1.6 million), Supplies/Energy (\$1.2 million) and Property Maintenance (\$211 thousand) in totality are coming in about \$617 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 \$14.0 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin) contribute another \$3.7 million. There are no salaries and benefits for the first two months of the year for teachers and ed techs.

- Article 8, Transportation, contributes \$761 thousand, while Article 9, Facilities including CIP, contributes another \$4.0 million.
- Article 10, Debt, contributed \$9.3 million.
- Finally, we have Article 11 (All Other) contributing \$38 thousand and Adult Ed Academic Only with \$294 thousand. This yields the combined General Fund Expense amount of \$32,156,195 Year-to-Date.

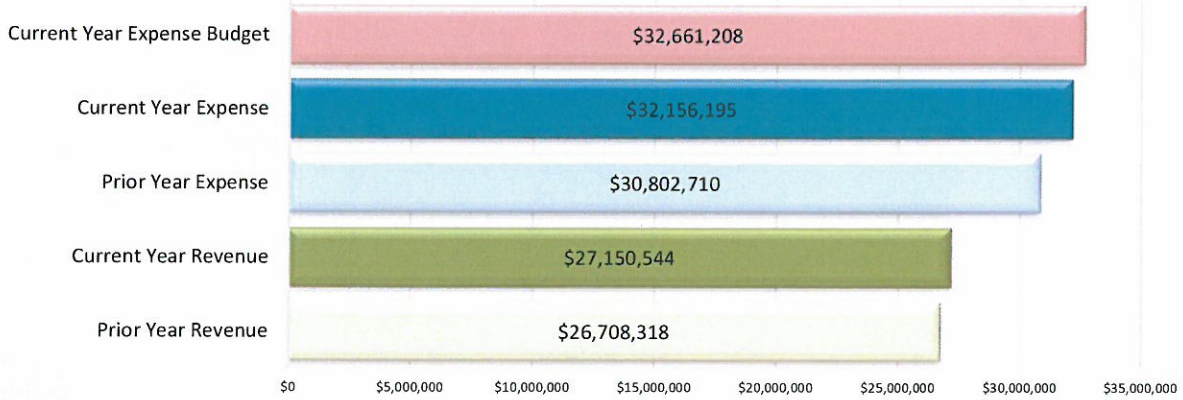
Adult Education revenue was \$30,000 below last year, primary reasons are due to subsidy and RSU 60. Adult Education is seeing similar cost savings to off set the reduction in revenue.

General Fund revenue is \$0.8 million above prior year. The primary reason is subsidy increases. The remaining is running similar to prior year.

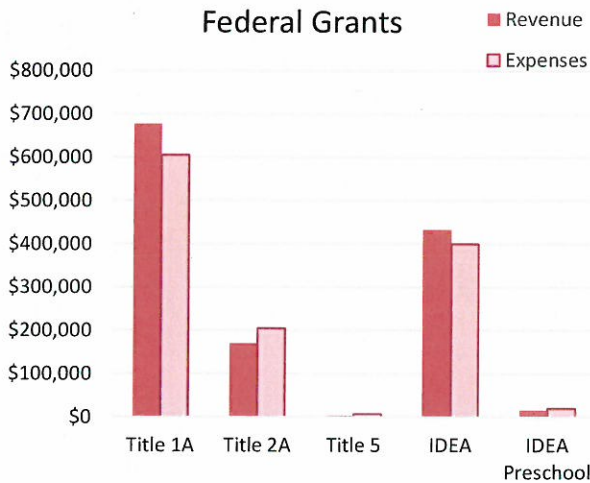
# Sanford School Department Dashboard

For the Year-to-Date and Month Ending January 31, 2023

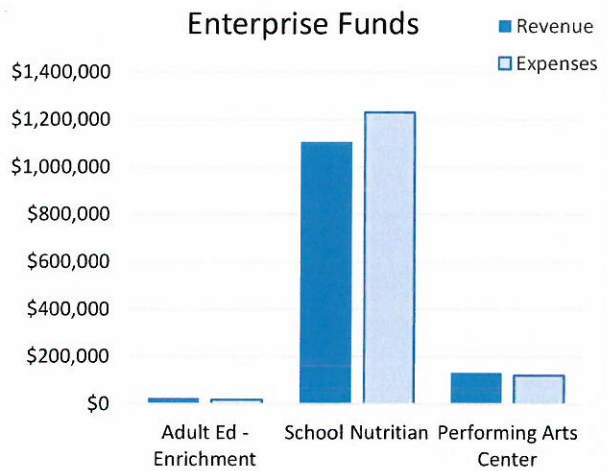
## General Fund Budget vs Actual



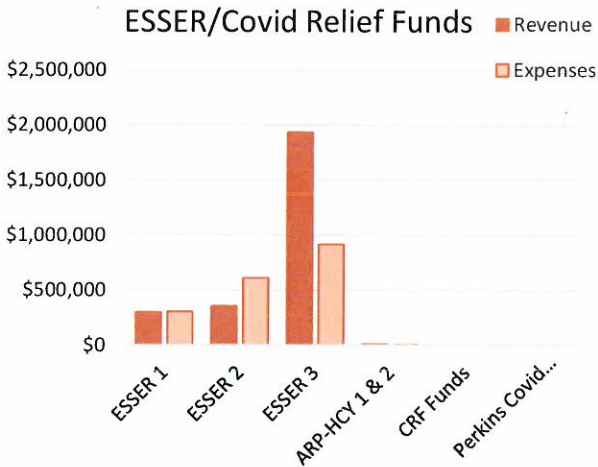
### Federal Grants



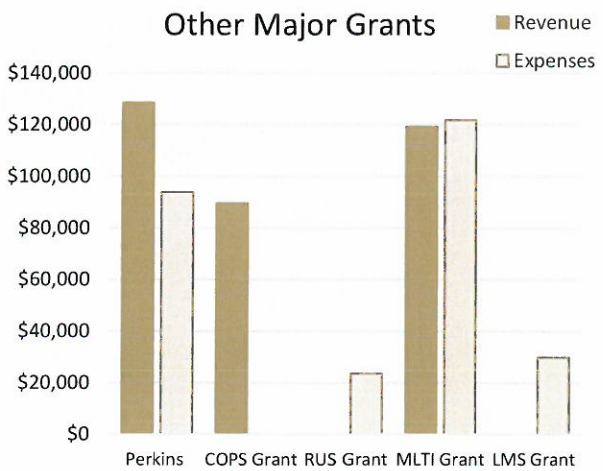
### Enterprise Funds



### ESSER/Covid Relief Funds



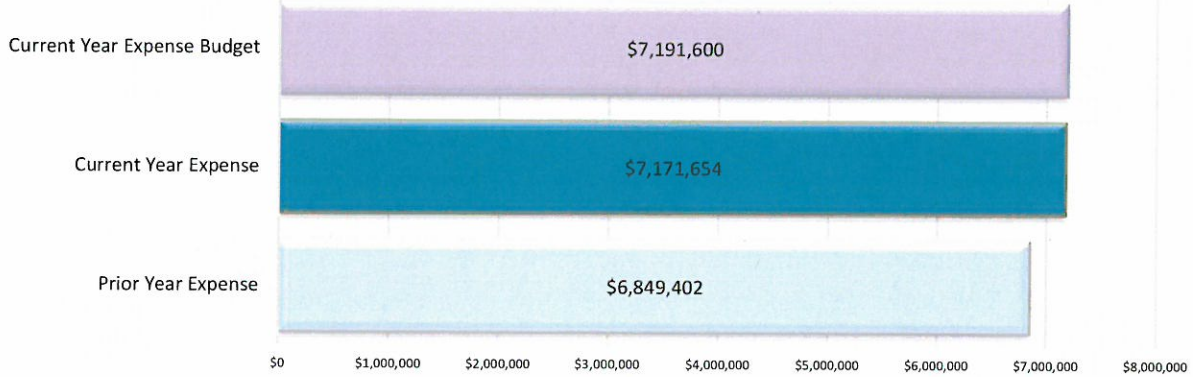
### Other Major Grants



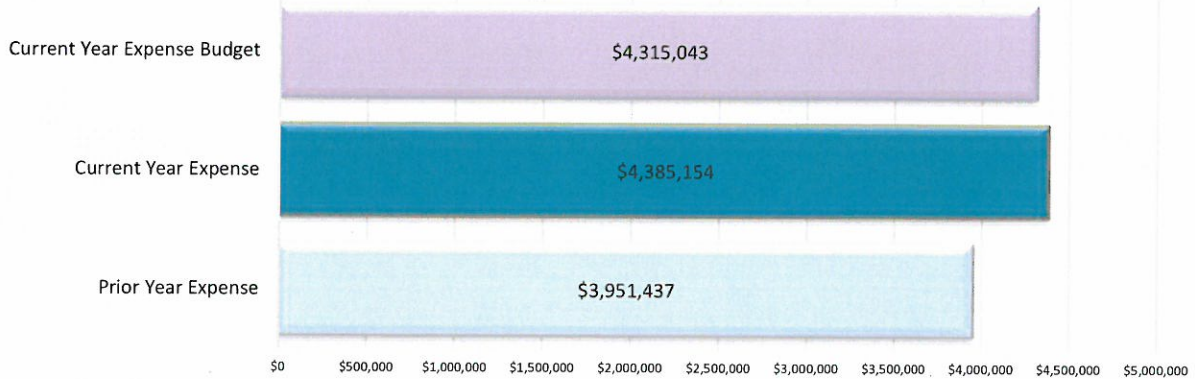
# Sanford School Department By Cost Center

For the Year-to-Date and Month Ending January 31, 2023

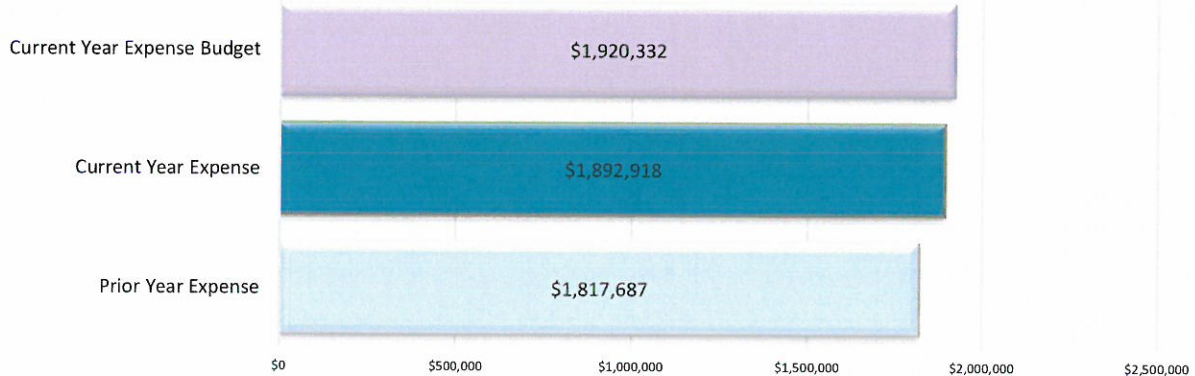
## Article 1 - Regular Instruction Budget vs Actual



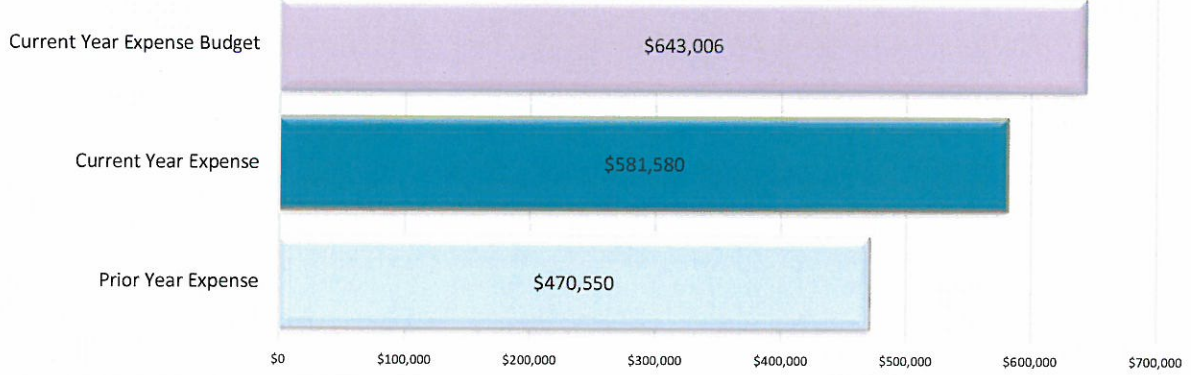
## Article 2 - Special Education Budget vs Actual



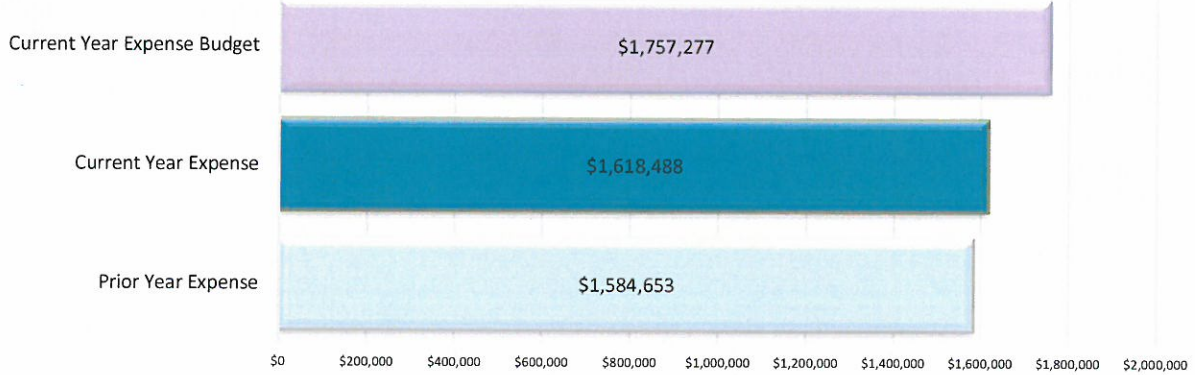
## Article 3 - Career & Technical Education Budget vs Actual



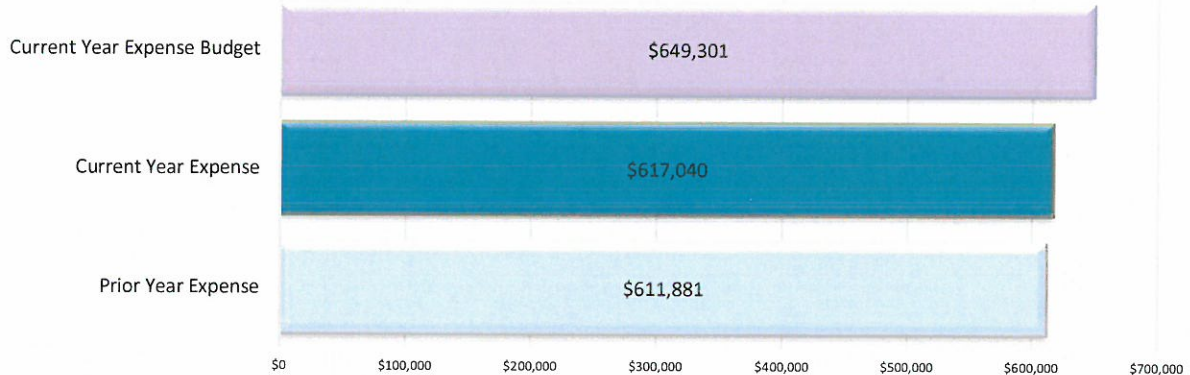
### Article 4 - Other Instruction Budget vs Actual



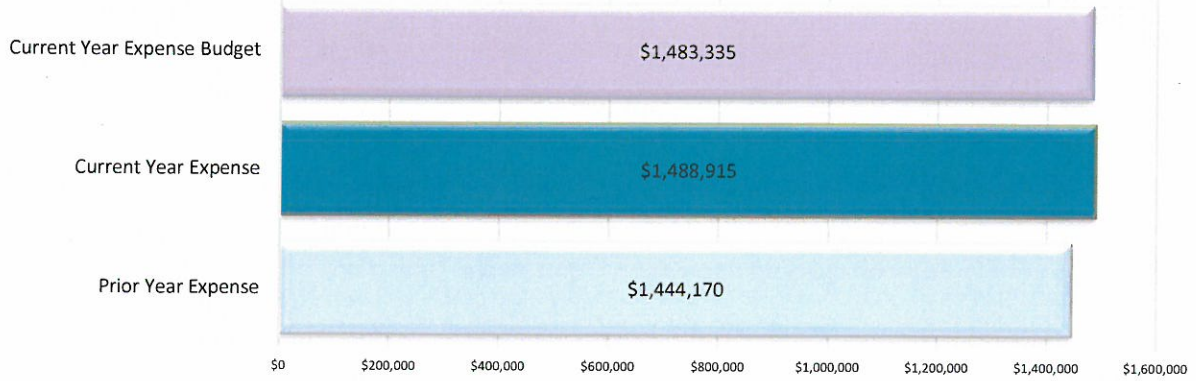
### Article 5 - Student and Staff Support Budget vs Actual



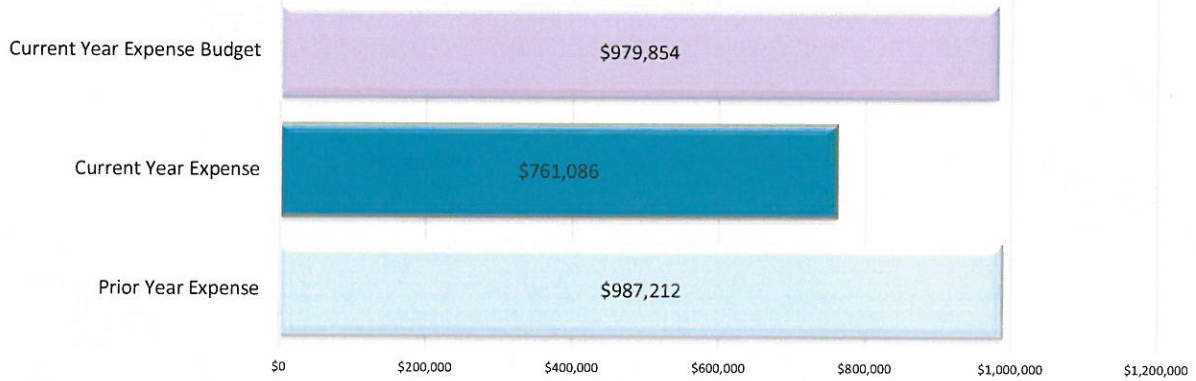
### Article 6 - System Administration Budget vs Actual



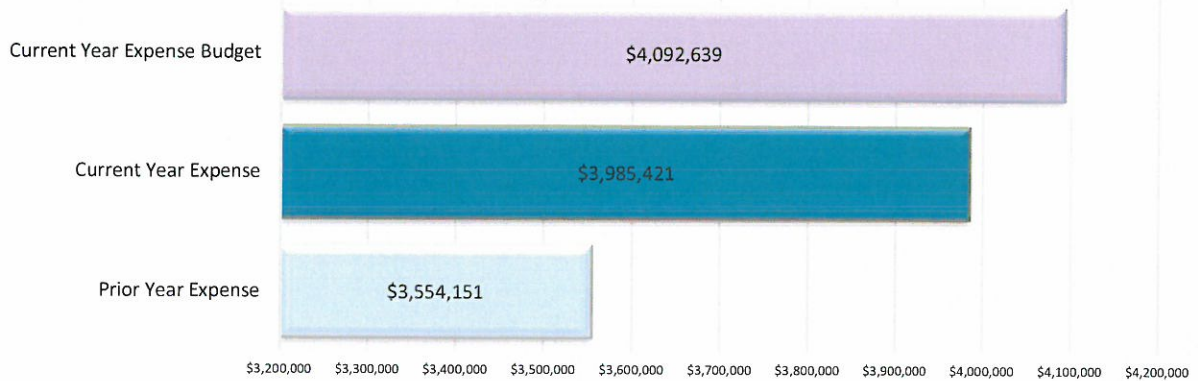
### Article 7 - School Administration Budget vs Actual



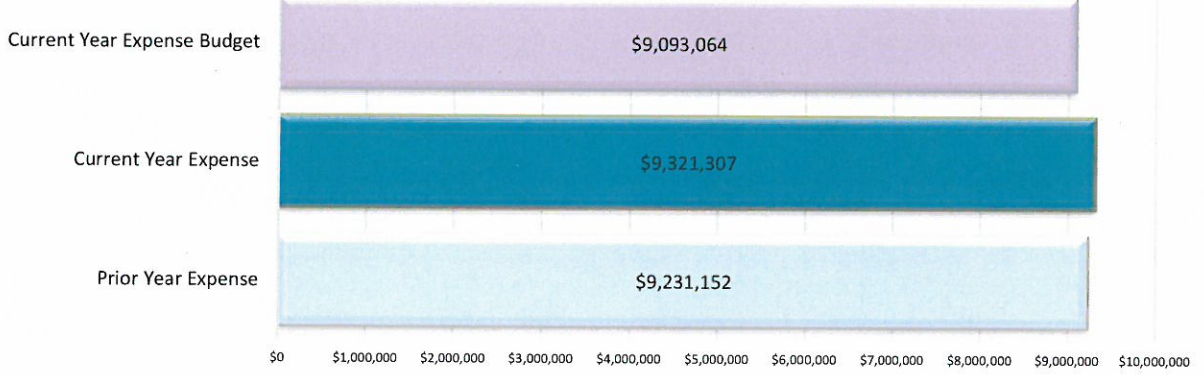
### Article 8 - Transportation Budget vs Actual



### 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 January 31, 2023*

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	(27,001,643)	(27,001,643)	-	31,861,486	31,861,486	-	4,859,842	4,859,842	-
16-235	1500	Adult Education	(148,901)	(148,901)	-	294,710	294,710	-	145,809	145,809	-
<b>Total</b>			<b>(27,150,544)</b>	<b>(27,150,544)</b>	<b>-</b>	<b>32,156,195</b>	<b>32,156,195</b>	<b>-</b>	<b>5,005,652</b>	<b>5,005,652</b>	<b>-</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	-	-	-	2,908	2,908	-	2,908	2,908	-
2212	2040	YCFEF Fin Literacy	(33,443)	(33,443)	-	38,983	38,983	-	5,540	5,540	-
2218	2052	Local JH	(5,855)	(5,855)	-	2,179	2,179	-	(3,676)	(3,676)	-
2219	2069	SRTC / Genest Home	-	-	-	23,066	23,066	-	23,066	23,066	-
2224	2200	MDOE Grant SRTC	-	-	-	14,730	14,730	-	14,730	14,730	-
2238	2215	College Transitions	(15,665)	(15,665)	-	6,853	6,853	-	(8,813)	(8,813)	-
2239	2300	Title 1A	(677,910)	(677,910)	-	605,711	605,711	-	(72,199)	(72,199)	-
2249	2460	MaineCare	(63,534)	(63,534)	-	73,819	73,819	-	10,284	10,284	-
2252	2470	Idea Local Entitlement	(432,471)	(432,471)	-	400,401	400,401	-	(32,070)	(32,070)	-
2253	2510	Early Child/PreSchl.	(15,833)	(15,833)	-	20,008	20,008	-	4,175	4,175	-
2259	2670	Title 5	(2,860)	(2,860)	-	7,055	7,055	-	4,196	4,196	-
2262	2700	Title 2A	(169,716)	(169,716)	-	204,660	204,660	-	34,943	34,943	-
2268	2860	Carl Perkins	(128,549)	(128,549)	-	93,843	93,843	-	(34,705)	(34,705)	-
2269	2950	Aefla/Abe	(3,737)	(3,737)	-	11,873	11,873	-	8,136	8,136	-
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	Midde 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)	-	609,623	609,623	-	256,461	256,461	-
2304	2615	ESSER 3	(1,932,724)	(1,932,724)	-	913,440	913,440	-	(1,019,284)	(1,019,284)	-
2305	2617	Multilingual Learners	-	-	-	29,839	29,839	-	29,839	29,839	-
2306	2618	ARP-HCY	(12,161)	(12,161)	-	56	56	-	(12,105)	(12,105)	-
2315	2622	CSML (Computer Scie	-	-	-	23,049	23,049	-	23,049	23,049	-
2316	9000s	Student Activity Fund	(80,652)	(80,652)	-	72,127	72,127	-	(8,524)	(8,524)	-
2309	2631	Pre K Expansion	(59,763)	(59,763)	-	138,236	138,236	-	78,472	78,472	-
2313	2632	CTE ARP Personnel &	(3,440)	(3,440)	-	65,095	65,095	-	-	-	-
<b>Total</b>			<b>(4,603,254)</b>	<b>(4,603,254)</b>	<b>-</b>	<b>3,825,054</b>	<b>3,825,054</b>	<b>-</b>	<b>(839,855)</b>	<b>(839,855)</b>	<b>-</b>
<b>CAPITAL IMPROVEMENT FUNDS</b>											
4047	3015	HS Const Project	(1,871)	(1,871)	-	25,171	25,171	-	23,300	23,300	-
4054	3020	Elem Const Project	(1,060)	(1,060)	-	-	-	-	(1,060)	(1,060)	-
4200	3025	Facility Upgrades	(2,309)	(2,309)	-	865,730	865,730	-	863,421	863,421	-
<b>Total</b>			<b>(5,239)</b>	<b>(5,239)</b>	<b>-</b>	<b>890,900</b>	<b>890,900</b>	<b>-</b>	<b>885,661</b>	<b>885,661</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>											
5000	6000	School Café	(1,106,641)	(1,106,641)	-	1,230,363	1,230,363	-	123,722	123,722	-
5200	6150	Adult Ed Enrichment	(25,089)	(25,089)	-	18,236	18,236	-	(6,854)	(6,854)	-
5201	6200	Performng Arts Ctr	(131,051)	(131,051)	-	121,556	121,556	-	(9,495)	(9,495)	-
<b>Total</b>			<b>(1,262,781)</b>	<b>(1,262,781)</b>	<b>-</b>	<b>1,370,154</b>	<b>1,370,154</b>	<b>-</b>	<b>107,373</b>	<b>107,373</b>	<b>-</b>
<b>TRUST FUNDS</b>											
7015	9050	SRTC Capital Account	(137,215)	(137,215)	-	105,496	105,496	-	(31,719)	(31,719)	-
7013	8015	Trust Funds	(29,154)	(29,154)	-	78,765	78,765	-	49,611	49,611	-
<b>Total</b>			<b>(166,369)</b>	<b>(166,369)</b>	<b>-</b>	<b>184,261</b>	<b>184,261</b>	<b>-</b>	<b>17,893</b>	<b>17,893</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

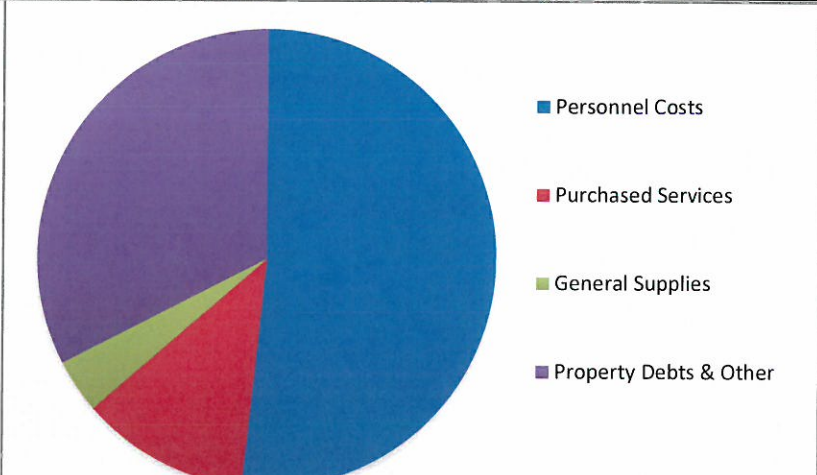
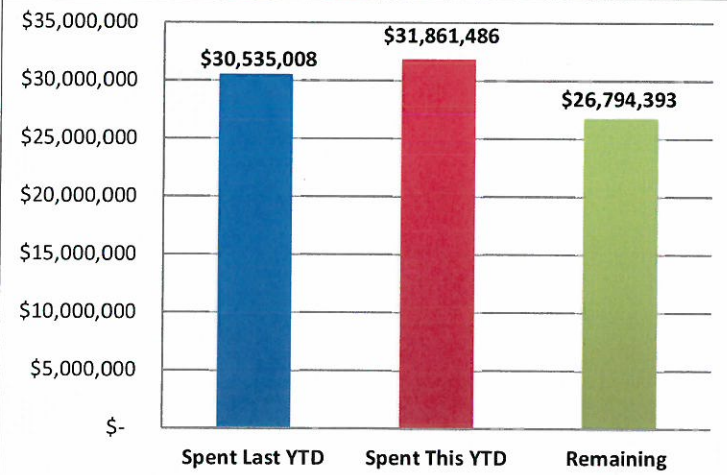
Ronni L. Champlin, Finance Director



**SANFORD SCHOOL DEPARTMENT**

SUMMARY OF GENERAL FUND EXPENSES by FUNCTION and WARRANT ARTICLE  
For the Year-to-Date and Month Ending January 31, 2023

Account Group	July 21 - Jan 22 Prior Yr Actual	July 22 - Jan 23 Current Yr Actual	2022/2023 Revised Budget	Amount Remaining Revised Budget - Actual
51000 Personal Services - Sal/Wages&Stip.	\$ 11,446,939	\$ 12,079,350 38%	\$ 27,416,448 47%	\$ 15,337,098 56%
52000 Personal Services - Payroll Tax&Bene.	\$ 4,248,401	\$ 4,398,964 14%	\$ 9,793,607 17%	\$ 5,394,644 55%
<i>Subtotal - Personal Services</i>	\$ 15,695,340	\$ 16,478,314 52%	\$ 37,210,056 63%	\$ 20,731,742 56%
53000 Purchased Prof. & Tech. Services	\$ 1,195,330	\$ 1,534,058 5%	\$ 2,520,378 4%	\$ 986,320 39%
54000 Purchased Property Services	\$ 350,944	\$ 674,199 2%	\$ 1,116,808 2%	\$ 442,609 40%
55000 Other Purchased Services	\$ 1,622,940	\$ 1,585,495 5%	\$ 2,806,171 5%	\$ 1,220,676 43%
56000 General Supplies	\$ 1,146,905	\$ 1,212,468 4%	\$ 2,236,437 4%	\$ 1,023,969 46%
57000 Property Maint & Repair	\$ 283,987	\$ 211,137 1%	\$ 614,846 1%	\$ 403,709 66%
58000 Debt, Dues/Fees & Miscellaneous	\$ 10,239,561	\$ 10,165,815 32%	\$ 12,151,183 21%	\$ 1,985,368 16%
59000 Other & Rounding	\$ -	\$ - 0%	\$ - 0%	\$ - 0%
<b>Total</b>	<b>\$ 30,535,008</b>	<b>\$ 31,861,486 100%</b>	<b>\$ 58,655,879 100%</b>	<b>\$ 26,794,393 46%</b>



Warrant Article Cost Center	July 21 - Jan 22 Prior Yr Actual	July 22 - Jan 23 Current Yr Actual	2022/2023 Revised Budget	Amount Remaining
1. Regular Instruction	\$ 6,849,402	\$ 7,171,654 23%	\$ 16,976,934 29%	\$ 9,805,279 58%
2. Special Education	\$ 3,951,437	\$ 4,385,154 14%	\$ 9,696,171 17%	\$ 5,311,017 55%
3. Career / Technical Education	\$ 1,817,687	\$ 1,892,918 6%	\$ 3,904,786 7%	\$ 2,011,867 52%
4. Other Instruction	\$ 470,550	\$ 581,580 2%	\$ 1,102,925 2%	\$ 521,345 47%
5. Student & Staff Support	\$ 1,584,653	\$ 1,618,488 5%	\$ 4,034,844 7%	\$ 2,416,356 60%
6. System Administration	\$ 611,881	\$ 617,040 2%	\$ 1,003,350 2%	\$ 386,310 39%
7. School Administration	\$ 1,444,170	\$ 1,488,915 5%	\$ 2,646,372 5%	\$ 1,157,457 44%
8. Transportation & Buses	\$ 987,212	\$ 761,086 2%	\$ 2,089,197 4%	\$ 1,328,111 64%
9. Facilities Maintenance	\$ 3,554,151	\$ 3,985,421 13%	\$ 6,105,365 10%	\$ 2,119,944 35%
10. Debt Service	\$ 9,231,152	\$ 9,321,307 29%	\$ 11,042,351 19%	\$ 1,721,044 16%
11. All Other Expenditures & Rounding	\$ 32,713	\$ 37,923 0%	\$ 53,584 0%	\$ 15,661 29%
<b>Subtotal</b>	<b>\$ 30,535,008</b>	<b>\$ 31,861,486 100%</b>	<b>\$ 58,655,879 100%</b>	<b>\$ 26,794,393 46%</b>
Adult Education	\$ 267,702	\$ 294,710 49%	\$ 602,677	\$ 307,967 51%
<b>Total</b>	<b>\$ 30,802,710</b>	<b>\$ 32,156,195 54%</b>	<b>\$ 59,258,556 100%</b>	<b>\$ 27,102,360 46%</b>