

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

From: Cheryl Fournier, Business Administrator

Date: March 14, 2023

Regarding: February 2023 Financials

Attached please find the Reconciliation of Accounts as of February 28, 2023 (Page 6) reflecting all activity for fiscal year 2023. We are now 66.6% the way through the year.

Highlights from this report include:

- General Education and Adult Ed Revenues of \$30.0 million and \$36.0 million in Expenses, for a Net Expense of \$6.0 million. July & August do not have any Teacher and Ed Tech expenses.
- There are 34 Special Revenue accounts with activity in the current fiscal year, with combined revenues of \$5.1 million and combined expenses of \$4.5 million, for a Net Revenue of \$0.6 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 \$5,621 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 \$1.5 million and expenses of \$1.6 million, for Net Expense of \$0.1 million.
- Finally, in Trust Funds, we have \$173 thousand in revenue and approximately \$222 thousand in expenses, for Net Expenses of \$49 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 \$19.3 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 (\$1.7 million), Property Services (\$722 thousand), Other Purchased Services (\$2.0 million), Supplies/Energy (\$1.5 million) and Property Maintenance (\$288 thousand) in totality are coming in about \$913 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 \$16.4 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin) contribute another \$4.4 million. There are no salaries and benefits for the first two months of the year for teachers and ed techs.

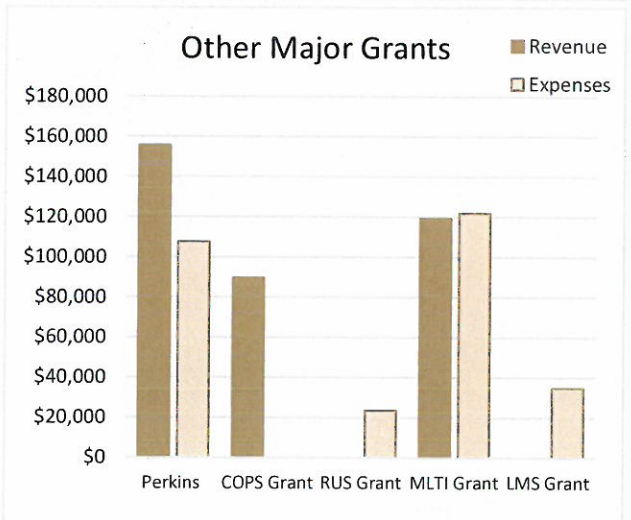
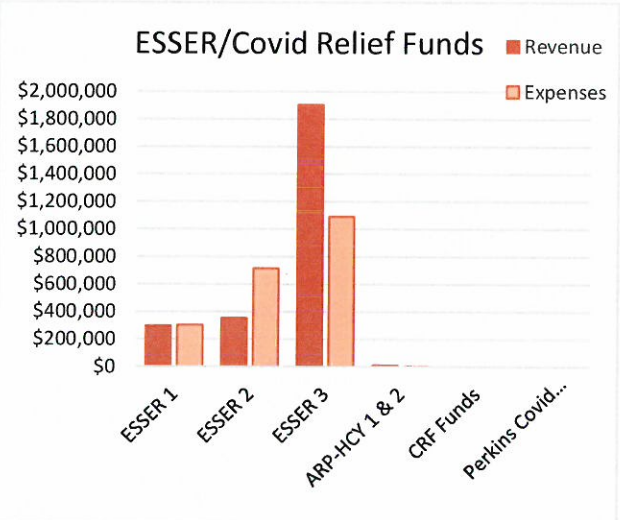
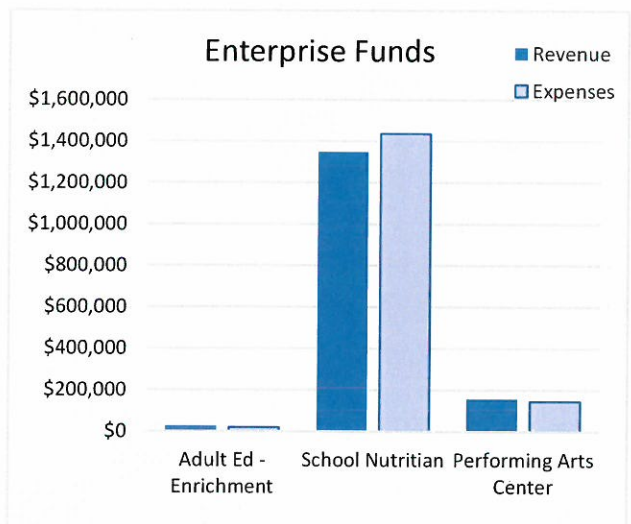
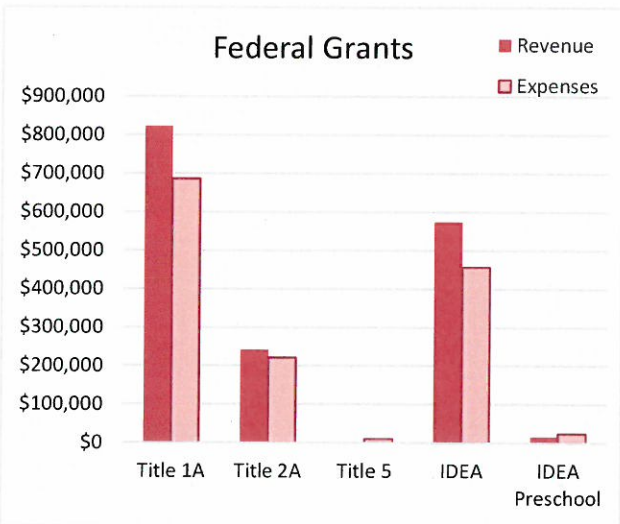
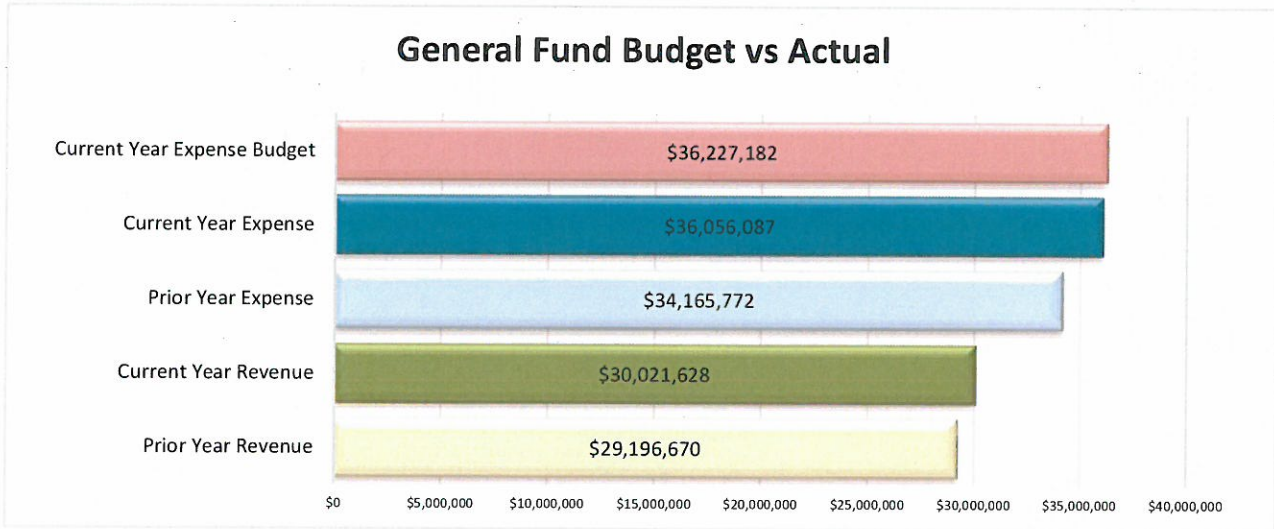
- Article 8, Transportation, contributes \$1.1 million, while Article 9, Facilities including CIP, contributes another \$4.4 million.
- Article 10, Debt, contributed \$9.3 million.
- Finally, we have Article 11 (All Other) contributing \$42 thousand and Adult Ed Academic Only with \$345 thousand. This yields the combined General Fund Expense amount of \$36,056,087 Year-to-Date.

Adult Education revenue was \$3,875 below last year. 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.

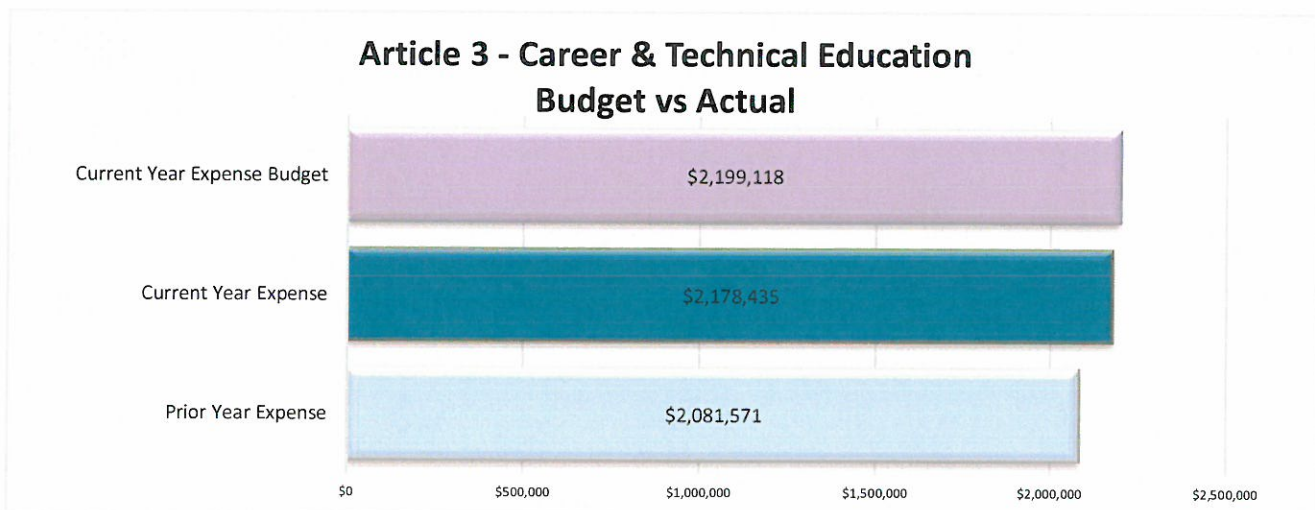
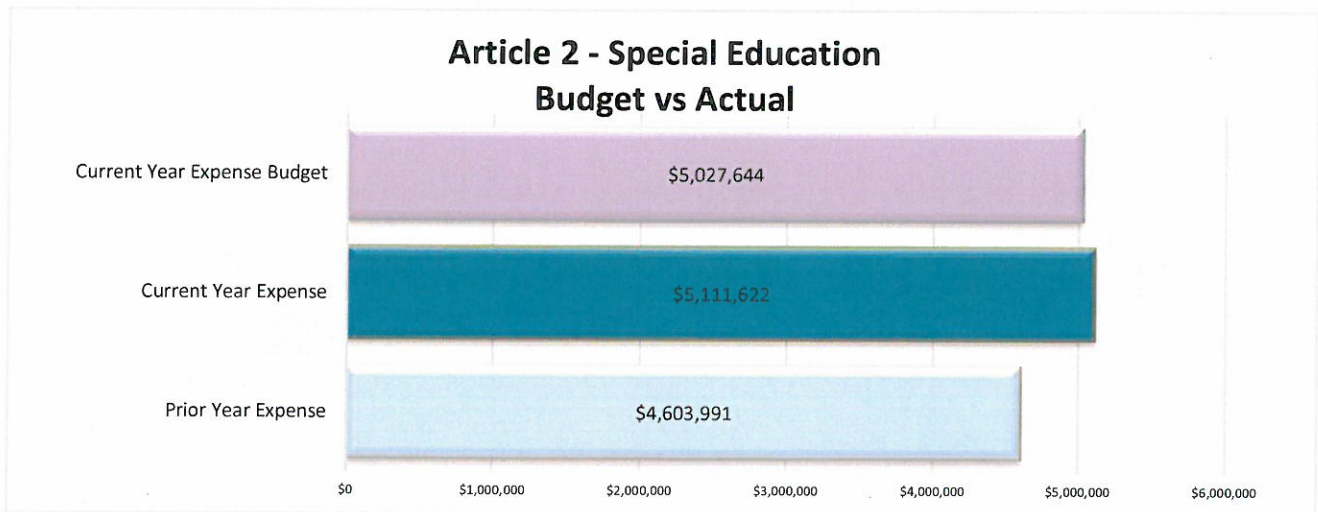
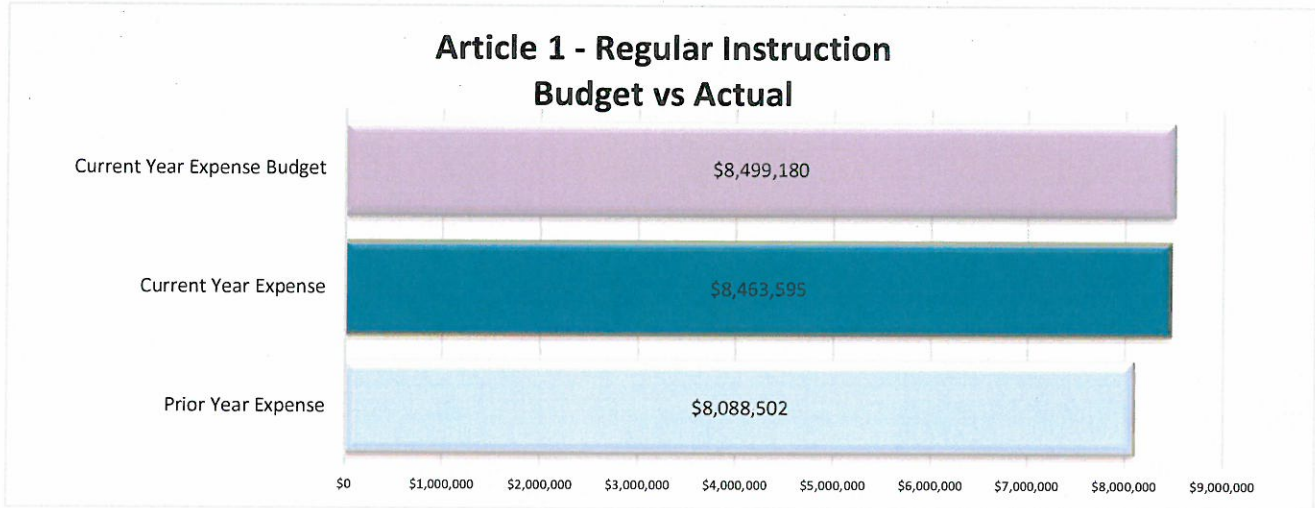
Sanford School Department Dashboard

For the Year-to-Date and Month Ending February 28, 2023

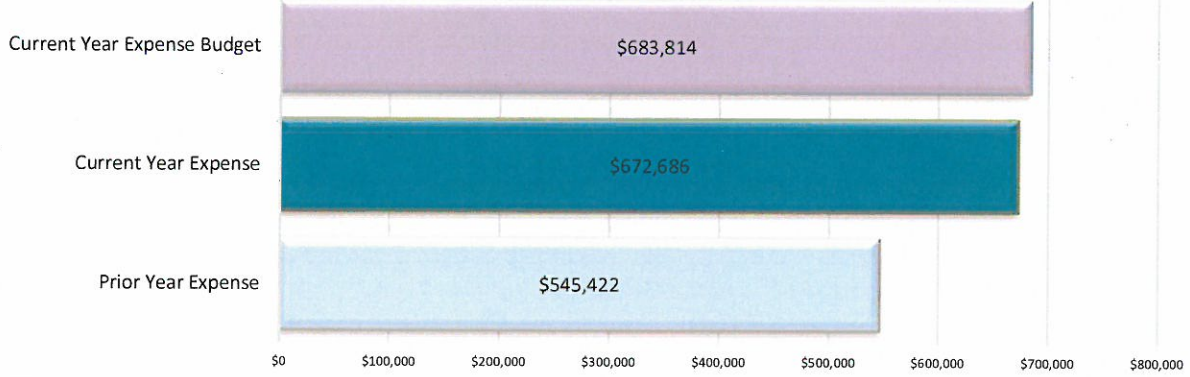


Sanford School Department By Cost Center

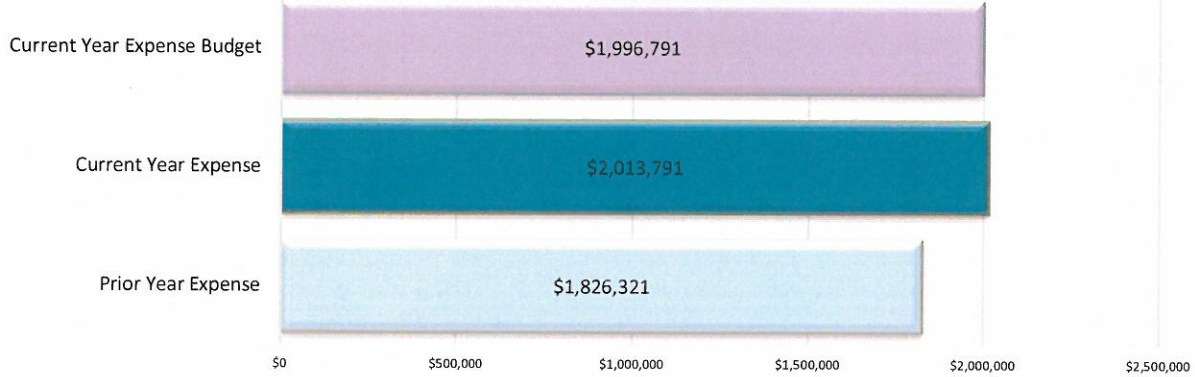
For the Year-to-Date and Month Ending February 28, 2023



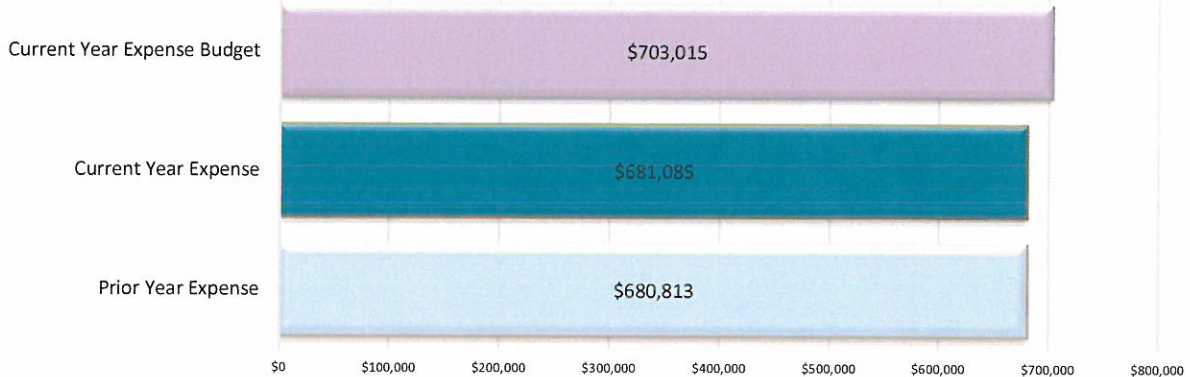
Article 4 - Other Instruction Budget vs Actual



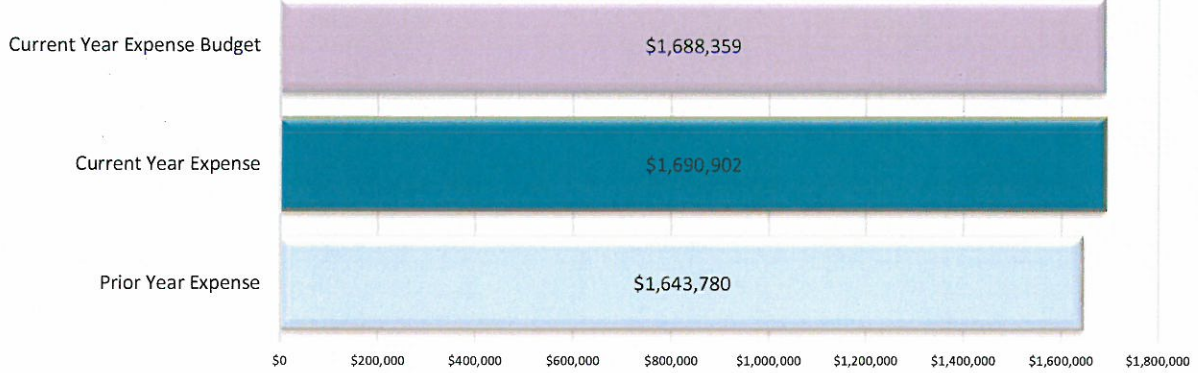
Article 5 - Student and Staff Support Budget vs Actual



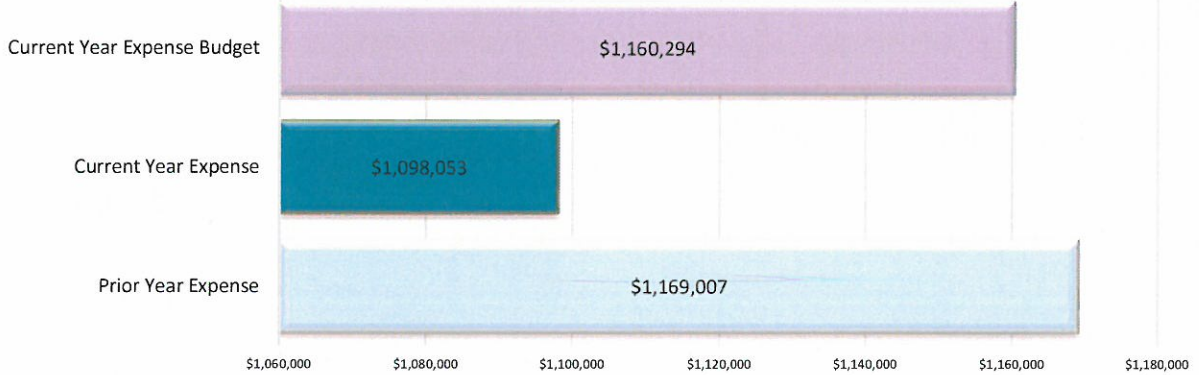
Article 6 - System Administration Budget vs Actual



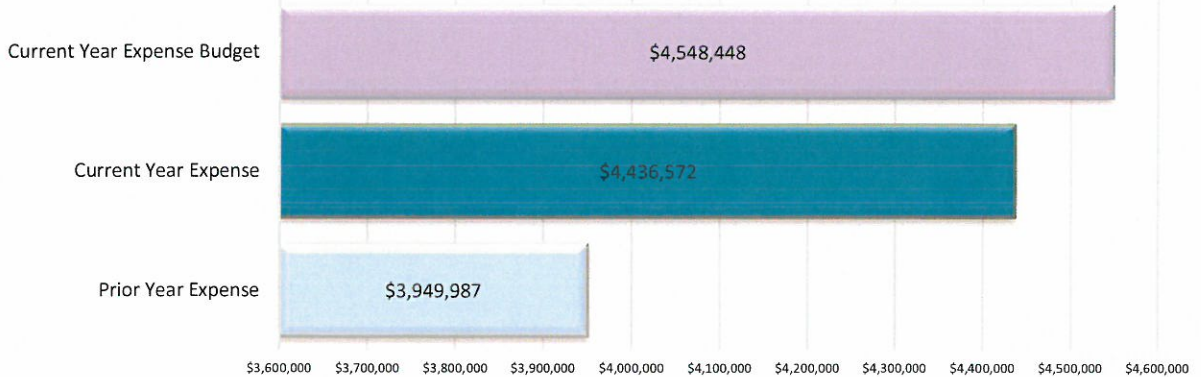
Article 7 - School Administration Budget vs Actual



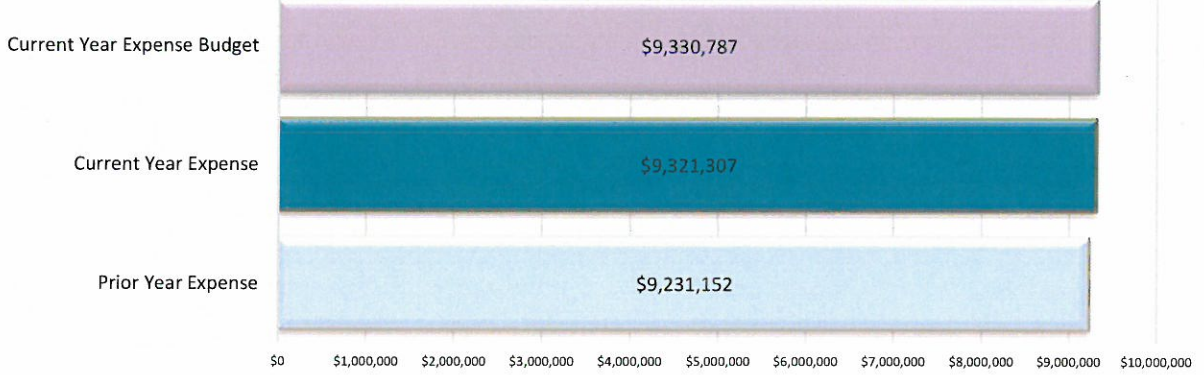
Article 8 - Transportation Budget vs Actual



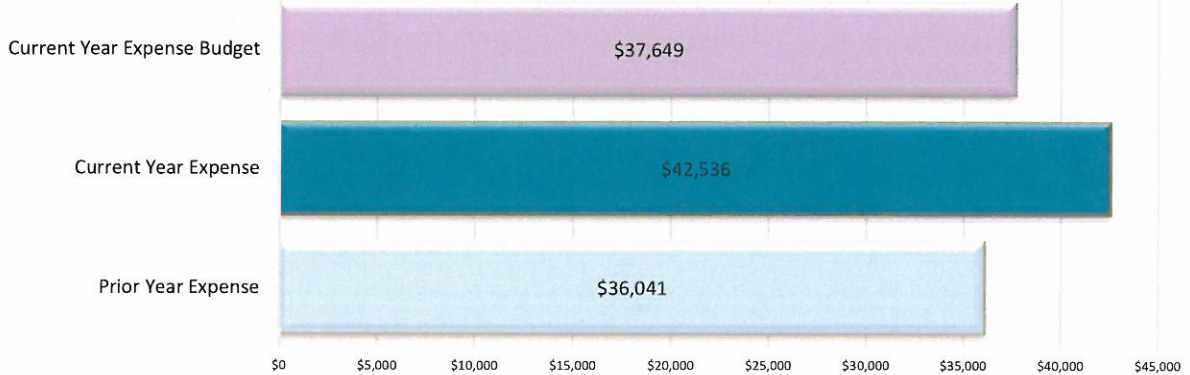
Article 9 - Facilities Maintenance Budget vs Actual



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 February 28, 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
GENERAL FUND											
16-210	1000-1200	General Education	(29,872,727)	(29,872,727)	-	35,710,584	35,710,584	-	5,837,856	5,837,856	-
16-235	1500	Adult Education	(148,901)	(148,901)	-	345,503	345,503	-	196,603	196,603	-
Total			(30,021,628)	(30,021,628)	-	36,056,087	36,056,087	-	6,034,459	6,034,459	-
SPECIAL REVENUE FUNDS											
2201	2001	Wellness Team	(8,888)	(8,888)	-	880	880	-	(8,008)	(8,008)	-
2202	2002	Erate	(97,075)	(97,075)	-	10,551	10,551	-	(86,524)	(86,524)	-
2204	2011	MelMac	-	-	-	5,309	5,309	-	5,309	5,309	-
2212	2040	YCFF Fin Literacy	(33,443)	(33,443)	-	44,458	44,458	-	11,015	11,015	-
2217	2051	ING Heros JH	-	-	-	64	64	-	64	64	-
2218	2052	Local JH	(7,555)	(7,555)	-	2,479	2,479	-	(5,076)	(5,076)	-
2219	2069	SRTC / Genest Home	-	-	-	34,521	34,521	-	34,521	34,521	-
2224	2200	MDOE Grant SRTC	-	-	-	14,730	14,730	-	14,730	14,730	-
2238	2215	College Transitions	(15,665)	(15,665)	-	9,298	9,298	-	(6,368)	(6,368)	-
2239	2300	Title 1A	(822,686)	(822,686)	-	686,622	686,622	-	(136,064)	(136,064)	-
2249	2460	MaineCare	(75,112)	(75,112)	-	89,528	89,528	-	14,416	14,416	-
2252	2470	Idea Local Entitlemt.	(574,343)	(574,343)	-	456,882	456,882	-	(117,461)	(117,461)	-
2253	2510	Early Child/PreSchl.	(15,833)	(15,833)	-	23,859	23,859	-	8,026	8,026	-
2259	2670	Title 5	(2,860)	(2,860)	-	10,345	10,345	-	7,485	7,485	-
2262	2700	Title 2A	(241,365)	(241,365)	-	221,428	221,428	-	(19,937)	(19,937)	-
2268	2860	Carl Perkins	(155,673)	(155,673)	-	107,644	107,644	-	(48,028)	(48,028)	-
2269	2950	Aefla/Abe	(3,737)	(3,737)	-	14,222	14,222	-	10,485	10,485	-
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)	-	713,366	713,366	-	360,204	360,204	-
2304	2615	ESSER 3	(1,903,734)	(1,903,734)	-	1,090,636	1,090,636	-	(813,098)	(813,098)	-
2305	2617	Multilingual Learners	-	-	-	35,002	35,002	-	35,002	35,002	-
2306	2618	ARP-HCY	(12,161)	(12,161)	-	134	134	-	(12,027)	(12,027)	-
2315	2622	CSML (Computer Scie	-	-	-	23,049	23,049	-	23,049	23,049	-
2316	9000s	Student Activity Fund	(178,845)	(178,845)	-	160,396	160,396	-	(18,449)	(18,449)	-
2309	2631	Pre K Expansion	(59,763)	(59,763)	-	150,183	150,183	-	90,420	90,420	-
2313	2632	CTE ARP Personnel &	(3,440)	(3,440)	-	116,853	116,853	-	113,413	113,413	-
2312	2634	ARP SLFR Career Adv	-	-	-	7	7	-	7	7	-
Total			(5,071,155)	(5,071,155)	-	4,478,597	4,478,597	-	(592,558)	(592,558)	-
CAPITAL IMPROVEMENT FUNDS											
4047	3015	HS Const Project	(2,115)	(2,115)	-	25,171	25,171	-	23,056	23,056	-
4054	3020	Elem Const Project	(1,198)	(1,198)	-	-	-	-	(1,198)	(1,198)	-
4200	3025	Facility Upgrades	(2,309)	(2,309)	-	887,267	887,267	-	884,958	884,958	-
Total			(5,621)	(5,621)	-	912,437	912,437	-	906,817	906,817	-
ENTERPRISE FUNDS											
5000	6000	School Café	(1,346,552)	(1,346,552)	-	1,436,247	1,436,247	-	89,695	89,695	-
5200	6150	Adult Ed Enrichment	(25,089)	(25,089)	-	19,119	19,119	-	(5,970)	(5,970)	-
5201	6200	Performng Arts Ctr	(157,508)	(157,508)	-	146,297	146,297	-	(11,211)	(11,211)	(0)
Total			(1,529,149)	(1,529,149)	-	1,601,662	1,601,662	-	72,513	72,513	-
TRUST FUNDS											
7015	9050	SRTC Capital Account	(137,215)	(137,215)	-	114,473	114,473	-	(22,742)	(22,742)	-
7013	8015	Trust Funds	(36,458)	(36,458)	-	108,280	108,280	-	71,822	71,822	-
Total			(173,673)	(173,673)	-	222,753	222,753	-	49,079	49,079	-

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

Cheryl Fournier, Business Administrator

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

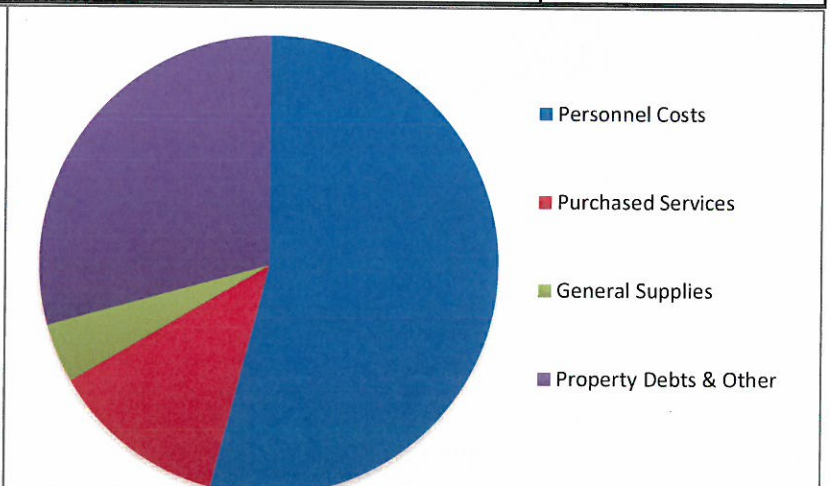
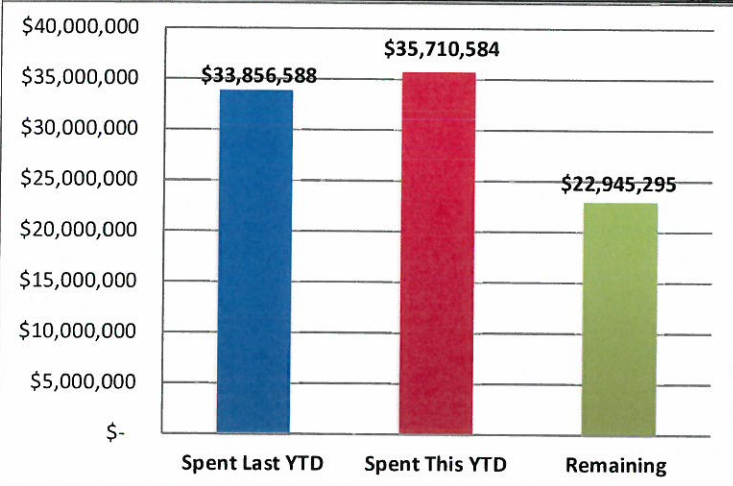
Ronni L. Champlin, Finance Director

SANFORD SCHOOL DEPARTMENT

SUMMARY OF GENERAL FUND EXPENSES by FUNCTION and WARRANT ARTICLE

For the Year-to-Date and Month Ending February 28, 2023

Account Group	July 21 - Feb 22 Prior Yr Actual	July 22 - Feb 23 Current Yr Actual	2022/2023 Revised Budget	Amount Remaining Revised Budget - Actual
51000 Personal Services - Sal/Wages&Stip.	\$ 13,370,827	\$ 14,110,270 40%	\$ 27,416,448 47%	\$ 13,306,179 49%
52000 Personal Services - Payroll Tax&Bene.	\$ 5,018,389	\$ 5,193,632 15%	\$ 9,793,607 17%	\$ 4,599,976 47%
<i>Subtotal - Personal Services</i>	<i>\$ 18,389,216</i>	<i>\$ 19,303,901 54%</i>	<i>\$ 37,210,056 63%</i>	<i>\$ 17,906,154 48%</i>
53000 Purchased Prof. & Tech. Services	\$ 1,362,408	\$ 1,748,290 5%	\$ 2,520,378 4%	\$ 772,088 31%
54000 Purchased Property Services	\$ 378,058	\$ 722,596 2%	\$ 1,116,808 2%	\$ 394,212 35%
55000 Other Purchased Services	\$ 1,837,108	\$ 1,983,287 6%	\$ 2,806,171 5%	\$ 822,884 29%
56000 General Supplies	\$ 1,344,050	\$ 1,496,412 4%	\$ 2,236,437 4%	\$ 740,025 33%
57000 Property Maint & Repair	\$ 301,527	\$ 288,005 1%	\$ 614,846 1%	\$ 326,841 53%
58000 Debt, Dues/Fees & Miscellaneous	\$ 10,244,222	\$ 10,168,092 28%	\$ 12,151,183 21%	\$ 1,983,091 16%
59000 Other & Rounding	\$ -	\$ - 0%	\$ - 0%	\$ - 0%
Total	\$ 33,856,588	\$ 35,710,584 100%	\$ 58,655,879 100%	\$ 22,945,295 39%



Warrant Article Cost Center	July 21 - Feb 22 Prior Yr Actual	July 22 - Feb 23 Current Yr Actual	2022/2023 Revised Budget	Amount Remaining
1. Regular Instruction	\$ 8,088,502	\$ 8,463,595 24%	\$ 16,976,934 29%	\$ 8,513,339 50%
2. Special Education	\$ 4,603,991	\$ 5,111,622 14%	\$ 9,696,171 17%	\$ 4,584,549 47%
3. Career / Technical Education	\$ 2,081,571	\$ 2,178,435 6%	\$ 3,904,786 7%	\$ 1,726,350 44%
4. Other Instruction	\$ 545,422	\$ 672,686 2%	\$ 1,102,925 2%	\$ 430,239 39%
5. Student & Staff Support	\$ 1,826,321	\$ 2,013,791 6%	\$ 4,034,844 7%	\$ 2,021,053 50%
6. System Administration	\$ 680,813	\$ 681,085 2%	\$ 1,003,350 2%	\$ 322,265 32%
7. School Administration	\$ 1,643,780	\$ 1,690,902 5%	\$ 2,646,372 5%	\$ 955,470 36%
8. Transportation & Buses	\$ 1,169,007	\$ 1,098,053 3%	\$ 2,089,197 4%	\$ 991,144 47%
9. Facilities Maintenance	\$ 3,949,987	\$ 4,436,572 12%	\$ 6,105,365 10%	\$ 1,668,793 27%
10. Debt Service	\$ 9,231,152	\$ 9,321,307 26%	\$ 11,042,351 19%	\$ 1,721,044 16%
11. All Other Expenditures & Rounding	\$ 36,041	\$ 42,536 0%	\$ 53,584 0%	\$ 11,048 21%
Subtotal	\$ 33,856,588	\$ 35,710,584 100%	\$ 58,655,879 100%	\$ 22,945,295 39%
Adult Education	\$ 309,185	\$ 345,503 57%	\$ 602,677	\$ 257,174 43%
Total	\$ 34,165,772	\$ 36,056,087 61%	\$ 59,258,556 100%	\$ 23,202,469 39%