

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

From: Cheryl Fournier, Business Administrator

Date: November 29, 2023

Regarding: October 2023 Expense Report

Attached please find the Reconciliation of Accounts as of October 31, 2023 (Page 6) reflecting all activity for fiscal year 2024. Highlights from this report include:

- General Education and Adult Ed Revenues of \$19.3 million and \$21.1 million in Expenses, for a Net Revenue of \$2.0 million.
- There are 28 Special Revenue accounts with activity in the current fiscal year, with combined revenues of \$2.1 million and combined expenses of \$1.9 million, for a Net Expense of \$0.2 million. The RUS Grant has a large portion of the supplies purchased, and the revenue will come in over the next month or so. This is a large reimbursable grant that has a large expense outlay.
- 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 \$2,451 and combined expenses of \$0.2 million, for Net Expenses of \$0.2 million.
- We currently have three Enterprise accounts; School Nutrition, Adult Ed Enrichment and the Performing Arts Center. Those three accounts have generated revenues of \$370 thousand and expenses of \$694 thousand, for Net Expense of \$323 thousand.
- Finally, in Trust Funds, we have \$163 thousand in revenue and approximately \$14 thousand in expenses, for Net Expenses of \$149 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 \$8.0 million, an increase of about \$0.2 million over the prior year.
- You will see that the 53000-57000 group which includes Purchased Professional & Technical Services (\$603 thousand), Property Services (\$260 thousand), Other Purchased Services (\$1.1 million), Supplies/Energy (\$834 thousand) and Property Maintenance (\$113 thousand) in totality are coming in about \$220 thousand below prior year.
- Debts, Dues/Fees & Miscellaneous are coming in at \$10.0 million.

On the second page, for the articles:

- Articles 1-4, which are classified as “Direct Instruction” contribute \$6.6 million, while Articles 5-7 (Student/Staff Support as well as School and System Admin) contribute another \$2.3 million.
- Article 8, Transportation, contributes \$472 thousand, while Article 9, Facilities including CIP, contributes another \$2.5 million.

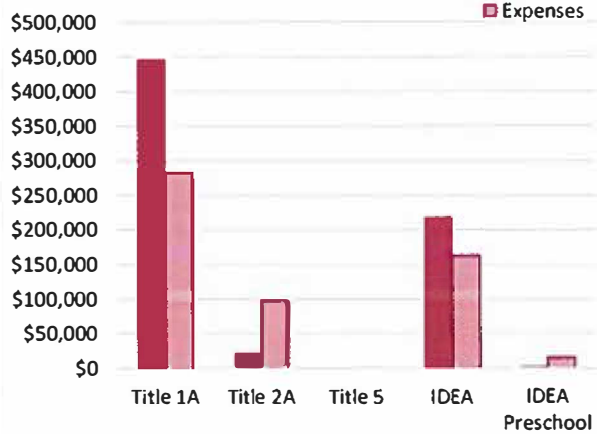
Sanford School Department Dashboard

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

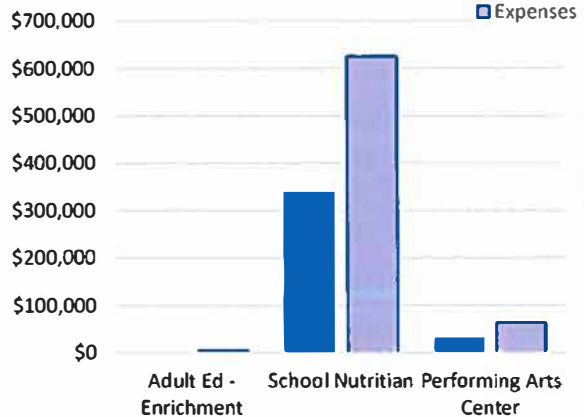
General Fund Budget vs Actual



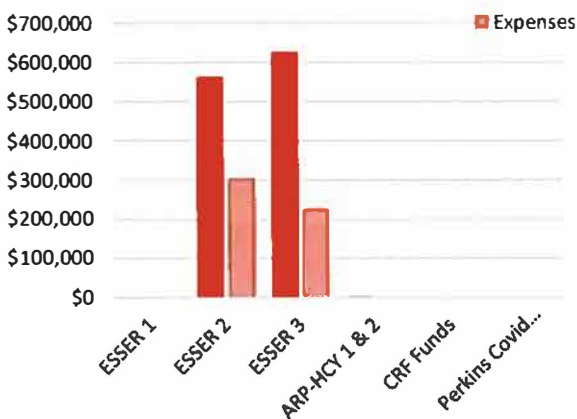
Federal Grants



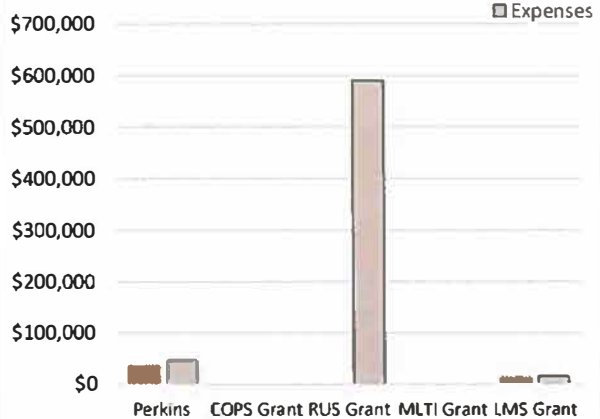
Enterprise Funds



ESSER/Covid Relief Funds

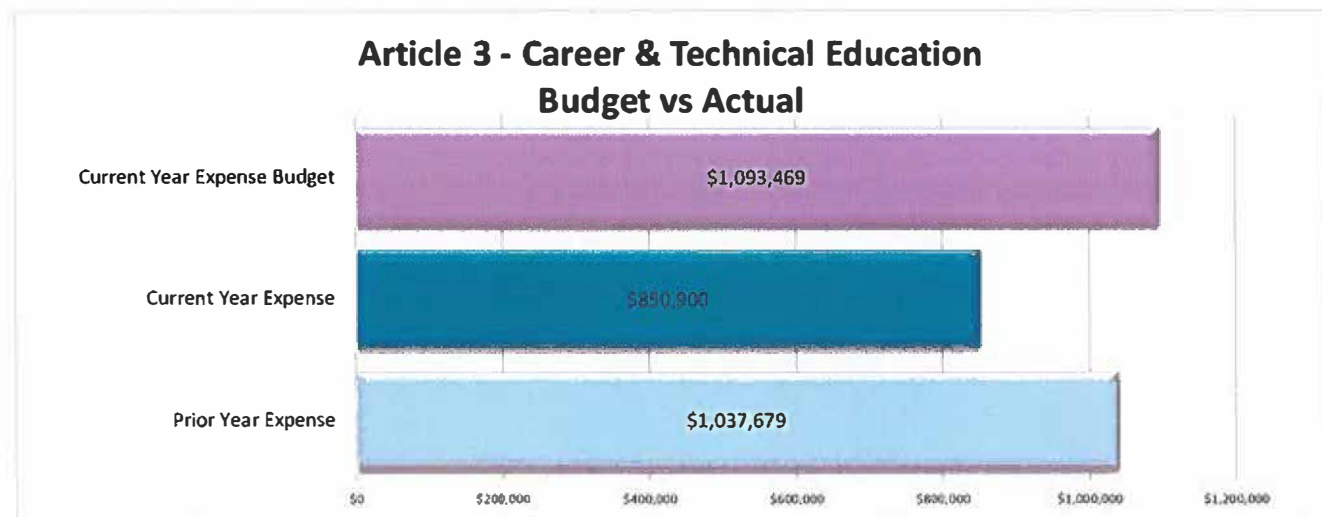
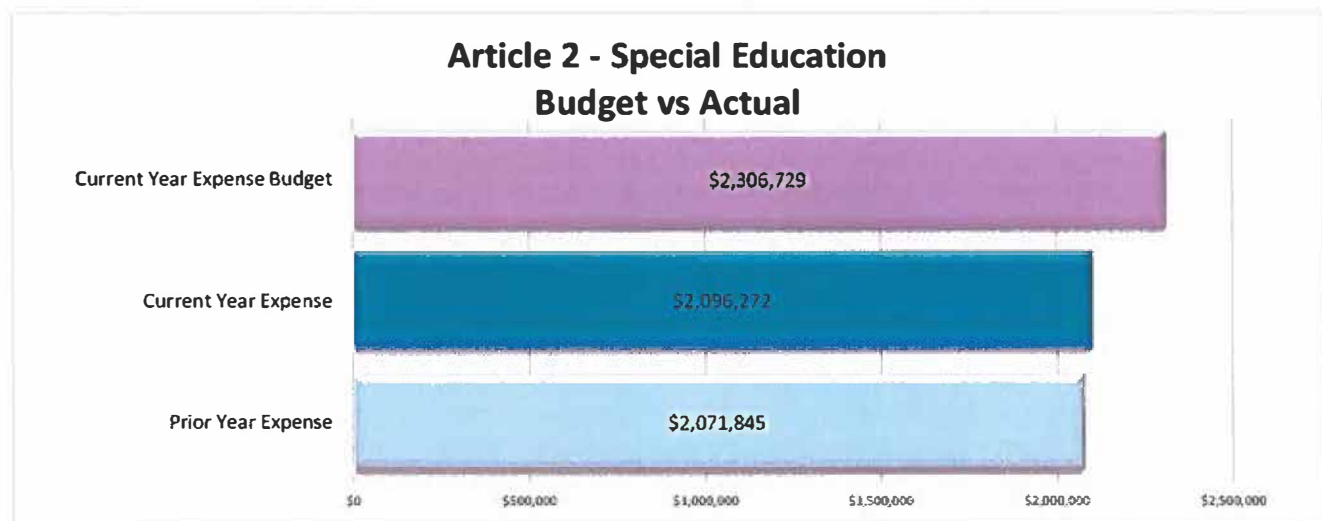
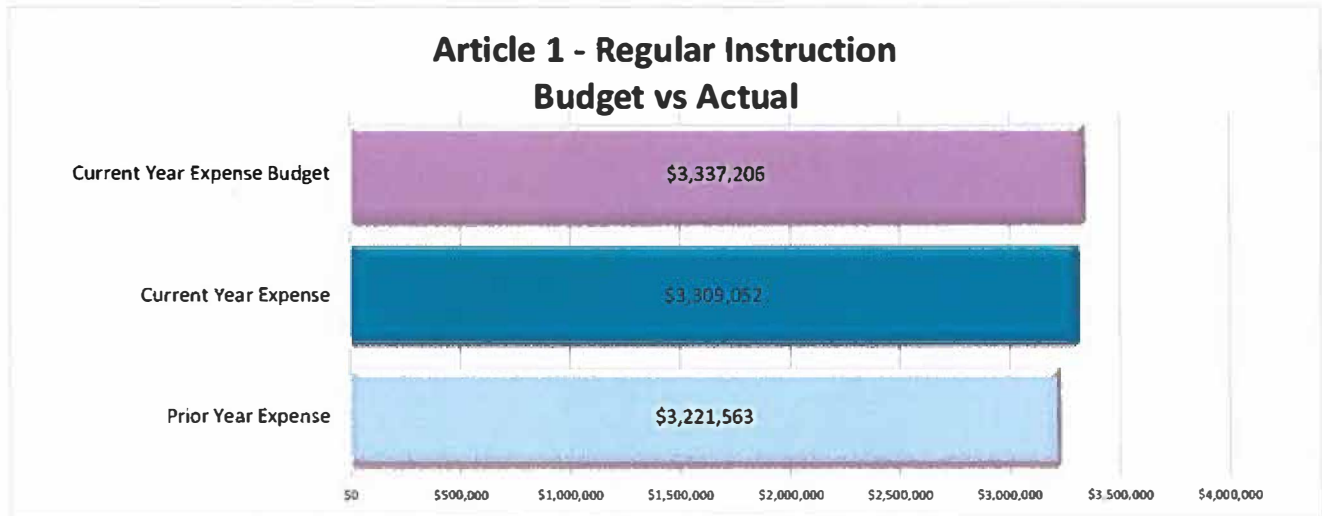


Other Major Grants

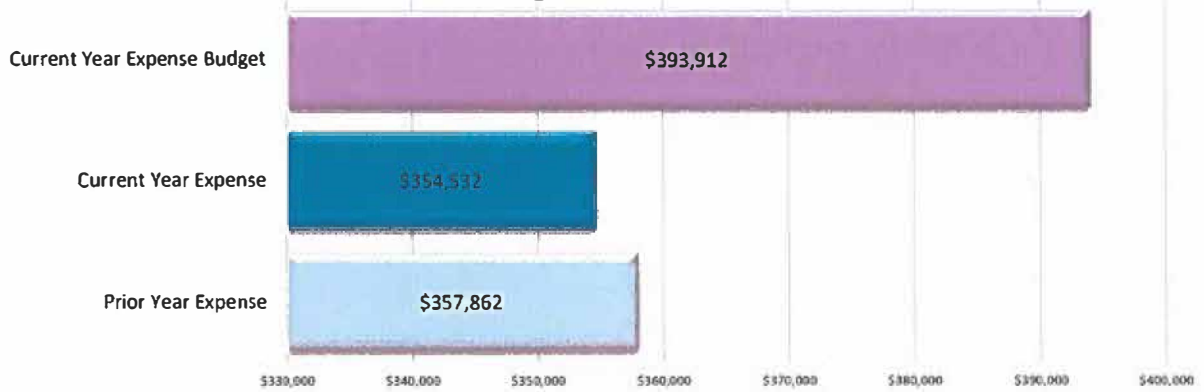


Sanford School Department By Cost Center

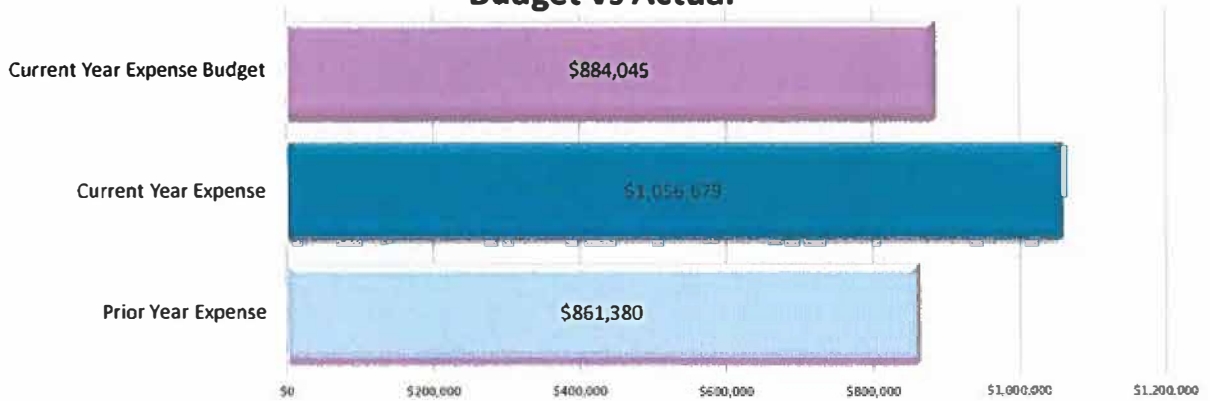
For the Year-to-Date and Month Ending October 31, 2023



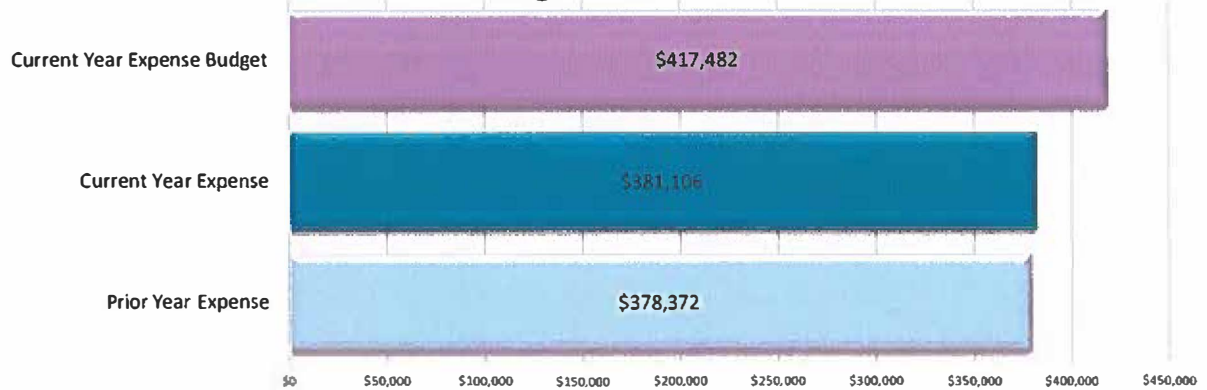
Article 4 - Other Instruction Budget vs Actual



Article 5 - Student and Staff Support Budget vs Actual



Article 6 - System Administration Budget vs Actual



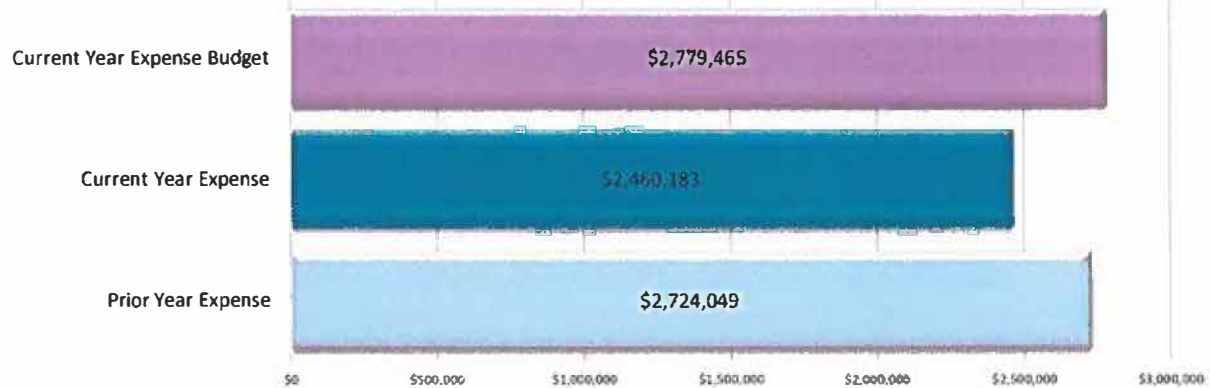
Article 7 - School Administration Budget vs Actual



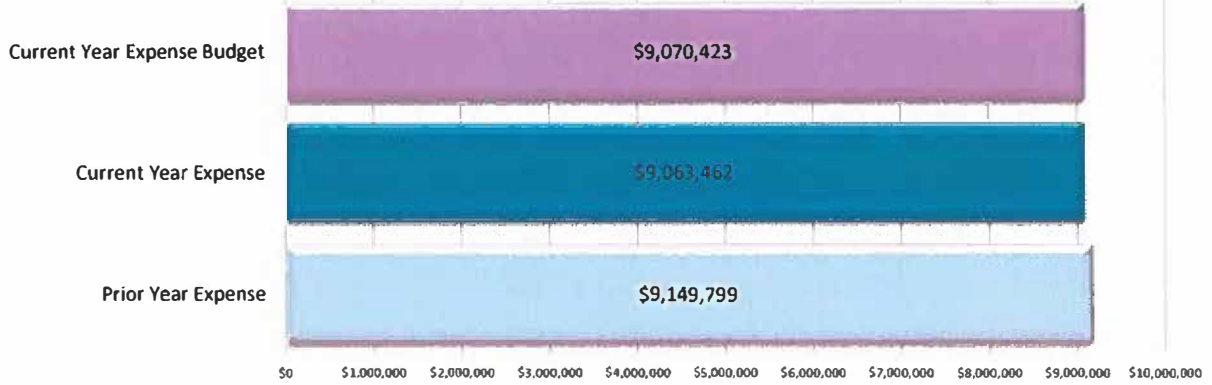
Article 8 - Transportation Budget vs Actual



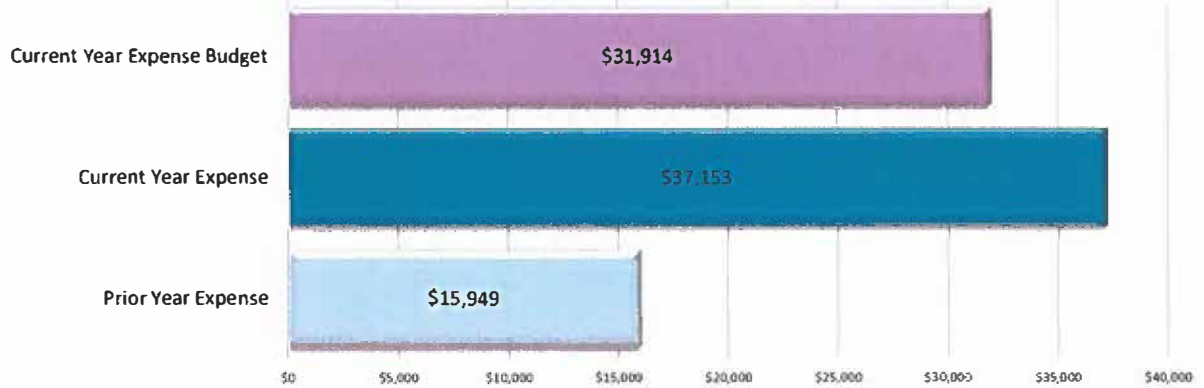
Article 9 - Facilities Maintenance Budget vs Actual



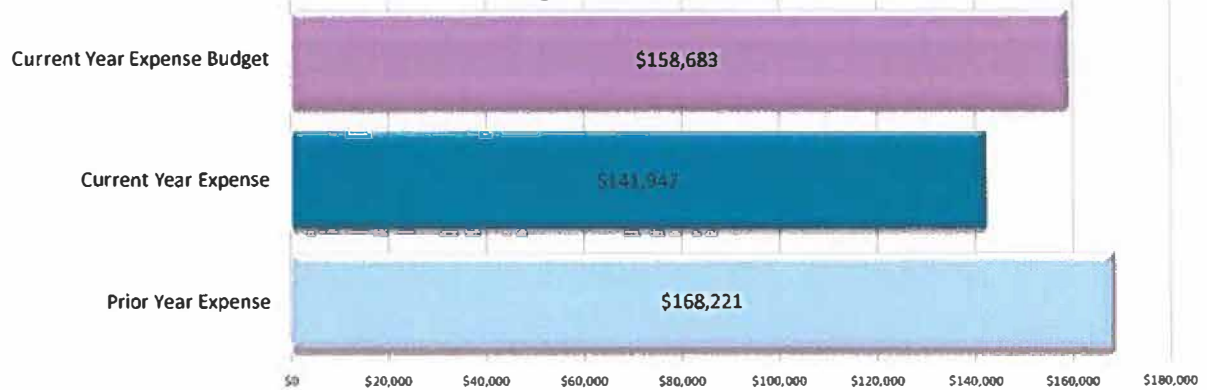
Article 10 - Debt Service Budget vs Actual



Article 11 - Other Budget vs Actual



Adult Education Budget vs Actual



RECONCILIATION OF ACCOUNTS
BETWEEN SANFORD SCHOOL DEPARTMENT & THE CITY OF SANFORD
For the Year-to Date and Month Ending October 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
GENERAL FUND											
16-210	1000-1200	General Education	{19,291,200}	{19,291,200}	-	20,947,259	20,947,259	-	1,656,059	1,656,059	-
16-235	1500	Adult Education	-	-	-	141,942	141,942	-	141,942	141,942	-
Total			{19,291,200}	{19,291,200}	-	21,089,201	21,089,201	-	1,798,002	1,798,002	-
SPECIAL REVENUE FUNDS											
2201	2001	Wellness Team	-	-	-	3,038	3,038	-	3,038	3,038	-
2202	2002	Erate	{55,525}	{55,525}	-	100	100	-	{55,425}	{55,425}	-
2204	2011	MelMac	-	-	-	5,285	5,285	-	5,285	5,285	-
2212	2040	YCFEF Fin Literacy	{24,451}	{24,451}	-	24,739	24,739	-	289	289	-
2218	2052	Local JH	{300}	{300}	-	1,345	1,345	-	1,045	1,045	-
2219	2069	SRTC / Genest Home	-	-	-	7,092	7,092	-	7,092	7,092	-
2223	2201	BARR	-	-	-	18,167	18,167	-	18,167	18,167	-
2224	2200	MDOE Grant SRTC	-	-	-	21,072	21,072	-	21,072	21,072	-
2227	2243	AE Continuity Grant	{2,679}	{2,679}	-	-	-	-	{2,679}	{2,679}	-
2238	2215	College Transitions	-	-	-	3,795	3,795	-	3,795	3,795	-
2239	2300	Title 1A	{447,099}	{447,099}	-	281,481	281,481	-	{165,619}	{165,619}	-
2249	2460	MaineCare	{45,797}	{45,797}	-	20,694	20,694	-	{25,103}	{25,103}	-
2252	2470	Idea Local Entitlemt.	{217,519}	{217,519}	-	161,947	161,947	-	{55,572}	{55,572}	-
2253	2510	Early Child/PreSchl.	{3,452}	{3,452}	-	15,447	15,447	-	11,994	11,994	-
2259	2670	Title 5	{242}	{242}	-	251	251	-	9	9	-
2261	2680	Title 3 - English Language	-	-	-	-	-	-	-	-	-
2262	2700	Title 2A	{23,699}	{23,699}	-	97,802	97,802	-	74,103	74,103	-
2268	2860	Carl Perkins	{35,647}	{35,647}	-	47,130	47,130	-	11,484	11,484	-
2269	2950	Aella/Abe	-	-	-	1,845	1,845	-	1,845	1,845	-
2292	2910	RUS Distance Learn	-	-	-	590,429	590,429	-	590,429	590,429	-
2303	2614	ESSER 2	{560,143}	{560,143}	-	302,026	302,026	-	{258,116}	{258,116}	-
2304	2615	ESSER 3	{624,772}	{624,772}	-	224,237	224,237	-	{400,535}	{400,535}	-
2305	2617	Multilingual Learners	{12,095}	{12,095}	-	14,957	14,957	-	2,862	2,862	-
2306	2618	ARP-HCY	{134}	{134}	-	-	-	-	{134}	{134}	-
2309	2631	Pre K Expansion	-	-	-	24,957	24,957	-	24,957	24,957	-
2316	9000s	Student Activity Fund	{17,817}	{17,817}	-	21,633	21,633	-	3,816	3,816	-
2317	2246	CTE Instructional Supp	{10,052}	{10,052}	-	1,981	1,981	-	{8,071}	{8,071}	-
2318	2270	Restorative Practices for Youth	-	-	-	21,910	21,910	-	21,910	21,910	-
2320	2017	First 10 Community School	-	-	-	14,343	14,343	-	14,343	14,343	-
Total			{2,081,423}	{2,081,423}	-	1,927,703	1,927,703	-	{153,720}	{153,720}	-
CAPITAL IMPROVEMENT FUNDS											
4047	3015	HS Const Project	{1,052}	{1,052}	-	-	-	-	{1,052}	{1,052}	-
4054	3020	Elem Const Project	{592}	{592}	-	15,500	15,500	-	14,908	14,908	-
4200	3025	Facility Upgrades	{807}	{807}	-	166,810	166,810	-	166,003	166,003	-
Total			{2,451}	{2,451}	-	182,310	182,310	-	179,859	179,859	-
ENTERPRISE FUNDS											
5000	6000	School Caf�	{339,523}	{339,523}	-	625,311	625,311	-	285,788	285,788	-
5200	6150	Adult Ed Enrichment	-	-	-	5,061	5,061	-	5,061	5,061	-
5201	6200	Performng Arts Ctr	{30,596}	{30,596}	-	63,680	63,680	-	33,083	33,083	-
Total			{370,120}	{370,120}	-	694,052	694,052	-	323,932	323,932	-
TRUST FUNDS											
7015	9050	SRTC Capital Account	{141,733}	{141,733}	-	11,857	11,857	-	{129,876}	{129,876}	-
7013	8015	Trust Funds	{20,935}	{20,935}	-	1,750	1,750	-	{19,185}	{19,185}	-
Total			{162,668}	{162,668}	-	13,607	13,607	-	{149,061}	{149,061}	-

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

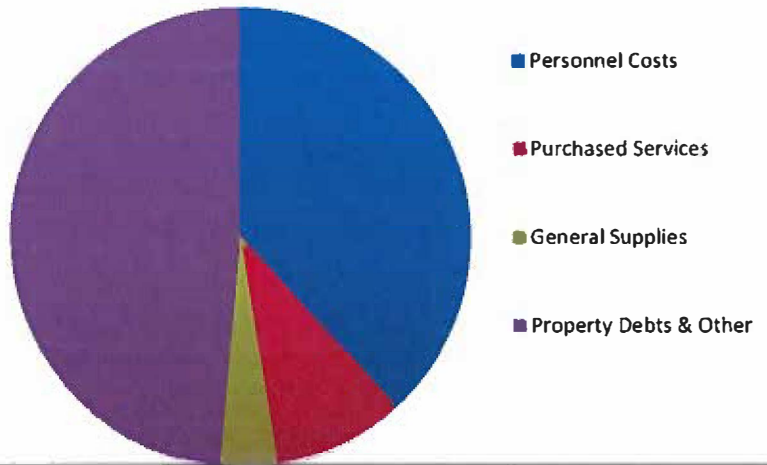
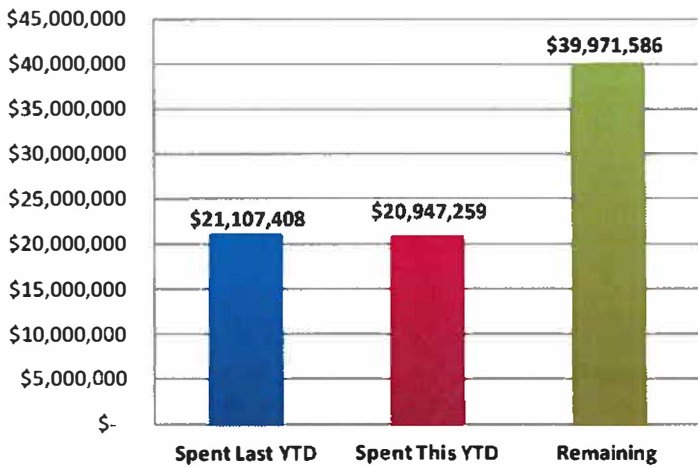
_____ Cheryl Fournier, Business Administrator

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 October 31, 2023

Account Group	July 22 - Oct 22 Prior Yr Actual	July 23- Oct 23 Current Yr Actual		2023/2024 Revised Budget		Amount Remaining Revised Budget - Actual	
51000 Personal Services - Sal/Wages&Stip.	\$ 5,872,762	\$ 6,023,268	29%	\$ 28,672,889	47%	\$ 22,649,620	79%
52000 Personal Services - Payroll Tax&Bene.	\$ 1,989,816	\$ 2,002,422	10%	\$ 10,628,076	17%	\$ 8,625,655	81%
<i>Subtotal - Personal Services</i>	\$ 7,862,578	\$ 8,025,690	38%	\$ 39,300,965	65%	\$ 31,275,275	80%
53000 Purchased Prof. & Tech. Services	\$ 938,931	\$ 603,533	3%	\$ 2,416,894	4%	\$ 1,813,361	75%
54000 Purchased Property Services	\$ 354,815	\$ 259,606	1%	\$ 603,585	1%	\$ 343,979	57%
55000 Other Purchased Services	\$ 970,080	\$ 1,068,955	5%	\$ 3,539,959	6%	\$ 2,471,004	70%
56000 General Supplies	\$ 732,667	\$ 834,103	4%	\$ 2,522,248	4%	\$ 1,688,144	67%
57000 Property Maint & Repair	\$ 102,821	\$ 112,763	1%	\$ 503,993	1%	\$ 391,230	78%
58000 Debt, Dues/Fees & Miscellaneous	\$ 10,145,516	\$ 10,042,608	48%	\$ 12,031,200	20%	\$ 1,988,592	17%
59000 Other & Rounding	\$ -	\$ -	0%	\$ -	0%	\$ -	0%
Total	\$ 21,107,408	\$ 20,947,259	100%	\$ 60,918,844	100%	\$ 39,971,586	66%



Warrant Article Cost Center	July 22 - Oct 22 Prior Yr Actual	July 23- Oct 23 Current Yr Actual		2023/2024 Revised Budget		Amount Remaining	
1. Regular Instruction	\$ 3,221,563	\$ 3,309,052	16%	\$ 17,577,596	29%	\$ 14,268,544	81%
2. Special Education	\$ 2,071,845	\$ 2,096,272	10%	\$ 10,795,419	18%	\$ 8,699,146	81%
3. Career / Technical Education	\$ 1,037,679	\$ 850,900	4%	\$ 4,074,458	7%	\$ 3,223,558	79%
4. Other Instruction	\$ 357,862	\$ 354,532	2%	\$ 1,214,029	2%	\$ 859,498	71%
5. Student & Staff Support	\$ 861,380	\$ 1,056,679	5%	\$ 4,057,221	7%	\$ 3,000,542	74%
6. System Administration	\$ 378,372	\$ 381,106	2%	\$ 1,076,166	2%	\$ 695,060	65%
7. School Administration	\$ 867,927	\$ 866,118	4%	\$ 2,696,992	4%	\$ 1,830,875	68%
8. Transportation & Buses	\$ 420,982	\$ 471,802	2%	\$ 2,143,617	4%	\$ 1,671,815	78%
9. Facilities Maintenance	\$ 2,724,049	\$ 2,460,183	12%	\$ 6,229,568	10%	\$ 3,769,385	61%
10. Debt Service	\$ 9,149,799	\$ 9,063,462	43%	\$ 10,946,557	18%	\$ 1,883,095	17%
11. All Other Expenditures & Rounding	\$ 15,949	\$ 37,153	0%	\$ 107,221	0%	\$ 70,067	65%
Subtotal	\$ 21,107,408	\$ 20,947,259	100%	\$ 60,918,844	100%	\$ 39,971,586	66%
Adult Education	\$ 168,221	\$ 141,942	25%	\$ 568,507		\$ 426,564	75%
Total	\$ 21,275,629	\$ 21,089,201	34%	\$ 61,487,351	100%	\$ 40,398,150	66%