



Lexington Public Schools

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To: Paul Ash, Superintendent
 From: Mary Ellen Dunn, Assistant Superintendent for Finance and Business
 Date: October 29, 2010
 Re: FY2010 4th Quarter Financial Report

The final FY10 financial report shows that \$1,940,856 was returned to the town. The School Committee and superintendent approved transfers that increased Salaries and Wages by \$290,089 and decreased Expenses by \$290,089.

TYPE	Sum of APPROP	Sum of ADJ	Sum of BUDGET	Sum of YTD EXPENDED	Sum of ENC.	Final Balance	% YTD Exp
SALARIES & WAGES Total	\$ 55,926,576	\$ 290,089	\$ 56,216,665	\$ 54,356,295	\$ 83,756	\$ 1,776,615	96.84%
EXPENSES Total	\$ 11,031,717	\$ (290,089)	\$ 10,741,632	\$ 9,235,585	\$ 1,341,801	\$ 164,242	98.47%
Grand Total	\$ 66,958,293	\$ -	\$ 66,958,297	\$ 63,591,880	\$ 1,425,557	\$ 1,940,856	97.10%

Salaries and Wages Summary:

In June, the district settled the FY10 union and employment contracts with a 0.50% settlement. As a result, the fund balance for Salary and Wages has been turned back to the town and will be certified as free cash and available for appropriation for FY12. The Substitutes and Stipend accounts were over expended due to professional development programs offered this year in the district. The large balances in line 7 are a result of the reduction in FTEs of instructional assistants, hours budgeted not worked, and the ARRA funds used to support Special Education services. The Student Support Instructor (SSI) model proved to be financially successful by the amount of funds available in the ABA Tutor Line (line 8). We had reserved funds in this line item at the time the FY10 budget was developed to safeguard against a rising need that had been occurring.

The other line item balances are a direct result of savings in the contract settlement or hours not worked by employees. Ongoing review and analysis of all positions will take place during the upcoming budget development process for FY12.

The district has been able to absorb previously reported unfunded liabilities.

1. Reductions of \$165,327 in our federal Title I, Title II grants and reductions in our state grants for Kindergarten, Department of Public Health Nursing, and METCO.

Title I	\$ 218,881	\$ 185,901	\$ 32,980
Title II	\$ 111,581	\$ 108,422	\$ 3,159
Kindergarten	\$ 298,000	\$ 262,000	\$ 36,000
Public Health	\$ 150,000	\$ 119,310	\$ 30,690
METCO	<u>\$1,482,105</u>	<u>\$1,419,607</u>	<u>\$ 62,498</u>
	\$2,260,567	\$2,095,240	\$165,327

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2. Program realignment within our MST, Fine Arts, and Performing Arts requiring additional FTEs to be added to the budget; and
3. ARRA funding offset from salaries to cover professional development expenses (\$208,000).

The district was also able to cover deficit liabilities for this fiscal year for the following:

1. As the Fiscal FY10 budget was implemented, we were able to disaggregate the salary data for long-term subs from the LEA Unit A teacher line as well as our daily substitutes. As a result we learned of a two year budget shortfall of approximately 2,250 substitute days in our daily sub allocation. In addition, we had a larger number than anticipated of long-term substitutes covering for leaves of absences. We are now able to use this data to inform the FY12 budgeting process.

Expense Summary:

The School Committee authorized approximately \$700,000 in expenditures for the end of the fiscal year to fund programs and budgets that were not increased in FY11, and required replacement or new instructional materials for students. The distributions of those funds are shown in the expense lines. The high school library furniture was not required to be purchased and those funds were not used at the close of the year.

The district has been able to absorb previously reported unfunded liabilities.

1. The large reduction in state special education Circuit Breaker reimbursement (\$602,121); and
2. Regular transportation; (\$112,372)

The district was also able to cover liabilities for this fiscal year for the following:

2. Special Education Consulting Services to students of (\$219,196);
3. Legal Services expenses are over budget by approximately \$160,566, due to the costs of collective bargaining, personnel, and special education cases;
4. School Committee approved the expense for a student services staffing & financial assessment RFP (\$50,000); and
5. The Data Teams Summit conference (28 teachers and administrators, K-12). Dr. Douglas B. Reeves, Dr. John Hattie, Laura Besser, and several international experts presented powerful practices that will enable some of our schools and departments, in FY 11, to develop effective school and PLC data teams to achieve measurable results. (\$60,000)

The other major sources of the surplus of funds were:

1. Special Education Transportation expenses (\$307,452) due to the collaborative transportation program with LABBB/EDCO. The reduction from the 3rd quarter report of approximately \$100,000 is due to changes in placements and 45 day placements that occurred in the spring. This is not uncommon for students to have transportation changes from March through June.
2. The Special Education Tuition budget (\$539,567)

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Available Funds Items Ordered and Approved (budget)

School/Department	Submitted by	Items and/or Services	Cost
Bowman	M Anton	New laminators (2)	\$ 3,600
Bridge	J Reitman	Gr. 1 Student Desks	\$ 2,004
Bridge	J Reitman	Gr. 1 Student Chairs	\$ 1,214
Bridge	J Reitman	Music Chairs	\$ 1,089
Bridge	J Reitman	Office furniture	\$ 1,958
Bridge	J Reitman	Gr. 1 Bookshelves and student Chairs	\$ 3,155
Bridge	J Reitman	Gr. 1 Activity tables	\$ 766
Bridge	J Reitman	Leveled gr 3-5 short texts	\$ 1,073
Bridge	J Reitman	Big Book Storage System	\$ 330
Clarke	S Flynn	Furniture (30 desks and Chairs)	\$ 5,471
Clarke	E Maus, N Shrayner, DLP staff	Modified DLP History Curriculum materials	\$ 3,750
Clarke	E Maus, N Shrayner, DLP staff	DLP Curriculum Rewriting	\$ 2,850
Clarke	Quirk, Eisner, Bavin	Common non-fiction book (3 Cups of Tea)	\$ 3,465
Clarke and Diamond	J Frost	60 TI-84+ Silver Graphing Calculators	\$ 6,223
Clarke and Diamond	T Kaskak	Texts (will allow for a common assessment)	\$ 2,878
Clarke and Diamond	V Franks	Replace Science textbooks	\$ 89,700
Clarke and Diamond	B Kohn and C Ward	Rewrite gr 6 & 8 keyboarding curriculum	\$ 900
Clarke and Diamond	B McGee	Gr. 6 and 8 Engineering and Design	\$ 13,000
Clarke and Diamond	L Laurenza	Replace math textbooks for gr. 8	\$ 46,167
Clarke and Diamond	M Mehler and R Godfrey	Common Assessment PD in June	\$ 2,100
Clarke and Diamond	J Anderson	New textbook for technology applications	\$ 3,367
Clarke and Diamond	M Saldarini	Replace French textbooks	\$ 36,699
Clarke and Diamond	E Sheehan	Revised grade 8 health curriculum	\$ 1,910
CO	J Morello	16 oz hammer	\$ 17
CO	J Morello	1 rolling crt	\$ 879
CO	J Morello	Craftsman Tool Set	\$ 200
CO	R Harris	MUNIS Accural Training	\$ 1,275
CO	R Harris	MUNIS Position Requisition Training	\$ 1,275
Diamond	M Saldarini	15 additional Spanish textbooks	\$ 890
Diamond	L Laurenza	Additional math manipulatives	\$ 3,586
Diamond	C Ward	Develop new trimester grade 7 economics course	\$ 348
Diamond	M Giannetto, M Saraca	PD Content Literacy for grade 7	\$ 1,657
Estabook	S Trach	Grade 3 Classroom furniture	\$ 2,431
Fin. And Admin.	M Dunn	Munis Chart of Accounts	\$ 10,000
Fin. And Admin.	M Dunn	MUNIS Crystal Reports	\$ 10,000
Fin. And Admin.	M Dunn	Electronic Records Mgt. Integration	\$ 10,000
Fin. And Admin.	M Dunn	MUNIS Student Activity Module	\$ 17,000
Harrington	E Mead	Leveled literacy books	\$ 2,500
Hastings	L Lipsitz	SSI Training by New England Center for Children	\$ 3,680
High school	G Simon	Texts for level 1/AP calculus and pre-calculus	\$ 50,060
High School	M Murphy	PD - QUIA and Voicethread co-training (For. Lang)	\$ 1,200
High School	L Laszlo	Replace Library Furniture (Required by fire code)	not required
High School	R Collins	Replace texts (AP and World II History)	\$ 18,543
High School	M Murphy	PD - Spanish IV Curriculum	\$ 1,200
High School	W Hagins	4 ELMOs	\$ 2,340
K-12 Curr. Office	C Pilarski	Temporary additional secretary time	\$ 3,390
K-12 Music	J Leonard	Purchase large instruments, refurbish 6'1" piano	\$ 31,631
K-12 Nurses	J Gasparini	Laptop for electronic medical record keeping	\$ 1,063
K-12 Student Services	L Chase	Orientation for new Evaluation Team Supervisors	\$ 10,705
K-12 Student Services	L Chase	Resiliency Project for Guidance Counselors	\$ 5,700
K-12 Student Services	L Chase	RTI Positive behavior support pilot	\$ 4,462
K-12 Technology	T Plati	Gr 1 & 2 computer tables, CO network upgrade, preK-12 antivirus software, 4 HS Smartboards	\$ 60,262
K-5 Literacy	K. McCarthy	Leveled Literacy Intervention System	\$ 39,682
K-5 Math	K. Tripoli	Math extension materials	\$ 11,469
K-5 Math	K. Tripoli	Workshop - PD for twenty 1,2, & sped teachers	\$ 7,200
K-5 Math	K. Tripoli	Gr. 1 and 2 AMC Assessment materials	\$ 3,300
K-5 Math	K. Tripoli	Gr 4 EDM Unit Assessment/Std. Correlation	\$ 2,250
K-5 Schools	All K-5 Principals	Train 30 teachers the Open Circle Curriculum	\$ 14,000
K-5 Schools	All K-5 Principals	6 ELMOs for each K-5 school	\$ 41,988
K-8 sped	M Bakken	Writing materials & software for sped students	\$ 5,818
K-8 sped	M Bakken	Intensive Language Program materials	\$ 3,248
preK-8 Sped	M Bakken	Assistive low technology tool kits	\$ 17,280
Total			\$ 636,196

Budget Summary Report

TYPE	LINE NUMBER	ROLL UP	Sum of APPROP	Sum of ADJSTMTS	Sum of BUDGET	Sum of YTD EXPENDED	Sum of ENCUMBRA NCES	Sum of FINAL Balance	
SALARIES & V	1	UNIT A -LEA	\$42,991,217		42,991,217	41,435,556	\$4,698	\$1,550,963	
	2	UNIT A - STIPENDS	\$302,110	(14,884)	287,226	324,086	\$70,504	(\$107,364)	
	3	UNIT A - COACHES	\$513,605		513,605	550,864		(\$37,259)	
	4	LESA - SECRETARIES	\$2,513,117		2,513,117	2,470,510	\$3,390	\$39,217	
	5	CO - SUPPORT	\$422,900		422,900	412,735		\$10,165	
	7	UNIT C - INSTR ASST. NONB INSTRUCT PARAPROFESSIONAL	\$3,149,353 \$605,947		3,149,353 605,947	2,442,917 276,158	\$3,150	\$703,286 \$329,789	
	8	ABA TUTORS	\$469,220		469,220	207,472		\$261,748	
	9	OT ASSISTANTS	\$157,303		157,303	113,638		\$43,665	
	10	SCHOOL AIDES	\$358,670		358,670	372,040		(\$13,370)	
	13	TECHNOLOGY	\$600,480		600,480	611,336		(\$10,856)	
	14	CO - ADMINISTRATION	\$865,384		865,384	889,290	\$943	(\$24,849)	
	15	PRINCIPALS	\$1,133,300		1,133,300	1,116,602		\$16,698	
	16	ALA - ASST PRINC/SUPVR	\$1,620,547		1,620,547	1,536,449	\$833	\$83,265	
	17	NURSE SUBS TEACHER SUBSTITUTES	\$10,000 \$128,423		10,000 304,973	9,325 433,396	9,325	\$675 (\$1,100,216)	
	18	SECY SUBS INSTRUC. ASST. SUBS	\$35,000 \$50,000		35,000 50,000	39,674 14,162		(\$4,674) \$35,838	
	20	SICK LEAVE BUY BACK							
	TOWN	SHARED EXPENSES				107		(\$107)	
	SALARIES & WAGES Total			\$55,926,576	290,089	56,216,665	54,356,295	\$83,756	\$1,776,615
	EXPENSES	1	BOWMAN	\$25,704		25,704	29,368	\$6,805	(\$10,469)
		2	BRIDGE	\$23,274		23,274	24,808	\$17,243	(\$18,778)
3		ESTABROOK	\$22,032		22,032	21,781	\$6,949	(\$6,697)	
4		FISKE	\$26,892		26,892	27,036		(\$144)	
5		HARRINGTON	\$21,978		21,978	25,596		(\$3,618)	
6		HASTINGS	\$21,924		21,924	17,791	\$7,034	(\$2,901)	
7		CLARKE	\$23,593		23,593	30,889	\$5,481	(\$12,777)	
8		DIAMOND	\$23,781	335	24,116	38,140	\$580	(\$14,604)	
9		LHS	\$128,090		128,090	97,962	\$1,124	\$29,004	
10		K-5 LITERACY	\$87,100		87,100	90,302	\$35,695	(\$38,897)	
11		K-5 MATH	\$63,879		63,879	78,327		(\$14,448)	
12		K-5 SCIENCE	\$29,719		29,719	28,838	\$151	\$730	
13		K-5 SOCIAL STUDIES	\$24,338		24,338	3,882		\$20,456	
14		6-8 ENG/LANG ARTS	\$31,610		31,610	32,040	\$502	(\$931)	
16		6-8 FOREIGN LANGUAGE	\$27,240	(160)	27,080	26,864	\$37,589	(\$37,373)	
17		6-8 MATH	\$25,262		25,262	22,028	\$56,592	(\$53,359)	
18		6-8 SCIENCE	\$37,298		37,298	38,747	\$105,928	(\$107,376)	
19		6-8 SOCIAL STUDIES	\$21,345	(175)	21,170	19,881	\$390	\$900	
20		6-8 INFO TECH/BUSINESS	\$8,608		8,608	6,615	\$1	\$1,992	
21		9-12 INFO TECH/BUSINESS							
21		9-12 ENG/LANG ARTS	\$28,634		28,634	27,763	\$175	\$696	
22		9-12 FOREIGN LANGUAGE	\$34,909	(180)	34,729	33,538		\$1,191	
23		9-12 MATH	\$23,690		23,690	22,892	\$50,279	(\$49,482)	
24		9-12 SCIENCE	\$85,453		85,453	53,667	\$31,832	(\$46)	
25		9-12 SOCIAL STUDIES	\$36,050	(1,000)	35,050	31,585	\$19,739	(\$16,274)	
26		9-12 COMPETITIVE SPEECH	\$2,060		2,060	425		\$1,635	
27		9-12 POLICY DEBATE	\$2,060		2,060	1,834		\$226	
28		9-12 GUIDANCE	\$7,210		7,210	6,678	\$166	\$366	
29		K-12 CURRICULUM	\$298,729	(6,305)	292,424	300,761	\$35,163	(\$43,500)	
30		K-12 LIBRARY/MEDIA	\$154,635	181	154,817	145,990	\$2,969	\$5,856	
31		TECHNOLOGY	\$211,762	5,909	217,671	228,770	\$66,921	(\$78,020)	
32		ENGLISH LANGUAGE LEARNERS	\$10,300		10,301	10,128		\$172	
33		K-12 PE/ WELLNESS	\$56,650		56,650	52,382	\$3,522	\$746	
34		K-12 VISUAL ARTS	\$72,100	1,000	73,100	63,688	\$1,525	\$7,887	
35		K-12 PERFORMING ARTS	\$77,250	1	77,251	72,341	\$31,831	(\$26,922)	
36		ATHLETICS	\$111,546		111,546	60,146	\$897	\$50,503	
37		EARLY CHILDHOOD PROGRAM	\$65,875		65,875	11,607	\$497	\$53,772	
38		HEALTH SERVICES	\$12,595		12,595	12,437		\$158	
39		PSYCHOLOGIST	\$86,435		86,435	7,363		\$79,072	
40		K-12 STUDENT SERVICES	\$189,414		189,414	172,252	\$32,845	(\$15,684)	
41		TUITION * Budget & Projection Net Circuit Breaker Offset	\$5,237,079		5,237,079	4,273,481	\$424,032	\$539,567	
42		TRANSPORTATION SPECIAL EDUCATION	\$1,292,153		1,292,153	962,292	\$22,409	\$307,452	
43		SPECIAL EDUCATION CONSULTANTS	\$533,913		533,913	583,083	\$203,155	(\$252,325)	
44		TRANSPORTATION	\$444,434		444,434	417,640		\$26,794	
45		PRINT CENTER	\$278,100		278,100	211,705	\$8,929	\$57,466	
46		LEGAL SERVICES	\$208,000		208,000	355,601	\$12,966	(\$160,566)	
47		TEACHER SUBSTITUTES	\$415,973	(304,973)	111,000	101,218	\$9,244	\$538	
48		ADMINISTRATION	\$350,316	15,280	365,596	286,183	\$50,489	\$28,924	
56		TELEPHONE/Cell Phone/Pagers	\$30,725		30,725	27,485	\$154	\$3,085	
58		PRIOR YEAR EXPENSES				9,887	\$50,000	(\$59,887)	
59		REVOLVING FUND PROGRAMS				29,870		(\$29,870)	
EXPENSES Total			\$11,031,717	(290,087)	10,741,632	9,235,585	\$1,341,801	\$164,242	
Grand Total			\$66,958,293	2	66,958,297	63,591,880	\$1,425,557	\$1,940,856	

*Budget transfers were not in whole dollars. \$2.00 variance is rounding of decimal points to nearest dollar.

Budget Transfers: All transfers within building/department other than those noted below are in compliance with the School Committee policy of under \$50,000.

Salary & Wage Accounts

Approved budget transfers to date by the School Committee:

1. \$304,973: The first was a transfer of all funds related to the payment of teacher substitutes from Expenses Line #47 to Salary & Wages Line #17.
2. \$409,045 was removed from the SSI line Number 7: NonB Instruct Paraprofessional to K-12 Curriculum for ARRA Professional Development Programs (\$208,000), and \$201,045 for Unit A and other personnel costs associated with technology services and professional development salaries.

Approved Transfers under School Committee Superintendent Transfer Policy

1. Unit A – Stipend Account Net Transfer of \$14,884:
 - a. \$396 transferred from K-12 Curriculum PD to Unit A – Stipends to fund Professional Development work
 - b. \$15,280 transferred from Human Resources Mentorship Stipend Account to Human Resources Expenses to correct funding of the mentorship program (\$69,720 Stipends and \$15,280 Expenses)

Expense Accounts:

Approved budget transfers to date by the School Committee:

1. \$304,973: The first was a transfer of all funds related to the payment of teacher substitutes from Expenses Line #47 to Salary & Wages Line #17.
2. \$112,372: Transfer expenses from the Transportation Revolving Fund to the Operating Budget to cover the revenue deficit in the program.
3. \$243,776 carry forward of ARRA Tuition Funds to FY11 Grant Year;
4. \$409,045 was removed from the SSI line Number 7: NonB Instruct Paraprofessional and moved to K-12 Curriculum expenses to fund ARRA supported professional development programs (\$208,000), and \$201,045 for Unit A and other personnel costs associated with technology services and professional development salaries.

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Carry Forward Funds from FY2008 & FY2009

The School Department released to the Town’s General Fund at the close of this year \$1,071,958.26 from carry forward encumbrances. The School Department carried forward \$1,337,698 from FY09 and \$554,152 from FY08 for a total of \$1,891,850 in prior year funds. Within the balance remaining of \$1,253,969.36, \$1,165.92 of FY08 and \$180,845.18 of FY09 funds are reserved for either Special Education litigation expenses and settlements or other district invoice disputes.

Fiscal Year	Carry Forward	Expended YTD	Projected Balance Prior to Review	Reserved for Open District Sped and Non Sped cases	Released to Town June 30, 2010
FY08	\$554,152			\$23,364.80	
FY09	\$1,337,698			\$158,646.30	
Total	\$1,891,850	\$639,044.29	\$1,253,969.36	\$182,011.10	\$1,071,958.26

The following encumbrances are being kept active for the next fiscal year.

ORG	OBJECT	Description	APPRO	ADJSTMTS	BUDGET CF	YTD EXPE	ENCUMBRA	BALANCE	USED	%	EOY ACTION	PO #	Amount
340220	52131	TUITN O/D		\$ 831,683.00	\$ 831,683.00	\$373,889.01	\$ 517,776.06	\$ (69,982.00)	107.2	%	KEEP ONLY	93991	\$ 149,680.25
340550	52142	EQUIP SERV		\$ 7,800.00	\$ 7,800.00		\$ 7,800.00		100	%	KEEP ONLY	92404; 92920; 92884	\$ 7,800.00
340731	52119	BENEFITS		\$ 33,238.00	\$ 33,238.00	\$ 4,353.76	\$ 28,883.74		100	%	KEEP ONLY	82158	\$ 20,037.50
390752	52142	EQUIP SERV		\$ 2,516.00	\$ 2,516.00		\$ 2,516.00		100	%	KEEP ONLY	63440	\$ 2,516.00
390752	54131	SUP/MAT		\$ 811.00	\$ 811.00		\$ 811.43		100	%	KEEP ONLY	60332	\$ 811.43

PO #	Amount	Reason
93991	\$149,680.25	These are Special Education potential claims that where cases are currently in process and the district has some exposure for settlement for FY09 services.
92404; 92920; 92884	\$ 7,800.00	Reports for X2 that were to be generated and have yet to be completed.
82158	\$ 20,037.50	MUNIS Chart of Accounts Conversion Project costs.
63440	\$ 2,516.00	Werner Fuchs Claim for payment for interest on storage units ordered by former Facilities Director without Purchase Order and proper contract authorization
60332	\$ 811.43	Interest claimed to be owed by GE Capital from an unauthorized ACE HARDWARE - Lexington Store Account opened and signed by a custodian. All invoices for products purchased were paid, however interest accrued due to timing of invoicing and processing. Account closed 2007/8
	\$180,845.18	TOTAL to Carry Forward from Prior Years to FY11