



Lexington Public Schools

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To: Paul Ash, Superintendent

From: Mary Ellen Dunn, Assistant Superintendent for Finance and Business

Date: May 2, 2009 (amended May 5, 2009)

Re: 3rd Quarter Financial Report for Fiscal Year 2008 – Operating Budget

Attached you will find FY08 Operating Budget Summary Reports. The report contains current year budget activity with all known projections at this time. The FY08 Budget is projected to have a surplus at the end of the fiscal year. There are five factors contributing to the projected surplus of \$1,200,000.

The five factors producing surpluses in our budget are:

1. Salary Differential: The FY08 Operating budget includes \$397,747 (before METCO and Salary Negotiation applied) for salary savings. Within this factor savings have emerged from
 - a. the replacement of over 113 professional staff for this upcoming school year because of terminations, resignations, and replacements;
 - b. we appear to be experiencing a net savings for staff on a leave of absence who are replaced with a long term substitute at a lower cost, and
 - c. the length of time vacancies were open has netted salary savings.
2. As a result of the contract negotiations last year, the Board of Selectmen has \$398,475 in the Health Insurance Account that needs to be transferred to the school operating budget to fund salary increases. These funds represent the contract negotiations costs associated with reducing the employer contribution rate for health insurance.
3. The METCO grant balance (est. \$323,000) will offset instructional salaries after all METCO charges have been determined.
4. Special Education Tuition: We are currently experiencing a surplus in our tuition accounts because of returning students to the district to in-house programs. The projected surplus for this year is \$443,638.
5. The utility budget is currently projected to have a \$250,000 surplus at fiscal year end. The implementation of the energy policy and the improvements in controls is beginning to show results.

Continued analysis of the details will take place to provide insight to the cause of the balances available. Monthly reporting for Special Education, Utilities, and fiscal year closing activity will continue.

Attachments:

1. FY08 Operating Budget Summary: update of the status of operating budget salaries and wages and expense budgets under the authority of the School Committee.
2. FY07 Carry Forward Purchase Order Summary: update of the status of open FY07 purchase orders that were carried over at the end of the fiscal year.
3. Grant Summary Report (Projected 2008): The first summary is attached for informational purposes only. It is a work in progress and will be updated and revised as the reporting process develops.

Business Office Staffing Update: The priority to hire five (5) critical positions within the business office since July 1 has been a consuming need for the department this year. Four positions are listed in the order they were filled: Transportation Coordinator, Finance Manager, Accounts Payable Clerk, and Accounting Manager. The Assistant to the Business Office, formerly the Assistant Finance Manager position is filled; however, the employee will not start until June 16. The employee however, is being released from her current position to attend six days of training with the Inspector General's Office in May and June in advance of her start date. The office has benefited from temporary administrative support from a part-time staff member working in the K-5 Curriculum Office.

FY2008 Operating Budget Summary

Salaries and Wages: The projection is based on current payroll, calculated for the balance of the year and all known vacancies. Since the close of the last quarter, we finalized our grant positions and turnover/replacement of positions to ensure proper accounts are being charged.

Balances as a Result of Turnover: The Technology Department, Co-Support: Business Office, Occupational Therapist, School Aides, Principals, ALA- Asst Principals, and Crossing Guard balances are a result of vacancies in a variety of positions throughout the year.

UNIT A: LEA: The savings projected are a result of over 86 teachers and part of the other 27 professional staff charged to this line item being replaced at the start of the year.

UNIT C: Instructional Assistants: This particular line has been a catch all for all types of instructional support personnel. Each quarter, work is completed to remove and identify employees that are counted under this line, but are in fact not part of this bargaining unit. As a result, a new Salary Roll Up line will need to be added to reflect Non-Union Instructional Support Staff with a FTE Budget and a funding amount. Due to the fluidity of the positions and changes in the instructional support line item, it has been difficult to get a firm grasp on the employees. The transient non-union instructional positions include but are not limited to Home/Hospital Tutor hours, ABA hours (which should be classified on a separate line), and Over Max Aides (not budgeted but required as part of the Teachers Contract).

Custodians: There are currently two vacancies along with five employees who are out on workers compensation claims within the Custodial/Maintenance Staff. As a result, the overtime projection is higher than the budget. The salary line is offsetting the projected deficit in the overtime salary line. Overtime also pays for snow, athletic, and school events.

FTE Summary Report: Reconciliation of budgeted positions vs. actual positions filled occurs now on a quarterly basis. This type of analysis is a work in progress and requires additional detailed review each quarter. Each time, more information is assimilated, categorization errors are highlighted, and a resolution process begins. Below is an update on budget vs. actual FTE counts along with what was reported in the last quarter. The column “Sum of FY08 ACT FTE” are the actual FTE counts by line item as of March 31. The Finance Manager and I will be working on a procedure to allow for accuracy of reporting using the new reporting software for MUNIS over the next few months.

<i>LINE NO.</i>	<i>ROLL UP</i>	<i>Sum of FY08 BUD FTE</i>	<i>Sum of 2nd qtr</i>	<i>Sum of FY08 ACT FTE</i>	<i>Variance</i>	<i>Changes</i>
1	Unit A -Lea	600.03	601.76	590.06	9.97	Social Worker/ILP/DLP, LOAs
2	Unit A - Stipends			0	-	
3	Unit A - Coaches			0	-	
4	LESA - Secretaries	67.41	69.47	68.01	(0.60)	MST, OOD Coord, Curriculum, Researching other
5	Co - Support	7.00	7.00	6.00	1.00	Asst to Business Office Vacancy
6	Facilities/Preventative Maintenance	4.00	4.00	4.00	-	
7	Unit C - Instr. Asst.	111.90	109.38	105.14	6.76	1.26 Vacancies; 2.0 trades for Secretary and .4 Social Worker
	Non-Union Staff Counted In Line 7	.93		4.43	(3.50)	Campus Monitor, Home Tutor (3.26), Over Max Aide (0.27)
8	ABA/BCBA Services	5.60	4.85	3.07	2.53	Vacancies
9	OT Assistants	3.33	3.33	3.00	0.33	Vacancies
10	School Aides	15.30	11.99	11.09	4.21	Vacancies
11	SEIU Custodian/Maintenance	55.00	53.00	53.50	1.50	Vacancies
12	Custodial Overtime			0	-	
13	Technology	8.75	9.00	9.00	(0.25)	Technical Correction
14	Co - Administration	6.10	6.30	6.30	(0.20)	Asst Supt for Curriculum Increase
15	Principals	9.00	9.00	9.00	-	
16	ALA - Asst Princ/Supvr	17.00	16.00	16.00	1.00	PE/Wellness Director Vacancy
17	Teacher/Nurse (Long Term/Daily) Substitutes		1.00	1.00	(1.00)	Permanent Substitute (1.0) Long Term Subs (26.56 FTE are active on Payroll but not included in the total due to the double count that will occur with teachers on paid leave)
18	Instr. Asst./Secy. Substitutes			0	-	
20	Sick Leave			0	-	
	Salaries & Wages Total	911.35	909.08	889.6	21.75	Net Vacancies

Expenses: Overall, the expenditure rate is at the level one would expect for this time of year. Most school supplies are ordered over the summer and early fall. An 82% spend rate is not unusual. The following are specific updates with regard to specific spending categories.

LINE Number

11) *K-5 Math (-\$15,525)*: The operating budget is funding the math manipulatives previously funded by the operating budget but were cut as part of the 2006 failed override. The PTAs funded these expenses in FY2007. These expenditures were not funded in the budget for FY2008. Savings in salary line items have been identified and allowed the purchase of these materials. A budget transfer has not yet been activated in MUNIS.

41) *Special Education Tuitions (+\$443,638)*: On September 20, we were notified that our Circuit Breaker Reimbursement Rate was going to be greater than what was initially budgeted, due to the increased claim from 2007 expenses. This, along with program implementation in-district, has resulted in the account having a surplus. During the third quarter, the net of one student was added to the out of district tuition count.

TYPE OF PLACEMENT							Tuition Actual			
	FY08		Student Count 29-Oct	FY08		Student Count 9-Jan-08	Student Count 13-Apr	FY08 Update 13-Apr	Students Actual To Budget 13-Apr	To Budget Favorable/ (Unfavorable) 13-Apr
	PROJECTED STUDENTS 21-Mar-07	FY08 REQUEST 21-Mar		FY08 Update 29-Oct	FY08 Update 9-Jan					
Day	42	\$ 2,377,742	40	\$ 2,143,195	42	\$ 2,213,444	57	\$ 2,662,359	15	\$ (284,617)
Collaborative	30	1,190,232	30	1,133,969	30	1,089,393	30	1,096,937	-	93,295
Residential	24	2,662,933	20	2,210,090	20	2,197,575	22	2,286,362	(2)	376,571
Exact Placements TBD	12	609,291	12	608,251	12	463,452	11	354,405	(1)	254,886
Settlements TBD	3	72,000	3	110,600	3	110,600	3	161,365	-	(89,365)
Unallocated								0		
Projected Total Cost	111	\$ 6,912,198.0	105	\$ 6,206,105	107	\$ 6,074,464	123	\$ 6,561,428	12	\$ 350,770
Projected Circuit Breaker Offset		(1,954,739)		(2,047,607)		(2,047,607)		(\$2,047,607)		92,868
Net Cost to Town		\$ 4,957,459		\$ 4,158,498		\$ 4,026,857		\$ 4,513,821		\$ 443,638
Fund Balance				798,961		930,602		\$443,638		
Watch List			19	1,081,502	22	796,911	11	\$352,208		
Special Education Tuition Balance			19	(282,541)	22	133,691		91,430		

The 2008 Annual Town Meeting will reduce the School Committee budget by \$350,000 to establish a Special Education Stabilization Fund. The table above does not show the reduction of \$350,000 in the budget. It is accounted for on the FY08 Summary Spreadsheet attached to this report.

Watch List: We continue to track our new category called Watch List. We moved 11 students from the Watch List into the Budget Projection anticipating settlements of cases and or placements for FY08. Please note we encumbered \$443,123 of available funds in the tuition account to cover these eleven potential cases. Information regarding the students identified on our Watch List comes from a variety of sources. Some may emerge as out-of-district placements or settlement cases. Currently, there is not enough information available on the circumstances surrounding these students to know if they will turn into actual commitments on behalf of the school system.

- 42) *Special Education Transportation:* The District has joined with LABBB and is currently working on reducing the costs of transportation in this area. We have seen some success; however, more needs to be done. We are currently cost sharing with Arlington and Burlington on a number of routes.

Transportation	FY08 Total Number of Special Educ Students	FY08 Budget Student Count	FY08 Budget	Student Count 16-Jan-08	FY08 Projected 16-Jan	Student Count 13-Apr	FY08 Update 13-Apr	Students Actual to Budget	Tuitions Actual To Budget Favorable/ (Unfavorable)
In-District	1165	48	\$ 226,000	67	\$ 257,916	67	\$ 257,916	-19	\$ (31,916)
Out of District	90	103	659,858	81	761,623	89	780,098	14	(120,240)
Exact Placements TBD	7	20	164,321	9	90,275	10	39,300	10	125,021
Projected Total Cost	1262	171	\$ 1,050,179	157	\$ 1,109,814	166	\$1,077,314	5	\$ (27,135)
Fund Balance					(\$59,635)		\$ (27,135)		

- 44) *Regular Education Transportation:* The transportation budget is currently in deficit due to unknown bus contract increase at the time the budget was set and fuel escalation costs. We are operating the maximum number of buses financially viable at this time. Our ridership continues to hover around 1,900 students. We continue our efforts to improve service and communication with parents.

Revenue collected from this program is deposited into the Transportation Revolving Fund and is only available for the transportation of students. Any balance at the end of the fiscal year in the Transportation Revolving Fund is available for expenditure in the next year. Balances are reported and projected each year as part of the annual budget process to ensure that credit for available funds returns in some form to the fee based riders.

Transportation Budget Summary: Below is a summary table of all charges against both the revolving fund and against the operating budget for our fee-based transportation program.

	Budget/Revenue to 1/18/08	Budget Projection	Proj Budget variance
5 Operating Budget Funded	\$ 386,200	\$ 317,590	
1 Private School Bus		\$ 63,518	
0.5 Kindergarten Buses	(cost share)	\$ 32,850	
1 Avalon Bay Fund	\$ 61,600	\$ 63,518	
Fuel Escalation Clause		\$ 3,724	
Additional Staffing Support			
	\$ 447,800	\$ 481,200	(\$33,400)
10 Fees School Bus Riders	\$ 779,808	\$ 635,180	
214 Administrative Fee for Late payments	\$ 15,100		
0.5 Kindergarten Buses	(cost share)	\$ 32,850	
1 Reserve Bus		\$ 63,518	
Fuel Escalation Clause		\$ 26,360	
Supplies and Routing/Software Support		\$ 5,000	
Additional Staffing Support		\$ 2,000	
Transportation Coordinator		\$ 30,000	
	\$ 794,908	\$ 794,908	\$0
18 Buses (#25349940)	\$ 1,242,708	\$ 1,276,108	(\$33,400)
Calculated Fee	\$550		
(Ratio - Students: Bus)	145	111	:1
Total Per Seat Cost	\$573	\$660	

50-52) *Facilities Budget:* A transfer from The Preventative Maintenance Accounts will need to be distributed to the Facilities Building Repairs and Maintenance Accounts. Currently expenditures are being charged to the account that describes the activity occurring. Additional detail will be available in future Director of Public Facilities reports.

54-55) *Utilities Budget:* Patrick Goddard, Director of Public Facilities provided the update on the next page of our current Utility consumption and spend rate. To date it appears that the implementation of the new energy policy has resulted in not only the \$120,000 savings being reached, but also an additional \$100,000. A new utility item is included in the chart below. Outdoor lighting is charged on a flat monthly charge and has been included in the analysis by the Director of Public Facilities.

		<u>2006</u> <u>Actual</u>	<u>2007</u> <u>Actual</u>	<u>2008</u> <u>Budget</u>	<u>2008 Plan</u>	<u>9 mos</u> <u>Plan</u>	<u>9 mos</u> <u>Act'l</u>	<u>2008 LE</u>	<u>LE/</u> <u>Budget</u>	<u>LE/</u> <u>Plan</u>
<u>Electric</u>	KWH	8,638,120	9,123,364		8,492,350	6,562,849	6,312,862			
	\$	\$1,514,357	\$1,561,764	\$1,610,977	\$1,610,977	\$1,244,972	\$1,171,924	\$1,531,090	95%	95%
	Distribution				\$0.0939		0.0835			
	Generation				\$0.0958		0.1022			
	Total	\$0.1753	\$0.1712		\$0.1897		0.1857			
<u>Gas</u>	THERMS	424,510	350,920		350,222	297,951	351,709			
	\$	\$616,034	\$556,122	\$728,702	\$597,129	\$508,006	\$555,551	\$644,673	88%	108%
	Distribution				\$0.3800		0.2560			
	Supply				\$1.3250		1.3236			
	Total	\$1.4512	\$1.5848		\$1.7050		1.5796			
<u>Oil</u>	Gallons				144,405	119,360	130,570			
	\$	\$386,510	\$345,982	\$401,800	\$339,352	\$280,496	\$256,255	\$315,112	78%	93%
	Delivered				\$2.35		\$1.96			
			<u>Total</u>	\$2,741,479	\$2,547,458			\$2,490,875		
							+ lighting	<u>6,440</u>		
								\$2,497,315	91%	98%

58) *Prior Year Unpaid Bills:* Annually the school department will be encumbering \$50,000 of available funds to pay for Prior Year unpaid bills. These invoices received after the close of the fiscal year do not have valid purchase orders. All vendors who are paid over \$500 per fiscal year will now annually receive a letter notifying them of the School Committee policy and the total amount of revenue received from the school department for the prior fiscal year. We anticipate that this will assist vendors in helping staff members comply with the School Committee Policy. (Letter Attached.)

59) *Revolving Fund Programs:* We are currently supporting the closing of the district operated Driver's Education Program. These students who started the program had not completed their required hours by August 31, 2007. Driver's Education is provided through the Lexington Community Education Program by a contracted vendor.

FY2007 Carry Forward Expenditures: Carry Forward expenditures are open purchase orders that have open orders and not yet received at the end of the fiscal year. The balances of these funds are not available for FY08 expenditure and must be returned to the Town at the end of the fiscal year. The Accounting office is currently reviewing and researching why purchase orders are still open at this time and how much can be closed out to the General Fund at year-end.

Lexington Public Schools
FY08 3rd Quarter Financial Report

5/1/2008

TYPE	LINE NUMBER	ROLL UP	Sum of APPROP	Sum of ADJUSTMTS	Sum of BUDGET	Sum of YTD EXP & ENC	Sum of % YTD	Sum of 2008 PROJECTED	Sum of 2008 Projected vs Budget Favorable/ (Unfavorable)	Sum of % Proj YTD
SALARIES & WAGES	1	UNIT A - LEA	39,818,898		39,818,898	25,029,507	62.86%	38,813,983	1,004,915	97.48%
	2	UNIT A - STIPENDS	194,747		194,747	78,490	40.30%	191,625	3,122	98.40%
	3	UNIT A - COACHES	458,391		458,391	377,385	82.33%	460,719	(2,328)	100.51%
	4	LESA - SECRETARIES	2,316,989		2,316,989	1,587,159	68.50%	2,310,074	6,915	99.70%
	5	CO - SUPPORT	297,014		297,014	219,509	73.91%	285,447	11,567	96.11%
	6	FACILITIES/PREVENTATIVE MAINTENANCE	271,392		271,392	212,924	78.46%	289,183	(17,791)	106.56%
	7	UNIT C - INSTR ASST.	2,718,204	323,389	3,041,593	1,866,862	61.38%	2,877,222	164,371	94.60%
	8	ABA TUTORS	133,734		133,734	84,176	62.94%	126,711	7,023	94.75%
	9	OT ASSISTANTS	151,173		151,173	74,642	49.37%	122,856	28,317	81.27%
	10	SCHOOL AIDES	425,437		425,437	246,312	57.90%	357,638	67,799	84.06%
	11	SEIU CUSTODIAN/MAINTENANCE	2,494,745		2,494,745	1,756,438	70.41%	2,432,598	62,147	97.51%
	12	CUSTODIAL OVERTIME	170,000		170,000	184,990	108.82%	245,683	(75,683)	144.52%
	13	TECHNOLOGY	506,750		506,750	298,554	58.92%	436,840	69,910	86.20%
	14	CO - ADMINISTRATION	800,296		800,296	615,614	76.92%	809,572	(9,276)	101.16%
	15	PRINCIPALS	1,077,260		1,077,260	804,156	74.65%	1,070,563	6,697	99.38%
	16	ALA - ASST PRINC/SUPVR	1,501,267		1,501,267	1,000,842	66.67%	1,402,943	98,324	93.45%
	17	NURSE SUBS	10,000		10,000	8,813	88.13%	10,000		100.00%
	18	SECY SUBS	35,000		35,000	24,575	70.21%	32,670	2,330	93.34%
	19	CROSSING GUARDS	134,740		134,740	79,729	59.17%	112,394	22,346	83.42%
	20	SICK LEAVE BUY BACK								
	47	TEACHER SUBSTITUTES				356,717		688,091	(688,091)	
	(blank)	SHARED EXPENSES		398,475	397,475	574		574	396,901	
	(blank)	(blank)								
SALARIES & WAGES			53,516,037	721,864	54,236,901	34,907,968	64.36%	53,077,386	1,159,515	97.86%
Total										
EXPENSES	1	BOWMAN	24,720	1,006	25,726	17,789	69.15%	25,726		100.00%
	2	BRIDGE	29,870	(3,441)	26,429	17,129	64.81%	26,429		100.00%
	3	ESTABROOK	23,690	(828)	22,862	12,980	56.78%	22,862		100.00%
	4	FISKE	18,540	4,916	23,456	18,811	80.20%	23,456		100.00%
	5	HARRINGTON	20,600	4,288	24,888	19,065	76.60%	24,888		100.00%
	6	HASTINGS	25,750	(4,392)	21,358	13,005	60.89%	21,358		100.00%
	7	CLARKE	17,485		17,485	9,924	56.75%	17,283	202	98.84%
	8	DIAMOND	20,925	12,315	33,240	24,651	74.16%	33,240		100.00%
	9	LHS	147,090	609	147,699	82,571	55.91%	147,699		100.00%
	10	K-5 LITERACY	89,517	1,450	90,967	81,239	89.31%	81,239	9,728	89.31%
	11	K-5 MATH	56,052		56,052	71,577	127.70%	71,577	(15,525)	127.70%
	12	K-5 SCIENCE	30,544		30,544	34,938	114.39%	34,938	(4,394)	114.39%
	13	K-5 SOCIAL STUDIES	25,013	(2,999)	22,014	10,486	47.63%	22,014		100.00%
	14	6-8 ENG/LANG ARTS	31,009	(2,500)	28,509	24,744	86.79%	28,509		100.00%
	15	6-8 SOCIAL STUDIES	721	(70)	651	824	126.50%	853	(202)	131.08%
	16	6-8 FOREIGN LANGUAGE	27,083	(2,000)	25,083	21,636	86.26%	25,083		100.00%
	17	6-8 MATH	23,116	2,000	25,116	15,998	63.70%	25,116		100.00%
	18	6-8 SCIENCE	37,080	(2,500)	34,580	31,692	91.65%	34,580		100.00%
	19	6-8 SOCIAL STUDIES	19,776	(2,500)	17,276	12,777	73.96%	17,276		100.00%
	20	6-8 INFO TECH/BUSINESS	8,549		8,549	6,708	78.46%	8,549		100.00%
		9-12 INFO TECH/BUSINESS								
	21	9-12 ENG/LANG ARTS	28,634	(30)	28,604	25,460	89.01%	28,604		100.00%
	22	9-12 FOREIGN LANGUAGE	34,909	(10)	34,899	31,734	90.93%	34,899		100.00%
	23	9-12 MATH	23,690	(10)	23,680	19,125	80.76%	23,680	(0)	100.00%
	24	9-12 SCIENCE	85,453	(20)	85,433	50,257	58.83%	85,433	(0)	100.00%
	25	9-12 SOCIAL STUDIES	36,050	(30)	36,020	24,663	68.47%	36,020	(0)	100.00%
	26	9-12 COMPETITIVE SPEECH	2,060		2,060	607	29.44%	2,060		100.00%
	27	9-12 POLICY DEBATE	2,060		2,060	910	44.15%	2,060		100.00%
	28	9-12 GUIDANCE	7,210	(74)	7,136	4,147	58.12%	7,136		100.00%
	29	K-12 CURRICULUM	199,585		199,585	73,190	36.67%	199,585		100.00%
	30	K-12 LIBRARY/MEDIA	154,635	(2,494)	152,141	118,044	77.59%	152,141		100.00%
	31	TECHNOLOGY	160,934		160,934	98,150	60.99%	160,934		100.00%
	32	ENGLISH LANGUAGE LEARNERS	10,300		10,300	8,865	86.07%	10,300		100.00%
	33	K-12 PE/WEELLNESS	56,650		56,650	41,692	73.60%	56,650		100.00%
	34	K-12 VISUAL ARTS	72,100	(340)	71,760	59,694	83.19%	71,760		100.00%
	35	K-12 PERFORMING ARTS	77,250	2,985	80,235	52,447	65.37%	80,235	(0)	100.00%
	36	ATHLETICS	111,546	(260)	111,286	184,300	165.61%	111,286	(0)	100.00%
	37	EARLY CHILDHOOD PROGRAM	58,830		58,830	37,000	62.89%	58,830		100.00%
	38	HEALTH SERVICES	12,595		12,595	11,211	89.01%	12,595		100.00%
	39	PSYCHOLOGIST	77,765		77,765	66,658	85.72%	77,765		100.00%
	40	K-12 STUDENT SERVICES	140,410	(1,562)	138,848	82,531	59.44%	138,848	(0)	100.00%
	41	TUITION * Budget & Projection Net Circuit Breaker Offset	4,957,457	(350,000)	4,607,457	3,580,095	77.70%	4,513,821	93,636	97.97%
	42	TRANSPORTATION SPECIAL EDUCATION	1,050,179		1,050,179	1,040,484	99.08%	1,077,315	(27,136)	102.58%
	43	SPECIAL EDUCATION CONSULTANTS	776,362		776,362	749,392	96.53%	806,362	(30,000)	103.86%
	44	TRANSPORTATION	447,800		447,800	386,200	86.24%	481,200	(33,400)	107.46%
	45	PRINT CENTER	278,100	(3,600)	274,500	243,067	88.55%	274,500		100.00%
	46	LEGAL SERVICES	126,793		126,793	148,950	117.47%	198,600	(71,807)	156.63%
	47	TEACHER SUBSTITUTES	458,047		458,047	319,632	69.78%	426,176	31,871	93.04%
	48	ADMINISTRATION	257,190		257,190	268,653	104.46%	318,803	(61,613)	123.96%
	49	FACILITIES - CUSTODIAL	280,160	(16,000)	264,160	218,732	82.80%	264,160		100.00%
	50	FACILITIES - BLDG REPAIR & MAINTENANCE	543,943	98,090	642,033	594,937	92.66%	642,033	0	100.00%
	51	FACILITIES - GROUNDS & VEHICLES	56,650	18,000	74,650	59,475	79.67%	74,650	0	100.00%
	52	PREVENTATIVE MAINTENANCE	559,290	(100,000)	459,290	220,340	47.97%	459,290		100.00%
	53	ELECTRICITY	1,610,977		1,610,977	1,401,068	86.97%	1,531,090	79,887	95.04%
	54	FUEL OIL	401,800		401,800	334,060	83.14%	315,112	86,688	78.43%
	55	NATURAL GAS	728,702		728,702	641,702	88.06%	644,673	84,029	88.47%
	56	TELEPHONE/Cell Phone/Pagers	161,500		161,500	115,556	71.55%	131,831	29,669	81.63%
	57	WATER & SEWER	55,200		55,200	40,000	72.46%	40,000	15,200	72.46%
	58	PRIOR YEAR EXPENSES						50,000	(50,000)	
	59	REVOLVING FUND PROGRAMS				18,993		18,993	(18,993)	
	60	PROGRAM ELIMINATION								
EXPENSES										
Total			14,779,946	(350,001)	14,429,945	11,900,564	82.47%	14,312,105	117,840	99.18%
Grand Total			68,295,983	371,863	68,666,846	46,808,532	68.17%	67,389,491	1,277,355	98.14%

TYPE	LINE NUMBER	ROLL UP	Data			
			Sum of CF BUDGET	Sum of CF YTD EXPENDED	Sum of CF ENCUMB RANCES	Sum of CF BALANCE
SALARIES & WAGES	1	UNIT A -LEA	977		977	
	2	UNIT A - STIPENDS	24,900		24,900	
	3	UNIT A - COACHES				
	4	LESA - SECRETARIES	3,191		3,192	
	5	CO - SUPPORT	832		832	
	6	FACILITIES/PREVENTATIVE MAINTENANCE	350		350	
	7	UNIT C - INSTR ASST.	724		724	
	8	ABA TUTORS				
	9	OT ASSISTANTS				
	10	SCHOOL AIDES				
	11	SEIU CUSTODIAN/MAINTENANCE	611		611	
	12	CUSTODIAL OVERTIME	970		970	
	13	TECHNOLOGY				
	14	CO - ADMINISTRATION	4,328		4,328	
	15	PRINCIPALS				
	16	ALA - ASST PRINC/SUPVR	3,925		3,925	
	17	NURSE SUBS				
	18	SECY SUBS	96		96	
	19	CROSSING GUARDS				
	20	SICK LEAVE BUY BACK				
	47	TEACHER SUBSTITUTES				
	(blank)	SHARED EXPENSES				
	(blank)	(blank)				
SALARIES & WAGES Total			40,904		40,904	
EXPENSES	1	BOWMAN				
	2	BRIDGE				
	3	ESTABROOK				
	4	FISKE				
	5	HARRINGTON	264	2	262	
	6	HASTINGS				
	7	CLARKE	425		424	
	8	DIAMOND	420	420		
	9	LHS	1,044	29	1,015	
	10	K-5 LITERACY				
	11	K-5 MATH	103		103	
	12	K-5 SCIENCE	120		120	
	13	K-5 SOCIAL STUDIES				
	14	6-8 ENG/LANG ARTS				
	15	6-8 SOCIAL STUDIES				
	16	6-8 FOREIGN LANGUAGE				
	17	6-8 MATH				
	18	6-8 SCIENCE	1,199		1,199	
	19	6-8 SOCIAL STUDIES	90		90	
	20	6-8 INFO TECH/BUSINESS				
	9-12	INFO TECH/BUSINESS				
	21	9-12 ENG/LANG ARTS				
	22	9-12 FOREIGN LANGUAGE	266		266	
	23	9-12 MATH	1,292		1,292	
	24	9-12 SCIENCE	1,440	393	1,047	
	25	9-12 SOCIAL STUDIES				
	26	9-12 COMPETITIVE SPEECH				
	27	9-12 POLICY DEBATE				
	28	9-12 GUIDANCE				
	29	K-12 CURRICULUM	21,599	19,562	631	1,405
	30	K-12 LIBRARY/MEDIA	1,164		1,164	
	31	TECHNOLOGY	2,175	1,158	1,017	
	32	ENGLISH LANGUAGE LEARNERS	150		150	
	33	K-12 PE/WEELLNESS	2,988	2,663	325	
	34	K-12 VISUAL ARTS	207	110	97	
	35	K-12 PERFORMING ARTS	2,398	617	1,781	
	36	ATHLETICS	7,701	706	6,995	
	37	EARLY CHILDHOOD PROGRAM				
	38	HEALTH SERVICES	303	59	244	
	39	PSYCHOLOGIST	24,733	3,267	19,947	1,519
	40	K-12 STUDENT SERVICES	7,467	6,952	306	209
	41	TUITION * Budget & Projection Net Circuit Breaker Offset	243,583	186,885	46,365	10,332
	42	TRANSPORTATION SPECIAL EDUCATION	40,575	32,486	6,397	1,692
	43	SPECIAL EDUCATION CONSULTANTS	55,066	25,741	11,935	17,390
	44	TRANSPORTATION	2,175		2,175	
	45	PRINT CENTER	8,750		8,749	
	46	LEGAL SERVICES	30,006	28,567		1,439
	47	TEACHER SUBSTITUTES	29,491	1,195	28,296	
	48	ADMINISTRATION	10,873	3,805	7,063	5
	49	FACILITIES - CUSTODIAL	9,602	2,319	5,147	2,137
	50	FACILITIES - BLDG REPAIR & MAINTENANCE	105,535	41,592	63,895	49
	51	FACILITIES - GROUNDS & VEHICLES	6,292	3,591	2,583	118
	52	PREVENTATIVE MAINTENANCE	273,952	213,199	57,164	3,588
	53	ELECTRICITY	89,885	82,840	7,045	
	54	FUEL OIL	130,816		130,816	
	55	NATURAL GAS	4,024	1,539	2,485	
	56	TELEPHONE/Cell Phone/Pagers	12,075	1,482	10,585	8
	57	WATER & SEWER	29,360		29,360	
	58	PRIOR YEAR EXPENSES	50,000	9,078	41,122	(200)
	59	REVOLVING FUND PROGRAMS				
	60	PROGRAM ELIMINATION				
EXPENSES Total			1,209,608	670,259	499,657	39,690
Grand Total			1,250,512	670,259	540,561	39,690

Quarterly Report
FY2008
01/15/08

Org	Name	FY08 DOE Budget	FTE	Projected Salary	Projected Exp/Enc	Total Projected Expenses	Balance	% Expended
25379040	Title III LEP Support	51,036.00	0.25	16,766.76	9,286.00	26,052.76	24,983.24	51.05%
25379140	Early Childhood	41,296.00	1.51	41,474.81	897.00	42,371.81	-1,075.81	102.61%
25379240	Title I	241,101.00	2.77	202,600.22	38,309.00	240,909.22	191.78	99.92%
25379340	Title II A - Teacher Quality	112,395.00	1.43	103,837.99	9,090.00	112,927.99	-532.99	100.47%
25379440	Title II D - Enh. Ed. Tech.	4,493.00	0.00	4,493.00	0.00	4,493.00	0.00	100.00%
25379240	Title IV Safe & Drug Free Schools	17,787.00	0.00	0.00	17,787.00	17,787.00	0.00	100.00%
25379640	Title V - Innovative Programs	4,338.00	0.00	4,338.00	0.00	4,338.00	0.00	100.00%
25379740	Sped. 94-142 Entitlement	1,416,920.00	18.50	1,283,213.19	127,718.00	1,410,931.19	5,988.81	99.58%
25379840	Sped. Program Improvement	37,250.00	0.00	37,250.00	0.00	37,250.00	0.00	100.00%
	Federal Grants Subtotal	1,926,616.00	24.46	1,693,973.97	203,087.00	1,897,060.97	29,555.03	98.47%
25354440	Metco FY08	1,581,094.00	14.39	688,110.86	569,594.00	1,257,704.86	323,389.14	79.55%
25354740	Essential School Health	131,434.00	1.50	100,535.86	13,877.00	114,412.86	17,021.14	87.05%
25354840	Academic Support	7,300.00	0.00	6,205.00	1,095.00	7,300.00	0.00	100.00%
New	Kindergarten Transition Project	98,000.00	0.00	40,500.00	57,500.00	98,000.00	0.00	100.00%
	State Grants Sub-total	1,817,828.00	15.89	835,351.72	642,066.00	1,477,417.72	340,410.28	81.27%
	Totals	3,744,444.00	40.35	2,529,325.69	845,153.00	3,374,478.69	369,965.31	90.12%
Revenue Org	Name	DOE Budget	Received YTD 01/15/08	February Receipts Not Recorded	Total Revenue Received	Revenue Outstanding		
25379040	Title III LEP Support	51,036.00	(4,171.00)	(9,110.00)	(13,281.00)	37,755.00		
25379140	Early Childhood	41,296.00	(10,324.00)		(10,324.00)	30,972.00		
25379240	Title I	241,101.00	(18,879.00)	(80,095.00)	(98,974.00)	142,127.00		
25379340	Title II A - Teacher Quality	112,395.00	(8,760.00)	(16,119.00)	(24,879.00)	87,516.00		
25379440	Title II D - Enh. Ed. Tech.	4,493.00	-	-	-	4,493.00		
25379540	Title IV Safe & Drug Free Schools	17,787.00	-	-	-	17,787.00		
25379640	Title V - Innovative Programs	4,338.00	(4,338.00)	-	(4,338.00)	0.00		
25379740	Sped. 94-142 Entitlement	1,416,920.00	(632,908.00)	(385,560.00)	(1,018,468.00)	398,452.00		
25379840	Sped. Program Improvement	37,250.00	(3,386.00)	-	(3,386.00)	33,864.00		
	Federal Grants Subtotal	1,926,616.00	-682,766.00	-490,884.00	-1,173,650.00	752,966.00		
25354440	Metco FY08	1,581,094.00	(138,936.00)	(287,573.00)	(426,509.00)	1,154,585.00		
25354740	Essential School Health	131,434.00	(65,717.00)	-	(65,717.00)	65,717.00		
25354840	Academic Support	7,300.00	(913.00)	(77.00)	(990.00)	6,310.00		
New	Kindergarten Transition Project	98,000.00	-	-	-	98,000.00		
	State Grants Sub-total	1,817,828.00	-205,566.00	-287,650.00	-493,216.00	1,324,612.00		
	Totals	3,744,444.00	-888,332.00	-778,534.00	-1,666,866.00	2,077,578.00		



Lexington Public Schools

146 Maple Street ♦ Lexington, Massachusetts 02420

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March 31, 2008

«Name»
«Name_2»
«DBA»
«Address_1»
«Address_2»
«Address_3»
«City», «State» «Zipcode»

Vendor Number: «Vendor_Number»
Value of FY2007 Purchases: \$«Total»

RE: Update on Purchasing Procedures for the Lexington Public Schools

Dear Reader;

We are updating our records and policies for authorized purchases made with your company for orders sent to our schools and departments. Please be aware, that the Lexington Public School Committee has a policy in place, which requires department heads to have a signed purchase order before an order is placed. Thus, no orders or services are to be delivered without vendor receipt of a signed authorized purchase order. You are hereby notified that no invoice will be paid if there is no purchase order in place prior to the order being placed. My signature, and in my absence the Superintendent's signature, is considered the **authorized signature** for purchase orders and contracts. Emergency procurement required by our schools/departments can generate a purchase order by the next business day and can be faxed to your billing office or as instructed.

Please review the accounts you have for the address list attached. Please note that the Central Office of the Lexington Public Schools has moved and is no longer located at 1557 Massachusetts Ave. All accounts should be marked with **PURCHASE ORDER REQUIRED**. No telephone orders, faxes, or other orders without a signed purchase order will be paid by the district. No additional accounts for the School Department addresses should be set up without my signature and knowledge. I have attached a copy of our purchase order for your reference. Please review the terms on the reverse side. Please note our purchase order numbers for July 1, 2007 to June 30, 2008 are starting with an "8." The numbering sequence changes every year on July 1 and is not always sequential.

Please be aware that the purchase order guarantees you as a vendor that the district has reserved the funds to execute payment of the invoice upon receipt of the goods or services. Even if you do not use a purchase order system, having a signed purchase order allows you to contact the Business Office and make a claim for payment on a service or product provided to a school or department in our school district.

Thank you for your cooperation. We look forward to continuing to do business with your company and providing you with prompt payment for your goods or services.

Sincerely,

Mary Ellen Dunn
Assistant Superintendent for Finance and Business