



Lexington Public Schools

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To: Paul Ash, Superintendent
From: Mary Ellen Dunn, Assistant Superintendent for Finance and Business
Date: November 3, 2008 revised: November 4, 2008
Re: FY 2009 1st Quarter Financial Report (September 30, 2008) corrected

The Lexington Public Schools is closing the first quarter with a projected, but cautious, surplus. It is too premature to confirm with a high level of confidence the exact amount of the projected surplus so early in the year. Variables still outstanding are late hiring of faculty and staff; special education costs associated with in-district service delivery requirements; and reconciliation of grants and revolving funds and their impact on or support of the operating budget. A preliminary projection of the district's grants is attached to the end of this report.

	Sum of APPROP	Sum of FY09 YTD EXP/ENC	Sum of 2009 PROJECTED	Sum of TOTAL PROJ EXP	Sum of FY09 Proj Balance	Sum of YTD % Expended
Salary and Wages	54,407,961	5,698,731	48,112,150	53,810,881	597,080	98.90%
Expenses	10,140,228	4,932,809	5,512,572	10,445,381	(305,153)	102.14%
Total Appropriation	64,548,189	10,631,541	53,624,722	64,256,262	291,927	99.55%

* The district budgeted the amount of \$872,637 in salary savings. This amount was originally included in the column "Sum of FY09 Proj Balance." The error does not change the analysis provided in the report.

Salary and Wages:

The closing of the first quarter in a fiscal year is the end of a varied and hectic time in a school department. With the anticipation of the opening school for a new school year, the school department completes the final stages of replacing employees who have resigned or retired. This year is no different from the past in terms of volume, but has had some exceptions in terms of how we function and operate. The Assistant Superintendent for Human Resources, his staff, and the Finance Manager are working on reestablishing, designing, implementing, and improving internal controls and improving communication between the Human Resources Department and the Finance Office. The Accounting Manager, who has now been in place since January, is working on gathering and controlling the information for our grants and revolving funds and projecting these through the end of the fiscal year as the operating budget is projected. In addition, work is being done on standardizing the information flow so that Human Resources is not advertising or posting a position without the knowledge of its funding source and FTE. Work will be continuing throughout the year.

One method that has enabled this communication to begin has been the ongoing implementation of position control. The position control feature of MUNIS allows each budgeted position to be assigned a number, head count, and average FTE. Currently the Finance Manager is being trained on how the position control module integrates with Human Resources, Payroll, and the manual budget documents.

Emerging Methodology for Calculating Salary Savings:

Due to the work and the analysis being completed in tandem by both the Human Resources Department and the Finance Office, we are seeing an emerging salary savings stream that has always eluded quantification in any financial reporting. As background, the school department budgets all salaries based on a 100% fill rate of all approved positions as of September/October of each fiscal year. That budget is then reduced by an estimated amount for what we call “Sal. Dif.” “Sal. Dif.” is the amount of money projected due to savings from known retirements as of December of each year. What is emerging for us as additional salary savings is the amount of “Sal. Dif.” for the permanent employees who are out on leave and the employee filling in as a long-term substitute. While we budget in our Long-term Substitute account the amount projected for the overlap of the substitute cost for an eight (8) week leave payout for the maternity leaves, we previously did not project or gather data for employees on unpaid leave beyond eight weeks. The next level of savings appears to be the difference between the budgeted salary unpaid and the amount paid to the long-term substitute. While this concept is simple, the accounting for it has been difficult to track due to the prior practice of charging the long-term substitute to the same account that the permanent employee is tracked. It essentially made this type of savings invisible to any data tracking and commingled with turnover savings. In FY08, we pulled the long-term substitute charges out of the contracted services line and moved them to a new Teacher Substitute line under salaries and wages. We are now gathering trend data that may inform us over time if we have any additional salary savings.

FTE Status Report:

Currently the district has a net of 4.75 vacancies for this school year. Please note that the Unit A – LEA vacancies of 15.90 are filled by the 15.30 Long Term Substitutes with a .6 vacancy still projected. These may or may not be permanent vacancies. Leaves of absence, parental leaves, and long-term sick leaves generally cause these vacancies. The district also changed the position of Director of Physical Education and Wellness from the ALA to the LEA. The district also added Special Education supervisors to the ALA contract. Also, note that a group description has been added for this report. This is to add additional distinction among the membership of each group.

Salary and Wage Budget Issues on the Horizon:

- 1) Unit C – Instructional Assistants: As you may recall, Unit C has been particularly problematic in determining the number of positions and membership among this group consistent to all prior budget reports. With the implementation of position control and the focus on improving communication between HR and Finance, we anticipate a more firm and confident reporting of this particular bargaining group and the individuals who are not members but are lumped into this group for past reporting purposes.

The deficit in line item 7 is due to four possible factors,

- a. a small overage in our FTEs in this category of employee (3.07 net FTE or \$78,285);
 - b. additional training time;
 - c. the expenditures related to the student services summer school program whereby \$280,000 was budgeted under a teacher account and partially expended on Unit C and Non-Union Instructional Support staff for service delivery of the summer program; and
 - d. We are also mid-process on implementing position control and may find that our FTE and hours worked do not correlate causing an error in this salary projection.
- 2) Secretaries/Administrative Support: The Secretaries vacancy may be a vacancy on paper only. The original budgeted amount was provided as part of the FY2006 budget and has not been changed in any given budget year. However, for this group, we have completed position control and know that we do not have positions or hours available to associate with

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the vacancy FTE being reported. During the FY2010 budget process; this FTE will be reduced to reflect actual positions due to the review provided by position control.

- 3) Applied Behavior Analyst (ABA)/ Board Certified Behavior Analysts (BCBAs) services: The district is currently monitoring a growing personnel and contracted services deficit in Applied Behavior Analyst (ABA)/Board Certified Behavior Analysts (BCBAs) services. The FY09 budget included a \$258,000 supplemental personal services request to include 2.0 FTEs for BCBAs and 2.0 FTEs for ABA Tutors. The transfer from the Student Services contracted services was made as part of the budget development process. The design and planning was sound. The district was contracting with various vendors for these services in order to meet the special education services mandated in students' Individualized Education Programs (IEPs) at well over double the rate we anticipated being able to hire direct service employees.

One BCBA (1.0 FTE) was hired; however, the second position has yet to be filled. In addition, ABA tutor positions have also not been completely filled. Numerous interviews have taken place and the district continues to advertise and interview viable candidates.

- 4) Central Administration: The Assistant Director of Student Services was approved as a 0.50 FTE; however, the employee who filled the position is a retiree and cannot work more than 0.40. While we budget for the 0.40 of the existing employee, we are carrying the 0.10 anticipating that the 0.10 will be required when a permanent employee is hired.

FUND	Line Number	ROLL UP	GRP_DESC	Sum of FTE	Budget FTE	Vacancies/ (Changes)
Operating	1	Unit A - LEA	LEA	593.8217	609.73	15.9083
	2	Unit A - Stipends	LEA			
	3	Unit A - Coaches	ATHLETICS			
	4	Secretaries	LESA 10MON LESA 12MTH	44.4606 22.9866		
	4 Total			67.4472	69.46	2.0128
	5	CO-Support	CENTRAL OF	7.0000	7	0.0000
	7	Non-Union - Instructional Services	SCHL GROUP	4.2264	1.66	(2.5664)
		Non-Union - Support Services	CAMP MON	0.8667	0.93	0.0633
			SCHL GROUP	2.0000	2.17	0.1700
		Unit C - Instructional Assistants	LEXED	111.1460	110.41	(0.7360)
	8	ABA/BCBA Services	ABA TUTORS	10.5962	9.6	(0.9962)
	9	OCCUP THER	OCCUP THER	3.0000	4.33	1.3300
	10	Special Class Aide (School)	CLASS AIDE	10.2264	14.54	4.3136
	13	TECHNOLOGY	CENTRAL OF	2.0000		
			SCHL GROUP	2.0000		
			TECHNICAL	4.0000		
	13 Total			8.0000	9.5	1.5000
	14	Central Administration	CENTRAL OF	6.2000	6.3	0.1000
	15	PRINCIPALS	PRINCIPALS	9.0000	9	0.0000
	16	ALA UNION - Asst Principals/Supervisors	ALA UNION	18.0000	17	(1.0000)
	17	SUBSTITUTE	LEA	14.0000		
			SUBSTITUTE	1.3500		
	17 Total			15.3500		(15.3500)
	18	Instructional Asst/Secretary Subs	SCHL GROUP SUBSTITUTE			
Operating Total				866.8806	871.63	4.7494
Special Revenue	1	Unit A - LEA	LEA	29.6200	Budget Planning under development	
	2	Unit A - Stipends	LEA			
	4	Secretaries	LESA 10MON	6.1866		
	5	CO-Support	CENTRAL OF	1.0000		
	7	Non-Union - Instructional Services	SCHL GROUP	23.0000		
		Non-Union - Support Services	SCHL GROUP	1.0000		
		Unit C - Instructional Assistants	LEXED	7.3465		
	7 Total			31.3465		
	10	Special Class Aide (School)	CLASS AIDE	0.5600		
	16	ALA UNION - Asst Principals/Supervisors	ALA UNION	1.0000		
	18	Instructional Asst/Secretary Subs	SUBSTITUTE			
	Revolving Funds	ADULT ED	ADULT ED	21.0000		
Special Revenue Total				90.7131		
Grand Total				957.5937		

Expenses:

- 39) Psychologist: Due to the influx of students with special needs this year, the amount of testing required of our psychologists is putting pressure on our testing and testing materials budget and contracted services.
- 41) Tuitions: Currently we are projecting to receive 72% of our filed FY08 circuit breaker claim. Our net claim was higher than the projected budget amount so the reduction from 75% to 72% by the state will still mean a net gain for the district. We continue to carry 20 students on our Watch List and must prepare for some or all of these students to go out of district at some point during the year. The projected actual number of students remains unchanged at 100. However, the distribution of the students has changed. Currently we are projecting a \$58,000 deficit. This deficit could increase or decrease during the school year as a result of any IEP changes that take place.

TYPE OF PLACEMENT	FY09 PROJECTED		Student		FY09 Update
	STUDENTS 19-Mar-08	FY09 BUDGET 19-Mar-08	Count 28-Oct		
Day	37	\$ 2,279,915	44	\$	2,444,580
Collaborative	24	1,094,304	26		1,163,071
Residential	16	2,340,871	14		1,918,739
Exact Placements TBD	20	1,163,261	15		881,520
Settlements TBD	3	110,600	1		50,000
Offsets: New Programs & LABBB		(699,868)			
Projected Total Cost	100	\$ 6,289,083	100	\$	6,457,910
Projected Circuit Breaker Offset		\$ (1,804,515)		\$	(1,914,856)
Net Cost to Town		\$ 4,484,568		\$	4,543,054
Fund Balance					(58,486)
Watch List			20		\$852,896
Special Education Tuition Balance with Watch List					(\$911,382)

The district budgeted \$300,000 in a credit from LABBB. Currently we are not applying the credit to show a favorable balance in our tuition account. As the year continues, the School Committee will be presented with the option to take the credit and have it applied to any budget deficit, have the money applied and balance flow to Free Cash, or not apply the credit and leave the funds available for another year.

- 42) Special Education Transportation: We are currently participating in a collaborative transportation pilot program with LABBB. The long-term positive effects of this program may be short lived due to the governor's recent cut of the grant that funded this statewide pilot program to combine out of district special education transportation services. A meeting in December will provide additional information with regard to this program. We are seeing a projected savings on transportation as a whole because we are not providing transportation to six of the projected students. The average cost of our out of district students is \$8,226 and in-district is \$5,745

Service	Spec Educ Student Population	FY09 Projected Students	FY09 # of Students	FY09 Budget	FY09 Proj Exp
In District	1,230	67	65		\$ 373,442
Out of District	84	85	81		\$ 666,336
Out of District Potential	13	16	16		\$ 110,600
Total	1,327	168	162	\$ 1,252,602	\$ 1,150,378

43) Special Education Consultants:

As a result of not having been able to fill the BCBA and ABA Tutor vacancies, the district has contracted with various vendors in order to provide services to students in order to meet the requirements contained within their IEP. This has resulted in a substantial deficit in the contracted services budget line item. Some of which may be offset by the unexpended salaries from the vacant positions.

Another factor that has caused a budget line-item deficit is the number of students who have moved into the district after the FY09 budget was appropriated. These students' IEPs require a substantial amount of services that must be provided by a BCBA and/or ABA Tutors.

44) Transportation: A detailed financial report will be provided during the next quarter. The financial summary was being prepared to anticipate a significant expense or reserve for the fuel escalation clause in the contract. In light of the current economic situation and the drop in the price of oil and fuel at the pump, more consultation is required with the bus company as to the status of their fuel availability and costs. Transportation has a new coordinator, Elaine Celi, who is working on the bus stop change requests and transitioning the Special Education Transportation services from Student Services to the Business Office and the Transportation Coordinator. We have denied more stop change requests this year than in the past due to the concern about excess fuel usage, timing of routes, and efficiency. Our evaluations have not always been met with agreement from parents. We have a few cases in which we have brought in the School Safety Officer to assist with the review and evaluation of the bus stop and parent concerns.

46) Legal Services: The Legal Services budget will be in deficit this year due to the number and complexity of different cases. We just settled one case that was headed to federal court, which involved the school department, town counsel, and the insurance company.

56) Telephone Services: The November 17 Town Meeting warrant includes a budget adjustment to the School Committee budget. The adjustment will move the Telephone Expense line from the School Committee to the Department of Public Facilities. The adjustment will also include increasing the General Fund Revenue by \$40,000 to reflect the E-rate funding for which the School Department is eligible for through the Universal Service Tax for our telephones, cell phones, and other eligible networking costs.

The School Department is keeping \$12,000 out of the original appropriation (\$146,050 Account Number: 390751-52206) to maintain the contract with E-rate Online, LLC (\$7,000) who assists us with our E-rate filings and for the Business Office Secretary position (\$5,000) that prepares and collects the data for the quarterly and annual filing requirements.

This transfer is connected with the future unification of the Town and School Departments' telephone systems. The School Department will continue to file for E-rate and will incorporate as much of the Town's eligible costs to maximize the revenue for the General Fund.

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NOTE:

The School Department no longer reports the Department of Public Facilities School related expenses. The reporting of these accounts and their budget will come from Patrick Goddard, Director of Public Facilities.

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Revised November 4, 2008

TYPE	LINE NUMBER	ROLL UP	Data							
			Sum of 2007 ACTUAL	Sum of FY08 YTD EXP	Sum of APPROP	Sum of FY09 YTD EXP/ENC	Sum of 2009 PROJECTED	Sum of TOTAL PROJ EXP	Sum of FY09 Proj Balance	Sum of YTD % Expended
SALARIES & WAGES	1	UNIT A - LEA	36,356,347	38,769,572	42,328,842	3,636,056	37,702,020	41,338,076	990,766	97.66%
	2	UNIT A - STIPENDS	199,738	225,909	292,089	8,419	283,670	292,089	(0)	100.00%
	3	UNIT A - COACHES	491,001	443,421	508,967	70,482	438,485	508,967	0	100.00%
	4	LESA - SECRETARIES	2,197,666	2,273,517	2,475,814	433,432	2,017,637	2,451,069	24,745	99.00%
	5	CO - SUPPORT	310,952	365,838	387,835	108,847	233,618	342,465	45,370	88.30%
	7	UNIT C - INSTR ASST. NONB INSTRUCT PARAPROFESSIONAL	2,386,535	2,643,760	3,011,223	372,032	2,908,391	3,280,424	(269,201)	108.94%
	8	ABA TUTORS	80,169	117,867	460,582	40,399	342,812	383,211	77,371	83.20%
	9	OT ASSISTANTS	125,704	106,397	153,511	10,883	135,372	146,254	7,257	95.27%
	10	SCHOOL AIDES	411,435	335,993	411,359	26,014	292,862	318,877	92,482	77.52%
	12	CUSTODIAL OVERTIME	162,131	256,722						
	13	TECHNOLOGY	370,938	425,972	556,538	100,682	385,918	486,600	69,938	87.43%
	14	CO - ADMINISTRATION	745,588	836,989	848,643	217,781	618,392	836,172	12,471	98.53%
	15	PRINCIPALS	1,135,753	1,084,573	1,099,191	263,969	786,759	1,050,728	48,463	95.59%
	16	ALA - ASST PRINC/SUPVR	1,407,320	1,400,612	1,653,684	341,817	1,155,653	1,497,469	156,215	90.55%
	17	NURSE SUBS TEACHER SUBSTITUTES	71 711,897	8,404 124,683	10,000 65,802	1,035 65,802	8,965 717,677	10,000 783,480	10,000 (658,797)	100.00% 628.38%
	18	SECY SUBS INSTRUC. ASST. SUBS	37,085 37,085	35,545 35,545	35,000 35,000	1,082 1,082	33,918 33,918	35,000 35,000		100.00% 100.00%
	20	SICK LEAVE BUY BACK	10,094		50,000		50,000	50,000		100.00%
	TOWN	SHARED EXPENSES		609						
SALARIES & WAGES Total			46,428,527	50,043,595	54,407,961	5,698,731	48,112,150	53,810,881	597,080	98.90%
EXPENSES	1	BOWMAN	10,671	22,597	25,758	8,683	17,075	25,758		100.00%
	2	BRIDGE	15,978	20,522	26,406	9,179	17,227	26,406		100.00%
	3	ESTABROOK	16,887	18,270	23,004	8,700	14,304	23,004		100.00%
	4	FISKE	11,664	27,099	23,274	9,226	14,048	23,274		100.00%
	5	HARRINGTON	12,635	22,878	21,816	14,801	7,015	21,816		100.00%
	6	HASTINGS	15,357	14,458	22,950	6,757	16,193	22,950		100.00%
	7	CLARKE	9,800	11,207	25,644	4,427	21,217	25,644		100.00%
	8	DIAMOND	18,915	28,910	22,797	7,933	14,864	22,797		100.00%
	9	LHS	103,529	111,746	128,090	37,648	90,442	128,090		100.00%
	10	K-5 LITERACY	103,378	90,763	89,517	17,926	71,591	89,517		100.00%
	11	K-5 MATH	46,101	72,950	65,652	61,176	4,476	65,652		100.00%
	12	K-5 SCIENCE	23,753	39,450	30,544	20,828	9,716	30,544		100.00%
	13	K-5 SOCIAL STUDIES	22,581	17,792	25,013	9,521	15,492	25,013		100.00%
	14	6-8 ENG/LANG ARTS	19,837	26,092	31,421	16,363	15,058	31,421	0	100.00%
	15	6-8 SOCIAL STUDIES	1,295	2,113	721	716	6	721		100.00%
	16	6-8 FOREIGN LANGUAGE	14,459	23,321	27,078	18,729	8,349	27,078		100.00%
	17	6-8 MATH	13,520	21,064	25,112	6,339	18,773	25,112		100.00%
	18	6-8 SCIENCE	30,084	31,538	37,075	25,781	11,294	37,075		100.00%
	19	6-8 SOCIAL STUDIES	13,762	13,733	20,498	12,241	8,257	20,498		100.00%
	20	6-8 INFO TECH/BUSINESS	7,309	8,415	8,556	1,845	6,711	8,556		100.00%
	9-12	INFO TECH/BUSINESS								
	21	9-12 ENG/LANG ARTS	26,855	26,265	28,634	10,846	17,788	28,634		100.00%
	22	9-12 FOREIGN LANGUAGE	21,596	34,506	34,909	29,517	5,392	34,909		100.00%
	23	9-12 MATH	10,143	20,292	23,690	7,322	16,368	23,690		100.00%
	24	9-12 SCIENCE	73,417	82,918	85,453	21,771	63,682	85,453		100.00%
	25	9-12 SOCIAL STUDIES	31,008	33,056	36,050	12,337	23,713	36,050		100.00%
	26	9-12 COMPETITIVE SPEECH	1,117	607	2,060		2,060	2,060		100.00%
	27	9-12 POLICY DEBATE	108	910	2,060		2,060	2,060		100.00%
	28	9-12 GUIDANCE	2,717	5,281	7,210	2,059	5,151	7,210		100.00%
	29	K-12 CURRICULUM	71,217	127,710	298,730	98,832	199,898	298,730	(0)	100.00%
	30	K-12 LIBRARY/MEDIA	103,690	135,293	154,635	58,489	96,146	154,635		100.00%
	31	TECHNOLOGY	95,961	317,391	160,934	49,189	111,745	160,934		100.00%
	32	ENGLISH LANGUAGE LEARNERS	8,883	60,988	10,300	9,351	949	10,300		100.00%
	33	K-12 PE/WEELLNESS	44,810	55,523	56,650	19,240	37,410	56,650		100.00%
	34	K-12 VISUAL ARTS	56,418	63,823	72,100	51,693	20,407	72,100		100.00%
	35	K-12 PERFORMING ARTS	78,441	61,397	77,250	21,445	55,805	77,250		100.00%
	36	ATHLETICS	294,815	126,364	111,546	21,697	89,849	111,546		100.00%
	37	EARLY CHILDHOOD PROGRAM	13,520	31,920	65,875	24,480	41,395	65,875		100.00%
	38	HEALTH SERVICES	6,977	11,414	12,595	5,134	7,461	12,595		100.00%
	39	PSYCHOLOGIST	75,815	80,316	86,435	101,819	34,023	135,843	(49,408)	157.16%
	40	K-12 STUDENT SERVICES	102,990	109,371	189,414	56,546	132,868	189,414		100.00%
	41	TUITION * Budget & Projection Net Circuit Breaker Offset	4,287,066	4,440,886	4,484,568	2,191,495	2,351,559	4,543,054	(58,486)	101.30%
	42	TRANSPORTATION SPECIAL EDUCATION	896,513	1,073,155	1,252,602	642,374	508,004	1,150,378	102,224	91.84%
	43	SPECIAL EDUCATION CONSULTANTS	725,739	781,695	518,362	350,055	379,391	729,446	(211,084)	140.72%
	44	TRANSPORTATION	1,335,414	386,200	494,596		494,596	494,596		100.00%
	45	PRINT CENTER	202,489	263,464	278,100	54,839	223,261	278,100		100.00%
	46	LEGAL SERVICES	139,625	228,535	136,793	165,000	60,193	225,193	(88,400)	164.62%
	47	TEACHER SUBSTITUTES	567,424	399,030	317,148	304,148	13,000	317,148		100.00%
	48	ADMINISTRATION	243,930	379,905	295,973	219,508	76,465	295,973		100.00%
	56	TELEPHONE/Cell Phone/Pagers	121,153	127,055	164,630	104,806	59,824	164,630		100.00%
	58	PRIOR YEAR EXPENSES	102,626	125,200						
	59	REVOLVING FUND PROGRAMS	236,313	191,518						
	60	PROGRAM ELIMINATION								
EXPENSES Total			10,490,306	10,406,905	10,140,228	4,932,809	5,512,572	10,445,382	(305,154)	103.01%
Grand Total			56,918,833	60,450,500	64,548,189	10,631,541	53,624,722	64,256,263	291,926	99.55%

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Grant Summary:

We are currently reconciling our grant personnel. We have received late notice of our grant awards this year and have had some of our grant amounts adjusted due to the 9C cuts from the governor as late as of the writing of this update. METCO has received a \$5,553 cut. An update to this summary will be provided in the next quarterly report. We anticipate that the operating budget will need to absorb some of our grant expenses that are no longer funded.

Org	FY2009 State Grants	Budget in Munis	FTE	Total Projected	Balance Available
25355140	Essential School Health (290)	\$ 150,000	-	\$ 160,367	(10,367.08)
25355240	Kindergarten Transition (702)	\$ 127,000	-	\$ 127,000	-
25355340	Metco (317)	\$ 1,565,094	16.28	\$ 1,541,008	24,086.10
	Metco (317) Academic Achievement	\$ (5,553)	2.40	\$ -	(5,553.00)
	Total Metco	\$ 1,559,541	18.68	\$ 1,541,008	18,533.10
25355440	FDK Kindergarten (701)	\$ 298,000	4.00	\$ 255,749	42,251.45
	Total State Grants	\$ 2,134,541	22.68	\$ 2,084,124	50,417.48
	FY2009 Federal Grants				
25383640	Sped 94-142 (240)	\$ 1,443,712	21.18	\$ 1,510,494	(66,781.93)
25383540	Title I (305)	\$ 218,687	2.30	\$ 218,843	(156.26)
25383840	Title II A (140)	\$ 111,581	1.43	\$ 111,581	0.09
25383440	Title II D (160)	\$ 3,812	-	\$ 3,812	-
25383740	Title III (180)	\$ 50,452	0.25	\$ 50,452	(0.08)
25383940	Early Childhood Grant (262)	\$ 40,183	1.53	\$ 40,039	143.77
	Total Federal Grants	\$ 1,868,427	26.69	\$ 1,935,221	(66,794.41)
	Total All FY2009 State & Federal	\$ 4,002,968	49.37	\$ 4,019,345	(16,376.93)