



Lexington Public Schools

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To: Paul Ash, Superintendent
From: Mary Ellen Dunn, Assistant Superintendent for Finance and Business
Date: May 1, 2009
Re: FY 2009 3rd Quarter Financial Report

The Lexington Public Schools closed the third quarter with a projected surplus of \$547,809 without using the LABBB credit. The LABBB credit is scheduled to be applied at fiscal year close if necessary due to the volatility experienced in the operating budget this year. Any balance remaining in the credit will be used to offset future tuition budget deficits should they occur.

The Superintendent closed the FY2009 operating budget on April 15, 2009. The original close date of May 1, 2009, was adjusted as a result of the projected deficit from the second quarter report. Provided in this report is a summary of significant changes since the second quarter report and the FY2009 School Committee approved budget. A projection of the district's state and federal grants is attached to the end of this report.

	Sum of APPROP	Sum of ADJSTMTS	Sum of BUDGET	Sum of FY09 YTD EXP/ENC	Sum of 2009 PROJECTED	Sum of FY09 Proj. Exp YTD	Sum of FY09 Proj Balance
SALARIES & WAGES Total	\$54,407,961	(\$11,000)	\$54,396,961	\$36,993,020	\$16,766,378	\$53,759,397	\$637,564
EXPENSES Total	\$10,140,228	(\$131,961)	\$10,008,267	\$8,896,354	\$1,201,668	\$10,098,022	(\$89,755)
Total Appropriation	\$64,548,189	(\$142,961)	\$64,405,228	\$45,889,374	\$17,968,046	\$63,857,419	\$547,809

Salary and Wages:

Overall, the salary and wages lines are now projected to be in surplus. The changes from the last report occurred primarily in Unit A and Unit C. Variables that were outstanding as of the last quarter were faculty and staff on leaves of absence, and special education costs associated with in-district service delivery requirements. For the 3rd Quarter, these variables are more finely calculated and predictable through the end of the fiscal year.

Unit A – LEA: The increase in the projection is due to the continued refinement of faculty and staff leaves of absences and the turnover of employees who resigned and were replaced. The projection for Unit A this quarter increased by \$642,380 from the second quarter. The balance is used to offset our Long-Term Substitute account (Line #17). The budget included \$872,639 in anticipated projected salary savings for this fiscal year.

LESA – Secretaries: The projection includes the cost of the contract settlement for a renewed contract and reclassification of positions within the unit. There were vacancies periodically throughout the year whereby employees were not paid, along with scheduled hours not being worked that are reflected. We were also required to

expend funds for a temporary agency to replace a vacancy in the Student Services area which is reflected in the Secretary Substitute line.

Central Office Support: Staff contract settlements and additional payroll at the fiscal year cross over. The amount over budget is distributed across Human Resources, Business Office, Print Shop, and the Superintendent's Office. In addition, this line item has \$14,000 in additional expenses for the balance of the fiscal year to cover the new position of Student Services Finance and Operation Manager. In FY09 and FY10, we must deal with an additional pay period. In addition, we have moved the on-call Print Shop Employees and School Recording Secretary into this line. These employees were previously charged to the Secretary Substitute line (approximately \$15,000 per year). We have not yet made the budget adjustment between these lines for these two re-categorized expenses. In addition, we do not budget for an overtime amount for our Print Shop employee.

UNIT C – Instructional Assistants: This line was \$350,000 in the negative for the second quarterly report. The third quarter shows a small surplus. We are currently reviewing the payroll for this unit to see if there are anomalies in the biweekly payrolls that can point to any particular reasons for this dramatic shift in our projection between quarters. We are looking at turnover of employees where there are two on payroll at the same time (one final pay and one new pay), reduction in the hours worked, employees not working budgeted hours, and projection methodology.

Please note that in both FY07 and FY08 the year-end close for this Unit has been around the budgeted amounts, even after showing negative projections in every quarterly report throughout the fiscal year. While our monitoring improvements over the last couple of years are showing signs of more timely information available on this group, we continue to have more work to do.

ABA/BCBA Tutors: This particular line item is producing savings, which is offsetting the deficit in our student services contracted services lines 39 and 43. The district has had difficulty filling these positions this year and had to use outside consulting services to fill in for service delivery requirements in IEPs.

Central Office - Administration: Central office administrators received the same raise as other professional employees.

Principals - Additional funds are added to this line to reflect the cost of unused vacation leave for the principals who are retiring this year. Principals received the same raise as other professional employees.

ALA – Asst Principal/Supervisors: The district has moved positions from the LEA into the ALA for special education supervisors. The district has also removed the position for the K-12 PE/Wellness Director from this unit to the LEA. Additional alignment of work year and pay is the result of the deficit being shown. No budgetary transfer was made between the LEA and ALA lines to reflect the transfer of positions between units.

Sick Leave Buy Back: The amount reflects an annual payment of \$3,300 paid to retirees who elected a clause in the LEA contract for an enhanced longevity payment. These employees could have been paid the balance owed upon their retirement. The district has kept them active as employees to make a single payment annually. This practice has been terminated for all individuals who retire and the full payout will now be

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paid at the time of retirement. Active employees who elected this payment receive it, as is part of their regular wages.

Substitutes: The third quarter report shows all projected long-term substitutes through the end of the school year. As we head into the spring, any additional leaves cost us two salaries (eight-week family medical leave of the employee and the daily cost of the substitute). During the second quarter, projected long-term substitute costs declined due to a shift in the number of leaves during this quarter. In the first quarter, we had anticipated long-term substitutes to be hired for the entire year due to the uncertainty of when individuals would be returning. We continue to analyze our substitute costs and practice to see if there is any predictability in our savings as we progress through the school year.

Expenses:

General Expenses: Overall, general expenses appear to be at their anticipated spend rate. Line items requiring additional information and explanation are provided below. Variables still outstanding are special education costs associated with in-district service delivery requirements and special education transportation.

Please note that even though some of the department budgets (Expense Lines #1 -40) are showing a deficit, by the close of the fiscal year they may not. The reason for this is due to the timing of collecting data from MUNIS. As invoices are processed and entered into MUNIS, encumbrances are not liquidated until the check is issued. Thus, there can be a “double count” of the expenditure. This creates a conservative expenditure report for these departments. Once we have processed all of the invoices and completed our budget close, we will see balances that are more accurate in these departments. In addition, departments with no balance showing are assumed to be expending 100% of their funds before April 15, 2009.

Line 39: Psychologists: 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. The projected deficit of (\$46,725) is reduced from (\$49,408) projected as of the first quarter report. There are ABA/BCBA services charted to this line item under contracted services.

Special Education Expenses: The special education budget currently has addressed the projected deficit of previously reported. The majority of this expense is in our consulting services and legal services lines. An explanation for each of the line items follows.

LINE NUMBER	ROLL UP	Sum of APPROP	Sum of ADJUSTMENTS	Sum of BUDGET	Sum of FY09 YTD EXP/ENC	Sum of % EXP/ENC YTD	Sum of 2009 PROJECTED	Sum of FY09 Proj. Exp YTD	Sum of FY09 Proj Balance
37	EARLY CHILDHOOD PROGRAM	\$65,875	\$0	\$65,875	\$50,189	76.19%	\$15,686	\$65,875	\$0
40	K-12 STUDENT SERVICES	\$178,769	\$2,500	\$181,269	\$160,613	88.60%	\$20,656	\$181,269	(\$0)
41	TUITION * Budget & Projection Net Circuit Breaker Offset	\$4,484,568	\$0	\$4,484,568	\$3,454,977	77.04%	\$629,335	\$4,084,312	\$400,256
42	TRANSPORTATION SPECIAL EDUCATION	\$1,252,602	\$0	\$1,252,602	\$1,053,438	84.10%	\$90,173	\$1,143,611	\$108,991
43	SPECIAL EDUCATION CONSULTANTS	\$518,362	\$0	\$518,362	\$800,526	154.43%	\$0	\$800,526	(\$282,164)
46	LEGAL SERVICES	\$0	\$0	\$0	\$138,400	RDIV/DI	\$75,000	\$213,400	(\$213,400)
Grand Total		\$6,500,176	\$2,500	\$6,502,676	\$5,658,142	87.01%	\$830,851	\$6,488,993	\$13,683

Line 41: Tuitions: Currently, we are projecting a \$400,000 savings without using the LABBB credit. The primary change between quarters is the calculation of our “Exact Placements TBD” category of students. The district settled a multi-year case with a projected savings of \$150,000 to the tuition budget. The projected cost for “Exact Placements TBD” who have not been placed by the end of the third quarter reduce significantly to the district. While a placement may still be made, the cost is for the balance of the school year, which is generally

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less than 50 days. At this time, we are going to attempt to reserve the LABBB Collaborative credit to be available for any unforeseen activity in this account.

Type of Placement	FY09 Projected Students	FY09 Budget	Student Count 28-Oct	FY09 Update	Student Count 6-Feb	FY09 Update	Student Count 16-Apr	FY09 Update
Day	37	\$ 2,279,915	44	\$ 2,444,580	48	\$ 2,713,610	48	\$ 2,736,853
Collaborative	24	\$ 1,094,304	26	\$ 1,163,071	26	\$ 1,166,246	26	\$ 1,147,831
Residential	16	\$ 2,340,871	14	\$ 1,918,739	11	\$ 1,729,851	11	\$ 1,729,850
Exact Placements TBD	20	\$ 1,163,261	15	\$ 881,520	18	\$ 715,628	22	\$ 344,634
Settlements TBD	3	\$ 110,600	1	\$ 50,000	1	\$ 40,000	1	\$ 40,000
Offsets: New Programs & LABBB		\$ (699,868)						
Projected Total Cost	100	\$ 6,289,083	100	\$ 6,457,910	104	\$ 6,365,335	108	\$ 5,999,168
Projected Circuit Breaker Offset		\$ (1,804,515)		\$ (1,914,856)		\$ (1,914,856)		\$ (1,914,856)
Net Cost to Town		\$ 4,484,568		\$ 4,543,054		\$ 4,450,479		\$ 4,084,312
Fund Balance				\$ (58,486)		\$ 34,089		\$ 400,256
Watch List			20	\$ 852,896	19	\$ 690,270		
Special Education Tuition with Watch List				\$ 911,382		\$ 656,181		

Line 42 Special Education Transportation: We are currently participating in a collaborative transportation pilot program with LABBB. Our savings continue as the year progresses. The average projected cost for the year of our out-of-district students is \$7,877.72 and in-district is \$6,424.32.

	Special Education Student Population	Projected Students	FY09 Budget	Student Count 28-Oct	FY09 Update	Student Count 6-Feb	FY09 Update	Student Count 16-Apr	FY09 Update
In District	1230	67		65	\$ 373,442	65	\$ 312,155	66	\$ 424,005
Out of District	84	85		81	\$ 666,336	81	\$ 670,992	85	\$ 669,606
Out of District Potential	13	16		16	\$ 110,600	16	\$ 90,225	22	\$ 50,000
Totals	1327	168	\$ 1,252,602	162	\$ 1,150,378	162	\$ 1,073,372	173	\$ 1,143,611
Favorable/(Unfavorable)					\$ 102,224		\$ 179,230		\$ 108,991

Line 43 Special Education Consultants: As a result of not having been able to fill the Board Certified Behavior Analyst (BCBA) and Applied Behavior Analyst (ABA) Tutor vacancies, the district has contracted with various vendors to provide services to students in order to meet the requirements contained within their IEP. This has resulted in a substantial deficit (\$282,000) in the contracted services budget line item. The unexpended salaries from the vacant positions may offset some of the projected deficit in this account, but not the premium paid to outside consultants. In FY10, we have changed our service delivery model to avoid this cost.

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 BCBAs and/or ABA Tutors.

Within this account there is potentially \$100,000 currently encumbered, but not necessarily needed in this line item. However, there are potentially compensatory services that need to be paid from services not being delivered this year from either providers canceling or families canceling service appointments. There is also another settlement case for multiple years of compensatory services owed to a family. These two issues could easily eat up the savings. Therefore, there will be no change in the consulting services line until the new Student Services Finance and Operation Manager arrives and continues the analysis required with the Student Services Supervisors on the consulting services detail and compensatory services obligations of the department.

Line 44 Transportation: The adjustments from last quarter are as follows:

1. The Fuel Escalation projection was reduced from \$30,000 to \$4,838, resulting in a \$25,162 savings in the encumbrance for this year's contract. \$(25,162)
 2. The purchase order has been adjusted to the routes being billed versus the projection of routes. This reduction has netted an additional \$32,310. (32,310)
 3. Revenue updates and recent deposits bring the projected revenue shortfall down from \$25,000 to \$22,340. Review of the impact of financial assistance for all programs is pending completion. 22,340
 4. Emergency Response Incident and High School Extra Days 5,850
 5. FY08 Private School Bus offset to Transportation Revolving Fund 60,573
- All of the Above are posted and reflected in the YTD EXP/ENC column*

The revised transportation projection for the third quarter is a balance of \$1,835. No revenue collected for next year's program will be available to offset this year's budget.

LINE NO.	ROLL UP	Sum of APPROP	Sum of ADJ	Sum of BUDGET	Sum of FY09 YTD EXP/ENC	Sum of % EXP/ENC YTD	Sum of 2009 Proj.	Sum of FY09 Proj. Exp YTD	Sum of FY09 Proj. Balance
44	TRANSPORTATION	\$494,596	\$0	\$494,596	\$432,188	87.38%	\$60,573	\$492,761	\$1,835

Line 46 Legal Services: The Legal Services budget will be in deficit this year due to the number and complexity of different cases. We project an additional \$75,000 in litigation expenses for special education cases and \$25,000 in labor negotiation expenses for the balance of the fiscal year.

LINE NUMBER	ROLL UP	DESCRIPTION	Sum of APPROP	Sum of ADJUSTMTS	Sum of BUDGET	Sum of FY09 YTD EXP/ENC	Sum of % EXP/ENC YTD	Sum of 2009 PROJECTED	Sum of FY09 Proj. Exp YTD	Sum of FY09 Proj Balance
46	LEGAL SERVICES	LEGAL JUDGMENTS	\$0	\$0	\$0	\$40,575	#DIV/0!	\$0	\$40,575	(\$40,575)
		LEGAL SERV	\$0	\$0	\$0	\$138,400	#DIV/0!	\$75,000	\$213,400	(\$213,400)
		LEGAL SERVICES	\$136,793	\$0	\$136,793	\$79,534	58.14%	\$25,000	\$104,534	\$32,259
Grand Total			\$136,793	\$0	\$136,793	\$258,509	188.98%	\$100,000	\$358,509	(\$221,716)

Line 56 Telephone Services: This line reflects the November 17 Town Meeting vote to adjust the School Committee budget. The adjustment moved the telephone expense line from the School Committee to the Department of Public Facilities. The adjustment also includes increased General Fund Revenue by \$40,000 to reflect the E-rate funding for which the School Department is eligible through the Universal Service Tax for our telephones, cell phones, and other eligible networking costs. 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.

The School Department pays for cellular phones for staff and administrators as part of our emergency response system, our emergency calling system, and the contract with E-rate Online, LLC who assists us with our E-rate filings to generate general fund revenue.

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TYPE	LINE NUMBER	ROLL UP	Sum of APPROP	Sum of ADJSTMTS	Sum of BUDGET	Sum of FY09 YTD EXP/ENC	Sum of % EXP/ENC YTD	Sum of 2009 PROJECTED	Sum of FY09 Proj. Exp YTD	Sum of FY09 Proj Balance
SALARIES	1	UNIT A - LEA	\$42,328,842	\$0	\$42,328,842	\$27,866,385	65.83%	\$13,424,526	\$41,290,911	\$1,037,931
	2	UNIT A - STIPENDS	\$292,089	(\$11,000)	\$281,089	\$85,204	30.31%	\$195,884	\$281,089	\$0
	3	UNIT A - COACHES	\$508,967	\$0	\$508,967	\$393,058	77.23%	\$115,909	\$508,967	\$0
	4	LESA - SECRETARIES	\$2,475,814	\$0	\$2,475,814	\$1,859,126	75.09%	\$588,899	\$2,448,025	\$27,789
	5	CO - SUPPORT	\$387,835	\$0	\$387,835	\$330,576	85.24%	\$109,869	\$440,445	(\$52,610)
	7	NONB INSTRUCT PARAPROFESSIONAL	\$0	\$0	\$0	\$1,659	#DIV/0!	\$0	\$1,659	(\$1,659)
		UNIT C - INSTR ASST.	\$3,011,223	\$0	\$3,011,223	\$2,151,248	71.44%	\$853,008	\$3,004,256	\$6,967
	8	ABA TUTORS	\$460,582	\$0	\$460,582	\$190,103	41.27%	\$86,080	\$276,183	\$184,399
	9	OT ASSISTANTS	\$153,511	\$0	\$153,511	\$78,537	51.16%	\$37,088	\$115,625	\$37,886
	10	SCHOOL AIDES	\$411,359	\$0	\$411,359	\$268,318	65.23%	\$103,639	\$371,957	\$39,402
	13	TECHNOLOGY	\$556,538	\$0	\$556,538	\$405,463	72.85%	\$124,733	\$530,196	\$26,342
	14	CO - ADMINISTRATION	\$848,643	\$0	\$848,643	\$670,984	79.07%	\$196,051	\$867,035	(\$18,392)
	15	PRINCIPALS	\$1,099,191	\$0	\$1,099,191	\$862,427	78.46%	\$305,557	\$1,167,984	(\$68,793)
	16	ALA - ASST PRINC/SUPVR	\$1,653,684	\$0	\$1,653,684	\$1,230,489	74.41%	\$401,667	\$1,632,157	\$21,527
	17	NURSE SUBS	\$10,000	\$0	\$10,000	\$18,251	182.51%	\$0	\$18,251	(\$8,251)
		TEACHER SUBSTITUTES	\$124,683	\$0	\$124,683	\$528,779	424.10%	\$205,866	\$734,645	(\$609,962)
	18	INSTRUC. ASST. SUBS	\$50,000	\$0	\$50,000	\$18,633	37.27%	\$0	\$18,633	\$31,367
		SECY SUBS	\$35,000	\$0	\$35,000	\$13,979	39.94%	\$17,600	\$31,579	\$3,421
	20	SICK LEAVE BUY BACK	\$0	\$0	\$0	\$19,800	#DIV/0!	\$0	\$19,800	(\$19,800)
SALARIES & WAGES Total			\$64,407,961	(\$11,000)	\$64,396,961	\$36,993,020	68.01%	\$16,766,378	\$53,759,397	\$637,564
EXPENSE	1	BOWMAN	\$25,758	\$0	\$25,758	\$23,888	92.74%	\$1,870	\$25,758	\$0
	2	BRIDGE	\$26,406	\$3,653	\$30,059	\$26,968	89.72%	\$3,091	\$30,060	(\$1)
	3	ESTABROOK	\$23,004	\$0	\$23,004	\$21,539	93.63%	\$1,465	\$23,004	\$0
	4	FISKE	\$23,274	\$0	\$23,274	\$20,273	87.11%	\$3,001	\$23,274	\$0
	5	HARRINGTON	\$21,816	\$0	\$21,816	\$21,172	97.05%	\$644	\$21,816	(\$0)
	6	HASTINGS	\$22,950	\$0	\$22,950	\$20,228	88.14%	\$2,722	\$22,950	\$0
	7	CLARKE	\$25,644	\$0	\$25,644	\$21,335	83.20%	\$4,309	\$25,644	\$0
	8	DIAMOND	\$22,797	\$11,025	\$33,822	\$34,069	100.73%	(\$247)	\$33,822	\$0
	9	LHS	\$128,090	\$67	\$128,157	\$100,156	78.15%	\$28,000	\$128,157	\$0
	10	K-5 LITERACY	\$89,517	\$0	\$89,517	\$88,218	98.55%	\$1,299	\$89,517	\$0
	11	K-5 MATH	\$65,652	\$0	\$65,652	\$66,361	101.08%	\$0	\$66,361	(\$709)
	12	K-5 SCIENCE	\$30,544	\$0	\$30,544	\$30,538	99.98%	\$0	\$30,538	\$6
	13	K-5 SOCIAL STUDIES	\$25,013	(\$3,654)	\$21,359	\$20,685	96.84%	\$674	\$21,359	(\$0)
	14	6-8 ENGL/LANG ARTS	\$31,421	(\$2,500)	\$28,921	\$27,810	96.16%	\$1,111	\$28,921	\$0
	16	6-8 FOREIGN LANGUAGE	\$27,078	\$0	\$27,078	\$26,517	97.93%	\$561	\$27,078	(\$0)
	17	6-8 MATH	\$25,112	(\$2,500)	\$22,612	\$21,383	94.57%	\$1,229	\$22,612	\$0
	18	6-8 SCIENCE	\$37,075	(\$2,500)	\$34,575	\$34,488	99.75%	\$87	\$34,575	\$0
	19	6-8 SOCIAL STUDIES	\$21,219	(\$2,500)	\$18,719	\$17,639	94.23%	\$1,080	\$18,719	(\$0)
	20	6-8 INFO TECH/BUSINESS	\$8,556	\$0	\$8,556	\$7,681	89.78%	\$875	\$8,556	\$0
	21	9-12 ENGL/LANG ARTS	\$28,634	\$0	\$28,634	\$27,003	94.30%	\$1,631	\$28,634	(\$0)
	22	9-12 FOREIGN LANGUAGE	\$34,909	\$0	\$34,909	\$34,577	99.05%	\$332	\$34,909	\$0
	23	9-12 MATH	\$23,690	\$0	\$23,690	\$23,420	98.86%	\$270	\$23,690	(\$0)
	24	9-12 SCIENCE	\$85,453	\$0	\$85,453	\$84,633	99.04%	\$820	\$85,453	\$0
	25	9-12 SOCIAL STUDIES	\$36,050	(\$1,000)	\$35,050	\$34,830	99.37%	\$220	\$35,050	(\$0)
	26	9-12 POLICY DEBATE/SPEECH	\$4,120	\$0	\$4,120	\$2,579	62.59%	\$1,541	\$4,120	\$0
	27	9-12 INFO TECH/BUSINESS	\$0	\$0	\$0	\$0	#DIV/0!	\$0	\$0	\$0
	28	9-12 GUIDANCE	\$7,210	(\$631)	\$6,579	\$4,810	73.11%	\$1,769	\$6,579	(\$0)
	29	K-12 CURRICULUM	\$298,730	(\$50,000)	\$248,730	\$257,074	103.35%	\$0	\$257,074	(\$8,344)
	30	K-12 LIBRARY/MEDIA	\$154,635	\$0	\$154,635	\$158,758	102.67%	\$0	\$158,758	(\$4,123)
	31	TECHNOLOGY	\$160,934	\$564	\$161,498	\$163,834	101.45%	\$0	\$163,834	(\$2,336)
	32	ENGLISH LANGUAGE LEARNERS	\$10,300	\$0	\$10,300	\$11,008	106.87%	\$0	\$11,008	(\$708)
	33	K-12 PE/WEELLNESS	\$56,650	(\$200)	\$56,450	\$56,071	99.33%	\$379	\$56,450	(\$0)
	34	K-12 VISUAL ARTS	\$72,100	(\$300)	\$71,800	\$62,874	87.57%	\$8,926	\$71,800	(\$0)
	35	K-12 PERFORMING ARTS	\$77,250	\$475	\$77,725	\$72,523	93.31%	\$5,202	\$77,725	\$0
	36	ATHLETICS	\$111,546	\$0	\$111,546	\$79,264	71.06%	\$32,282	\$111,546	\$0
	37	EARLY CHILDHOOD PROGRAM	\$65,875	\$0	\$65,875	\$50,189	76.19%	\$15,686	\$65,875	\$0
	38	HEALTH SERVICES	\$12,595	\$0	\$12,595	\$12,481	99.10%	\$114	\$12,595	(\$0)
	39	PSYCHOLOGIST	\$86,435	(\$2,500)	\$83,935	\$130,660	155.67%	\$0	\$130,660	(\$46,725)
	40	K-12 STUDENT SERVICES	\$189,414	\$2,500	\$191,914	\$161,040	83.91%	\$30,874	\$191,914	(\$0)
	41	TUITION * Budget & Projection Net Circuit Breaker Offset	\$4,484,568	\$0	\$4,484,568	\$3,454,977	77.04%	\$629,335	\$4,084,312	\$400,256
	42	TRANSPORTATION SPECIAL EDUCATION	\$1,252,602	\$0	\$1,252,602	\$1,053,438	84.10%	\$90,173	\$1,143,611	\$108,991
	43	SPECIAL EDUCATION CONSULTANTS	\$518,362	\$0	\$518,362	\$800,526	154.43%	\$0	\$800,526	(\$282,164)
	44	TRANSPORTATION	\$494,596	\$0	\$494,596	\$432,188	87.38%	\$60,573	\$492,761	\$1,835
	45	PRINT CENTER	\$278,100	\$0	\$278,100	\$243,267	87.47%	\$34,833	\$278,100	\$0
	46	LEGAL SERVICES	\$136,793	\$0	\$136,793	\$258,509	188.98%	\$100,000	\$358,509	(\$221,716)
	47	TEACHER SUBSTITUTES	\$317,148	\$50,000	\$367,148	\$306,974	83.61%	\$93,936	\$400,910	(\$33,762)
	48	ADMINISTRATION	\$295,973	\$11,000	\$306,973	\$283,063	92.21%	\$23,910	\$306,973	\$0
	56	TELEPHONE/Cell Phone/Pagers	\$164,630	\$134,050	\$30,580	\$4,579	14.97%	\$17,091	\$21,670	(\$0)
EXPENSES Total			\$10,140,228	\$145,049	\$10,017,177	\$8,896,354	88.81%	\$1,201,668	\$10,098,022	(\$89,755)
Grand Total			\$64,548,189	\$134,049	\$64,414,138	\$45,889,374	71.24%	\$17,968,046	\$63,857,419	\$547,809

Lexington Public Schools – FY2009 3rd Quarter Report as of March 31, 2009

Grant Summary: Due to the budget shortfall at the State level, the Governor made 9C cuts, including the METCO budget. The METCO budget was reduced by \$77,436 this year. It will mean for the first time that minimal funds will be available for non-METCO direct services.

At this time, the projected deficits will not materialize due to the assumptions used in our projections. Any negative balances must be made up by the operating budget. At this time, we have not adjusted the operating budget projection to reflect any of the deficits cited below.

Org	FY2009 State Grants	Budget in Munis	FTE	YTD Actuals	Adj/Enc	YTD Balance With Adj/Enc	Projected Pays Remaining	Total Projected	Balance Available
25355140	Essential School Health (290)	150,000.00	1.40	96,184.58	11,486.51	107,671.09	42,316.69	149,987.78	12.22
25355240	Kindergarten Transition (702)	127,000.00	-	42,498.90	21,339.31	63,838.21	63,161.79	127,000.00	-
25355340	Metco (317)	1,297,004.00	15.28	669,671.47	268,440.91	938,112.38	330,195.15	1,268,307.53	28,696.47
	Metco (317) Academic Achievement	185,101.00	2.40	55,135.14	(32,690.62)	22,444.52	109,382.74	131,827.26	53,273.74
	Total Metco	1,482,105.00	17.68	724,806.61	235,750.29	960,556.90	439,577.89	1,400,134.79	81,970.21
25355440	FDK Kindergarten (701)	298,000.00	4.00	164,928.85	45,094.84	210,023.69	85,836.55	295,860.24	2,139.76
25355540	Academic Support (632)	7,300.00	-	1,839.50	100.00	1,939.50	5,360.50	7,300.00	-
25355640	Safe Schools Gay & Lesbian Students (194)	1,500.00	-	-	250.00	250.00	1,250.00	1,500.00	-
	Total State Grants	2,065,905.00	23.08	1,030,258.44	314,020.95	1,344,279.39	637,503.42	1,981,782.81	84,122.19
	FY2009 Federal Grants								
25383640	Sped 94-142 (240)	1,443,712.00	20.78	609,215.18	240,989.05	850,204.23	587,636.93	1,437,841.16	5,870.84
25383540	Title I (305)	218,687.00	2.30	104,850.88	28,163.27	133,014.15	85,672.85	218,687.00	-
25383840	Title II A (140)	111,581.00	1.43	71,077.06	(7,708.64)	63,368.42	48,212.68	111,581.10	(0.10)
25383440	Title II D (160)	3,812.00	-	2,700.00	-	2,700.00	1,112.00	3,812.00	-
25383740	Title III (180)	50,452.00	0.25	18,552.46	5,416.56	23,969.02	26,483.06	50,452.08	(0.08)
25383940	Early Childhood Grant (262)	40,183.00	1.53	18,530.86	7,994.89	26,525.75	14,453.13	40,978.88	(795.88)
25384040	Sped Program Improvement (274)	20,461.00	-	4,775.47	-	4,775.47	15,685.53	20,461.00	-
	Total Federal Grants	1,888,888.00	26.29	829,701.91	274,855.13	1,104,557.04	779,256.18	1,883,813.22	5,074.78
	Total All FY2009 State & Federal	3,954,793.00	49.37	1,859,960.35	588,876.08	2,448,836.43	1,416,759.60	3,865,596.03	89,196.97

General Fund Revenue Collection: The School Department is on track for meeting its obligation to collect general fund revenues. The exception to this is the Rental of Town Buildings. These revenues are under the Department of Public Facilities and are posted to another revenue line in the operating budget outside of the school department.

	Actual FY2004	Actual FY2005	Actual FY2006	Actual FY2007	Actual FY2008	Estimated FY2009	Actuals 3/30/09	Variance Estimated/Actuals YTD 03/31/09	Projected FY2010
TUITION	867,998.00	871,522.00	1,103,689.00	934,712.00	395,913.00	289,258.00	340,154.03	50,896.03	292,720.00
SCHOOL BUS TICKETS	-	-	-	-	-	-	-	-	-
ATHLETIC FEES	529,892.00	529,994.00	711,129.00	131,521.00	12,946.00	-	-	-	-
RENTALS OF TOWN BUILDINGS	193,647.00	237,137.00	240,634.00	409,080.00	-	-	-	-	-
MEDICAID REIMBURSEMENT	27,377.00	27,377.00	117,078.00	131,548.00	132,647.00	68,000.00	-	(68,000.00)	-
MUSIC FEE	117,082.00	77,014.00	34,848.00	117,342.00	77,989.00	113,000.00	135,536.79	22,536.79	113,000.00
STUDENT PARKING FEES	-	-	-	97,925.00	104,250.00	94,258.00	113,575.00	19,317.00	101,080.00
TRANSCRIPT FEES	-	-	-	14,296.00	16,013.00	14,000.00	8,532.00	(5,468.00)	15,140.00
E-RATE FILING REIMBURSEMENT	-	-	-	-	8,068.00	-	25,390.24	25,390.24	25,000.00
	-	-	-	33,000.00	44,000.00	-	57,120.00	57,120.00	38,500.00

Medicaid Reimbursement: This year is the first year we have had a single staff member assigned to file and attempt to maximize the Medicaid funds for which we are eligible from the federal government. To date, we have generated more than in previous years and more than covered the increased cost of adding this employee. In addition, although eligibility rules are changing July 1, 2009, we feel that we can continue to maintain the current level of revenue going forward in future years.