C96- 295

CHAIR
MAYOR SHEILA DOYLE RUSSELL
VICE CHAIR
E. DENISE SIMMONS

SCHOOL COMMITTEE
454 BROADWAY
CAMBRIDGE, MASSACHUSETTS 02138
OFFICE OF THE SECRETARY
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MEMBERS
ALFRED B. FANTINI
JOSEPH G. GRASSI
DAVID P. MAHER
SUSANA M. SEGAT
ALICE L. TURKEL

--IN SCHOOL COMMITTEE--

June 18, 1996

ORDERED:

That Superintendent's Recommendation #96-134, FY'95-96 Financial Report as of May 31, 1996, be adopted as follows: that the School Committee receive the FY'95-96 General Fund Financial Report as of May 31, 1996, for information, consideration, and the record; and further, that the Committee approve the following Statutory Category transfers of appropriation to balance the General Fund budget for FY'95-96:

Statutory Category.	Amount
400-Salaries, Wages and Benefits	$(228,070)
500/600-Supplies, Services and Materials	322,800
800-Travel and Training	(39,530)
900-Equipment and Fixed Assets	(55,200)
Total:	$ 0

A true copy:
Attest: Claire E. Rodley
Claire E. Rodley
Secretary of the School Committee

cc School Committee Members
Superintendent
Executive Director of Management Services
Manager of Financial Services
City Manager
City Auditor
City Council, c/o City Clerk

[illegible]

	Prior Year Exp. & Enc.	Working Budget	Current Month Expenditures	Y.T.D. Expenditures	Outstanding Encumbrances	Available Balance	Percent Expended
401 PERM S/W ADMINISTRATORS	4649662.06	4723935.00	410561.55	4488228.61		235706.39	95.0%
402 PERM S/W TEACHERS	34064395.41	34992574.35	2865752.89	32622833.26		2369740.09	93.2%
403 PERM S/W CUSTODIAL	2651895.18	2722223.81	194501.96	2530159.59		192064.22	92.9%
404 PERM S/W CAFETERIA WORKERS	330000.00	330000.00		330000.00			100.0%
405 PERM S/W CLERICAL	2373407.24	2398828.24	235404.51	2185466.25		213361.99	91.1%
406 PERM S/W PARAP 6/7/8	2458449.66	2439220.00	202673.97	2246274.71		192945.29	92.1%
407 PERM S/W OTHER F/T	1563763.17	1794225.00	144557.07	1616415.59		177809.41	90.1%
408 PERM S/W AIDES 2/3/4	770176.52	863023.00	74801.38	687888.13		175134.87	79.7%
409 PERM S/W P/T OTHER	1717.04						
411 OVERTIME/PEAKLOAD REG	251274.06	232530.60	9011.40	300447.76		67917.16-	129.2%
421 TEMP S/W PROFESSIONAL	419468.36	580723.00	20027.69	415602.32	3041.00	162081.18	71.6%
422 TEMP S/W OTHER	240855.33	518672.00	35441.49	446671.11	232.37	71768.52	86.1%
423 SUBST TCH WAGES	795152.72	842900.00	79303.67	591501.93		251398.07	70.2%
424 FTS SUBST WAGES	956930.61	228100.00	68864.97	681332.57		453232.57-	298.7%
425 LONGEVITY STIPENDS	1303768.85	1423804.00	82406.00	1365199.00		58605.00	95.9%
426 ATTENDANCE INCENTIVE	31577.00	50687.00		35110.00		15577.00	69.3%
441 GRIEVANCE PAYMENTS		5000.00		98728.00		93728.00-	1974.6%
451 WORKERS COMP. SALARY BENEFITS	228756.11	194000.00	15572.60	204958.74		10958.74-	105.6%
491 HEALTH & LIFE INSURANCE	6947900.12	6819022.00	5312.30	6814473.22	1601.88	2946.90	99.9%
492 DENTAL INSURANCE PLAN	479548.94	517940.00	11243.13-	425899.86	79096.14	12944.00	82.2%
493 CITY PENSIONS	2151310.00	2286330.00		2286330.00			100.0%
494 CLOTHING ALLOWANCE	59155.47	58095.00		62907.55		4812.55-	108.3%
495 MEDICARE WITHHOLDING	200843.00	230969.00		230969.00			100.0%
496 MTRB PENSION		357552.00		148250.00		209302.00	41.5%
497 FRINGE BENEFITS			337452.00-	337452.00-		337452.00	
499 PAYROLL CONTROL AND RESERVES	51692.38			38242.45		38242.45-	
TOTAL FOR 400 SERIES	62981699.25	64610355.00	4095298.72	60516438.15	83971.39	4009945.46	93.7%
501 OFFICE SUPPLIES	84461.36	94570.00	4529.87	79215.37	7886.40	7468.23	83.8%
502 REPRODUCTION	310402.49	352829.00	22991.11	280156.44	71039.08	1633.48	79.4%
504 POSTAGE	65268.56	65078.00	6023.61	53559.13	168.00	11350.87	82.3%
507 FOOD SUPPLIES	54038.99	44096.00	4331.49	29729.22	9114.49	5252.39	67.4%
508 COMPUTER SUPPLIES	95043.67	82874.00	4356.11	70160.03	8368.85	4345.12	84.7%
521 FUEL OIL	400941.41	466752.00	58456.53	394535.50	22929.87	49286.63	84.5%
522 POWER	1545740.57	1547638.00	111039.52	1334965.00	212431.86	241.14	86.3%
523 CUSTODIAL SUPPLIES	109832.99	133069.00	1581.36	126409.79	5879.19	780.02	95.0%
524 NATURAL GAS		79320.00	16074.30	56147.93	22862.25	309.82	70.8%
531 PLUMBING MATERIALS	90376.01	57024.00	7553.60	50941.96	4747.00	1335.04	89.3%
532 ROOF REPAIRS	73636.80	330.00				330.00	
533 FLOOR/TILE REPAIRS	35596.65	41702.00	1080.01	40719.15	329.10	653.75	97.6%
534 CARPENTRY/DOOR SUPPLIES	66388.36	105681.00	14399.05	102694.75	3156.14	2169.89-	99.0%
535 MASONRY	2050.00	1790.00		1785.00		5.00	99.7%
536 ELECTRICAL SUPPLIES	87035.27	109320.00	5647.06	101024.99	7030.98	1264.03	92.4%
537 MAINT-GROUNDS	4947.62	8834.00		9108.66		274.66-	103.1%
538 MAINT-PAINTING	41759.61	49949.00	266.75	49734.05		214.95	99.6%
539 WINDOW/GLASS SUPPLIES	25304.55	38892.00	2348.10	35612.80	2122.07	1157.13	91.6%
542 HVAC SUPPLIES	143551.66	89730.00	16291.37	83087.00	6286.81	356.19	92.6%
543 ENERGY MGT SERVICES	78812.64						

SUMMARY BY OBJECT

OBJECT CATEGORY

	Prior Year Exp. & Enc.	Working Budget	Current Month Expenditures	Y.T.D. Expenditures	Outstanding Encumbrances	Available Balance	Percent Expended
544 MISC. MATERIALS & SUPPLIES	70808.84	34812.50	4031.40	36120.56	2357.17	3665.23-	103.8%
546 MAINT-ELEVATOR SVC.	29550.00	21075.00	1700.00	17000.00	4075.00		80.7%
550 EQUIP MAINTENANCE	117435.90	114081.00	1896.29	94922.12	15669.38	3489.50	83.2%
551 MOTOR VEH MAINT	69259.28	54834.00	10960.00	43427.25	11402.01	4.74	79.2%
553 GASOLINE & OIL	21653.66	19094.00	5406.73	20429.41		1335.41-	107.0%
571 GRADUATION/CEREMONIES	20379.06	64667.00	4683.82	50950.14	10491.77	3225.09	78.8%
572 TESTING SERVICES	34284.18	23433.00	1946.84	8780.29	5611.67	9041.04	37.5%
575 BOOKS & PERIODICALS	410539.64	446800.00	54896.52	351151.87	89061.65	6586.48	78.6%
576 INSTRUCTIONAL MATERIALS	607483.36	619505.00	35408.61	489219.74	106225.08	24060.18	79.0%
578 ATHLETIC SUPPLIES	25437.58	34137.00		15015.62	19119.07	2.31	44.0%
580 MEDICAL SERVICES	215301.43	272004.00	95198.29	183626.66	88335.70	41.64	67.5%
590 MISCELLANEOUS SUPPLIES & SERVICE	96240.58	185767.00	16179.37	91951.11	44584.79	49231.10	49.5%
598 INDIRECT COST	61803.96-	91388.00-	86668.02-	91388.29-		0.29	100.0%
599 SUPPL/SVCS. CONTROL		222222.00-				222222.00-	
TOTAL FOR 500 SERIES	4969760.76	4944077.50	422649.59	4210793.25	781285.38	48001.13-	85.2%
603 ADVERTISING	46191.11	13364.00	1022.20	9198.16	2459.95	1705.89	68.8%
605 FIELD TRIPS	30876.02	46322.00	2909.00	21933.66	12152.55	12235.79	47.4%
606 INSURANCE	67782.84	74164.00		61041.97	12429.66	692.37	82.3%
608 TELEPHONE	171901.93	191029.00	4274.64	182540.36	7937.07	551.57	95.6%
609 CARTAGE/MOVING EXPENSE		16072.50		16071.50		1.00	100.0%
610 PROF/TECHNICAL SERVICES	611337.44	819056.00	58674.51	477219.98	294140.57	47695.45	58.3%
611 LEGAL SERVICES	254784.65	243638.00	150.00	166790.88	76471.40	375.72	68.5%
613 EDP SERVICES	28780.76	20456.00	450.00	16604.72	3850.00	1.28	81.2%
614 ENGINEERING SERVICES		450.00		450.00			100.0%
615 TUITION	4873266.38	5547650.00	659286.46	4463585.55	1071648.60	12415.85	80.5%
618 CLERICAL SERVICES	45409.97	27602.00	6298.25	23718.45	2898.02	985.53	85.9%
619 TRANSPORTATION SERVICES	1940064.15	1897463.00	231828.74	1577455.33	259893.43	60114.24	83.1%
622 TRASH DISPOSAL SVCS.		16375.00		14670.00	1705.00		89.6%
623 CLEANING SERVICES	5592.50	900.00		900.00			100.0%
624 SECURITY SERVICES	69086.45	71717.00	1357.80	14492.11	56255.88	969.01	20.2%
625 FACILITY RENTAL	556366.96	300714.00	27194.07	290928.52	9433.32	352.16	96.7%
627 EXTERMINATION SERVICES	14700.00	18400.00	2050.00	7550.00	10850.00		41.0%
631 PLUMBING-CONTRACTED SVCS	204438.01	158138.00		152733.71	5404.00	0.29	96.6%
632 ROOFING-CONTR/INSP SVC	28444.40	39461.00	6300.00	37850.00	1600.00	11.00	95.9%
633 FLOOR/TILE SERVICES	510.00						
634 DOOR/CARPENTRY SERVICES	1551.80						
635 MASONARY/BRICK SERVICES	400.00						
637 GROUNDS/FENCING SVCS	18682.77	36472.00	320.00	25654.80	13412.50	2595.30-	70.3%
642 HVAC-CONTRACTED SVCS	73048.54	128802.00	19737.07	123971.23	4585.06	245.71	96.2%
643 ENERGY TECHNICAL SVCS		30743.00	6728.55	23957.44	6755.20	0.36	71.6%
645 MAINT SERVICES	329.00						
647 ENVIRONMENTAL SERVICES	2777.50	7263.00		7263.00			100.0%
652 EQUIP RENTAL	24529.45	23766.00	3001.55	19619.01	3095.55	1051.44	82.6%
677 ATHLETIC SERVICES	30543.00	32743.00	2239.60	24321.21	8420.92	0.87	74.3%
679 CHEMICALS	1234.25	4326.00	596.37	2344.24	1979.50	2.26	54.2%
691 LAUNDRY SERVICES	331.50	500.00			500.00		

[illegible]   [illegible]

[illegible]

GENERAL FUND FINANCIAL REPORT FOR PERIOD [illegible]

SUMMARY BY OBJECT

OBJECT CATEGORY

	Prior Year Exp. & Enc.	Working Budget	Current Month Expenditures	Y.T.D. Expenditures	Outstanding Encumbrances	Available Balance	Percent Expended
692 UNEMPLOYMENT COMPENSATION	83063.79	102616.00	3828.70-	94380.58		8235.42	92.0%
TOTAL FOR 600 SERIES	9186028.17	9913202.50	1030690.11	7902276.41	1867678.18	145017.91	79.7%
TOTAL FOR 700 SERIES							
811 TRAVEL IN CITY	30310.70	32956.00	831.80	16517.56	12364.16	4074.28	50.1%
812 TRAVEL IN STATE	266.83	818.00				818.00	
813 TRAVEL OUTSIDE STATE	27845.68	13199.00	3683.00	10768.69	60.00	2370.31	81.6%
820 ORGANIZATION MEMBERSHIPS	68386.00	39940.00	10538.00	37439.45	663.00	1837.55	93.7%
821 WORKSHOP STIPENDS	121504.47	162709.00	2845.45	102550.69	6441.27	53717.04	63.0%
823 PROFESSIONAL SUBSCRIPTIONS	4618.11	10527.00	193.97	5463.43	1393.94	3669.63	51.9%
830 SEMINARS & CONFERENCES	32700.91	33553.00	1489.88	9904.28	11808.13	11840.59	29.5%
880 JUDGEMENTS & DAMAGES	18147.85	100293.00		97786.26	1201.96	1304.78	97.5%
TOTAL FOR 800 SERIES	279002.55	393995.00	19582.10	280430.36	33932.46	79632.18	71.2%
971 MOTOR VEHICLES	16313.10	14559.00		13629.60		929.40	93.6%
972 SCHOOL FURNITURE		3815.00	1785.75	1785.75	250.08	1779.17	46.8%
973 EDUC EQUIPMENT	349750.65	184830.00	7221.66	94917.92	26178.57	63733.51	51.4%
974 NON-INSTR EQUIP & FURN	23636.88	7355.00	1571.00	20163.11	7297.35	20105.46-	274.1%
976 REPLACEMENT SCHOOL FURNITURE	29246.78	40402.00		14512.92	1868.18	24020.90	35.9%
977 REPLACEMENT EDUCATIONAL EQUIP.		931.00		931.00			100.0%
978 REPLACEMENT OFFICE FURN/EQUIP	11278.67	7338.00	834.00	6845.00	449.98	43.02	93.3%
980 DEBT SERVICE	3504402.00	5282120.00	312053.00	2975608.75		2306511.25	56.3%
TOTAL FOR 900 SERIES	3934830.08	5541350.00	323465.41	3128394.05	36044.16	2376911.79	56.5%
TOTAL	81351320.81	85404980.00	5891686.13	76038332.22	2803111.57	6563536.21	89.0%

CAMBRIDGE SCHOOL DEPARTMENT

N96-086

159 THORNDIKE STREET
CAMBRIDGE, MASSACHUSETTS 02141

May 7, 1996

To The Honorable Members of the School Committee:

FY1995-96 General Fund Financial Report as of 4/30/96:

Please Be Notified That; the following is a financial status report on the FY1995-96 General Fund Budget as of April 30, 1996.

As of April 30, 1996, we have a projected FY95-96 deficit of ($340,405). This compares to a projected deficit of ($352,532) in our second quarter financial report (as of 12/31/95). The difference between the two quarters is only $12,127.

We had anticipated and planned for significant progress toward reducing the December projected deficit during this past four months. The single most significant factor which has caused us not to reduce the projected deficit significantly is an unexpected increase in Special Education outside tuition costs in excess of $376,000. In December, the estimates based on student placements at that time indicated a tuition account overexpenditure of $157,000. As of the end of April, the estimate is $533,000 (Object 615). We have been able to reduce payroll costs by holding vacancies and other attrition. Substitute teacher costs are lower than estimated. Despite the difficult winter, energy costs are down somewhat, as a result of improved energy management systems in schools and improved in-house maintenance of HVAC equipment.

Given the current situation, for the remainder of FY 1995-96 **we are establishing an expenditure freeze on all discretionary spending in the general fund**, subject to review on a weekly basis, until we have the remaining balance covered. We anticipate that graduation expenses and school end-of-year field trips, which are relatively small items (total ($21,100) will be excepted from this freeze, as well as legitimate operating expenditures such as facility utilities costs, equipment leases (copiers, etc.) and the like. At this time in the year, we have already issued a cutoff on requisitions in order to prepare and process school orders for next school year, and therefore most schools and departments have submitted critical requisitions previously.

We will update the Committee on the status of the FY 1995-96 budget at each meeting for the remainder of the year. Attached is the Summary Expenditure Projection Report for the Period Ending 4/30/96, with actual and projected expenditures by object class.

Respectfully Submitted,
Mary Lou McGrath
Mary Lou McGrath,
Superintendent of Schools

Attachment

Object	P/R #	Annual Working Budget	Period	Projected Expenditure	Actual Expenditure	Variance	Projected Expenditure Remaining	Projected End Of Year Balance
		(1)	(2)	(3)	(4)	(5)	(6)	(7) = 1-4-6
SUBTOTAL 400 SERIES		$64610405	April	$4065075	$4087885	-$22810		
			Yr To Date	$56434966	$56503902	-$68936	$7995804	$110699
SUBTOTAL 500 SERIES		$5309428	April	$163990	$166674	-$2684		
			Yr To Date	$4280427	$4290866	-$10439	$900500	$118061
SUBTOTAL 600 SERIES		$9549803	April	$255395	$258755	-$3360		
			Yr To Date	$8442331	$8517173	-$74842	$1675890	-$643260
SUBTOTAL 800 SERIES		$393995	April	$25773	$29177	-$3404		
			Yr To Date	$298500	$301485	-$2985	$77118	$15392
SUBTOTAL 900 SERIES		$5541350	April	$11000	$10047	$953		
			Yr To Date	$2835982	$2839655	-$3673	$2642992	$58703
TOTAL		$85404980	April	$4521233	$4552538	-$31305		
			Yr To Date	$72292206	$72453081	-$160875	$13292304	-$340405

CAMBRIDGE SCHOOL DEPARTMENT

N96-113

159 THORNDIKE STREET
CAMBRIDGE, MASSACHUSETTS 02141

May 21, 1996

To the Honorable Members of the School Committee:

FY 1995-96 Financial Update

Please Be Notified That: in accordance with the April 30, 1996 financial report notification, we have issued an expenditure freeze for the remainder of FY 1995-96. A copy of the freeze memorandum is attached. As of May 20, 1996, we had an unexpended balance of \$740,000 in Statutory Category 500/600, Supplies, Services, and Materials, \$ 87,179 in Statutory Category 800, Travel & Training, and \$ 77,000 in Statutory Category 900, Equipment. The bulk of those funds will be used to cover special education tuitions, legal bills, worker's compensation medical costs, and operating costs for the remainder of the year.

We will be submitting a set of statutory category transfer requests relating to all of the above at the first meeting in June for School Committee approval, based on expenditures through May 31, 1996.

Respectfully Submitted;

for Mary Lou McGrath,
Superintendent of Schools

F-108

Comm. & Rpts. City Officers #1

Communication was received from the Cambridge School Committee transmitting the Superintendent's recommended FY'95-96 financial report as of May 31, 1996.

In City Council June 24, 1996

Placed on file.