

**SWAMPSCOTT PUBLIC SCHOOLS**

**Special Education Review**

**October 19, 2007**

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Dr. Matthew Malone, Superintendent  
Swampscott Public Schools  
207 Forest Avenue  
Swampscott, MA 01907

Dear Dr. Malone,

At the request of the Swampscott Public Schools (SPS) Administration, we have performed a financial review of the Special Education Program. The scope of this review included:

1. Analyzing expenditures by type of placement and identified needs
2. Performing a trend analysis to determine changes in placements and programming
3. Comparing placements with other schools to determine if more expensive placements are being utilized with greater frequency
4. Identifying resources for alternative placements not being utilized

Because the above procedures do not constitute an audit made in accordance with generally accepted auditing standards, we do not express an opinion on any of the accounts or items referred to above. Had we performed additional procedures or made an examination of the financial statements in accordance with generally accepted auditing standards, matters might have come to our attention that would have been reported to you.

This report relates only to the procedures specified above and does not extend to any financial statements of the Town of Swampscott taken as a whole. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures either for the purpose for which the report has been requested or for any other purpose.

We are presenting for your consideration our findings and recommendations regarding the Special Education Program financial review for Town of Swampscott School Department. The recommendations were developed during the course of our performing agreed upon procedures.

Sincerely,

*Melanson, Heath & Company, P.C.*

Melanson Heath and Company  
Andover, Massachusetts  
October 19, 2007

## I. BUDGET VERSUS ACTUAL

### PROCEDURES

We obtained a detailed general ledger report of all FY 07 Special Education (SPED) expenditures. We also obtained a general ledger report for fiscal years 2006 and 2005, as well as a copy of the FY 07 budget. We reviewed this material for accuracy of reporting.

### FINDINGS

We completed a three-year budget versus actual trend for all SPED expenditures. (See Attachment A for the three-year trend analysis.) The FY 07 budget decreased from FY 05 and 06, as both years were substantially under budget. On the other hand, expenditures increased in FY 07 creating a budget deficit. In total, SPED expenditures exceeded the budget by \$ 107,231. The majority of this over expenditure was caused by unbudgeted aides, as well as an increase in clinical services and transportation costs. See below for a detailed analysis of the teacher and aide accounts, as well as transportation costs. The team leader account exceeded its budget by approximately \$ 82,000. Of this amount, \$ 63,000 is attributable to an English Language Learner (ELL) position, which was paid out of this account in error. The remaining over expenditure is due to salaries that were budgeted below the individual employees contracted salary agreement. The clinical services line was over expended by \$ 67,169. This was due to a large increase in preschool autistic children requiring applied behavior analysis services. The tutorial services account was over expended by \$ 54,707. The \$ 16,242 budget seems unrealistic given the amount of expenditures in the account in the past two years. A majority of the expenditures charged to this account were misclassified. (See attachment B for a detailed analysis of the charges to the tutorial services account.) The psychologist salary account was over expended by \$ 19,330. Of this amount, \$ 13,813 was budgeted as a regular day expenditure, but the actual costs were never charged to that account, \$ 1,100 was misclassified, and the remaining variance is due to the budget not accurately reflecting the contracted salary, including longevity of the Psychologist.

We found that the FY 07 budget was never entered into MUNIS, resulting in a lack of monitoring expenditures against the budget. We reviewed the expenditure detail for FY 07 noting numerous misclassifications. Most were SPED expenditures charged to an incorrect SPED account. We did note that the \$ 63,424 of ELL salaries charged to the SPED budget was in error, and per the Department of Education (DOE), ELL expenditures should be classified as regular day. In addition, we noted \$ 1,252 of hall monitor salary and \$ 657 of Superintendent's office secretary salaries were incorrectly charged to SPED accounts. Finally, the Psychologist's salary, as noted above, was budgeted between SPED and Regular Ed, but it was not charged that way.

## TEACHERS AND AIDES

In total, teacher salary expenditures were under budget by \$ 121,226. (See Attachment C for a FY 07 detailed budget versus actual analysis of the SPED teacher accounts.) Three of the four elementary schools, on the other hand, were over budget. This was due to the hiring of an additional unbudgeted teacher at the Clarke and Hadley Schools, and the replacement of a budgeted teacher at the Machon School at almost double the budgeted salary. Also a teacher who was split between the Machon and High School was budgeted at full salary in both locations. (See high school teacher H in Attachment C). The reason that teacher salaries were under budget by so much is a large turnover of teachers in the middle and high schools. Of the seven budgeted teachers in the middle school, only two actually taught in FY 07. Four replacements were hired at lower than budgeted salaries, and one position remained vacant, thereby creating a budget surplus. Of the eleven budgeted teachers in the high school, three did not return in FY 07, two worked less than half the year and one was split between the Machon school. Four full-time teachers were hired at much lower than the budgeted rates and two part-time/half year teachers were employed at lower rates, as well.

Aide's salaries, on the other hand, were over expended in total by \$ 105,945. The aide's budget in every school was over expended. Some of this was due to the replacement of budgeted aides at different rates, but the majority was due to the payment of budgeted aides over their budgeted amounts, as well as the hiring of additional unbudgeted aides. (See Attachment D for a detailed budget versus actual by school of the aides' salary accounts.)

## OUT OF DISTRICT TUITIONS

Tuition costs were under budget in FY 07 mainly due to the prepayment of \$ 181,154 of costs in FY 06. There was no similar prepayment made in FY 07 for FY 08, therefore, we would expect tuition costs in FY 08 to increase. We reviewed the detailed tuition costs for FY 07 noting that the majority of tuition costs per student were \$ 45,000 and under. There was only one student whose tuition appeared high at over \$ 100,000. Only 7% of the district's SPED students are tuitioned out, indicating that the district is trying to retain students in house at a lower cost. The number of tuitioned out students has remained consistent since FY 05.

## TRANSPORTATION

Transportation costs were unrealistically budgeted in FY 07. Transportation salary was not budgeted at all, even though there was an employee in that department for at least the past three years. The total transportation budget in FY 07 was less than actual FY 06 expenditures by approximately \$ 55,000. As the number of student riders did not decrease significantly from FY 06 to FY 07, this decrease in budget does not seem realistic.

Transportation costs increased in FY 06 and again in FY 07. The increase from FY 05 to FY 06 was due to the increase in transported riders by ten students. The average cost per rider dropped in FY 06 and then increased again in FY 07.

The School Business Office was unable to provide transportation contracts for us to review. As a result, we were unable to determine whether the costs were in accordance with the stated contract. The School Department did not go out to bid for SPED transportation services in FY 07. Even though SPED expenditures are exempt from MGL Ch. 30B, it is still prudent business practice to bid out transportation costs to ensure that the district is receiving the best services at the lowest costs.

We compared Swampscott's FY 06 average transportation costs per rider to 18 other districts in Massachusetts. Swampscott's average cost per rider was high at \$ 7,902. Of the 18 other districts we compared, only two had an average per rider cost higher than Swampscott. The average for all nineteen districts in total was \$ 4,919 per rider. Swampscott's costs are substantially higher than this average.

## **RECOMMENDATIONS**

We recommend that the budget be entered into MUNIS every year and monitored to ensure there are no over expenditures. We further recommend that individual budgeted accounts be set at a realistic amount. If unexpected costs arise, they should be brought to the school committee to be funded. Care should be taken to assure that expenditures are charged to the proper accounts.

We also recommend that transportation costs be bid out to ensure that the district is receiving the best price possible.

## **II. PER PUPIL COSTS**

We reviewed information provided by the DOE, as well as other district End-of-Year Reports to determine if average per pupil SPED costs in Swampscott were consistent with other districts in the state.

The total number of SPED students has remained fairly consistent over the past few years. (See Attachment E for a trend analysis of student headcounts.) The increase in preschool students is directly related to the increase in clinical services noted above.

We found on the DOE website that since FY 01, Swampscott SPED costs have been in line with the State average costs. (See statistical comparison at Attachment F.) In FY 06, we compared teaching, other instructional, and out of district tuition costs, as well as total SPED costs as a percentage of the total school budget to all other districts in the State. (See Attachment G for a comparison of Swampscott's costs to the State high, low and average costs per category.)

Swampscott falls close to the average line in most categories. We were unable to compare costs from FY 07, as information from other districts was unavailable.

We also compared Swampscott's average cost per pupil, as well as average cost per FTE to eleven other districts in the state using End of Year Report information from FY 06. Of the eleven districts compared, seven had an instructional cost per pupil higher than Swampscott, and ten of the districts had an instructional cost per FTE higher than Swampscott.

### III. OTHER RESOURCES

We reviewed Swampscott's placement of tuitioned out students noting no exorbitant placements being utilized. We noted that Swampscott is a member of the Northshore Education Consortium, and that thirteen of their thirty two tuitioned out students are educated through this collaborative. There are also two other students in other local collaboratives.

Generally, the most expensive SPED placements are private residential schools followed by private separate day schools, public separate day schools (collaboratives), and then within the public schools. Swampscott is educating 92% of their SPED students within their own school system. Of the thirty two tuitioned out students, 47% are being educated at collaboratives with the remaining students at private schools.

Swampscott does not have any tuitioned out students being educated in other public school systems. This is probably the most cost effective way to educate students that are unable to be educated within the district. It may be beneficial to look into programs in other public school systems to determine if any students could be helped by the services they provide.

The second most cost effective way to educate tuitioned out students is through collaboratives. Swampscott had students at three different collaboratives in FY 07. We did note that there is one local collaborative not being utilized by Swampscott. The Shore Educational Collaborative based in Chelsea may be beneficial to students in Swampscott.

### IV. FOLLOW UP

After the completion of our review, the Swampscott business office instituted changes that address the issues noted above. The budget has been entered into MUNIS in FY 08 and is being used to monitor budget versus actual expenses to ensure that there are no over expenditures. The new budget director is reviewing all invoices to ensure that they are charged to the appropriate account, and that there is sufficient budget available to pay each bill. Also, transportation services were put out to bid for the FY 08 school year.

ATTACHMENT A

3-YEAR BUDGET VERSUS ACTUAL

Swampscott SPED Review  
Budget vs. Actual - 3 Year Trend

G/L Short Code	Acct Name	FY 05 Budget	FY 05 Exps	FY 05 Variance	FY 06 Budget	FY 06 Exps	FY 06 Variance	FY 07 Budget	FY 07 Exps	FY 07 Variance
01052000 - 51999	SPED Wages unclassified	20,000	4,922	15,078	145,174	5,463	(5,463)	5,000	11,387	(6,387)
02143000 - 52345	Legal Counsel - SPED	96,490	(105,452)	201,942	498,235	103,403	(3,513)	100,930	100,000	930
02210000 - 57999	SPED Unallocated	92,407	75,559	16,848	82,656	82,122	534	79,396	74,126	5,270
02211001 - 51312	SPED Director's Salary	300	70	230	-	-	-	-	(700)	700
02211001 - 51365	SPED Clerical Salary	7,650	9,181	(1,531)	10,774	15,361	(4,587)	8,000	9,205	(1,205)
02211001 - 52172	SPED Memberships	5,000	-	5,000	-	-	-	10,000	10,000	(10,000)
02211001 - 55094	SPED School Office Exp	-	-	-	-	-	-	-	-	-
02211001 - 56561	SPED Program Evaluation	-	-	-	-	-	-	-	-	-
02211001 - 57361	Medicaid Pay	-	-	-	-	-	-	-	-	-
02231001 - 51341	SPED Teachers Clarke	97,596	1,034	(1,034)	-	2,418	(2,418)	-	-	-
02231002 - 51341	SPED Teachers Hadley	310,490	120,917	(23,331)	136,638	138,263	(1,625)	148,866	177,092	(28,226)
02231003 - 51341	SPED Teachers Machon	105,316	278,426	32,064	335,039	335,039	-	308,968	324,648	(15,680)
02231004 - 51341	SPED Teachers Stanley	172,736	135,609	(30,293)	94,947	94,947	-	157,457	165,856	(8,399)
02231005 - 51341	SPED Teachers MS	315,945	132,601	(40,135)	119,545	119,209	336	146,095	138,630	7,465
02231006 - 51341	SPED Teachers HS	555,700	340,560	(24,615)	372,972	372,972	-	398,289	311,392	86,897
02231501 - 51363	Team Leaders	72,184	510,386	45,314	578,679	578,767	(88)	616,445	537,276	79,169
02232001 - 52350	Clinical Services RN	420,785	72,893	(709)	67,380	68,107	(727)	129,711	212,471	(82,760)
02232501 - 51362	Tutorial Service ESL	41,850	259,119	161,666	90,481	288,213	(197,732)	351,458	418,627	(67,169)
02233001 - 51360	Aides Clarke	70,729	38,847	3,003	67,203	67,203	-	16,242	70,949	(54,707)
02233002 - 51360	Aides Hadley	181,996	80,349	(9,620)	77,378	82,095	(4,717)	108,478	133,285	(24,807)
02233003 - 51360	Aides Machon	53,558	199,742	(17,746)	164,501	176,956	(12,455)	160,479	172,228	(11,749)
02233004 - 51360	Aides Stanley	101,343	35,158	18,400	38,522	38,017	505	70,230	76,330	(6,100)
02233005 - 51360	Aides MS	135,454	94,181	7,162	96,955	96,527	428	106,144	132,034	(25,890)
02233006 - 51367	Aides HS	135,705	109,431	26,023	134,670	136,122	(1,452)	144,402	161,454	(17,052)
02235701 - 55095	Supply Home/Hospital Staff Expense	3,150	113,001	22,705	123,346	160,981	(37,635)	203,899	224,246	(20,347)
02242001 - 58501	Equipment Replacement	2,000	4,727	(1,577)	2,531	2,378	153	-	4,641	(4,641)
02243001 - 55080	ESL Supplies Clarke	50	1,477	523	-	1,540	(1,540)	320	6,785	(6,785)
02243002 - 55040	Ed Material Clarke	1,500	52	(2)	-	5,018	(5,018)	100	320	220
02243003 - 55080	ESL Supplies Hadley	50	5,280	(3,780)	-	573	(573)	100	2,281	1,181
02243004 - 55040	Ed Material Hadley	4,000	42	8	-	33	(33)	100	200	100
02243005 - 55080	ESL Supplies Machon	50	1,478	2,522	-	1,208	(1,208)	2,500	1,181	1,319
02243006 - 55040	Ed Material Machon	1,500	48	2	-	-	-	100	-	100
02243007 - 55080	ESL Supplies Stanley	50	1,067	433	-	-	-	1,500	3,131	(1,631)
02243008 - 55040	Ed Material Stanley	4,000	3,220	780	140	1,308	(1,168)	100	-	100
02243009 - 55080	ESL Supplies MS	50	156	(106)	-	-	-	2,000	2,804	(804)
02243010 - 55040	Ed Material MS	3,000	2,419	581	-	-	-	200	-	200
02243011 - 55080	ESL Supplies HS	50	2,419	581	-	422	(422)	2,000	243	1,757
02243012 - 55040	Ed Material HS	4,500	15,954	(11,454)	-	127	(127)	400	400	-
02280001 - 51371	Psychologist Salary	66,642	69,655	(3,013)	2,910	10,017	(7,107)	4,500	12,892	(8,392)
02280002 - 55085	Psych Service Supply	1,000	723	277	69,581	69,581	(0)	55,251	74,581	(19,330)
02310001 - 51998	Attendance	750	750	-	660	8,252	(7,592)	1,318	223	1,095
02230001 - 51395	Transportation Salary	21,424	30,468	(9,044)	19,356	38,082	(18,726)	-	36,210	(36,210)
02230001 - 53301	Transportation Contracts	456,316	284,050	172,266	474,149	385,874	88,275	360,716	431,851	(71,135)
02230001 - 57300	Transportation Main. Supply	15,000	65,018	(50,918)	1,615	8,874	(7,259)	17,363	2,128	15,235
02413001 - 53302	Telephone SPED	3,672	2,284	1,388	134	3,878	(3,744)	-	2,726	(2,726)
02910001 - 52038	Tuition Public Schools	105,825	34,829	70,996	291	35,927	(35,636)	40,409	6,368	34,021
02930001 - 52038	Tuition Private Schools	730,118	872,631	(142,513)	-	604,638	(604,638)	638,821	551,744	87,077
02940001 - 52038	Tuition No Shore Consortium	800,241	796,425	3,816	1,509,379	536,755	972,624	514,044	401,417	112,627
02940001 - 52138	No Shore Consort Membership	10,000	10,000	-	-	10,200	(10,200)	-	10,200	(10,200)

Total \$ 5,228,162 \$ 4,710,187 \$ 517,975 \$ 5,348,528 \$ 4,696,869 \$ 661,659 \$ 4,904,731 \$ 5,011,962 \$ (107,231)

See Attachment B

See Attachment C

ATTACHMENT B

DETAILED TUTORIAL SERVICES BUDGET VERSUS  
ACTUAL FY07

Town of Swampscott  
 SPED Audit - Tutorial Service  
 6/30/2007

Tutorial Service Account		Budget	Expenditures	Variance	Pay Type	Comment
Name		\$	\$	\$		
1 SPED Tutor A		11,125	-	11,125		
2 SPED Tutor B		5,117	-	5,117		
3 SPED Tutor C		-	24,575	(24,575)	Regular pay	Tutor
4 SPED Tutor D		-	3,294	(3,294)	Regular pay	Tutor
5 SPED Tutor E		-	315	(315)	Misc/other	Tutor
6 SPED Tutor F		-	280	(280)	Misc/other	Tutor
7 Staff A		-	700	(700)	Misc/other	Staff paid for SPED screening
8 Staff B		-	140	(140)	Misc/other	Staff paid for SPED screening
9 Staff C		-	140	(140)	Misc/other	Staff paid for SPED screening
10 Staff D		-	140	(140)	Misc/other	Staff paid for SPED screening
11 Staff E		-	140	(140)	Misc/other	Staff paid for SPED screening
12 Staff F		-	70	(70)	Misc/other	Staff paid for SPED screening
13 Staff G		-	70	(70)	Misc/other	Staff paid for SPED screening
14 Staff H		-	70	(70)	Misc/other	Staff paid for SPED screening
15 Staff I		-	35	(35)	Misc/other	Staff paid for SPED screening
16 Preschool Aide		-	1,532	(1,532)	Regular pay	Preschool aide
17 Preschool Aide		-	1,164	(1,164)	Misc/other	Preschool aide
18 Preschool Aide		-	9,486	(9,486)	Misc/other	Preschool aide
19 Hadley Aide		-	1,120	(1,120)	Misc/other	Hedley learning ctr
20 Hadley Teacher		-	350	(350)	Other Ret	Hadley teacher
21 Stanley Aide		-	1,833	(1,833)	Misc/other	Stanley aide
22 High School Sub		-	24,830	(24,830)	Regular pay	HS sub
23 High School Teacher		-	350	(350)	Misc/other	HS teacher
24 Preschool Teacher		-	315	(315)	Misc/other	Preschool teacher
<b>Total</b>		<b>\$ 16,242</b>	<b>\$ 70,949</b>	<b>\$ (54,707)</b>		

ATTACHMENT C

DETAILED TEACHER BUDGET VERSUS ACTUAL  
FY07

Town of Swampscott  
 SPED Audit - Teachers  
 6/30/2007

**Clarke School (headcount=36)**

Name	Budget	Expenditures	Variance
1 Clarke Teacher A	\$ 24,975	\$ 22,034	\$ 2,941
2 Clarke Teacher B	68,563	62,320	6,243
3 Clarke Teacher C	13,474	21,834	(8,360)
4 Clarke Teacher D	41,854	44,352	(2,498)
5 Clarke Teacher E	-	14,124	(14,124)
6 Clarke Teacher F	-	5,634	(5,634)
7 Clarke Aide E	-	6,743	(6,743)
8 High School Aide V	-	51	(51)
Total	<u>\$ 148,866</u>	<u>\$ 177,092</u>	<u>\$ (28,226)</u>

**Hadley School (headcount=38)**

Name	Budget	Expenditures	Variance
1 Hadley Teacher A	\$ 24,975	\$ 18,887	\$ 6,088
2 Hadley Teacher B	46,740	47,129	(389)
3 Hadley Teacher C	48,034	48,434	(400)
4 Hadley Teacher D	55,251	61,549	(6,298)
5 Hadley Teacher E	69,063		69,063
6 Hadley Teacher F	64,905	65,445	(540)
7 Hadley Teacher G	-	14,124	(14,124)
8 Hadley Teacher H	-	71,763	(71,763)
Journal entry	-	(2,684)	2,684
Total	<u>308,968</u>	<u>324,648</u>	<u>(15,680)</u>

**Machon School (headcount=17)**

Name	Budget	Expenditures	Variance
1 Machon Teacher A	\$ 13,574	\$ 14,124	\$ (550)
2 Machon Teacher B	27,147	-	27,147
3 Machon Teacher C	67,868	71,494	(3,626)
4 Machon Teacher D	-	49,275	(49,275)
5 High School Teacher H	48,868	30,963	17,905
Total	<u>\$ 157,457</u>	<u>\$ 165,856</u>	<u>\$ (26,304)</u>

**Stanley School (headcount=26)**

Name	Budget	Expenditures	Variance
1 Stanley Teacher A	\$ 61,041	\$ 61,549	\$ (508)
2 Stanley Teacher B	14,022	-	14,022
3 Stanley Teacher C	8,594	-	8,594
4 Stanley Teacher D	62,438	62,957	(519)
5 Stanley Teacher E	-	14,124	(14,124)
Total	<u>\$ 146,095</u>	<u>\$ 138,630</u>	<u>\$ 7,465</u>

(continued)

(continued)

**Middle School (headcount=93)**

<u>Name</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Variance</u>
1 Middle School Teacher A	\$ 61,041	\$ -	\$ 61,041
2 Middle School Teacher B	58,831	59,320	(489)
3 Middle School Teacher C	56,030	-	56,030
4 Middle School Teacher D	61,805	62,319	(514)
5 Middle School Teacher E	62,438	-	62,438
6 Middle School Teacher F	40,721	-	40,721
7 Middle School Teacher G	57,423	-	57,423
8 Middle School Teacher H	-	43,747	(43,747)
9 Middle School Teacher I	-	15,655	(15,655)
10 Middle School Teacher J	-	41,602	(41,602)
11 Middle School Teacher K	-	30,431	(30,431)
Total	<u>\$ 398,289</u>	<u>\$ 311,392</u>	<u>\$ 86,897</u>

**High School (headcount=127+35+7=169)**

<u>Name</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Variance</u>
1 High School Teacher A	\$ 61,041	57,984	\$ 3,057
2 High School Teacher B	45,523	45,902	(379)
3 High School Teacher C	50,993	21,992	29,001
4 High School Teacher D	44,768	-	44,768
5 High School Teacher E	67,868	-	67,868
6 High School Teacher F	62,438	62,957	(519)
7 High School Teacher G	53,290	53,543	(253)
8 High School Teacher H	46,004	15,424	30,580
9 High School Teacher I	61,041	53,232	7,809
10 High School Teacher J	62,438	-	62,438
11 High School Teacher K	61,041	24,900	36,141
12 High School Teacher L	-	38,769	(38,769)
13 High School Teacher M	-	56,831	(56,831)
14 High School Teacher N	-	45,140	(45,140)
15 High School Teacher O	-	15,446	(15,446)
16 High School Teacher P	-	30,774	(30,774)
17 High School Teacher Q	-	14,384	(14,384)
Total	<u>\$ 616,445</u>	<u>\$ 537,276</u>	<u>\$ 79,169</u>

ATTACHMENT D

DETAILED AIDES BUDGET VERSUS ACTUAL  
FY07

Town of Swampscott  
 SPED Audit - Aides  
 6/30/2007

**Clarke School (headcount=36)**

Name	Budget	Expenditures	Variance
1 Clarke Aide A	\$ 17,804	\$ 423	\$ 17,381
2 Clarke Aide B	16,552	1,842	14,710
3 Clarke Aide C	17,804	17,977	(173)
4 Clarke Aide D	19,010	-	19,010
5 Clarke Aide E	19,010	9,414	9,596
6 Clarke Aide F	18,298	16,892	1,406
7 Clarke Aide G	-	17,010	(17,010)
8 Clarke Aide H	-	17,441	(17,441)
9 Clarke Aide I	-	11,865	(11,865)
10 Clarke Aide J	-	14,010	(14,010)
11 Clarke Aide K	-	14,650	(14,650)
12 Clarke Aide L	-	2,669	(2,669)
13 District Sub A	-	2,281	(2,281)
14 District Sub B	-	4,305	(4,305)
15 High School Aide S	-	216	(216)
16 High School Aide T	-	2,289	(2,289)
Total	\$ 108,478	\$ 133,285	\$ (24,807)

**Hadley School (headcount=38)**

Name	Budget	Expenditures	Variance
1 Hadley Aide A	\$ -	\$ -	\$ -
2 Hadley Aide B	15,197	18,476	(3,279)
3 Hadley Aide C	17,804	17,977	(173)
4 Hadley Aide D	17,804	17,977	(173)
5 Hadley Aide E	20,367	20,714	(347)
6 Hadley Aide F	17,804	17,994	(190)
7 Hadley Aide G	15,897	18,678	(2,781)
8 Hadley Aide H	19,010	18,626	384
9 Hadley Aide I	18,298	18,476	(178)
10 Hadley Aide J	18,298	-	18,298
11 Hadley Aide K	-	11,829	(11,829)
12 Hadley Aide L	-	11,050	(11,050)
13 Hadley Aide M	-	150	(150)
14 Hadley Aide N	-	1,423	(1,423)
Xfer from trust fund	-	(1,142)	1,142
Total	\$ 160,479	\$ 172,228	\$ (11,749)

**Machon School (headcount=17)**

Name	Budget	Expenditures	Variance
1 Machon Aide A	\$ 19,699	\$ -	\$ 19,699
2 Machon Aide B	20,367	21,560	(1,193)
3 Machon Aide C	15,082	15,140	(58)
4 Machon Aide D	15,082	19,197	(4,115)
5 Machon Aide E	-	13,394	(13,394)
6 Machon Aide F	-	7,038	(7,038)
Total	\$ 70,230	\$ 76,330	\$ (6,100)

(continued)

(continued)

**Stanley School (headcount=26)**

<u>Name</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Variance</u>
1 Stanley Aide A	\$ 16,751	\$ 20,714	\$ (3,963)
2 Stanley Aide B	17,765	17,719	46
3 Stanley Aide C	17,285	17,977	(692)
4 Stanley Aide D	17,285	17,977	(692)
5 Stanley Aide E	19,773	21,812	(2,039)
6 Stanley Aide F	17,285	17,994	(709)
7 Stanley Aide G	-	7,301	(7,301)
8 Stanley Aide H	-	10,540	(10,540)
Total	<u>\$ 106,144</u>	<u>\$ 132,034</u>	<u>\$ (25,890)</u>

**Middle School (headcount=93)**

<u>Name</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Variance</u>
1 Middle School Aide A	\$ 17,254	\$ 21,378	\$ (4,124)
2 Middle School Aide B	17,254	21,379	(4,125)
3 Middle School Aide C	17,254	19,884	(2,630)
4 Middle School Aide D	17,254	20,388	(3,134)
5 Middle School Aide E	13,313	13,442	(129)
6 Middle School Aide F	14,392	-	14,392
7 Middle School Aide G	19,010	18,626	384
8 Middle School Aide H	14,795	-	14,795
9 Middle School Aide I	13,876	16,713	(2,837)
10 Middle School Aide J	-	17,503	(17,503)
11 Stanley Aide I	-	5,475	(5,475)
12 Machon Aide G	-	5,737	(5,737)
13 High School Sub U	-	928	(928)
Total	<u>\$ 144,402</u>	<u>\$ 161,454</u>	<u>\$ (17,052)</u>

**High School (headcount=127+35+7=169)**

<u>Name</u>	<u>Budget</u>	<u>Expenditures</u>	<u>Variance</u>
1 High School Aide A	\$ 13,876	\$ -	\$ 13,876
2 High School Aide B	15,817	-	15,817
3 High School Aide C	15,817	15,647	170
4 High School Aide D	19,010	19,133	(123)
5 High School Aide E	19,010	16,224	2,786
6 High School Aide F	15,817	16,016	(199)
7 High School Aide G	16,552	15,376	1,176
8 High School Aide H	17,804	-	17,804
9 High School Aide I	17,254	20,674	(3,420)
10 High School Aide J	17,322	14,559	2,763
11 High School Aide K	18,298	-	18,298
12 High School Aide L	17,322	12,282	5,040
13 High School Aide M	-	18,373	(18,373)
14 High School Aide N	-	11,330	(11,330)
15 High School Aide O	-	13,872	(13,872)
16 High School Aide P	-	15,970	(15,970)
17 High School Aide Q	-	10,646	(10,646)
18 High School Aide R	-	7,944	(7,944)
19 Hadley Aide O	-	11,621	(11,621)
20 Clarke Aide M	-	3,519	(3,519)
21 Hall Monitor	-	1,252	(1,252)
22 Superintendent's Office Secretary	-	657	(657)
23 District Sub	-	784	(784)
Journal entries	-	(1,633)	1,633
Total	<u>\$ 203,899</u>	<u>\$ 224,246</u>	<u>\$ (20,347)</u>

ATTACHMENT E  
PLACEMENT TREND ANALYSIS

**SPED Placement Trend Analysis  
FY'05 to FY'07**

<u>Placement</u>	<u>FY'05</u>	<u>FY'06</u>	<u>FY'07</u>	<u>Changes FY'06 to FY'07</u>
Preschool (doe034-08, 09)	34	33	42	9
All Ages Public School (doe034-10, 20, 40)	342	340	337	(3)
Public Day School (doe034-41)	16	14	15	1
Private Day School (doe034-50)	12	10	15	5
Residential School (doe034-60, 90)	4	4	2	(2)
Total SPED Students	<u>408</u>	<u>401</u>	<u>411</u>	

ATTACHMENT F

STATISTICAL COMPARISON FY01 – FY05

## School Finance: Statistical Comparisons

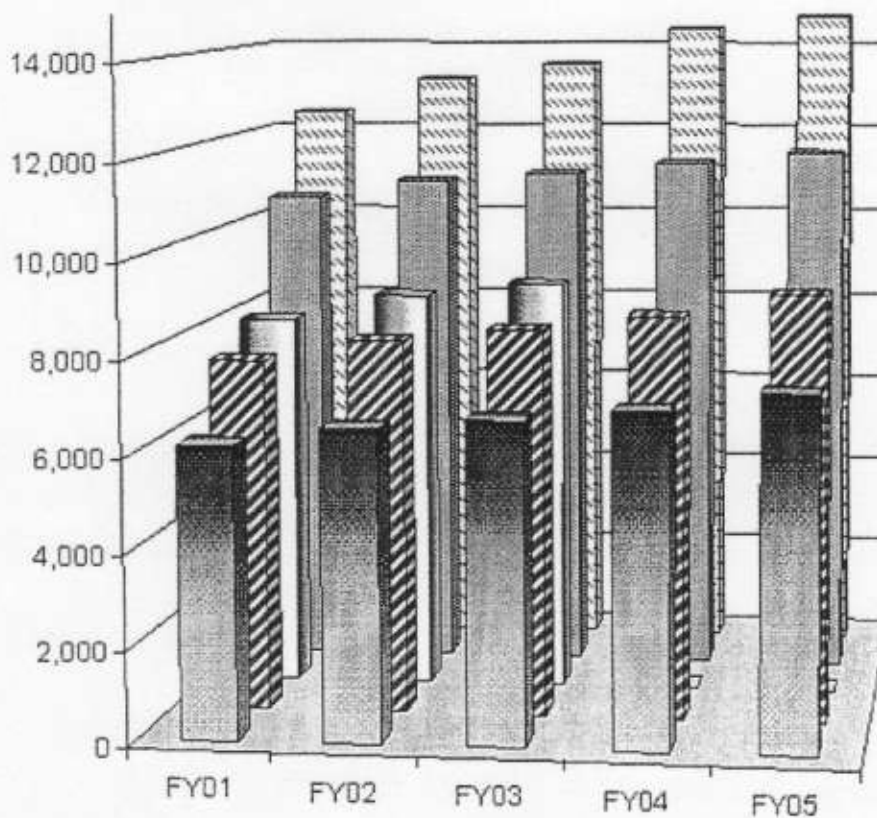
### FY05 Per Pupil Expenditures

Last Updated 8/8/2005

"Day Program" per pupil expenditures include all pupils enrolled in the local schools, even if they are non-residents who attend on a tuitioned-in basis. This measure does not count children being educated outside the district. Tuition, regional district spending, and other payments for out-of district pupils are not factored in.

**Per Pupil Expenditures, By Program  
Massachusetts State Average, FY01 to FY05**

REGULAR DAY    TOTAL    BILINGUAL    OCCUPATIONAL    SPECIAL ED



Program	FY01	FY02	FY03	FY04	FY05
REGULAR DAY	6,177	6,560	6,779	7,009	7,421
SPECIAL NEEDS	12,416	13,178	13,542	14,354	14,643
BILINGUAL	8,094	8,663	8,936		

OCCUPATIONAL	10,590	10,993	11,154	11,424	11,654
<b>TOTAL</b>	7,561	8,005	8,273	8,591	9,096

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## Per Pupil Expenditure Five Year Trends (2001-2005)

Select District:  

## 291 - SWAMPSCOTT

8/8/2006

FY	PPX Regular	PPX Special Education	PPX Occupational Day	Total Day Expenditure	Pupils	PPX Total
2001	6,387	11,383	0	17,459,525	2,387	7,315
2002	6,537	13,170	0	18,229,809	2,399	7,601
2003	7,024	15,918	0	19,859,017	2,356	8,430
2004	7,073	15,408	0	20,263,902	2,391	8,475
2005	7,425	14,058	0	21,684,371	2,422	8,955

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Massachusetts Department of Education

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ATTACHMENT G

SPED EXPENDITURES AS A PERCENTAGE OF  
TOTAL SCHOOL BUDGET FY06

Source: MA DOE list of SPED expenditures for each district in the state

**Special Education Expenditures as a Percentage of Total School Budget, FY06**

District Name	A		B	C	D	E	F	G
	-- In-District Instruction--		Other Instructional	- Out-of-District Tuition -		Combined Special Ed Expenditures (A+B+C+D)	Total School Operating Budget	Special Education Percentage of Budget (E as % of F)
	Teaching			Mass. Public Schools and Collaboratives	Mass Private and Out-of- State Schools			
Low	\$ -	\$ -	\$ -	\$ -	\$ -	78,033	\$ 871,707	2.9
Average	3,025,971	574,956	593,003	1,192,961	5,386,892	28,153,276	19.1	
Median	1,757,499	311,044	396,302	604,638	3,579,624	18,490,117	18.9	
High	110,007,318	23,071,917	4,495,786	22,355,075	158,234,250	700,699,340	32.5	
SWAMPSCOTT	2,704,209	330,104	917,404	604,638	4,556,355	23,272,104	19.6	