

Where Deepika Sawhney was asking for financial accountability before article 26 ATM 2024

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INITIAL EMAIL QUERY

On Sun, Mar 31, 2024 at 10:39 PM Deepika Sawhney wrote:

Dear Dr. Hackett, Mr. Malloy, Mr. Pato and Ms. Lenihan,

(Mr. Levine and Mr. Lamb cc'd here due to finance committee relevance)

On Monday evening we will be debating the \$10 Million for the next phase of the LHS project. Therefore, tonight, I tried to find out how the funds that were previously approved by TMM for this project have been used. I skimmed through the agendas on the School Building Committee website (till November 2023) and tried to skim through the minutes of the Select Board (for 2024).

The only reference I could find was in the Monthly reports on the SBC [website](#) (see screenshots below). Would it be possible to share how much has been spent or encumbered to date. Some additional details than just the heading 'Feasibility Study' or live links would be much appreciated. Currently the report does not have the details as live links.

Ideally if this information could be shared with town meeting members, before the article, that would be wonderful.

Many town meeting members do not know how the amounts are billed, reviewed, approved and the funds being spent, monitored. Also going forward can there be a placeholder on the relevant websites where the public can see such details for themselves

(perhaps in the Official documents, FAQs or Updates tabs on the SBC website).

Thank you for your help, and apologies for sending this request so late, but I have been traveling.

Deepika Sawhney

From the monthly reports to be found at

January 2024

Lexington High School

January 2024

I. PROJECT BUDGET

Budget Status Narrative: In the month of January two invoices were submitted for payment against the project budget and propay reimbursement no. 2 was submitted to the MSBA.

February 13, 2024

Project Name:

Lexington High School

Subject:

Monthly Report Budget Update

1. MSBA Reimbursement Status:

PR No.	Payment Request Date	Submitted Amount	Ineligible Project Costs	Eligible Project Costs	Eligible Grant	Recommended Payment Amount	MSBA Last Payment Date	MSBA Payment Amount
1	10/4/2023	\$46,262	\$1,600	\$44,662	\$13,845	\$0	12/21/2023	\$13,845
2	1/10/2024	\$89,198	\$1,568	\$87,630	\$27,165	\$0	2/1/2024	\$27,165
3	2/7/2024	\$254,269	\$0	\$254,269	\$78,823	\$78,823		
Total		\$389,729				\$78,823		\$41,010

Lexington High School

Project Details

OWSP Project No.

SP 22-0120

Project Name

Lexington High School

Project Address

251 Whitman Street
Lexington, MA 02421

Project Phase

Feasibility Study

Phase End Date

6/30/2025

Phase % Complete

20%

IP Add/Remove Details

Project Budget Summary

Budget Category	Orig. Budget	Transfers	Upd. Budget	Contract Amt.	% Committed	Expended	% Expended	Contract Remaining	Est. Balance
0000-0000 Feasibility Study Agreement									
0001-0000-0000 Feasibility Study	\$400,000.00	\$0.00	\$400,000.00	\$400,000.00	100%	\$278,025.00	69%	\$121,975.00	\$121,975.00
0002-0000-0000 Feasibility Study	\$1,000,000.00	\$0.00	\$1,000,000.00	\$642,700.00	64%	\$46,000.00	7%	\$553,300.00	\$137,300.00
0003-0000-0000 Environmental & Site	\$350,000.00	\$0.00	\$350,000.00	\$357,300.00	102%	\$27,495.00	7%	\$29,505.00	\$29,505.00
0004-0000-0000 Other	\$75,000.00	\$0.00	\$75,000.00	\$13,494.00	17%	\$3,494.00	3%	\$61,506.00	\$61,506.00
Total: 0000-0000 Feasibility Study Agreement	\$1,825,000.00	\$0.00	\$1,825,000.00	\$1,413,494.00	77%	\$359,015.00	19%	\$1,465,985.00	\$381,991.00

and the December one 2023

Lexington High School

December 2023

I. PROJECT BUDGET

Budget Status Narrative: In the month of November, TOL and SMMA entered into an agreement for the Feasibility and Schematic Design phase of the project. Additionally, four (4) invoices were submitted for payment against the project budget. In January, Dore & Whittier will submit a budget revision request (BRR) to transfer funds from 0002-0000 A&E - Feasibility Study into 0001-0000 OPM - Feasibility Study and 0003-0000 - Environmental & Site to align the budget and contract values within the associated lines.

January 5, 2024

Project Name:

Lexington High School

Subject:

Monthly Report Budget Update

1. MSBA Reimbursement Status:

PR No.	Payment Request Date	Submitted Amount	Ineligible Project Costs	Eligible Project Costs	Eligible Grant	Recommended Payment Amount	MSBA Last Payment Date	MSBA Payment Amount
1	10/4/2023	\$46,262	\$1,600	\$44,662	\$13,845	\$0	12/21/2023	\$13,845
Total		\$46,262				\$0		\$13,845

Lexington High School

Project Details

OWSP Project No.

SP 22-0120

Project Name

Lexington High School

Project Address

251 Whitman Street
Lexington, MA 02421

Project Phase

Feasibility Study

Phase End Date

6/30/2025

Phase % Complete

0%

IP Add/Remove Details

Project Budget Summary

Budget Category	Orig. Budget	Transfers	Upd. Budget	Contract Amt.	% Committed	Expended	% Expended	Contract Remaining	Est. Balance
0000-0000 Feasibility Study Agreement									
0001-0000-0000 Feasibility Study	\$400,000.00	\$0.00	\$400,000.00	\$400,000.00	100%	\$278,025.00	69%	\$121,975.00	\$121,975.00
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Total: 0000-0000 Feasibility Study Agreement	\$1,825,000.00	\$0.00	\$1,825,000.00	\$1,413,494.00	77%	\$359,015.00	19%	\$1,465,985.00	\$381,991.00

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CONTINUING EMAIL THREAD AFTER THE RESPONSES FROM JULIE HACKETT

From: Deepika Sawhney <sawhney.deepika@gmail.com>

Sent: Monday, April 1, 2024 11:43 AM

To: Michael Cronin ; Carolyn Kosnoff ; James Malloy ; Mike Burton

Cc: Charles Lamb ; Joe Pato ; Kathleen Lenihan ; Alan Levine ; Julie Hackett

Subject: Re: Article 26 - Appropriate for Design Funds for LHS Project (DATE CERTAIN)

Thank you for the information Dr. Hackett. Appreciate it.

Mr. Cronin, Mr. Malloy, Ms. Kosnoff and Mr. Burton (I wasn't sure which Mike to include)

Would it be possible to get an update on moneys spent to date on the LHS project from the previous appropriation?

Even a raw spreadsheet type table directly from Munis/accounting software would amply suffice. Ideally before town meeting tonight. Please also have an update on how the public can all see expenditure information on a periodic basis.

It is very reassuring to get such reports and allows everyone to understand if the project is under/within/over budget in time and funds.

Appreciate what you all do and apologies if this feels last minute, (in my defence I have asked this question previously but perhaps to the wrong people).

Deepika

FYI - TABLE FROM MUNIS (in response to my email, and my reply)

The screenshot shows the 'Account Inquiry [TOWN OF LEXINGTON]' web application. The interface includes a navigation bar with various icons and a main content area. The '4 Year Comparison' tab is selected, displaying a table with columns for 'Current Year' (FY 2024), 'History' (FY 2023, FY 2022, FY 2025), and 'Life'. The table lists various financial items and their corresponding values.

Yr/Per 2024/01	Fiscal Year 2024	Fiscal Year 2023	Fiscal Year 2022	Fiscal Year 2025	Life
Original Budget	1,824,855.50	1,825,000.00	.00	.00	1,825,000.00
Transfers In	.00	.00	.00	.00	.00
Transfers Out	.00	.00	.00	.00	.00
Revised Budget	1,824,855.50	1,825,000.00	.00	.00	1,825,000.00
Actual (Memo)	530,496.49	144.50	.00	.00	530,640.99
Encumbrances	922,281.85	.00	.00	.00	922,281.85
Requisitions	.00	.00	.00	.00	.00
Available	372,077.16	1,824,855.50	.00	.00	372,077.16
Percent used	79.61	.01	.00	.00	79.61

From: Deepika Sawhney <sawhney.deepika@gmail.com>

Sent: Monday, April 1, 2024 5:28 PM

To: Michael Cronin

Cc: Carolyn Kosnoff James Malloy Mike Burton; Charles Lamb Joe Pato; Kathleen Lenihan ; Alan Levine ; Julie Hackett

Subject: Re: Article 26 - Appropriate for Design Funds for LHS Project (DATE CERTAIN)

Aah the joys of MUNIS. Much appreciate the efforts though. Thank you.

FYI - I will be asking a few questions for this article. Just to figure out the best financial transparency process as Lexington takes on the biggest construction project of our lifetimes. Here is the gist, will work on the wording for tonight:

0) If the OPM on municipal projects is responsible for accounting of the expenses can they put out periodic reports on project expenditure.

1) Especially for the LHS project expenditure can the periodic reports be posted on town-school websites.

2) Can staff or elected member(s) be designated who have the responsibility to ensure that reports are being received and shared

3) Can the OPM provide some basic guidelines on whether the expenditures are within expected values, so it helps staff and elected officials monitor costs

I would not like to put any additional burden on staff. Therefore one easy solution would be to request in the RFP that the vendor put out periodic reports on the expenditure. **It helps build trust. If staff time is still a concern then perhaps we could look to a group of Lexington residents to help out.**

Much appreciate the two tables, thank you so very much

Deepika Sawhney

VERY IMPORTANT : THE FIRST ARTICULATION OF WHAT FINANCIAL ACCOUNTABILITY COULD BE

Re: Article 26 - Appropriate for Design Funds for LHS Project (DATE CERTAIN)
To: Michael Cronin Cc: James Malloy , Julie Hackett Bcc: dsawhney@lexingtonma.org

Thank you Mr. Cronin for your continued efforts on my question. Much appreciate it, given how busy this period is.

Those reports, you just mentioned, I had already found. It took some digging but then I know where to look, more than the average town person. Regarding whether those are adequate - given that I am in the habit of looking at this every two weeks....

TOWN OF LEXINGTON									
INVOICE ENTRY PROOF LIST									
ENDORSEMENT	REMIT NAME	BATCH	601	DOCUMENT	PO	VOUCHER	WARRANT	NET AMOUNT	EXCEEDS PD BY
INVOICE									PD BALANCE CHK/WTR
47967	00000 MARKET BASKET	527509				370593		68.78	.00
		TRX 460379							
CASH 1001	2024/09	INV 03/15/2024	SEP-CHK: N	DISC: .00				8910 258190	68.78 1099:
ACCT 101000	DEPT SACKET DUE 03/29/2024	DESC:TRX 460379 - Peer Leaders							
875	EAST ST TOWNSHURP MA 01876								
47967	00000 MARKET BASKET	527510				370594		92.96	.00
		TRX 219872							
CASH 1001	2024/09	INV 03/06/2024	SEP-CHK: N	DISC: .00				8910 258190	92.96 1099:
ACCT 101000	DEPT SACKET DUE 03/29/2024	DESC:TRX 219872 - Math							
875	EAST ST TOWNSHURP MA 01876								
44984	00003 MASS ASSOCIATION	527511				370595		150.00	.00
		2023 Mass Envirothon							
CASH 1001	2024/09	INV 02/25/2024	SEP-CHK: N	DISC: .00				8910 258190	150.00 1099:
ACCT 101000	DEPT SACKET DUE 03/29/2024	DESC:2023 Mass Envirothon LHS							
53	BOYDEN ROAD MEDICAL ARTS BLDG. STE 107 HOLDEN MA 01520								
75459	00000 HEARS DESTINATIO	527512				370596		4,877.20	.00
		1137920*1 - *10							
CASH 1001	2024/09	INV 03/15/2024	SEP-CHK: N	DISC: .00				8910 258190	4,877.20 1099:
ACCT 101000	DEPT SACKET DUE 03/29/2024	DESC:1137920*1 - Jason Januzzi							
244	WEST GORE STREET ORLANDO FL 32606								
75024	00000 ROBOTICS EDUCATI	527513				370597		1,800.00	.00
		62228142							
CASH 1001	2024/09	INV 03/15/2024	SEP-CHK: N	DISC: .00				8910 258190	1,800.00 1099:
ACCT 101000	DEPT SACKET DUE 03/29/2024	DESC:order # 62228142 - vex Robotics							
1519	INTERSTATE HIGHWAY 30 W GREENVILLE TX 75402								
10428	00000 TRICON SPORTS IN	527514				370598		344.54	.00
		33229							
CASH 1001	2024/09	INV 03/12/2024	SEP-CHK: N	DISC: .00				8909 258180	344.54 1099:
ACCT 101000	DEPT SACKET DUE 03/29/2024	DESC:Invoice 33229 - science olympiad							
39	EMERSON RD. STE 100 WALTHAM MA 02451								
63689	00000 WESTWOOD PUBLIC	527515				370599		400.00	.00
		4/27/24 LHS Fee							
CASH 1001	2024/09	INV 03/07/2024	SEP-CHK: N	DISC: .00				8910 258190	400.00 1099:
ACCT 101000	DEPT SACKET DUE 03/29/2024	DESC:4/27/24 LHS Fee - Model UN							
220	NAHATAN STREET WESTWOOD MA 02090								

Those other reports don't really tell me much.

:)

The one you sent from MUNIS was much better, I was at least able to glean that 79% of the funds were spoken for, (ideally the SBC should readily be able to answer such a question if

asked) and I can hope that 79% of the work will be done soon too, to the SBC's satisfaction. At this time I don't have further insights as I am not currently following SBC's work closely.

My heightened concern on Monday was based on the following reasons:

- **An appointed-elected person(s)** should be somewhere in the financial approval/review processes of the LHS project.
- **Periodic updates to the town people** on how their money is being spent, builds trust and also accountability. Especially as we request larger sums as the project progresses.
- **This information should be readily available, and easily understandable** given that not everyone has financial or English literacy, BUT everyone is still paying the elevated real estate taxes. Not being able to find info easily builds mistrust.
- **Ultimately, putting this information out will create a monitoring environment which hopefully reduces waste, keeps scope in check, and timelines on target.**

What that periodic financial report should look like could be decided by the underlying invoices, or something else. For example there may be more soft costs right now (design, outreach, legal, etc.) later on it may be soft and hard costs (design, construction materials, police details). Or it could be a report format that staff, PBC, Select Board, and the SBC decide is appropriate. Or maybe the OPM comes and presents to a joint SC and SB meeting every 6 months. We need to check that box - this info is available, here, via these transparent means, and the elected folks are being kept in the loop!

Thank you
Deepika Sawhney

*I also fully understand and empathize with Mr. Malloy's concern that the town does not have the personnel to do such report outs, **hence my thought to make the OPM do it. Though I am surprised that this request seems so unusual, shouldn't OPM's already be doing this for towns they work for?***