



SUPERINTENDENT REVIEW

September 1, 2011

**City of Springfield
Office of Internal Audit
95 State Street – 6th Floor
Springfield, MA 01103**

City of Springfield
Office of Internal Audit

95 State Street – 6th Floor
Springfield, MA 01103

Mark J. Ianello, CPA, *Director*
413-787-6205
mianello@springfieldcityhall.com

Cecelia R. Goulet, CPA, *Manager*
413-750-2792
cgoulet@springfieldcityhall.com



September 1, 2011

Mayor Domenic J. Sarno, Chairman
City of Springfield School Committee
36 Court Street
Springfield, MA 01103

Dear Mayor Sarno:

The Office of Internal Audit (OIA) was asked to perform a review of all payments to Superintendent of Schools, Dr. Alan Ingram, since inception of his employment. In the performance of our review we compared employment related payments and accruals with City Contract number 1500 dated July 1, 2008 in conjunction with a side letter from the Executive Director of the Finance Control Board. Our review considered the following categories related to his employment agreement:

1. Transition related expenses identified in a letter dated June 30, 2008 from the Executive Director of the Finance Control Board to Dr. Ingram *See Exhibit 1*:
 - Work Prior to July 1st
 - Relocation Expenses
 - Rental Expenses
 - Market Differential
2. Travel expense reimbursements
3. Employment contract items reviewed:
 - Compensation
 - Retro pay
 - Car allowance
 - Annuity
 - Vacation accrual
 - Sick pay accrual
 - Disability and life insurance



1. TRANSITION RELATED EXPENSES

Work Prior to July 1st

We reviewed the detailed invoice submitted by Dr. Ingram and approved by the Executive Director for work prior to July 1, 2008. According to a June 30, 2008 letter from the Executive Director, Dr. Ingram was to be compensated for work prior to July 1, 2008 at a rate of 1/227 of his annual salary per day. The letter also stipulates that he will be reimbursed for reasonable costs of transportation, meals and lodging in accordance with the district's travel regulations. Dr. Ingram worked 10 days prior to July 1 which equals \$837.01 per day (\$190,000 times 1/227), or \$8,370.10 for 10 days. The school department compensated Dr. Ingram on August 8, 2008 in the amount of \$7,307.69 or **\$1,062.41** less than the amount provided for in the letter from the Executive Director.

We reviewed the detailed invoices submitted by Dr. Ingram and approved by the Executive Director for transportation, meals and lodging related to the transition. *See Exhibit 2.* The amount paid to Dr. Ingram was \$5,371.03. The invoices submitted were not adjusted in accordance with the District's travel regulations (*See Exhibit 3*) resulting in an overpayment of **\$1,173.21**. *See Exhibit 4.*

Relocation Expenses

We reviewed the invoices submitted by Dr. Ingram for relocation expenses and found no exceptions to the agreement. The agreement provided that *"the School Department will reimburse you for the direct expenses associated with moving you and your personal belongings from your current residence to a permanent residence in Springfield. To receive reimbursement, you will be required to provide appropriate documentation of your relocation expenses. It is agreed that these expenses will include your initial move of part of your belongings in summer 2008 and the final relocation of your remaining belongings by June 2008."* (Typo – probably meant 2009). The following amounts were approved by the Executive Director and paid to Dr. Ingram:

8/15/08 Allied Van Lines	\$3,482.32
6/26/08 Volvo of Oklahoma City	<u>\$1,000.00</u>
Total	<u>\$4,482.32</u>

Rental Expenses

We reviewed the invoices submitted by Dr. Ingram for rental expenses for the period July 1, 2008 through February 28, 2009. The agreement provided that *"If it is necessary for you to rent a residence in Springfield as part of your transition to Springfield, The School Department will pay the cost of your temporary housing from July 1, 2008 until you move into your permanent*



residence in Springfield, not to exceed eight (8) months. Such cost shall not exceed \$2,000 per month.”

The school department paid \$9,654.37 for rental related expenses which is within the allowance amount granted in the agreement. *See Exhibit 5.*

Market Differential

The agreement provides that *“In recognition of the additional expenses you will incur in acquiring a residence in Springfield, the School Department will pay you thirty thousand dollars (\$30,000) to compensate for the higher cost of real estate in Springfield. Understanding that this payment may be required to assist you in making a down payment while potentially maintaining your current residence in Oklahoma City, this payment shall be made to you no later (than) August 18, 2008.”* A payment of \$30,000 was paid to Dr. Ingram on 8/08/08. We noted that \$3,300 was withheld and remitted to the Massachusetts Teachers Retirement System. We suggest the school department confirm with the MTRS that this payment is eligible for retirement.

2. TRAVEL EXPENSE REIMBURSEMENTS

We reviewed all employee travel reimbursements paid to Dr. Ingram for compliance with his employment contract and school travel policies. Paragraph 16 of the employment contract provides for a car allowance of \$650 per month in lieu of all in-state motor vehicle mileage reimbursement, tolls and parking. In-State travel is defined as travel within 150 miles of Springfield and which is reasonably conducive to motor vehicle travel from Springfield. The 150 mile limit does not indicate one-way or round-trip. We interpret that the 150 mile limit was meant to be one-way.

We examined 22 employee travel reimbursements totaling \$11,634.09 for the period July 1, 2008 through August 24, 2011. We found seven (7) travel expense reimbursements which included parking for in-state travel. The amounts totaled \$463.95. *See Exhibit 6.*

3. EMPLOYMENT CONTRACT ITEMS REVIEWED

Compensation

We reviewed all compensation paid to Dr. Ingram in accordance with the original contract and the School Committee’s vote on May 5, 2011 granting retroactive performance and cost of living increases to Dr. Ingram’s contract through June 30, 2011. The contract calls for another performance increase due for year ended June 30, 2011 which has not yet been determined and is not included in this analysis. It should also be noted that the Superintendent took a voluntary furlough of 12 days beginning July 1, 2011 even though his contract provides for no decrease in compensation during the contract term. *See Exhibit 7.*



The results of our analysis indicate that the School Department underpaid Dr. Ingram in the amount of \$11,881.40 for the period July 1, 2008 through June 30, 2011. The primary reason for the underpayment was the retro pay calculation failed to take into consideration the compounding factor of the committee’s retroactive increases. *See Exhibit 8.*

Retro Pay

See discussion above and *Exhibit 8.*

Car Allowance

Paragraph 16 of Dr. Ingram’s employment contract provides for a payment of \$650 per month in lieu of all motor vehicle mileage reimbursement, tolls and parking. We reviewed all car allowance payments for Dr. Ingram and found that the School Department underpaid Dr. Ingram \$1,799.90. *See Exhibit 8.*

Annuity

Paragraph 5 of Dr. Ingram’s employment contract provides for an annuity contribution of \$15,000 per year. The following payments were made for Dr. Ingram:

9/04/08	Annuity contribution	\$15,000.00
7/30/09	Annuity contribution	15,000.00
10/01/10	Annuity contribution	15,000.00
6/24/11	Annuity contribution	<u>15,000.00</u>
	Total	<u>\$60,000.00</u>

Vacation Accrual

Paragraph 18 of the employment agreement provides for 22 days of annual vacation. In addition there is a provision to carry forward unused vacation time for a period of one year, or at Dr. Ingram’s election, be compensated in cash in exchange for the unused vacation days.

We reviewed Dr. Ingram’s vacation accruals in the city’s Time Labor Management (TLM) system and found that 22 days were granted at the beginning of each year of his contract. On June 30, 2009 (end of his first year) the Superintendent had a balance of 14.5 unused vacation days. On September 4, 2009 Dr. Ingram received a check for \$7,307.69 as additional compensation for 10 of the 14.5 unused vacation days remaining at the end of year 1.



In our review of TLM we found that in addition to twenty two (22) vacation days, eight (8) “*contract days*” were annually awarded to Dr. Ingram. We inquired with the school administration for an explanation of “*contract days*” and they indicated that eight (8) “*contract days*” are typically included in school administration contracts and are generally equivalent to vacation days. We could not find a “*contract days*” provision in Dr. Ingram’s contract and we were not able to determine if the School Committee granted this time to Dr. Ingram. We recommend that the school department seek a legal opinion regarding this time.

Vacation and contract days awarded and used along with the remaining balances are identified in ***Exhibit 9***.

Sick Pay Accrual

Paragraph 22 of the employment agreement provides for sick leave and disability benefits. “*For each contract year, the Superintendent shall be entitled to an annual yearly accumulation of eighteen (18) days of sick leave. Consistent with prior practice, the Superintendent shall be advanced thirty (30) days of sick leave as of July 1, 2008, which shall be deducted from his annual accrual. Unused sick days shall be cumulative to the maximum allowable for certified administrative employees.*”

We reviewed the TLM accrual and found that 18 days were advanced each year as opposed to the 30 days being advanced and deducted from his annual accrual. We are not sure of the intent of this language, but we interpret the language to mean that 30 days should have been advanced and 18 days were to be accrued. The contract does not indicate how the 18 days are to be accrued, for example, daily, monthly or annually. We recommend that the school department seek a legal opinion as to how this time should be accrued to determine the correct available balance.

Disability and Life Insurance

Paragraph 20 of the employment agreement provides that “*The Committee will hold a policy for the Superintendent which includes a disability insurance of one hundred percent (100%) of this annual compensation package.*” The City did not hold a disability insurance policy for the Superintendent. Since the City may have intended to self-insure for this liability, we recommend the school department seek legal advice on how to document compliance with this provision.

Paragraph 21 of the employment agreement provides that “*The Committee, at its cost, shall provide the Superintendent with term life insurance with a death benefit of two times his salary, rounded to the nearest thousand, provided that the Superintendent meets the ordinary requirement of the insurer.*” The City did not hold a term life insurance policy for the Superintendent. Since the City may have intended to self-insure for this liability, we recommend the school department seek legal advice on how to document compliance with this provision.



SUMMARY

Following is a summary of the amounts we determined may be owed to Dr. Ingram, and the amounts which may be owed from Dr. Ingram. We recommend this report be reviewed with legal counsel to determine the appropriate next steps.

	<u>OWED TO</u>	<u>OWED FROM</u>
Work prior to July 1 st	\$ 1,062.41	\$ 1,173.21
Travel reimbursements – in state parking		463.95
Compensation – retro	11,881.40	
Auto allowance	1,799.90	
Subtotals	14,743.71	1,637.16
	(1,637.16)	←
Net amount which may be due Dr. Ingram	\$ 13,106.55	

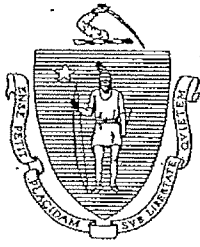
If there are any questions concerning this report, please contact Mark Ianello, Director of Internal Audit at 787-6205.

Respectfully,



Mark J. Ianello, Director
Office of Internal Audit





CHRIS GABRIELI
CHAIRMAN

The Commonwealth of Massachusetts

Springfield Finance Control Board

36 Court Street, Room 312

Springfield, MA 01103

June 30, 2008

Alan J. Ingram, Ed.D.
1901 Windsong Drive
Midwest City, OK 73130

Dear Dr. Ingram,

We look forward to your joining the Springfield Public School system this July as Superintendent. Pursuant to the authority granted to me by vote of the Springfield Finance Control Board, I am writing to confirm our agreement to compensate you for transition-related expenses associated with you joining the Springfield Public School system as Superintendent.

Work Prior to July 1st: We believe that it is in the district's best interest for you to visit the district prior to July 2008 to begin the transition to your full-time employment. As such, we agree to compensate you for the position-related work you conduct prior to July 1, 2008 at a rate of 1/227 of your 2008-2009 salary per day. We will also reimburse you for your actual, reasonable costs for transportation, meals and lodging. The days of service must be approved by me in advance or, if already conducted, must have been approved by me in advance, and you must comply with the district's travel regulations and supply original receipts as necessary.

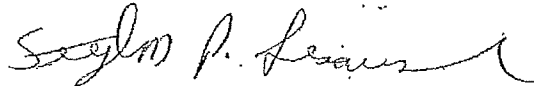
Relocation Expenses: In connection with the necessary relocation of you and your family from Oklahoma to Springfield, the School Department will reimburse you for the direct expenses associated with moving you and your personal belongings from your current residence to a permanent residence in Springfield. To receive reimbursement, you will be required to provide appropriate documentation of your relocation expenses. It is agreed that these expenses will include your initial move of part of your belongings in summer 2008 and the final relocation of your remaining belongings by June 2008.

Rental Expenses: If it is necessary for you to rent a residence in Springfield as part of your transition to Springfield, the School Department will pay the cost of your temporary housing from July 1, 2008 until you move into your permanent residence in Springfield, not to exceed eight (8) months. Such cost shall not exceed \$2,000 per month.

Market Differential: In recognition of the additional expenses you will incur in acquiring a residence in Springfield, the School Department will pay you thirty thousand dollars (\$30,000) to compensate for the higher cost of real estate in Springfield. Understanding that this payment may be required to assist you in making a down payment while potentially maintaining your current residence in Oklahoma City, this payment shall be made to you no later August 18, 2008.

We look forward to your service to the people of Springfield. Should you require assistance, please do not hesitate to contact me.

Sincerely,



Stephen P. Lisauskas
Executive Director



The Commonwealth of Massachusetts

Springfield Finance Control Board

36 Court Street, Room 312

Springfield, MA 01103

CHRIS GABRIELI
CHAIRMAN

July 21, 2008

Mark Ianello, Auditor
City of Springfield

Dear Mark,

Enclosed with this letter are pre-entry expenses for School Superintendent Alan Ingram. This letter authorizes the payment of these expenses to Dr. Ingram.

Sincerely,

A handwritten signature in cursive script, appearing to read "Stephen P. Lisauskas".

Stephen P. Lisauskas
Executive Director

*sent originals
to Kevin Kerus
MJD
7/25/08*

Dr. Alan J. Ingram

INVOICE

35 Willow Street #102
Springfield, MA 01103

DATE: August 11, 2008
INVOICE # 1
FOR: Supt Pre-entry
Planning Expenses

Bill To:
Stephen Lisauskas
Executive Director
Springfield Finance Control Board
Springfield, MA 01103

DESCRIPTION	AMOUNT
Superintendent's Planning Work	
Delta Airfare June 6 - 9, 2008	\$840.00
Hertz Rental Car June 6 - 9, 2008	\$254.03
Gas fill-up for Rental Car	\$15.00
OKC Airport Parking	\$20.00
POV Mileage Home-OKC Will Rogers Airport-Home (40 miles @ 0.505)	\$20.20
Meals and Incidentals	\$11.64
Lodging at Springfield Sheraton June 6 - 9, 2008	\$516.74
Baggage handling and tips	\$12.00
Delta Airfare June 27, 2008	\$745.25
Hertz Rental Car June 27 - July 19, 2008	\$1,130.24
POV Mileage Home-OKC Will Rogers Airport (20 miles @ 0.505)	\$10.10
Lodging Breakfast with 5 Constituents at Springfield Sheraton June 27 - July 5, 2008	\$1,574.54
Excess Baggage Fees (Delta)	\$185.00
Baggage handling and tips	\$10.00
Dinner June 30, 2008	\$26.29
TOTAL	\$5,371.03

Make check payable to Alan J. Ingram

If you have questions concerning this invoice, contact me at [REDACTED]

THANK YOU!



Springfield Public Schools Travel Guidelines

The guidelines below provide detailed procedures on reimbursing Springfield School Department employees for travel expenses incurred. An outside consultant should not bill us for travel. All of their expenses must be included in their consultant fee and they should make their own travel arrangements.

PERMISSION FORM

Every school department employee including Principals, Department Heads, and Chiefs must complete a ***Request for Permission to Travel*** form prior to taking a trip. This form will give you permission to be absent from your duties (if necessary) and will give you permission to be reimbursed for allowable expenses upon your return. A form must be completed for day trips as well as overnight stays including trips taken over the summer or on the weekends when schools are not in session. Permission forms should be sent to the Superintendent's Office for approval once all signatures have been obtained. The trip will be approved or denied and a copy will be sent to the SPS Business Office, Teachers Payroll, your school, and to the individual traveling if they are requesting expenses. Attach a copy of the permission form to your travel expense reimbursement form before submitting to the Business Office for reimbursement. Please be sure that both the Request for Permission to Travel and the Travel Expense Reimbursement forms contain the appropriate ORG/OBJ/PROJ where the reimbursement is to be charged. The Request for Permission to Travel form asks you to list all estimated travel related expenses. However, when completing your Travel Expense Reimbursement form, you should only list allowable items which you have paid yourself and require reimbursement. ***DO NOT include the cost of the hotel or airfare if the City is paying for those expenses on a purchase order.***

PER THE CITY OF SPRINGFIELD COMPTROLLERS DEPARTMENT, REIMBURSEMENTS WILL NOT BE MADE WITHOUT ALL ORIGINAL ITEMIZED RECEIPTS ATTACHED TO THE TRAVEL EXPENSE REIMBURSEMENT FORM. ORIGINAL RECEIPTS ARE REQUIRED FOR TOLLS, PARKING, HOTEL, TRANSPORTATION, AND REGISTRATION COSTS. IN ORDER TO BE REIMBURSED FOR ANY TRAVEL EXPENSES, YOU MUST ATTACH A SIGNED,

APPROVED COPY OF YOUR PERMISSION TO TRAVEL FORM TO YOUR TRAVEL EXPENSE REIMBURSEMENT REPORT.

EXPENSE REIMBURSEMENT

All SPS employees are responsible for their own expenses. If you are traveling with another School Department employee who is entitled to reimbursement, you are not allowed to pay for his/her expenses and receive reimbursement for both. Each person must submit his/her own travel expense reimbursement form and attach all original receipts. For all expenses that are not accompanied by an original receipt, a completed Affidavit needs to be attached to the expense report in order to be reimbursed.

MEALS

The City of Springfield Comptrollers Department does not require receipts to be attached for meal reimbursement. Employees will be reimbursed per the SPS meal allowance. However, if a receipt is attached, it must be an itemized bill. Credit card statements are not an acceptable form of receipt. Alcohol and gratuities are non reimbursable expenses. Alcohol should not be consumed while representing the Springfield Public Schools and the City of Springfield.

MEAL ALLOWANCES ARE AS FOLLOWS FOR OVERNIGHT STAYS:

Breakfast	\$ 5.75
Lunch	\$ 8.25
Dinner	\$16.50

You are not entitled to reimbursement for breakfast on the day of departure and reimbursement for dinner on your return unless the return time is after 7:00 p.m. If you exceed the allowable amount for any given meal, you will be reimbursed only per the amounts above.

THE SCHOOL DEPARTMENT WILL NOT REIMBURSE EMPLOYEES FOR FOOD WHEN THEY ATTEND A WORKSHOP OR CONFERENCE THAT DOES NOT INCLUDE AN OVERNIGHT STAY. PLEASE CONTACT THE BUSINESS OFFICE IF THERE ARE EXTENUATING CIRCUMSTANCES.

MILEAGE

Mileage is reimbursed at the City of Springfield's approved rate of \$.30 cents per mile and is calculated from your place of work to your destination, not from your home to the destination. If you rent a car (***with prior approval***) you are not reimbursed at the \$.30 cents per mile but will be reimbursed for the gas you were required to put in the rental car for business related travel (receipt required).

TOLLS AND PARKING

Please be sure to get an original receipt for all of your tolls (both ways) and parking expenses. Reimbursement will not be made without original receipts. EZ Pass and Fast Lane account printouts are an acceptable form of receipt.

HOTEL

If you pay for a hotel using cash or credit card, a detailed statement is required from the hotel showing the amount you have paid in full. A credit card bill is not acceptable because the hotel expenses are not detailed. Any room service charges should be deducted from the hotel portion and a copy of the receipt for the room service may be used under the meal reimbursement section.

If you find a hotel that is willing to accept a purchase order from the City of Springfield (many hotels will no longer accept purchase orders), then you must enter a MUNIS requisition at least one month prior to your trip. The vendor on the requisition will be the hotel. Please be sure to include the complete name, address, and phone number of the hotel on the requisition. Do not list the hotel expenses on your travel expense report. The hotel will need to send an invoice to the SPS Accounts Payable Department referencing the assigned purchase order number. You must pay the hotel for any room service, telephone calls, and movie rental fees upon checkout.

You cannot be reimbursed for any personal telephone calls or movie rentals. If you have business related phone calls or use of internet, you should submit a list of the charges and request reimbursement under the "other" section of the travel expense form.

SPS employees are required to share a room with members of the same gender when traveling in a group. If you have extenuating circumstances and require your own room, ***prior written approval of the Superintendent is required***. This approval should be attached to your travel expense reimbursement form.

AIRFARE AND OTHER TRANSPORTATION COSTS

If you have personally paid for the airfare, use your ticket which shows your name, the amount paid, dates of travel, and destination of the trip as a receipt. If you require other transportation services (taxi, shuttle, etc.) you must have a receipt in order to be reimbursed.

Some travel agents will accept City of Springfield Purchase orders for airfare. To do this, you must first call the travel agent and get the lowest price for your trip. Enter a MUNIS requisition listing the travel agent as the vendor and attach an approved, signed permission to travel form to the requisition. Once you are notified that it has been converted to a purchase order, you need to let the travel agent know the purchase order number and notify them that they will receive the hard copy of the purchase order in a few days. The travel agent will invoice the School Department directly. You will be asked to sign the invoice to verify that services were received.

WHEN USING TRAVEL AGENTS, THE MAYOR HAS REQUESTED WE USE SPRINGFIELD VENDORS AS OFTEN AS POSSIBLE.

DRIVING VS. FLYING

In the event that you choose not to fly to a destination and would prefer to drive, you will be reimbursed for the lowest airfare available at the time of your trip. You will not be reimbursed for gas or mileage to your destination, unless the mileage method is less than the lowest airfare available. ***You must contact the Business Office prior to your trip so that we may obtain quotes of the lowest airfare.***

AUTOMOBILE RENTAL

Reimbursement for automobile rental will not be allowed unless you have obtained permission in writing (separate from the permission to travel form) from the Superintendent of Schools.

CHECKLIST FOR TRAVEL FORMS

Have you

- Submitted a travel expense form with a copy of the approved permission form attached?
- Submitted a detailed hotel invoice, not a credit card receipt?
- Submitted original receipts for tolls, parking, transportation, meals, hotel, and registration fees, if applicable and kept a copy for your records?
- Submitted a copy of both sides of a canceled check if using it as a receipt?
- Included your home address and social security number on the travel reimbursement form?
- Listed the appropriate ORG/OBJ/PROJ code?
- Obtained supervisor's/principal's signature?
- Kept a copy of the travel expense and permission form, as well as copies of all receipts, in the event that the original is misplaced during the payment process?

Dr. Alan Ingram
Transition Related Expenses
Work Prior to July 1, 2008

For travel dates 6/6/08 to 6/09/08 and 6/27/08 to 6/30/08

Transition related expenses for transportation, meals and lodging paid to Dr. Ingram 8/21/2008		\$ 5,371.03
Adjustments to comply with School district travel regulations :		
<u>Hertz rental car:</u>		
Hertz total reimbursement 6/27/08 to 7/19/08 [22 days]	\$ 1,130.24	
	÷ 22 days	
	51.37	
Allowed: 6/27/08 to 6/30/08 = 4 days	4 days	
Total allowed	205.50	
Overpaid	924.74	(924.74)
<u>Mileage reimbursement to and from home airport 6/6/08 to 6/9/08:</u>		
Overpaid at 40 miles at .505/mile; should be .30/mile	(8.20)	(8.20)
<u>Mileage reimb to and from home airport 6/27/08:</u>		
Overpaid at 20 miles at .505/mile; should be .30/mile	(4.10)	(4.10)
<u>Hotel:</u>		
Hotel bill - 6/6/08 to 6/9/08 reimbursed	516.74	
Lodging only	487.39	
Overpaid	29.35	(29.35)
Hotel bill - 6/27/08 to 7/05/08 reimbursed	1,574.54	
Lodging and Parking only 6/27/08 to 6/30/08 (\$237.22/day)	948.88	
Overpaid	625.66	(625.66)
<u>Meal allowance - District allows \$30.50/day maximum</u>		
Meals 6/6/08 (no breakfast day of departure)	24.75	
Meals 6/07/08	30.50	
Meals 6/08/08	30.50	
Meals 6/09/08 (returned after 7pm)	30.50	
Meals 6/27/08 (no breakfast day of departure)	24.75	
Meals 6/28/08	30.50	
Meals 6/29/08	30.50	
Meals 6/30/08 (returned after 7pm)	30.50	
	232.50	
Less: Meals actual receipts reimbursed [\$11.64 + \$26.29]	37.93	
Underpaid	194.57	194.57
Subtotal		(1,397.48)
<u>Other:</u>		
Hotel for night of 7/1/08 is allowable under housing allowance - see July Rental Expenses		224.27
Total adjustments [total amount overpaid]		(1,173.21)
Adjusted Total Transition Related Expenses		\$ 4,197.82

Dr. Alan Ingram
Transition Related Expenses
Rental Expenses

July 2008 through February 2009

Invoice Date	Description	Rent	Electricity	Total Reimbursement
07/01/2008	Hotel 7/1/08	\$ 224.27		
07/02/2008	July Rent	356.00		
07/16/2008	Electricity 7/3/08 - 7/16/08		36.62	
	Subtotal July 2008			616.89
08/02/2008	August Rent	1,229.00		
08/14/2008	Electricity 7/16/08 - 8/14/08		127.86	
	Subtotal August 2008			1,356.86
08/29/2008	September Rent	1,229.00		
09/17/2008	Electricity 8/14/08 - 9/16/08		106.60	
	Subtotal September 2008			1,335.60
09/29/2008	October Rent	1,229.00		
10/16/2008	Electricity 9/16/08 - 10/14/08		66.13	
	Subtotal October 2008			1,295.13
11/01/2008	November Rent	1,229.00		
11/19/2008	Electricity 10/14/08 - 11/18/08		61.00	
	Subtotal November 2008			1,290.00
12/2/2008	December Rent	1,229.00		
12/17/2008	Electricity 11/18/08 - 12/17/08		38.38	
	Subtotal December 2008			1,267.38
1/6/2009	January Rent	1,229.00		
1/16/2009	Electricity 12/17/08 - 1/16/09		34.51	
	Subtotal January 2008			1,263.51
1/31/2009	February Rent	1,229.00		
	Subtotal February 2008			1,229.00
	TOTALS	\$ 9,183.27	\$ 471.10	\$ 9,654.37

Dr. Alan Ingram
Travel Expense Reimbursements
For the period July 1, 2008 through August 24, 2011

Invoice Date	Total Travel Reimbursement	Parking for In-State Travel Included in Total
10/14/2008	\$ 492.50	
11/10/2008	799.21	80.00
12/03/2008	135.52	12.95
12/05/2008	384.49	82.00
05/07/2009	291.79	
06/30/2009	377.70	
07/23/2009	589.54	72.00
09/16/2009	713.27	
10/07/2009	376.27	43.00
10/20/2009	785.71	
11/16/2009	720.50	
11/18/2009	352.44	
03/10/2010	699.79	
04/12/2010	76.50	60.00
05/11/2010	1,010.96	
08/11/2010	1,043.80	114.00
09/29/2010	49.50	
10/18/2010	392.75	
01/17/2011	122.50	
01/24/2011	282.65	
03/03/2011	983.51	
04/04/2011	953.19	
	\$ 11,634.09	\$ 463.95

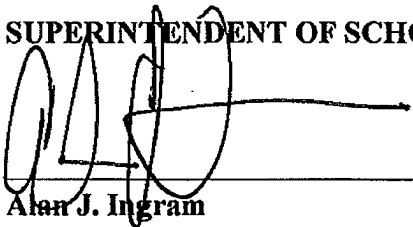
VOLUNTARY FURLOUGH FISCAL YEAR 2012

In light of the budgetary constraints facing the City of Springfield ("City"), and to lessen its impact, I am voluntarily agreeing to take twelve (12) furlough days during fiscal year 2012 to assist the City in reducing its compensation costs, notwithstanding my Contract of Employment which provides that: "At no time shall the Superintendent's compensation be decreased during the term of this Contract."

The term "furlough day" means a day that I would normally be scheduled to work but that is taken as an unpaid day off.

One (1) furlough day per month will be taken beginning July 1, 2011 and ending June 30, 2012. The specific date of each furlough day during each month will be designated based on the operational needs of the School Department.

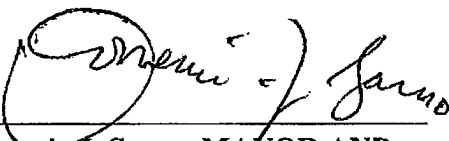
SUPERINTENDENT OF SCHOOLS



Alan J. Ingram

Date Signed: 6/16/11

APPROVED:



Domenic J. Sarno, MAYOR AND
SCHOOL COMMITTEE CHAIR

Date Signed: 6/17/11

<u>RATE</u>	<u>AMOUNT</u>
Annual	203,572.46
Period	7,829.71
Daily	782.97
④ 10 days	7,829.71
④ 12 days	9,395.65

Dr. Alan Ingram
Compensation and Auto Allowance Payments
For the period July 1, 2008 through June 30, 2011

Initial compensation amount per contract	\$	190,000.00
Auto allowance (\$650 per month)	\$	7,800.00

On May 5, 2011 the School Committee approved the following increases to Dr. Ingram's contract:

Year 1 - 1.5% performance increase	\$	192,850.00
Year 2 - 1.5% COLA and 2.5% performance increase	\$	200,564.00
Year 3 - 1.5% COLA	\$	203,572.46

THE FOLLOWING PAYMENTS WERE MADE TO DR. INGRAM:

<u>Week</u>	<u>Check Date</u>	<u>Pay period ending</u>	<u>Salary</u>	<u>Auto Allowance</u>
<u>No.</u>				
1	7/11/2008	7/5/2008	\$ 7,307.69	\$ -
2	7/25/2008	7/19/2008	7,307.69	553.84
3	8/8/2008	8/2/2008	7,307.69	346.16
4	8/22/2008	8/16/2008	7,307.69	300.00
5	9/5/2008	8/30/2008	7,307.69	300.00
6	9/19/2008	9/13/2008	7,307.69	300.00
7	10/3/2008	9/27/2008	7,307.69	300.00
8	10/17/2008	10/11/2008	7,307.69	300.00
9	10/31/2008	10/25/2008	7,307.69	300.00
10	11/14/2008	11/8/2008	7,307.69	300.00
11	11/28/2008	11/22/2008	7,307.69	300.00
12	12/12/2008	12/6/2008	7,307.69	300.00
13	12/26/2008	12/20/2008	7,307.69	300.00
14	1/9/2009	1/3/2009	7,307.69	300.00
15	1/23/2009	1/17/2009	7,307.69	300.10
16	2/6/2009	1/31/2009	7,307.69	300.00
17	2/20/2009	2/14/2009	7,307.69	300.00
18	3/6/2009	2/28/2009	7,307.69	300.00
19	3/20/2009	3/14/2009	7,307.69	300.00
20	4/3/2009	3/28/2009	7,307.69	300.00
21	4/17/2009	4/11/2009	7,307.69	300.00
22	5/1/2009	4/25/2009	7,307.69	300.00
23	5/15/2009	5/9/2009	7,307.69	300.00
24	5/29/2009	5/23/2009	7,307.69	300.00
25	6/12/2009	6/6/2009	7,307.69	-
26	6/26/2009	6/20/2009	7,307.69	-
Subtotal Year 1 - FY09			<u>189,999.94</u>	<u>7,200.10</u>

Dr. Alan Ingram
Compensation and Auto Allowance Payments
For the period July 1, 2008 through June 30, 2011

Week No.	Check Date	Pay period ending	Salary	Auto Allowance
1	7/10/2009	7/4/2009	7,307.69	300.00
2	7/24/2009	7/18/2009	7,307.69	300.00
3	8/7/2009	8/1/2009	7,307.70	300.00
4	8/21/2009	8/15/2009	7,307.69	300.00
5	9/4/2009	8/29/2009	7,307.69	300.00
6	9/18/2009	9/12/2009	7,307.69	300.00
7	10/2/2009	9/26/2009	7,307.69	300.00
8	10/16/2009	10/10/2009	7,307.69	300.00
9	10/30/2009	10/24/2009	7,307.70	300.00
10	11/13/2009	11/7/2009	7,307.69	300.00
11	11/27/2009	11/21/2009	7,307.70	300.00
12	12/11/2009	12/5/2009	7,307.70	300.00
13	12/25/2009	12/19/2009	7,307.69	300.00
14	1/8/2010	1/2/2010	7,307.70	300.00
15	1/22/2010	1/16/2010	7,307.69	300.00
16	2/5/2010	1/30/2010	7,307.70	300.00
17	2/19/2010	2/13/2010	7,307.69	300.00
18	3/5/2010	2/27/2010	7,307.69	300.00
19	3/19/2010	3/13/2010	7,307.69	300.00
20	4/2/2010	3/27/2010	7,307.69	300.00
21	4/16/2010	4/10/2010	7,307.69	300.00
22	4/30/2010	4/24/2010	7,307.70	-
23	5/14/2010	5/8/2010	7,307.69	600.00
24	5/28/2010	5/22/2010	7,307.69	300.00
25	6/11/2010	6/5/2010	7,307.69	150.00
26	6/25/2010	6/19/2010	7,307.69	-
Subtotal Year 2 - FY10			190,000.01	7,350.00
1	7/9/2010	7/3/2010	7,307.70	-
2	7/23/2010	7/17/2010	7,307.69	300.00
3	8/6/2010	7/31/2010	7,307.70	300.00
4	8/20/2010	8/14/2010	7,307.69	300.00
5	9/3/2010	8/28/2010	7,307.69	300.00
6	9/17/2010	9/11/2010	7,307.69	300.00
7	10/1/2010	9/25/2010	7,307.69	300.00
8	10/15/2010	10/9/2010	7,307.69	300.00
9	10/29/2010	10/23/2010	7,307.69	300.00
10	11/12/2010	11/6/2010	7,307.69	300.00
11	11/26/2010	11/20/2010	7,307.69	300.00
12	12/10/2010	12/4/2010	7,307.70	300.00
13	12/24/2010	12/18/2010	7,307.69	300.00

Dr. Alan Ingram
Compensation and Auto Allowance Payments
For the period July 1, 2008 through June 30, 2011

Week No.	Check Date	Pay period ending	Salary	Auto Allowance
14	1/7/2011	1/1/2011	7,307.69	300.00
15	1/21/2011	1/15/2011	7,307.69	300.00
16	2/4/2011	1/29/2011	7,307.69	300.00
17	2/18/2011	2/12/2011	7,307.69	300.00
18	3/4/2011	2/26/2011	7,307.70	300.00
19	3/18/2011	3/12/2011	7,307.69	300.00
20	4/1/2011	3/26/2011	7,307.69	300.00
21	4/15/2011	4/9/2011	7,307.69	300.00
22	4/29/2011	4/23/2011	7,307.69	300.00
23	5/13/2011	5/7/2011	7,829.71	300.00
24	5/27/2011	5/21/2011	7,829.71	300.00
25	6/10/2011	6/4/2011	7,829.71	150.00
26	6/24/2011	6/18/2011	7,829.71	-
Subtotal Year 3 - FY11			192,088.06	7,050.00
Subtotal			572,088.01	21,600.10
Retro pay received on 5/13/11			13,017.05	-
Total paid through June 30, 2011			585,105.06	21,600.10
Year 1 - 1.5% performance increase			192,850.00	7,800.00
Year 2 - 1.5% COLA and 2.5% performance increase			200,564.00	7,800.00
Year 3 - 1.5% COLA			203,572.46	7,800.00
Cummulative contract amounts due from 7/1/08 through 6/30/11 per contractual agreement			596,986.46	23,400.00
Amounts underpaid through June 30, 2011			\$ 11,881.40	\$ 1,799.90

Dr. Alan Ingram
Vacation Accrual
For the period July 1, 2008 through August 5, 2011

Source: Kronos/TLM (7.5 hours = 1 day)

Date	Description	Vacation Hours		Contract Hours	
		Hours Used	Balance	Hours Used	Balance
7/1/2008	165 Vacation hours and 60 Contract hours awarded on the first day of the fiscal year	-	165.00		60.00
11/24/2008		(7.50)	157.50		60.00
11/25/2008		(7.50)	150.00		60.00
11/26/2008		(7.50)	142.50		60.00
12/1/2008		(7.50)	135.00		60.00
12/2/2008		(7.50)	127.50		60.00
12/22/2008		-	127.50	(7.50)	52.50
12/23/2008		-	127.50	(7.50)	45.00
12/24/2008		-	127.50	(7.50)	37.50
12/26/2008		-	127.50	(7.50)	30.00
12/29/2008		-	127.50	(7.50)	22.50
12/30/2008		-	127.50	(7.50)	15.00
12/31/2008		-	127.50	(7.50)	7.50
1/2/2009		-	127.50	(7.50)	-
3/20/2009		(7.50)	120.00		-
4/21/2009		(7.50)	112.50		-
4/22/2009		(3.75)	108.75		-
7/1/2009	165 Vacation hours and 60 Contract hours awarded on the first day of the fiscal year	-	273.75		60.00
7/10/2009		(7.50)	266.25		60.00
7/27/2009		(3.75)	262.50		60.00
7/28/2009		(3.75)	258.75		60.00
7/29/2009		(7.50)	251.25		60.00
7/30/2009		(7.50)	243.75		60.00
7/31/2009		(7.50)	236.25		60.00
8/4/2009		(7.50)	228.75		60.00
8/5/2009		(7.50)	221.25		60.00
8/21/2009	Vacation buyout	(75.00)	146.25		60.00
9/4/2009		(7.50)	138.75		60.00
12/23/2009		-	138.75	(7.50)	52.50
12/24/2009		-	138.75	(7.50)	45.00
12/28/2009		-	138.75	(7.50)	37.50
12/29/2009		-	138.75	(7.50)	30.00
12/30/2009		-	138.75	(7.50)	22.50
12/31/2009		-	138.75	(7.50)	15.00
2/16/2010		-	138.75	(7.50)	7.50
2/17/2010		-	138.75	(7.50)	-
3/16/2010		(7.50)	131.25		-
3/17/2010		(7.50)	123.75		-
3/26/2010		(4.00)	119.75		-
4/21/2010		(7.50)	112.25		-
4/22/2010		(7.50)	104.75		-
4/23/2010		(7.50)	97.25		-
7/1/2010	165 Vacation hours and 60 Contract hours awarded on the first day of the fiscal year	-	262.25		60.00

Dr. Alan Ingram
Vacation Accrual
For the period July 1, 2008 through August 5, 2011

Source: Kronos/TLM (7.5 hours = 1 day)

Date	Description	Vacation Hours		Contract Hours	
		Hours Used	Balance	Hours Used	Balance
7/22/2010		(7.50)	254.75		60.00
7/30/2010		(7.50)	247.25		60.00
8/2/2010		(7.50)	239.75		60.00
8/3/2010		(3.75)	236.00		60.00
8/4/2010		(7.50)	228.50		60.00
8/5/2010		(3.75)	224.75		60.00
8/6/2010		(7.50)	217.25		60.00
10/8/2010		(3.75)	213.50		60.00
11/22/2010		(7.50)	206.00		60.00
11/23/2010		(7.50)	198.50		60.00
12/20/2010		(7.50)	191.00		60.00
12/21/2010		(7.50)	183.50		60.00
12/22/2010		(7.50)	176.00		60.00
12/23/2010		(7.50)	168.50		60.00
12/27/2010		-	168.50	(7.50)	52.50
12/28/2010		-	168.50	(7.50)	45.00
12/29/2010		-	168.50	(7.50)	37.50
12/30/2010		-	168.50	(7.50)	30.00
1/18/2011		(3.75)	164.75		30.00
2/22/2011		-	164.75	(7.50)	22.50
2/23/2011		-	164.75	(7.50)	15.00
2/24/2011		-	164.75	(7.50)	7.50
2/25/2011		-	164.75	(7.50)	-
3/14/2011		(7.50)	157.25		-
4/1/2011		(3.75)	153.50		-
4/28/2011		(7.50)	146.00		-
4/29/2011		(7.50)	138.50		-
5/27/2011		(7.50)	131.00		-
7/1/2011	165 Vacation hours and 60 Contract hours awarded on the first day of the fiscal year	-	296.00		60.00
7/7/2011		(7.50)	288.50		60.00
7/8/2011		(7.50)	281.00		60.00
8/3/2011		(7.50)	273.50		60.00
8/4/2011		(7.50)	266.00		60.00
8/5/2011		(7.50)	258.50		60.00