



CODE NUMBER	NAME OF CITY, TOWN, OR REGIONAL SCHOOL DISTRICT

***End-of-Year Financial Report***  
***2018-2019***

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*INCLUDING 2019-2020 SCHOOL BUDGET (SCHEDULE 19)*

**PLEASE SUBMIT BY OCTOBER 1, 2019**

For all information related to the FY19 End of Year Report go to:

<http://www.doe.mass.edu/finance/accounting/eoy/>





## CERTIFICATION STATEMENT

CITY OR TOWN OR REGIONAL SCHOOL DISTRICT NAME

CODE NUMBER

I hereby certify that all the statements contained in this END OF YEAR REPORT spreadsheet named

DATE

SUPERINTENDENT SIGNATURE

I hereby certify that all the statements contained in this END OF YEAR REPORT are true to the best of my knowledge and belief. A true statement made under the penalties of perjury.

DATE

SCHOOL COMMITTEE CHAIRPERSON SIGNATURE

**CERTIFICATION BY THE CITY AUDITOR OR OFFICER HAVING  
SIMILAR DUTIES IN A CITY OR TOWN  
(Not required of regional school districts)**

I, \_\_\_\_\_, \_\_\_\_\_ (title)

in the city or town of \_\_\_\_\_, hereby certify that the Superintendent's statement, certified above, is correct to the best of my knowledge and belief. A true statement made under the penalties of perjury.

DATE

SIGNATURE

PLEASE LIST THE NAME, TITLE, TELEPHONE NUMBER, AND E-MAIL ADDRESS OF THE PERSON PREPARING THIS REPORT.

NAME

TITLE

TELEPHONE

FAX

E-MAIL

PLEASE MAIL COMPLETED CERTIFICATION TO:

**Aquarius Wise  
School Business Services  
Massachusetts Department of Elementary and Secondary Education  
75 Pleasant Street  
Malden MA 02148-4906**



## **REPORT SUBMISSION DATE October 1, 2019**

As required by Section 3 of Chapter 72, the End of the Year report must be submitted to the Massachusetts Department of Elementary and Secondary Education (DESE) on or before October 1, 2019. Adherence to this deadline is critical because of the reporting deadlines established under Education Reform. Extension requests may be directed to Jeffrey C. Riley, Commissioner, but will only be allowed based on unusual extenuating circumstances. No extensions will be granted after October 31st. At the discretion of the Commissioner, the department may withhold all or some part of a district's or municipality's monthly state school aid if the school district has not filed the report in an acceptable form by the required filing deadlines or any extension of those deadlines granted by the Commissioner. Department staff will be assigned as needed to assist districts that fail to meet the October 1 deadline [603 CMR 10.03 (11)].

### **CERTIFICATIONS**

The End of Year Financial Report certification statement must have the signature of the School Committee Chairperson, the Superintendent/Director of Schools, and the Chief Fiscal Officer of the city or town certifying to the contents of the report. Unsigned reports will be considered incomplete.

### **DOCUMENTATION**

All reported data is subject to audit by DESE. All secondary documentation (e.g. allocation or summarization worksheets) as well as books of original entry, ledgers and original source documents (e.g. warrants, invoices) must be maintained in accordance with Regulations on School Finance and Accountability [603 CMR 10.05 (10)].

### **SUMMARY OF SCHEDULES**

Schedule 1 includes all revenues (Part I) and expenditures (Part II) received or made by the district directly or indirectly, as well as those expenditures made by the city or town in support of these educational programs. Revenues and expenditures are reported separately by source of funds. Columns 1 through 3 are defined in 603 CMR 10.02. Column 4 should include Adult Civic Education, Regular Evening Programs, Regular Vacation and Chapter 74 Evening. Column 5 should include all expenditures which are not reported by program. For all lines in this Schedule, the sum of columns 1 through 5 must equal the total in column 6.

Schedules 2 through 7 include further detail of expenditures by programs.

Schedule 18 includes information on the district's teachers' collective bargaining agreement.

Schedule 19 includes the budget for the current school year (2019-2020).

## ORGANIZATION OF THE EXCEL END OF YEAR REPORT WORKBOOK

There are six worksheets on the 19eoy file. In order to move from one worksheet to another, simply place the cursor arrow over the desired sheet tab and click. The contents of the sheet will then appear. A brief description of these sheets follows:

<b>eoy19</b>	This is the main body of the report complete with all of the required schedules and a summary table of expenditures across fund types.
<b>schedule3</b>	School based and districtwide instructional expenditures are entered on this sheet (see the computer instructions included with the Schedule 3 line descriptions). Even if your district only operates one school, all 2000 series instructional expenditures must be entered on this worksheet.
<b>schedule3_total</b>	Schedule 3 instructional expenditures are automatically totaled on this sheet from the data entered on the districtwide and school reports.
<b>schedule18</b>	This sheet includes a survey primarily asking for key teachers' contract data.
<b>reports</b>	This sheet includes actual and budgeted Net School Spending reports, and a three year (FY17-FY19) comparison of selected line items.
<b>edits</b>	There is a macro on this sheet that will assist users in identifying and correcting any inconsistencies in their reports prior to submission. Generate the list of edits by clicking on the button in the upper right-hand corner of the worksheet.
<b>comments</b>	Provide any comments or explanations on this sheet.

### NOTE ON OPENING THE FILE

The End of Year workbook contains a number of macros, which are programs that automate tasks within the worksheets. When you open the file you may be asked if you want to enable or disable the macros that are part of the workbook. Your response to this question should always be to enable the macros. If you do not enable the macros, they will not function.

### NON-NET SCHOOL SPENDING CATEGORIES

The row and column references of Non-Net School Spending categories are shaded in gray.

### NON-DATA CELLS

Cells that should not contain any data are shaded in green.

### PRINTING INSTRUCTIONS

There is a user form that is part of the file that can be activated to expedite the printing of the schedules as well as the summary and edit reports. Pressing ctrl+p on your keyboard will activate the user form. The buttons on the form will print any or all of the various parts of the report.

The Print Schedule 3 Schools button will print all of the Schedule 3 school reports at once, but it will not print the schools individually. There is a printing button on the Schedule 3 input sheet that will allow you to print the school report that is currently activated.

The End of Year Report is set to print on letter sized paper and the Schedule 3 school reports are set to print on legal sized paper. You should feel free to adjust the scaling and page size options in the Page Setup menu to make the printout larger or smaller depending on your printer specifications. You should note that the rows that print on each page are hard coded in the print macros and that altering the scale or page size may cause page numbers to repeat.

## COMPUTER DIRECTIONS

### PRELIMINARY STEPS AND GENERAL INFORMATION

The file will be obtained in similar fashion to last year's file, by downloading from the end of year financial report drop box at the Department's secure portal, and it will be submitted by uploading on the same site. For details see the separate instruction sheet.

**The existing name (19eoy???.xls where ??? is the district 3 digit lea code) of the downloaded file must be retained for the macros to work.**

- 1.
2. Copy the file onto your computer's hard disk.
3. Open the 2018-2019 End of Year Report spreadsheet .
4. Enter all information into Schedule 3 before completing Schedules 1, 2, 4, AND 7. Schedules 18 and 19 can be completed at any step in the process.  
All schedules must be completed before you can review the program edits on the "edits" sheet.
5. All totals and sub-totals are indicated by a zero. Do not change the formulas in these cells.
6. If you are not reporting any information for a cell, leave it blank. You do not have to enter a zero. Do not press spacebar to indicate a zero.
7. At regular intervals, save the data you have entered: Unless you save the file before leaving the spreadsheet, all the data that you have entered during that session will be lost.
8. Check all the edits and make corrections if necessary. You can correct an entry merely by keying in a new amount into the appropriate cell.
9. Save a back-up copy of the of the final file for your records.
10. Submit the file to DESE's security portal (see separate instruction sheet). Submit the signed certification sheet to:

Aquarius Wise  
School Business Services  
Massachusetts Department of Elementary and Secondary Education  
75 Pleasant Street  
Malden MA 02148-4906

## FINANCIAL DATA

### REPORTING BASIS

All financial data shall be reported on a "modified accrual" basis. For the reporting year revenues earned whether collected or uncollected and expenditures whether paid or unpaid would be reported. Governmental entities typically use the modified accrual basis of accounting to account for revenues and expenditures. Revenues are recognized when they become measurable and available. Measurable means that the amount can be reasonably estimated. Available means that the revenues are collected during the current year or soon enough thereafter to pay current liabilities. Expenditures are generally recorded when the liability is incurred, i.e. salaries are recorded in the period in which they are earned and goods and services in the period in which they are received.

An encumbrance is a commitment of funds for contracts not yet performed or goods and services not yet received. An encumbrance is created when a contract is signed or a purchase order is issued. At year end it is recorded as a reservation of fund balance. Although not considered to be GAAP expenditures, encumbrances are treated as expenditures on a budgetary basis of accounting. This is because they will be paid from funds appropriated in the year in which the encumbrance is created. When completing the End of Year Financial Report, the encumbrances should be recorded as expenditures. The only exception to this policy is for multi year capital projects. **Multi year capital projects should be reported on a cash basis.**

### RECONCILIATION

The computer template includes edit checks to ensure that the data reported in summary on Schedule 1 matches the programmatic detail requested on Schedules 2-7. The more accurate and complete the report, the greater will be the equity in the formulas and usefulness of the data in other statistical applications required by DESE. In Schedules 2, 4, and 7, you will find edit cells that show the difference between the amount reported in Schedule 1 and the corresponding amount in the other schedules. If the value in these edit cells is zero, then you know that the two schedules correspond. Any other amount indicates that the two schedules do not agree and you should correct one or the other or both.

### ADDITIONAL INFORMATION

Report Format: Shaded column headings and functional expenditure categories are not counted toward meeting the net school spending requirement under Education Reform [Regulations: S.10.06(2)].

Undistributed: Undistributed expenditures are those which are not reported by program. If all columns other than "Undistributed" and "Total" are shaded, then "Undistributed" should equal "Total". For programmatic analysis undistributed costs are attributed to each program area by DESE.

Locked Cells: DO NOT fill in any spaces that have been shaded, change formulas, or add lines or columns.

Copying versus Cutting: Cutting the contents of unlocked cells and then pasting them into other unlocked cells will disrupt formulas within the spreadsheet. When moving data within the spreadsheet, use the copy-paste commands. **DO NOT CUT AND PASTE IN THIS WORKBOOK.**

Rounding: Financial data shall be reported to the nearest whole dollar.

New Items: New reporting categories are indicated by a plus sign (+). Items with new instructions or added emphasis are indicated with an exclamation point (!).

### REGULATIONS ON SCHOOL FINANCE AND ACCOUNTABILITY (603 CMR 10.00)

These Regulations govern reporting of students and expenditures and methods of computation and documentation requirements for the preparation of the End of Year Report. For your convenience, we have indicated relevant section and paragraph numbers in parentheses.

### GUIDELINES FOR STUDENT AND FINANCIAL REPORTING

These guidelines are under review.



## COLUMN DESCRIPTION

These column descriptions apply to Schedule 1 revenues, school committee expenditures, and city or town expenditures; Schedule 3 general fund expenditures; and Schedule 19 school committee expenditures, city or town expenditures, and estimated revenues.

### Column

1. Regular day programs are those not defined as special education or Chapter 74 vocational programs. Expenditures on English language learner (ELL) programs or expanded programs for low-income students should be reported as regular day.
2. Special education programs are for instruction of students with special needs, provided for under MGL Ch. 71B and 603 CMR 28.00.
3. Vocational/technical day programs are programs to prepare students for profitable employment in agricultural, distributive, allied health, technical, trade, and industrial occupations.
4. Other programs include regular vacation, vocational/technical evening, drivers education, adult civic education, and regular evening programs.
5. Undistributed expenditures are those not assigned to a program area.
6. Total of columns 1-5.

**SCHEDULE 1 PART I. REVENUE:****A. REVENUE FROM LOCAL SOURCES GENERAL FUND ONLY**

Record all General Fund Revenues earned in FY19, whether collected or uncollected. DO NOT report Revolving Fund Revenue.

## Line Number

10	This line shall be completed by regional school districts only, must be accompanied by a completed Schedule 2, and must reflect the total assessments received from member cities and towns. Schedule 1, line 10, column 6 should equal Schedule 2, line 3370, column 6.
20	This line shall be completed by regional school districts only and must reflect the total excess and deficiency funds appropriated to FY19 spending by the regional school district.
30-50	Report by major program area the revenue earned as tuition payments for pupils tuitioned in during the fiscal year. DO NOT include school choice tuition income. Those funds are reported on line 630 Tuition School Choice Revolving. DO include the revenue for pupils tuitioned-in during the summer in column 5-undistributed.
60	Report the amount of FY18 net school spending expenditures that were based on unexpended encumbrances for which goods or services were not received.
70	Report revenues received from all bus fees (e.g. to and from school, activity trips, field trips). DO NOT report revenue deposited in a revolving fund.
80	Earnings on Investments will apply only to regional districts.
90	Report rental fees earned for the use of school buildings. DO NOT report revenue deposited in a revolving fund.
100	Report other local revenues such as vending machine receipts, etc. To the extent known, distribute these revenues to the major program area. Record the remaining revenue in Column 5 as Undistributed. DO NOT include Special Fund receipts such as gate receipts for athletics, or over the counter receipts for food services. They are reported in Schedule 1, Part E, lines 610 and 620. <b>ALL E-RATE REBATES MUST BE INCLUDED ON THIS LINE.</b> Include indirect cost transfers. Do <b>NOT</b> include school choice tuition, circuit breaker reimbursements, school building assistance, foundation reserve, or grants on this line.
101	Report the receipt of <b>all</b> medical care and assistance reimbursements for medically necessary services authorized by MGL Ch 44, Sec. 72.
105	Report the estimated cash value of non revenue receipts.
110	Total of lines 10 through 105.

**B. REVENUE FROM STATE AID**

**Districts report the Massachusetts School Building Authority (MSBA) revenues. DESE reports all other aid items.**

Although charter reimbursements and facilities aid are combined on the cherry sheet, they are broken out separately here for net school spending purposes (facilities aid is not treated as a net school spending revenue).

130	Report all revenue received on behalf of an approved school construction project. Report contract annual payments made by the state to support a district's long term borrowing for a school construction project in column 2. Report all other state revenue received in support of a school construction project in column 5. Include accounts receivable for FY19. See Guidance for Reporting Revenue and Expenditures for School Construction.
190	Foundation reserve, state impact aid and regional bonus aid are considered state aid, but expenditures should be reported in Schedules 1c2 and 3 as grants.

## Massachusetts Department of Elementary and Secondary Education FY19 END OF YEAR FINANCIAL REPORT

**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

		1	2	3	4	5	6
		REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>I. REVENUES</b>							
<b>Line</b>	<b>A. REVENUE FROM LOCAL SOURCES</b>						
15	10 Assessments Received by Regional Schools						0
16	20 E & D Fund Appropriations FY19: Revenues to Regional District						0
17	30 Tuition From Individuals						0
18	40 Tuition From Other Districts in Comm.						0
19	50 Tuition From Districts in Other States						0
20	60 Previous Yr Unexpended Encumbrances (Carry Forward)						0
21	70 <b>Transportation Fees</b>						0
22	80 Earnings on Investments						0
23	90 Rental of School Facilities						0
24	100 Other Revenue						0
25	101 <b>Medical Care and Assistance</b>						0
26	105 <b>Non Revenue Receipts</b>						0
27	110 <b>TOTAL REVENUE FROM LOCAL SOURCES</b>	0	0	0	0	0	0
<b>B. REVENUE FROM STATE AID</b>							
State aid is not reported by program							
29	125 School Aid (Chapter 70)					0	0
30	130 Mass School Building Authority - Construction Aid	Contract			Other		0
31	140 Pupil Transportation (Ch. 71,71A,71B,74)					0	0
32	170 Charter Tuition Reimbursements and Charter Facilities Aid	Chtr Reimb	0		Facilities	0	0
33	180 Circuit Breaker						0
34	190 Foundation Reserve, State Impact Aid, and Regional Bonus Aid					0	0
35	200 <b>TOTAL REVENUE FROM STATE AID</b>					0	0

Please report  
MSBA annual  
contract  
revenues on  
line 130, col 2

Please report  
MSBA one-time  
revenues on  
line 130, col 5

## SCHEDULE 1 PART I. REVENUE (CONTINUED)

Federal and state grants distributed to local school districts by DESE have been included in your report. These funds have been included in the program column that represents the source of the funds. Lines 300 and 481 show federal funds while Lines 510 and 590 show state funds. **These amounts reflect the district's drawdown over the course of the fiscal year, July 1 to June 30.** Detail supporting pre-populated amounts on lines 300 and 510 can be found on the End of Year Report section of our website. It is expected that local officials will verify the amounts received grant-by-grant before submitting their report. If the amount drawn differs from the grant award, report only the amount drawn. **Grant data entered by DESE is unprotected in case districts need to change any amounts to reflect late-arriving funds.** DESE only populates cells for grants it administers.

### C. REVENUE FROM FEDERAL GRANTS AND CONTRACTS

Line Number

300 - 481 Federal grants administered by DESE, requested and earned in FY19, are reported by program area on line 300 whether collected or uncollected. On line 481 report grants received directly from the federal government and pass-through grants received from other entities. Include federal impact aid on line 481.

### D. REVENUE FROM STATE GRANTS

510 - 590 Report on line 510, by program area, state revenues received directly from DESE for FY19. On line 590 report by program area state revenues received from all other state agencies including the Massachusetts Department of Early Education and Care during the fiscal year ended June 30, 2019. These grants consist of state grants for specific purposes (e.g. energy programs). DO NOT report any grants distributed by DESE.

### E. REVENUE FROM REVOLVING AND SPECIAL FUNDS

These line items are used to account for receipts deposited in a separate "revolving fund" account which may be expended by the school committee without further appropriation or action by the local appropriating authority. The use of revolving funds is controlled by statute and such accounts may be established for particular types of receipts as permitted by law. Report only amounts received in the fiscal year ended June 30, 2019. These funds are NOT returned to the general fund at the end of the fiscal year.

- 610 School Lunch Programs (MGL Ch. 548, Sec. 3 and 4, Acts of 1948). Include all State and Federal reimbursements.
- 620 Athletics and Other Student Body Activities admission charges for school athletic events (MGL Ch. 71, Sec. 47).
- 630 School Choice (MGL Ch. 76, Sec. 12B). All tuition revenue received from a sending school choice city, town or regional school district through a transfer of Chapter 70 funds made by the state treasurer are deposited in a separate revolving fund. This section has been completed by DESE.
- 640 Tuition receipts for adult education and continuing education programs (MGL Ch. 71, Sec. 71E); community school programs under \$3,000 (MGL Ch. 71, Sec. 71C); and summer school tuition receipts (MGL Ch. 71, Sec. 71E) should be reported in column 4 Other Programs. Out of district tuition (MGL Ch. 71, Sec. 71F) and non-residents for regions (MGL Ch. 71, Sec. 16D 1/2) should be reported in column 5 undistributed.
- 650 Other Local Receipts such as culinary arts programs in high schools (MGL Ch. 71, Sec. 17A); culinary arts and other programs in vocational schools (MGL Ch. 74, Sec. 14B); insurance reimbursements for damages (MGL Ch. 44, Sec. 53 (2)); reimbursement for lost school books or for costs of industrial arts supplies (MGL Ch. 44, Sec. 53(3)); self supporting recreation and park services (MGL Ch. 44, Sec. 53D); bus advertising fees (Ch 184, S197 of 2002), and rental of school facilities should be reported in column 5 undistributed. Transportation fees should be reported in column 4 other programs.
- 660 Record by major program area revenues received from private (nongovernmental) grants or gifts.
- 670 Total of lines 610, 620, 630, 640, 650, and 660.

**SCHEDULE 1**  
**REVENUE AND EXPENDITURE SUMMARY**

**I. REVENUES**

**C. REVENUE FROM FEDERAL GRANTS**

38	300	DESE Administered Grants	0	0	0	0	0
39	481	Other Federal Grants					0
40	490	<b>TOTAL REVENUE FEDERAL GRANTS</b>	0	0	0	0	0

**D. REVENUE FROM STATE GRANTS**

42	510	DESE Administered Grants	0	0	0	0	0
43	590	Other State Grants					0
44	600	<b>TOTAL REVENUE STATE GRANTS</b>	0	0	0	0	0

**E. REVENUE - REVOLVING & SPECIAL FUNDS**

46	610	School Lunch Receipts					0
47	620	Athletic Receipts					0
48	630	Tuition Receipts-School Choice	0	0	0		0
49	640	Tuition Receipts-Other					0
50	650	Other Local Receipts					0
51	660	Private Grants	0	0	0	0	0
52	670	<b>TOTAL REVENUE REVOLVING &amp; SPECIAL FUNDS</b>	0	0	0	0	0

## **SCHEDULE 1 PART II EXPENDITURES**

Expenditures are recorded by (1) the organizational unit responsible for payment (e.g. school committee, city or town) or by funding source (e.g. federal grants, private grants and contracts), (2) by program (e.g. regular day, special education), (3) by functional category (e.g. instructional services, administrative support) and (4) object code (e.g. salaries and other expenditures) [Guidelines III].

### A. EXPENDITURES BY SCHOOL COMMITTEE

Record expenditures by the school committee for educational purposes during the fiscal year ended June 30, 2019 from funds appropriated during the same fiscal year. All expenditures shall be reported on a modified accrual basis.

Line Number

- |         |   |
|---------|---|
| 702-709 | Record School Committee expenditures by object (1110) (e.g. salaries, travel expenses, and office expenses).        |
| 721-729 | Record Superintendent's Office expenditures by object (1210) (e.g. salaries, travel expenses, and office expenses). |
| 741-749 | Record Assistant Superintendent expenditures by object (1220).  |
| 761-769 | Record Other Districtwide Administration expenditures by object (1220).   |

**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES  
A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>School Committee (1110)</b>					
702	Clerical Salaries (02)				0
703	Other Salaries (03)				0
704	Contracted Services (04)				0
705	Supplies and Materials (05)				0
706	Other Expenses (06)				0
709	<b>Sub-total</b>			0	0
<b>Superintendent (1210)</b>					
721	Professional Salaries (01)				0
722	Clerical Salaries (02)				0
723	Other Salaries (03)				0
724	Contracted Services (04)				0
725	Supplies and Materials (05)				0
726	Other Expenses (06)				0
729	<b>Sub-total</b>			0	0
<b>Assistant Superintendents (1220)</b>					
741	Professional Salaries (01)				0
742	Clerical Salaries (02)				0
743	Other Salaries (03)				0
744	Contracted Services (04)				0
745	Supplies and Materials (05)				0
746	Other Expenses (06)				0
749	<b>Sub-total</b>			0	0
<b>Other District-Wide Administration (1230)</b>					
761	Professional Salaries (01)				0
762	Clerical Salaries (02)				0
763	Other Salaries (03)				0
764	Contracted Services (04)				0
765	Supplies and Materials (05)				0
766	Other Expenses (06)				0
769	<b>Sub-total</b>			0	0

**SCHEDULE 1 PART II EXPENDITURES**

**A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)**

Line Number

781-789	Record expenditures for Business & Finance (1410) including salaries and expenses.
801-809	Record expenditures for Human Resources and Employees Benefits Administration (1420).
821-829	Record expenditures for legal services for the School Committee (e.g. costs of School Committee representation for collective bargaining and other litigation).
844-849	Record expenditures for (1435) legal settlements (e.g. costs representing settlements of litigation actions and could include opposition legal fees if part of a settlement).



**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES  
A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

**Business and Finance (1410)**

92	781	Professional Salaries (01)				0
93	782	Clerical Salaries (02)				0
94	783	Other Salaries (03)				0
95	784	Contracted Services (04)				0
96	785	Supplies and Materials (05)				0
97	786	Other Expenses (06)				0
98	789	<b>Sub-total</b>			0	0

**Human Resources and Benefits (1420)**

100	801	Professional Salaries (01)				0
101	802	Clerical Salaries (02)				0
102	803	Other Salaries (03)				0
103	804	Contracted Services (04)				0
104	805	Supplies and Materials (05)				0
105	806	Other Expenses (06)				0
106	809	<b>Sub-total</b>			0	0

**Legal Service for School Committee (1430)**

108	821	Professional Salaries (01)				0
109	822	Clerical Salaries (02)				0
110	823	Other Salaries (03)				0
111	824	Contracted Services (04)				0
112	825	Supplies and Materials (05)				0
113	826	Other Expenses (06)				0
114	829	<b>Sub-total</b>			0	0

**Legal Settlements (1435)**

116	844	Contracted Services (04)				0
117	845	Supplies and Materials (05)				0
118	846	Other Expenses (06)				0
119	849	<b>Sub-total</b>	0	0	0	0

**SCHEDULE 1 PART II A. EXPENDITURES**

**A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)**

Line Number

864-869 *NEW* Record expenditures for Administrative Technology--Districtwide (1450) Report all technology costs related to running the district, including computers, printers, copiers, and software (data systems, MIS). Report software systems related to curriculum, lesson planning and assessment in the 2000 series. Report all others here (e.g., systems related to grades, parent notification, attendance, and finance and operations).

881-1409 DO NOT RECORD ANY 2000 FUNCTION CODE EXPENDITURES HERE. PLEASE COMPLETE SCHEDULE 3 AND THESE EXPENSES WILL AUTOMATICALLY FILL IN.

**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES  
A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

**Administrative Technology--Districtwide (1450)**

121	*	864	Contracted Services (04)				0
122	*	865	Supplies and Materials (05)				0
123	*	866	Other Expenses (06)				0
124		869	<b>Sub-total</b>			0	0

**Curriculum Directors and Department Heads (Supervisory) (2110)**

126		881	Professional Salaries (01)	0	0	0	0
127		882	Clerical Salaries (02)	0	0	0	0
128		883	Other Salaries (03)	0	0	0	0
129		884	Contracted Services (04)	0	0	0	0
130		885	Supplies and Materials (05)	0	0	0	0
131		886	Other Expenses (06)	0	0	0	0
132		889	<b>Sub-total</b>	0	0	0	0

**Curriculum Directors and Department Heads (Non-Supervisory) (2120)**

134		901	Professional Salaries (01)	0	0	0	0
135		902	Clerical Salaries (02)	0	0	0	0
136		903	Other Salaries (03)	0	0	0	0
137		904	Contracted Services (04)	0	0	0	0
138		905	Supplies and Materials (05)	0	0	0	0
139		906	Other Expenses (06)	0	0	0	0
140		909	<b>Sub-total</b>	0	0	0	0

**Instructional Technology Leadership and Training (2130)**

142	*	911	Professional Salaries (01)	0	0	0	0
143	*	912	Clerical Salaries (02)	0	0	0	0
144	*	913	Other Salaries (03)	0	0	0	0
145	*	914	Contracted Services (04)	0	0	0	0
146	*	915	Supplies and Materials (05)	0	0	0	0
147	*	916	Other Expenses (06)	0	0	0	0
148		917	<b>Sub-total</b>	0	0	0	0

**School Leadership-Building (2210)**

150		921	Professional Salaries (01)			0	0
151		922	Clerical Salaries (02)			0	0
152		923	Other Salaries (03)			0	0
153		924	Contracted Services (04)			0	0
154		925	Supplies and Materials (05)			0	0
155		926	Other Expenses (06)			0	0
156		929	<b>Sub-total</b>			0	0



**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES**

**A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

**Administrative Technology and Support – Schools (2250)**

158	*	964	Contracted Services (04)	0	0	0	0		0
159	*	965	Supplies and Materials (05)	0	0	0	0		0
160	*	966	Other Expenses (06)	0	0	0	0		0
161		969	<b>Sub-total</b>	0	0	0	0		0

**Teachers (2305)**

163		981	Professional Salaries (01)	0	0	0	0		0
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**Medical/ Therapeutic Services (2320)**

165		1041	Professional Salaries (01)	0	0	0	0		0
166		1042	Clerical Salaries (02)	0	0	0	0		0
167		1043	Other Salaries (03)	0	0	0	0		0
168		1044	Contracted Services (04)	0	0	0	0		0
169		1049	<b>Sub-total</b>	0	0	0	0		0



**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES  
A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Substitutes, Long Term (2324)</b>					
1051 Professional Salaries (01)	0	0	0	0	0
1053 Other Salaries (03)	0	0	0	0	0
1054 Contracted Services (04)	0	0	0	0	0
1059 <b>Sub-total</b>	0	0	0	0	0
<b>Substitutes, Short Term (2325)</b>					
1063 Other Salaries (03)	0	0	0	0	0
1064 Contracted Services (04)	0	0	0	0	0
1069 <b>Sub-total</b>	0	0	0	0	0
<b>All Non-Clerical Paraprofessionals/Instructional Assistants (2330)</b>					
1083 Other Salaries (03)	0	0	0	0	0
1084 Contracted Services (04)	0	0	0	0	0
1089 <b>Sub-total</b>	0	0	0	0	0
<b>Librarians and Media Center Directors (2340)</b>					
1101 Professional Salaries (01)				0	0
1102 Clerical Salaries (02)				0	0
1103 Other Salaries (03)				0	0
1109 <b>Sub-total</b>				0	0
<b>Distance Learning and Online Coursework (2345)</b>					
1111 Contracted Services (04)	0	0	0	0	0
1112 Supplies and Materials (05)	0	0	0	0	0
1113 Other Expenses (06)	0	0	0	0	0
1115 <b>Sub-total</b>	0	0	0	0	0
<b>Professional Development Leadership (2351)</b>					
1121 Professional Salaries (01)				0	0
1122 Clerical Salaries (02)				0	0
1125 Supplies and Materials (05)				0	0
1126 Other Expenses (06)				0	0
1129 <b>Sub-total</b>				0	0
<b>Instructional Coaches (2352)</b>					
1131 Professional Salaries (01)	0	0	0	0	0
1134 Contracted Services (04)	0	0	0	0	0
1135 Supplies and Materials (05)	0	0	0	0	0
1136 Other Expenses (06)	0	0	0	0	0
1139 <b>Sub-total</b>	0	0	0	0	0
<b>Stipends for Teachers Providing Instructional Coaching (2354)</b>					
1151 Professional Salaries (01)	0	0	0	0	0
<b>Costs for Instructional Staff to Attend Professional Development (2356)</b>					
1171 Professional Salaries (01)	0	0	0	0	0
1173 Other Salaries (03)	0	0	0	0	0
1175 Supplies and Materials (05)	0	0	0	0	0
1176 Other Expenses (06)	0	0	0	0	0
1179 <b>Sub-total</b>	0	0	0	0	0
<b>Outside Professional Development Providers for Instructional Staff (2358)</b>					
1194 Contracted Services (04)	0	0	0	0	0
1195 Supplies and Materials (05)	0	0	0	0	0
1196 Other Expenses (06)	0	0	0	0	0
1199 <b>Sub-total</b>	0	0	0	0	0





**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES  
A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Textbooks (2410)</b>					
1205	Supplies and Materials (05)	0	0	0	0
1209	<b>Sub-total</b>	0	0	0	0
<b>Other Instructional Materials (2415)</b>					
1224	Contracted Services (04)	0	0	0	0
1225	Supplies and Materials (05)	0	0	0	0
1226	Other Expenses (06)	0	0	0	0
1229	<b>Sub-total</b>	0	0	0	0
<b>Instructional Equipment (2420)</b>					
1244	Contracted Services (04)	0	0	0	0
1245	Supplies and Materials (05)	0	0	0	0
1246	Other Expenses (06)	0	0	0	0
1249	<b>Sub-total</b>	0	0	0	0
<b>General Supplies (2430)</b>					
1265	Supplies and Materials (05)	0	0	0	0
<b>Other Instructional Services (2440)</b>					
1283	Other Salaries (03)	0	0	0	0
1284	Contracted Services (04)	0	0	0	0
1285	Supplies and Materials (05)	0	0	0	0
1286	Other Expenses (06)	0	0	0	0
1289	<b>Sub-total</b>	0	0	0	0
<b>Instructional Hardware—Student and Staff Devices (computers) (2451)</b>					
1304	Contracted Services (04)	0	0	0	0
1305	Supplies and Materials (05)	0	0	0	0
1306	Other Expenses (06)	0	0	0	0
1309	<b>Sub-total</b>	0	0	0	0
<b>Instructional Hardware—All Other (2453)</b>					
1324	Contracted Services (04)			0	0
1325	Supplies and Materials (05)			0	0
1326	Other Expenses (06)			0	0
1329	<b>Sub-total</b>			0	0



**SCHEDULE 1**  
**REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES**  
**A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRI- B-UTED	TOTAL

**Instructional Software and Other Instructional Materials (2455)**

250	*	1344	Contracted Services (04)				0	0
251	*	1345	Supplies and Materials (05)				0	0
252	*	1346	Other Expenses (06)				0	0
253		1349	<b>Sub-total</b>				0	0

**Guidance Including Guidance Counselors and Adjustment Counselors (2710)**

255		1361	Professional Salaries (01)	0	0	0	0	0
256		1362	Clerical Salaries (02)	0	0	0	0	0
257		1363	Other Salaries (03)	0	0	0	0	0
258		1364	Contracted Services (04)	0	0	0	0	0
259		1365	Supplies and Materials (05)	0	0	0	0	0
260		1366	Other Expenses (06)	0	0	0	0	0
261		1369	<b>Sub-total</b>	0	0	0	0	0

**Testing and Assessment (2720)**

263		1381	Professional Salaries (01)	0	0	0	0	0
264		1382	Clerical Salaries (02)	0	0	0	0	0
265		1383	Other Salaries (03)	0	0	0	0	0
266		1384	Contracted Services (04)	0	0	0	0	0
267		1385	Supplies and Materials (05)	0	0	0	0	0
268		1386	Other Expenses (06)	0	0	0	0	0
269		1389	<b>Sub-total</b>	0	0	0	0	0

**Psychological Services (2800)**

271		1401	Professional Salaries (01)	0	0	0	0	0
272		1402	Clerical Salaries (02)	0	0	0	0	0
273		1403	Other Salaries (03)	0	0	0	0	0
274		1404	Contracted Services (04)	0	0	0	0	0
275		1405	Supplies and Materials (05)	0	0	0	0	0
276		1406	Other Expenses (06)	0	0	0	0	0
277		1409	<b>Sub-total</b>	0	0	0	0	0

## SCHEDULE 1 PART II EXPENDITURES

### A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

#### Line Number

- 1421-1429 Record expenditures for Attendance & Parent Liaison Services (3100) including salary and expenses for truancy officers and parent information centers (e.g. Professional Salaries 01).
- 1441-1449 Record expenditures for Medical/Health Services (3200).
- 1461-1469 Record by major program area and by object, expenditures for Pupil Transportation Services (3300) for pupils transported to and from school regardless of distance. Record expenditures for racial imbalance and day care transportation in Column 1. Report transportation expenditures for pupils transported to and from Preschool Programs in Column 1. Record Special Education transportation expenditures to and from approved Chapter 766 private schools in Column 2. DO NOT record expenditures for transporting non public pupils in this section. REPORT HOMELESS COSTS AS REGULAR DAY. **Transportation costs by program must reconcile with Schedule 7.**
- DO NOT record as expenditures for pupil transportation: field trips, athletic trips, shuttle trips between schools, etc. [603 CMR 10.08]. Record only expenditures for Transportation Services to and from school once daily.
- 1481-1489 Record only expenditures for Food Services (3400) from appropriated funds. DO NOT record expenditures from other sources (e.g. over the counter receipts, federal or state reimbursements, or other revolving fund expenditures, etc.).

**SCHEDULE 1**  
**REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES**  
**A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

**Attendance and Parent Liaison Services (3100)**

279	1421	Professional Salaries (01)				0
280	1422	Clerical Salaries (02)				0
281	1423	Other Salaries (03)				0
282	1424	Contracted Services (04)				0
283	1425	Supplies and Materials (05)				0
284	1426	Other Expenses (06)				0
285	1429	<b>Sub-total</b>			0	0

**Medical/Health Services (3200)**

287	1441	Professional Salaries (01)				0
288	1442	Clerical Salaries (02)				0
289	1443	Other Salaries (03)				0
290	1444	Contracted Services (04)				0
291	1445	Supplies and Materials (05)				0
292	1446	Other Expenses (06)				0
293	1449	<b>Sub-total</b>			0	0

**Transportation Services (3300)**

294	1461	Professional Salaries (01)				0
295	1462	Clerical Salaries (02)				0
296	1463	Other Salaries (03)				0
297	1464	Contracted Services (04)				0
298	1465	Supplies and Materials (05)				0
299	1466	Other Expenses (06)				0
300	1469	<b>Sub-total</b>	0	0	0	0

**Food Services (3400)**

302	1481	Professional Salaries (01)				0
303	1482	Clerical Salaries (02)				0
304	1483	Other Salaries (03)				0
305	1484	Contracted Services (04)				0
306	1485	<b>Supplies and Materials (05)</b>				0
307	1486	Other Expenses (06)				0
308	1489	<b>Total</b>			0	0

**SCHEDULE 1 PART II EXPENDITURES**

**A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)**

Line Number

1501-1509	Record only the expenditures from appropriated funds used to support Athletics (3510). DO NOT record expenditures of revenues from other sources (e.g. over the counter receipts, gate receipts, etc.).
1521-1529	Record only the expenditures from appropriated funds used to support Other Student Activities (3520). DO NOT record expenditures of revenues from other sources (e.g. ticket sales, over the counter receipts, etc.) that are deposited in the Student Activity Agency account.
1541-1549	Record expenditures for School Security (3600) including salaries and expenses for school police, hall monitors, and security personnel.
1561-1569	Record expenditures for Custodial Services (4110) including salaries and expenses of custodians, janitors, and truck drivers.

**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES  
A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

**Athletics (3510)**

310	1501	Professional Salaries (01)				0
311	1502	Clerical Salaries (02)				0
312	1503	Other Salaries (03)				0
313	1504	Contracted Services (04)				0
314	1505	Supplies and Materials (05)				0
315	1506	Other Expenses (06)				0
316	1509	<b>Sub-total</b>		0		0

**Other Student Activities (3520)**

318	1521	Professional Salaries (01)				0
319	1522	Clerical Salaries (02)				0
320	1523	Other Salaries (03)				0
321	1524	Contracted Services (04)				0
322	1525	Supplies and Materials (05)				0
323	1526	Other Expenses (06)				0
324	1529	<b>Sub-total</b>		0		0

**School Security (3600)**

326	1541	Professional Salaries (01)				0
327	1542	Clerical Salaries (02)				0
328	1543	Other Salaries (03)				0
329	1544	Contracted Services (04)				0
330	1545	Supplies and Materials (05)				0
331	1546	Other Expenses (06)				0
332	1549	<b>Sub-total</b>		0		0

**Custodial Services (4110)**

334	1561	Professional Salaries (01)				0
335	1562	Clerical Salaries (02)				0
336	1563	Other Salaries (03)				0
337	1564	Contracted Services (04)				0
338	1565	Supplies and Materials (05)				0
339	1566	Other Expenses (06)				0
340	1569	<b>Sub-total</b>		0		0

**SCHEDULE 1 PART II EXPENDITURES****A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)**

Line Number

1574-1579	Record expenditures for Heating of Buildings including the cost of coal, fuel oil, gas, steam, and wood as well as the cost of contracted services.
1584-1589	Record expenditures for Utility Services (4130) including the cost of water, trash disposal, sewage, hazardous waste disposal, electricity, telephone service, and non-heating fuels.
1591-1599	Record expenditures for Maintenance of Grounds (4210) including the cost of salaries and expenses of grounds keepers, equipment operators, and aides.
1601-1609	Record expenditures for Maintenance of Buildings (4220) including the salaries and expenses of building maintenance personnel, engineers, licensed tradespeople, painters, etc.
1614-1619	Record expenditures for Building Security Systems (4225). Expenditures for this purpose may not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or non-instruction equipment (\$5,000). If greater, the cost must be reported as an Equipment (7000) expenditure on line 1742.



**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES  
A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Heating of Buildings (4120)</b>					
1574	Contracted Services (04)				0
1575	Supplies and Materials (05)				0
1576	Other Expenses (06)				0
1579	<b>Sub-total</b>			0	0
<b>Utility Services (4130)</b>					
1584	Contracted Services (04)				0
1585	Supplies and Materials (05)				0
1586	Other Expenses (06)				0
1589	<b>Sub-total</b>			0	0
<b>Maintenance of Grounds (4210)</b>					
1591	Professional Salaries (01)				0
1592	Clerical Salaries (02)				0
1593	Other Salaries (03)				0
1594	Contracted Services (04)				0
1595	Supplies and Materials (05)				0
1596	Other Expenses (06)				0
1599	<b>Sub-total</b>			0	0
<b>Maintenance of Buildings (4220)</b>					
1601	Professional Salaries (01)				0
1602	Clerical Salaries (02)				0
1603	Other Salaries (03)				0
1604	Contracted Services (04)				0
1605	Supplies and Materials (05)				0
1606	Other Expenses (06)				0
1609	<b>Sub-total</b>			0	0
<b>Building Security System (4225)</b>					
1614	Contracted Services (04)				0
1615	Supplies and Materials (05)				0
1616	Other Expenses (06)				0
1619	<b>Sub-total</b>			0	0

## SCHEDULE 1 PART II EXPENDITURES

### A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

#### Line Number

- 1621-1629 Record expenditures for Maintenance of Equipment (4230) including salaries of repair personnel, supplies, materials and tools, equipment parts, and replacement of equipment and furnishings.
- 1634-1639 Record expenditures for Extraordinary Maintenance (4300) defined in 603 CMR 10.02. DO NOT report employee salaries in this category. Record these expenditures in lines 1593 or 1603. Expenditures can include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4000 account expenditure must not exceed the per project dollar limit for extraordinary maintenance (\$150,000).
- 1641-1649 *NEW* Record expenditures for Technology Infrastructure, Maintenance, and Support—Salaries (4400) personnel costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Include salaries for district staff who provide maintenance and user support (e.g. IT help desk) for the central office and schools. This function should correspond to EPIMS job codes 1201, 1224, and 6140.
- 1654-1659 *NEW* Record expenditures for Technology Infrastructure, Maintenance, and Support—All Other (4450) Report contractual services, supplies and materials, and other costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Expenditures for this purpose must not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or for non-instructional technology equipment (\$5,000). Costs exceeding these limits must be reported as a Capital Equipment (7000) expenditure.

**SCHEDULE 1**  
**REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES**

**A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

**Maintenance of Equipment (4230)**

373	1621	Professional Salaries (01)				0
374	1622	Clerical Salaries (02)				0
375	1623	Other Salaries (03)				0
376	1624	Contracted Services (04)				0
377	1625	Supplies and Materials (05)				0
378	1626	Other Expenses (06)				0
379	1629	<b>Sub-total</b>			0	0

**Extraordinary Maintenance (4300)**

381	1634	Contracted Services (04)				0
382	1635	Supplies and Materials (05)				0
383	1636	Other Expenses (06)				0
384	1639	<b>Sub-total</b>			0	0

**Technology Infrastructure, Maintenance, and Support—Salaries (4400)**

386	* 1641	Professional Salaries (01)				0
387	* 1642	Clerical Salaries (02)				0
388	* 1643	Other Salaries (03)				0
389	1649	<b>Sub-total</b>			0	0

**Technology Infrastructure, Maintenance, and Support—All Other (4450)**

391	* 1654	Contracted Services (04)				0
391	* 1655	Supplies and Materials (05)				0
392	* 1656	Other Expenses (06)				0
393	1659	<b>Sub-total</b>			0	0

## SCHEDULE 1 PART II EXPENDITURES

### A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

1661	Record expenditures for Employee Benefits and Insurance. These costs shall include Employer Retirement Contributions (5100), Insurance for Active Employees (5200), Insurance for Retired School Employees (5250), and Other Non Employee Insurance (5260). Insurance for Retired School Employees (5250) will count toward the net school spending requirement only if it was reported on the FY92 End of Year Report Schedule 19 for FY93. Report the costs of administering these programs in Human Resources and Benefits (1420), lines 801-809. <b>DO NOT REPORT DEPOSITS INTO AN OPEB TRUST FUND. Deposits into an OPEB Trust fund are NOT expenditures and will not be considered expenses until the benefits are received by retirees.</b>
1664-1669	Employee Separation Costs (5150): costs attributed to an employee's termination/retirement. Vacation pay, sick leave buy back and other benefits payable upon termination/retirement.
1681-1682	Record expenditures for Rental Lease of Equipment (5300), and Rental-Lease of Buildings (5350) [603 CMR 10.06]. DO NOT record lease/purchase agreements, except in circumstances allowed by school finance regulations noted below. School finance regulations allow under extreme circumstances districts to charge the first three years of a capital lease to function code 5300 or 5350. After the third rental year the cost must be reported as a 7000 expenditure on line 1741-1744 [Guidelines: Maintain Appendix].
1683	Record expenditures for reduction or full payment of short term Revenue Anticipation Notes (RANS) (due in one year or less) for interest (5400) [603 CMR 10.06].
1684	Regional school districts only. Record expenditures for reduction or full payment of short-term Bond Anticipation Notes (BANS) for interest (5450).
1685	Record expenditures for other Fixed Charges (5500), including the costs of public safety inspections, bank charges, and the costs of contracts for medicaid billing.
1686	Record expenditures for School Crossing Guards (5550).
1701-1709	Record by major program area expenditures for Civic Activities and Community Services (6200) including the costs of citizen meetings, parent-teacher-student association activities, school council meetings and activities, public forums and lectures, and advisory council meetings. Include expenditures for Adult Education programs in the undistributed column.
1711-1719	Record expenditures for Recreation (6300) by object.
1721-1729	Record by major program area and by object, expenditures for Non-Public School Health (6800).

**SCHEDULE 1**  
**REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES**  
**A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL		UNDISTRI- B- UTED	TOTAL
<b>Employer Retirement Contributions (5100)</b>					
1661	Employer Retirement Contributions (5100)				0
<b>Employee Separation Costs (5150)</b>					
1664	Professional Salaries (01)				
1665	Clerical Salaries (02)				
1666	Other Salaries (03)				
1667	Contracted Services (04)				
1669	<b>Sub-total</b>			0	0
<b>Insurance (5200)</b>					
1672	Insurance for Active Employees (5200)				0
1673	Insurance for Retired School Employees (5250)				0
1674	Other Non Employee Insurance (5260)				
1679	<b>Sub-total</b>			0	0
<b>Rental Lease, Interest &amp; Other Fixed Charges (5300, 5400, 5500)</b>					
1681	Rental-Lease Equipment (5300)				0
1682	Rental-Lease Buildings (5350)				0
1683	Short-Term Interest RAN's (5400)				0
1684	Short Term Interest-BAN's (5450)				0
1685	Other Fixed Charges (5500)				0
1686	School Crossing Guards (5550)				0
1689	<b>Sub-total</b>			0	0
<b>Civic Activities and Community Services (6200)</b>					
1701	Professional Salaries (01)				0
1702	Clerical Salaries (02)				0
1703	Other Salaries (03)				0
1704	Contracted Services (04)				0
1705	Supplies and Materials (05)				0
1706	Other Expenses (06)				0
1709	<b>Sub-total</b>	0	0	0	0
<b>Recreation (6300)</b>					
1711	Professional Salaries (01)				0
1712	Clerical Salaries (02)				0
1713	Other Salaries (03)				0
1714	Contracted Services (04)				0
1715	Supplies and Materials (05)				0
1716	Other Expenses (06)				0
1719	<b>Sub-total</b>			0	0
<b>Health Non-Public Schools (6800)</b>					
1721	Professional Salaries (01)				0
1722	Clerical Salaries (02)				0
1723	Other Salaries (03)				0
1724	Contracted Services (04)				0
1725	Supplies and Materials (05)				0
1726	Other Expenses (06)				0
1729	<b>Sub-total</b>	0	0	0	0

## SCHEDULE 1 PART II EXPENDITURES

### A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

#### Line Number

1731-1739	Record by major program area and object, expenditures for Transporting Non Public pupils to and from school <u>regardless of distance</u> (6900). <b>Transportation costs must reconcile with costs and students reported on Schedule 7, lines 4220 and 4230 .</b>
1741-1749	Record capital expenditures for Asset Acquisition and Improvement, including the Purchase of Land and Buildings (7100, 7200), Equipment (7300, 7400), Capital Technology (7350), and Motor Vehicles (7500, 7600). Expenditures should include the principal portion of a loan, the cost of a lease/purchase agreement, costs directly related to a school construction project supported through local appropriation, and costs equal to lump sum and progress payments received MSBA whether or not outstanding BANS exist. Expenditures classified as a 7000 account expenditure must exceed the dollar limits for non-instructional equipment <b>(\$5,000) unless part of a school construction project.</b> See <i>Guidance for Reporting Revenue and Expenditures for School Construction</i> .
1751-1752	<u>Regional School Districts Only.</u> Record annual expenditures relating to long term School Construction Debt for principal (8100) and interest (8200). <u>DO NOT</u> include amounts bonded for extraordinary maintenance. <u>DO NOT</u> include bond anticipation notes (BANS).
1753	<u>Regional School Districts Only.</u> Record annual expenditures relating to the interest on debt for Educational Expenditures (8400) and for Other Equipment and Maintenance costs (8600). The principal of these loans should be reported in the cost category of the purchase (e.g. Fixed Assets, Instructional Technology, etc.).
1770-1840	<b>NOTE: DO NOT INCLUDE PREPAID FY20 TUITION AS AN FY19 EXPENDITURE. PREPAID TUITION IS AN ASSET THAT SHOULD BE EXPENSED IN THE YEAR THAT IT WAS FOR. INCLUDE PREPAID TUITION WITH FY18 FUNDS AS AN FY19 EXPENSE.</b>
1770	Record by major program area tuition payments to other Massachusetts school districts.
1780-1790	<u>Regional School Districts Only.</u> Tuition payments to choice or charter schools by a regional school district are deducted from its Chapter 70 payment. School Choice Tuition (9110) and Tuition to Commonwealth and Horace Mann Charter Schools (9120) are treated as expenditures.
!	Lines 1780 and 1790 are populated by DESE, which does the calculations and sends them to DOR. Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice <i>assessment</i> in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.
1800-1810	Record by major program area Tuition to Out-of-State Schools (9200), and to Non-Public Schools (9300).
1820	Record by major program only tuition payments to Collaboratives (9400) for pupils enrolled in collaborative programs.

SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES  
A. BY SCHOOL COMMITTEE

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRI- B- UTED	TOTAL
<b>Transportation Non-Public (6900)</b>					
1731 Professional Salaries (01)					0
1732 Clerical Salaries (02)					0
1733 Other Salaries (03)					0
1734 Contracted Services (04)					0
1735 Supplies and Materials (05)					0
1736 Other Expenses (06)					0
1739 Sub-total	0	0	0	0	0
<b>Asset Acquisition &amp; Improvement (7000)</b>					
1741 Purchase of Land & Buildings (7100, 7200)					0
1742 Equipment (7300, 7400)					0
1743 Capital Technology (7350)					0
1744 Motor Vehicles (7500, 7600)					0
1749 Sub-total				0	0
<b>Long Term Debt (8000)</b>					
1751 Debt Retirement/Sch Construction (8100)					0
1752 Debt Service/Sch Construction (8200)					0
1753 Debt Service/Educ. & Other (8400, 8600)					0
1759 Sub-total				0	0
<b>Payments to Other Districts (9000)</b>					
1770 Tuition to Mass. Public Schools (9100)					0
1780 School Choice Tuition (9110)	0	0	0		0
1790 Tuition to Commonwealth Charter Schools (9120)	0	0	0		0
1795 Tuition to Horace Mann Charter Schools (9125)					0
1800 Tuition to Out-of-State Schools (9200)					0
1810 Tuition to Non-Public Schools (9300)					0
1820 Tuition to Collaboratives (9400)					0
1840 Sub-total	0	0	0	0	0
1850 TOTAL EXPENDITURES BY SCHOOL COMMITTEE	0	0	0	0	0





## SCHEDULE 1 PART II EXPENDITURES

### B. EXPENDITURES BY CITY OR TOWN (REGIONAL SCHOOL DISTRICTS DO NOT COMPLETE THIS SECTION)

Record expenditures by city or town during the fiscal year ended June 30, 2019 which result in services directly related to the local school department [603 CMR 10.04]. Proper documentation must be retained in support of expenditures reported. Municipal officials from member towns of a regional school district are responsible for reporting directly to the DESE any expenses incurred on behalf of education that are not already included in the report filed by the region.

#### Line Number

1900	Record only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses, and office expenses).
1910	Record expenditures as defined in 603 CMR 10.04(1)(a) for Business and Finance Services (1410), allocated according to the method agreed upon by the municipality and school committee. The method used to record these costs must be used consistently each year and may only be changed upon the approval of the Commissioner of Elementary and Secondary Education. Only those expenditures that support the school committee as an office. (e.g. salaries, travel expenses, legal expenses and office expenses).
1912	Record expenditures for Human Resources and Employee Benefits Administration (1420).
1914	Record expenditures for (1430) legal services for the School Committee (e.g. costs of School Committee representation for collective bargaining and other litigation).
1916	Record expenditures for (1435) legal settlements (e.g. costs representing settlements of litigation actions and could include opposition legal fees if part of a settlement).
1920 <i>NEW</i>	Record the costs of Administrative Technology--Districtwide (1450). Report all technology costs related to running the district, including computers, printers, copiers, and software (data systems, MIS). Report software systems related to curriculum, lesson planning and assessment in the 2000 series. Report all others here (e.g., systems related to grades, parent notification, attendance, and finance and operations).
1930-1935	Expenditures for library services where there is an agreement between the school committee and the municipality for specific services to be provided to students will be populated from Schedule 3.
1940	Record expenditures for Health Services (3200) where there is an agreement between the school committee and the municipality for specific services to be provided to students.
1950	Record the expenditures for transporting pupils to and from school by major program area. <b>REPORT HOMELESS COSTS AS REGULAR DAY. Transportation costs by program must reconcile with costs and students reported on Schedule 7.</b>
1960	Record expenditures for School Security Services where there is an agreement between the school committee and the municipality for specific services to be provided.
1970-1979	Record expenditures by function for School Custodial Services (4110), Heating of School Buildings (4120), School Utility Services (4130), Maintenance of School Grounds (4210), Maintenance of School Buildings (4220), School Building Security System (4225), and Maintenance of School Equipment (4230).
1990	Record expenditures for Extraordinary Maintenance (4300). DO NOT report employee salaries in this category. Expenditures may include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4300 account must not exceed the per project dollar limit for extraordinary maintenance (\$150,000).

## SCHEDULE 1 PART II EXPENDITURES

### B. EXPENDITURES BY CITY OR TOWN (REGIONAL SCHOOL DISTRICTS DO NOT COMPLETE THIS SECTION)

- 1995 *NEW* Record expenditures for Technology Infrastructure, Maintenance, and Support—Salaries (4400) Report personnel costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Include salaries for district staff who provide maintenance and user support (e.g. IT help desk) for the central office and schools. This function should correspond to EPIMS job codes 1201, 1224, and 6140.
- 1996 *NEW* Record expenditures for Technology Infrastructure, Maintenance, and Support—All Other (4450) Report contractual services, supplies and materials, and other costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Expenditures for this purpose must not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or for non-instructional technology equipment (\$5,000). Costs exceeding these limits must be reported as a Capital Equipment (7000) expenditure.
- 2000-2030 Record expenditures for Employer Retirement Contributions (5100), Employee Separation Costs (5150), Insurance for Active Employees (5200), Insurance for Retired School Employees (5250), Other Non-Employee Insurance (5260), Rental Lease of Equipment (5300), and Rental-Lease of Buildings (5350) [603 CMR 10.06]. DO NOT record lease/purchase agreements, except in circumstances allowed by school finance regulations noted below. School finance regulations allow under extreme circumstances districts to charge the first three years of a capital lease to function code 5300 or 5350. After the third rental year the cost must be reported as a 7000 expenditure on line 1741-1744 [Guidelines: Maintain Appendix]. **DO NOT REPORT DEPOSITS INTO AN OPEB TRUST FUND. Deposits into an OPEB Trust fund are NOT expenditures and will not be considered expenses until the benefits are received by retirees.**
- 2003-2007 Employee Separation Costs (5150): costs attributed to an employee's termination/retirement. Vacation pay, sick leave buy back and other benefits payable upon termination/retirement.
- 2040-2050 Record expenditures for Rental Lease of Equipment (5300), and Rental-Lease of Buildings (5350) [603 CMR 10.06]. DO NOT record lease/purchase agreements. Expenditures for this purpose may only exceed the per project dollar limit for extraordinary maintenance (\$150,000) or non-instruction equipment (\$5,000) for a three year period. After the third rental year the cost must be reported on a 7000 expenditure on Line 2100-2120 [Guidelines: Maintain Appendix A].
- 2060 Note: RANS (due in one year or less) for interest (5400) **[603 CMR 10.06]**.

**SCHEDULE 1**  
**REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES**

**B. BY CITY OR TOWN**

		1	2	3	4	5	6
		REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRI- B- UTED	TOTAL
475	1900	School Committee (1110)					0
476	1910	Business and Finance (1410)					0
477	1912	Human Resources and Benefits (1420)					0
478	1914	Legal Services for School Committee (1430)					0
479	1916	Legal Settlements (1435)					0
480	1920	Administrative Technology--Districtwide (1450)					0
481	1930	Librarians and Media Center Directors (2340)				0	0
482	1935	Other Instructional Materials (2415)				0	0
483	1940	Health Services (3200)					0
484	1950	<b>Pupil Transportation (3300)</b>					0
485	1960	School Security (3600)					0
486	1970	School Custodial Services (4110)					0
487	1972	Heating of School Buildings (4120)					0
488	1974	School Utility Services (4130)					0
489	1975	Maintenance of School Grounds (4210)					0
490	1976	Maintenance of School Buildings (4220)					0
491	1978	School Building Security System (4225)					0
492	1979	Maintenance of School Equipment (4230)					0
493	1990	Extraordinary Maintenance (4300)					0
494	1995	Technology Infrastructure, Maintenance, and Support--Salaries (4400)					0
495	1996	Technology Infrastructure, Maintenance, and Support--All Other (4450)					0
496	2000	Employer Retirement Contributions (5100)					0
		<b>Employee Separation Costs (5150)</b>					
498	2003	Professional Salaries (01)					
499	2004	Clerical Salaries (02)					
500	2005	Other Salaries (03)					
501	2006	Contracted Services (04)					
502	2007	<b>Sub-total</b>					
503	2010	Insurance For Active Employees (5200)					0
504	2020	Insurance For Retired School Employees (5250)					0
505	2030	Other Non-Employee Insurance (5260)					0
506	2040	Rental-Lease Equipment (5300)					0
507	2050	Rental-Lease Buildings (5350)					0
508	2060	Short-Term Interest RAN's (5400)					0

2065-2090	Record expenditures for Short Term Interest BANS (5450), Other Fixed Charges (5500), School Crossing Guards (5550), Health Non-Public Schools (6800), and Transportation Non-Public Schools (6900). DO NOT include the costs associated with lease/purchase agreements <b>[Guidelines: Maintain Appendix A]</b> .
2100-2120	Record capital expenditures for Asset Acquisition and Improvement, including the Purchase of Land and Buildings (7100, 7200), Equipment (7300, 7400), Capital Technology (7350), and Motor Vehicles (7500, 7600). Expenditures should include the principal portion of a loan (including BANS), the cost of a lease/purchase agreement, costs directly related to a school construction project supported through local appropriation, and costs corresponding to revenue received/earned as a grant receipt from MSBA whether or not outstanding BANS exist. Expenditures classified as a 7000 account expenditure must exceed the dollar limits for non-instructional equipment <b>(\$5,000) unless part of a school construction project</b> . See <i>Guidance for Reporting Revenue and Expenditures for School Construction</i> .
2130-2140	Record annual expenditures relating to long term School Construction Debt for principal (8100) and interest (8200). <u>DO NOT</u> include amounts bonded for extraordinary maintenance. <u>DO NOT</u> include bond anticipation notes (BANS). <u>DO NOT</u> include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.
2200	Record annual expenditures related to long term debt for the interest of Educational Expenditures (8400) and other Equipment and Maintenance costs (8600). Expenditures relating to principal for Extraordinary Maintenance should be reported as 4300. Expenditures relating to principal for other equipment and maintenance costs should be reported in the appropriate cost categories (e.g. fixed assets).
2210	Record by major program area tuition payments to other Massachusetts school districts. (9100)
2220-2235	Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment. School Choice Tuition (9110) and Tuition to Commonwealth and Horace Mann Charter Schools (9125) are treated as expenditures.
!	Lines 2220 and 2230 are populated by DESE, which does the calculations and sends them to DOR. Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice <i>assessment</i> in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.
2240	Record by major program area Tuition to Out-of-State Schools (9200), and to Non-Public Schools (9300).
2260	Record by major program only tuition payments to Collaboratives (9400) for pupils enrolled in collaborative programs.
2270	Record payment for assessments to member regional school districts (9500). Include both the academic and vocational assessments, as appropriate. Include the total assessment including operating, transportation, and capital costs. Members of Bristol and Norfolk County who are charged tuition increments above the county assessment should report the tuition payments on this line.

**SCHEDULE 1**  
**REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES**

**B. BY CITY OR TOWN**

		1	2	3	4	5	6
		REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
509	2065 Short Term Interest - Bans (5450)						0
510	2070 Other Fixed Charges (5500)						0
511	2075 School Crossing Guards (5550)						0
512	2080 Health Non-Public Schools (6800)						0
513	2090 Transportation Non-Public Schools (6900)						0
514	2100 Purchase of Land & Buildings (7100, 7200)						0
515	2110 Equipment (7300, 7400)						0
516	2115 Capital Technology (7350)						0
517	2120 Motor Vehicles (7500, 7600)						0
518	2130 Long-Term Debt Retire/Sch Construction (8100)						0
519	2140 Long-Term Debt Service/Sch Construction (8200)						0
520	2200 Long-Term Debt Service/Educ & Other (8400, 8600)						0
	<b>Payments to Other Districts (9000)</b>						
522	2210 Tuition to Mass. Public Schools (9100)						0
523	2220 School Choice Tuition (9110)	0	0	0			0
524	2230 Tuition to Commonwealth Charter Schools (9120)	0	0	0			0
525	2235 Tuition to Horace Mann Charter Schools (9125)						0
526	2240 Tuition to Out-of-State Schools (9200)						0
527	2250 Tuition to Non-Public Schools (9300)						0
528	2260 Tuition to Collaboratives (9400)						0
529	2270 Regional School Assessment (9500)						0
530	2280 Sub-total	0	0	0	0	0	0
531	2290 TOTAL EXPENDITURES BY CITY OR TOWN	0	0	0	0	0	0

## SCHEDULE 1 PART II EXPENDITURES

### C.2. EXPENDITURES FROM FEDERAL GRANTS, STATE GRANTS, AND SPECIAL FUNDS

All expenditures on this schedule are to be reported by function on Lines 2801-3080. Record all Revolving Fund expenditures in Columns 7 through 11. "Revolving fund" accounts may be expended by the school committee without further appropriation or action by the local appropriating authority. The use of revolving funds is controlled by statute and such accounts may be established for particular types of receipts as permitted by law. Include funds expended for all objects of expenditures (i.e. salaries, supplies and materials, other expenses and equipment) by functional codes (1000-9000). DO NOT FILL IN AMOUNTS IN THE 2000 SERIES OF EXPENDITURES (INSTRUCTIONAL). THESE CELLS ARE FORMULAS AND AUTOMATICALLY REFERENCE SCHEDULE 3. For questions regarding classification of expenditures by function, please refer to the chart of accounts on the DESE website (<http://www.doe.mass.edu/finance/accounting/eoy/>).

**All grant expenditures should be reported based on a July 1 to June 30 fiscal year.** Amounts pre-populated by DESE in the revenue section reflect grant draw downs over the same period. Detail supporting pre-populated amounts can be found at the End of Year Report section of our website. It is expected that local officials will verify the amounts received grant-by-grant before submitting their report.

#### Column

1. Report expenditures for Title I (Fund Code 305) from July 1 to June 30
2. Report expenditures for IDEA (Fund Code 240) from July 1 to June 30
3. Report expenditures for other federal grants administered by DESE from July 1 to June 30
4. Record expenditures from all other federal grants received directly from the federal government from July 1 to June 30. Spending from Federal Impact Aid is also reported in this column.
5. Report expenditures from state funds distributed by DESE from July 1 to June 30
6. Report expenditures from all other state grants not distributed through DESE from July 1 to June 30
7. Record expenditures from the Special Education Reimbursement fund ("Circuit Breaker")
8. Record expenditures from Private Grants
9. Record expenditures from School Choice tuition receipts reported on Schedule 1, Line 630 (MGL Ch. 76, Sec. 12B). DO NOT record payments for out going school choice students from this fund. School choice tuition payments are deducted from the municipality's or region's state aid. DO NOT record transfers to a municipality or transfer to the school committee budget. Record expenditures for out of district tuition (MGL Ch. 71, Sec. 71F); summer school tuition (MGL Ch. 71, Sec. 71E) and RSD tuition (Ch. 71, Sec. 16D 1/2).
10. Record expenditures from the Athletic Revolving Fund, please note that starting with FY18 reporting, expenditures from this fund cannot be reported in the 2000 series.
11. Record expenditures from the School Lunch Program (MGL Ch. 548, Sec. 3 and 4, Acts of 1948).
12. Record all other expenditures from local receipts including: culinary arts programs in high schools (MGL Ch. 71, Sec. 17A); culinary arts and other programs in vocational schools (MGL Ch. 74, Sec 14B); reimbursement for lost school books or for costs of industrial arts supplies (MGL Ch. 44, Sec. 53(3)); self supporting recreation and park services (MGL Ch. 44, Sec. 53D); insurance reimbursements for damages (MGL Ch. 44, Sec. 53(2)); rental of school facilities; adult education and continuing education programs (MGL Ch. 71, Sec. 71E); bus advertising (Ch 184, Sec 197 of 2002); or community school programs under \$3,000 (MGL Ch. 71, Sec. 71C).
13. All expenditures will automatically be totaled in this column.

#### Line Number

2801-2809	Record expenditures from all special revenue funds for Administration (for definitions of function codes please see the instructions for School Committee expenditures Schedule 1 Part II A).
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**SCHEDULE 1**  
**REVENUE AND EXPENDITURE SUMMARY**  
**C.2. EXPENDITURES FROM FEDERAL**

**GRANTS, STATE GRANTS AND**  
**SPECIAL FUNDS**

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Title I FC 305	Federal IDEA FC 240	Other DESE Admin- istered	Other Non- DESE Admin- istered	DESE State Grants Administered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Athletic Fund	School Lunch	Other Local Receipts	Total
540	2801 School Committee (1110)												0
541	2802 Superintendent (1210)												0
542	2803 Assistant Superintendents (1220)												0
543	2804 Other District-Wide Administration (1230)												0
544	2805 Business and Finance (1410)												0
545	2806 Human Resources and Benefits (1420)												0
546	2807 Legal Service For School Committee (1430)												0
547	2808 Legal Settlements (1435)												0
548	* 2809 Administrative Technology--Districtwide (1450)												0
<b>Instruction</b>													
550	2810 Curriculum Directors and Dept. Heads (Supervisory) (2110)	0	0	0	0	0	0	0	0			0	0
551	2811 Curriculum Directors and Dept. Heads (Non-Supervisory) (2120)	0	0	0	0	0	0	0	0			0	0
552	* 2812 Instructional Technology Leadership and Training (2130)	0	0	0	0	0	0	0	0			0	0
553	2814 School Leadership-Building (2210)	0	0	0	0	0	0	0	0			0	0
554	* 2815 Administrative Technology and Support -- Schools (2250)	0	0	0	0	0	0	0	0			0	0
555	2816 Teachers, Classroom (2305)	0	0	0	0	0	0	0	0			0	0
556	2817 Medical/ Therapeutic Services (2320)	0	0	0	0	0	0	0	0			0	0
557	2818 Substitutes, Long Term (2324)	0	0	0	0	0	0	0	0			0	0
558	2819 Substitutes, Short Term (2325)	0	0	0	0	0	0	0	0			0	0
559	2820 Non-Clerical Paraprofs./Instructional Assistants (2330)	0	0	0	0	0	0	0	0			0	0
560	2821 Librarians and Media Center Directors (2340)	0	0	0	0	0	0	0	0			0	0
561	* 2822 Distance Learning and Online Coursework (2345)	0	0	0	0	0	0	0	0			0	0
562	2823 Professional Development Leadership (2351)	0	0	0	0	0	0	0	0			0	0
563	2824 Instructional Coaches (2352)	0	0	0	0	0	0	0	0			0	0
564	2825 Stipends for Teachers Providing Instructional Coaching (2354)	0	0	0	0	0	0	0	0			0	0
565	2826 Costs for Instructional Staff to Attend Prof. Development (2356)	0	0	0	0	0	0	0	0			0	0
566	2827 Outside Professional Development for Instructional Staff (2358)	0	0	0	0	0	0	0	0			0	0
567	* 2828 Textbooks (2410)	0	0	0	0	0	0	0	0			0	0
568	2829 Other Instructional Materials (2415)	0	0	0	0	0	0	0	0			0	0
569	2830 Instructional Equipment (2420)	0	0	0	0	0	0	0	0			0	0
570	2831 General Supplies (2430)	0	0	0	0	0	0	0	0			0	0
571	2832 Other Instructional Services (2440)	0	0	0	0	0	0	0	0			0	0
572	* 2833 Instructional Hardware --Student and Staff Devices (computers) (2451)	0	0	0	0	0	0	0	0			0	0
573	* 2834 Instructional Hardware--All Other (2453)	0	0	0	0	0	0	0	0			0	0
574	* 2835 Instructional Software and Other Instructional Materials (2455)	0	0	0	0	0	0	0	0			0	0
575	2836 Guidance Counselors and Adjustment Counselors (2710)	0	0	0	0	0	0	0	0			0	0
576	2900 Testing and Assessment (2720)	0	0	0	0	0	0	0	0			0	0
577	2901 Psychological Services (2800)	0	0	0	0	0	0	0	0			0	0
578	2902 <b>TOTAL INSTRUCTION (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>

**SCHEDULE 1 PART II EXPENDITURES****C.2. EXPENDITURES FROM FEDERAL GRANTS, STATE GRANTS, AND SPECIAL FUNDS (CONTINUED)**

For questions regarding classification of expenditures by function, please refer to the chart of accounts on the DESE website (<http://www.doe.mass.edu/finance/accounting/eoy/>).

Line Number

2910 -3028	Record expenditures for the following by functions:  3100- Attendance & Parent Liaison Services 3200- Medical/Health Services 3300- Transportation Services (to and from school from fees) 3400- Food Services 3510- Athletics 3520- Other Student Body Activities 3600- School Security 4110- Custodial Services 4120- Heating of Buildings 4130- Utility Services 4210- Maintenance of Grounds 4220- Maintenance of Buildings 4225- Building Security Systems 4230- Maintenance of Equipment 4300- Extraordinary Maintenance 4400- Technology Infrastructure, Maintenance, and Support—Salaries 4450- Technology Infrastructure, Maintenance, and Support—All Other 5100- Employer Retirement Contributions 5150- Employee Separation Costs 5200- Insurance for Active Employees 5250- Insurance for Retired School Employees 5260- Other Non-Employee Insurance 5300- Rental/Lease of Equipment 5350- Rental/Lease of Buildings 5400- Short Term Interest-Revenue Anticipation Notes 5450- Short Term Interest-Bond Anticipation Notes 5500- Other Fixed Charges 5550- School Crossing Guards
3030	Record amounts charged to grants as Indirect Cost Transfers.
3042-3046	Record expenditures by the following functions:  6200- Civic Activities and Community Services, including Adult Education 6300- Recreation Services 6800- Health Services to Non-Public Schools



**SCHEDULE 1**  
**REVENUE AND EXPENDITURE SUMMARY**  
**C.2. EXPENDITURES FROM FEDERAL**

**GRANTS, STATE GRANTS AND**  
**SPECIAL FUNDS**

	1	2	3	4	5	6	7	8	9	10	11	12	13
		Federal	Other DESE	Other Non-	DESE				Revolving and Special Funds				
	Title I FC 305	IDEA FC 240	Admin- istered	DESE Admin- istered	State Grants Administered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Athletic Fund	School Lunch	Other Local Receipts	Total
580	2910	Attendance and Parent Liaison Services (3100)											0
581	2920	Medical/Health Services (3200)											0
582	2930	Transportation Services (3300)											0
583	2940	Food Services (3400)											0
584	2950	Athletics (3510)											0
585	2960	Other Student Body Activities (3520)											0
586	2965	School Security (3600)											0
587	2971	Custodial Services (4110)											0
588	2972	Heating of Buildings (4120)											0
589	2973	Utility Services (4130)											0
590	2974	Maintenance of Grounds (4210)											0
591	2975	Maintenance of Buildings (4220)											0
592	2976	Building Security System (4225)											0
593	2977	Maintenance of Equipment (4230)											0
594	2980	Extraordinary Maintenance (4300)											0
595	2982	Technology Infrastructure, Maintenance, and Support—Salaries (4400)											0
596	2984	Technology Infrastructure, Maintenance, and Support—All Other (4450)											0
597	2991	Employer Retirement Contributions (5100)											0
598	2992	Employee Separation Costs (5150)											0
599	2993	Insurance for Active Employees (5200)											0
600	2994	Insurance for Retired School Employees (5250)											0
601	2995	Other Non-Employee Insurance (5260)											0
602	3012	Rental Lease of Equipment (5300)											0
603	3014	Rental Lease of Buildings (5350)											0
604	3022	Short Term Interest RAN's (5400)											0
605	3024	Short Term Interest BAN'S (5450)											0
606	3026	Other Fixed Charges (5500)											0
607	3028	School Crossing Guards (5550)											0
608	3030	Indirect Cost Transfers											0
609	3042	Civic Activities and Community Services (6200)											0
610	3044	Recreation Services (6300)											0
611	3046	Health Services to Non-Public Schools (6800)											0

## SCHEDULE 1 PART II EXPENDITURES

### C.2. EXPENDITURES FROM FEDERAL GRANTS, STATE GRANTS, AND SPECIAL FUNDS (CONTINUED)

For questions regarding classification of expenditures by function, please refer to Guidelines for Student and Financial Reporting.

Line Number

3048-3066      Record expenditures by the following functions:  
6900-Transportation to and from Non-Public Schools  
7100-7200- Purchase of Land & Buildings  
7300-7400- Equipment  
7350- Capital Technology  
7500-7600- Motor Vehicles  
8100- Debt Retirement (principal) School Construction  
8200- Debt Service (interest) School Construction  
8400 and 8600- Debt Service (interest) Educational & Other projects

**NOTE: DO NOT INCLUDE PREPAID FY20 TUITION AS AN FY19 EXPENDITURE. PREPAID TUITION IS AN ASSET THAT SHOULD BE EXPENSED IN THE YEAR THAT IT WAS FOR. INCLUDE PREPAID TUITION WITH FY18 FUNDS AS AN FY19 EXPENSE.**

3072      Record by major program area tuition payments to other school districts in the state (9100). Include tuition payments to collaboratives that your district is not a member of.

3075      Record tuition payments to Horace Mann Charter Schools (9125).

3076-3077      Record tuition payments to out of state (9200), and to non public schools (9300).

3078      Record by major program only tuition payments to collaboratives (9400) for pupils enrolled in collaborative programs.

SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY  
C.2. EXPENDITURES FROM FEDERAL

	1	2	3	4	5	6	7	8	9	10	11	12	13
							Revolving and Special Funds						
	Title I FC 305	Federal IDEA FC 240	Other DESE Admin- istered	Other Non- DESE Admin- istered	DESE State Grants Administered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Athletic Fund	School Lunch	Other Local Receipts	Total
612	<b>GRANTS, STATE GRANTS AND</b>												
613	3048	Transportation To Non-Public Schools (6900)											
614	3052	Purchase of Land & Buildings (7100, 7200)											
615	3054	Equipment (7300, 7400)											
616	3056	Capital Technology (7350)											
617	3058	Motor Vehicles (7500, 7600)											
618	3062	Debt Retirement/Sch Construction (8100)											
619	3064	Debt Service/Sch Construction (8200)											
620	3066	Debt Service/Educ. & Other (8400, 8600)											
621	3072	Tuition to Mass. Public Schools (9100)											
622	3075	Tuition to Horace Mann Charter Schools (9125)											
623	3076	Tuition to Out-of-State Schools (9200)											
624	3077	Tuition to Non-Public Schools (9300)											
625	3078	Tuition to Collaboratives (9400)											
625	3080	<b>TOTAL GRANT &amp; SPECIAL FUND EXPENDITURES</b>											

## SCHEDULE 2 ASSESSMENTS RECEIVED FROM MEMBER TOWNS OR CITIES OF REGIONAL SCHOOL DISTRICTS

Schedule 2 should be completed by **regional school districts only**. On this schedule, report the distribution of revenues reported in Schedule 1 (line 10, column 9) by member city or town and by type (e.g. minimum local contribution, additional local contribution, transportation and other expenditures, and capital debt payments). There is no breakdown by program in this schedule. Revenues shall be reported on a modified accrual basis. DO NOT report funds appropriated from the region's excess and deficiency (E&D) fund on this schedule. E&D funds in total should be reported on Schedule 1A, line 20.

Line Number

3100-3360      The name of each member city/town is included.

Column Number

1. The city/town code for each member city or town of the regional school district is included.
2. Record revenues received during the fiscal year ended June 30, 2019 for the minimum local contribution required under Chapter 70 from each member listed in Column 1.
- \*3. Record revenues received during the fiscal year ended June 30, 2019 for categories included in Chapter 70 in excess of the minimum local contribution from each member.
- \*4. Record revenues received during the fiscal year ended June 30, 2019 for transportation and for categories not included in Chapter 70 from each member.
- \*5. Record revenues received during the fiscal year ended June 30, 2019 for capital and debt service assessments from each member.
6. Total of Columns 2, 3, 4, and 5.

**Schedule 2 line 3370, column 6 must equal Schedule 1 line 10, column 9.**

\*Columns 3, 4 and 5 are recorded for each member according to the regional school district agreement method for prorating costs.

Please indicate in one of the boxes to the right, the method used by the regional school committee in calculating member towns' assessments. The two approved assessment methodologies are defined in the Regional School District Regulations CMR 41.01 and Guidance for Regional School Districts. The "statutory" method requires a 2/3 approval of the member municipalities and requires the assessment to be based on the minimum local contribution. Any additional amounts requested in the school committee budget would be apportioned according to the regional agreement. The "Alternative Method" requires the approval of all member municipalities and follows the assessment process outlined in the regional school district agreement. For further information on this requirement and the methodologies, refer to CMR 41.00 at <http://www.doe.mass.edu/lawsregs/603cmr41.html> and Guidance for Regional School Districts at <http://www.doe.mass.edu/finance/regional/guidance.pdf>.

**SCHEDULE 2**  
**FY19 ASSESSMENTS RECEIVED FROM MEMBER**  
**TOWNS OR CITIES OF REGIONAL SCHOOL DISTRICTS**

1	2	3	4	5	6
MEMBER CITY/TOWN CODE	MINIMUM LOCAL CON- TRIBUTION	ADDITIONAL LOCAL CON- TRIBUTION	TRANSP & OTHER EX- PENDITURES	CAPITAL & DEBT EX- PENDITURES	TOTAL

Please mark  
with an "X"  
assessment  
method used  
for FY19

**MEMBER CITY/TOWN NAME**

634	3100						0
635	3110						0
636	3120						0
637	3130						0
638	3140						0
639	3150						0
640	3160						0
641	3170						0
642	3180						0
643	3190						0
644	3200						0
645	3210						0
646	3220						0
647	3230						0
648	3240						0
649	3250						0
650	3260						0
651	3270						0
652	3280						0
653	3290						0
654	3300						0
655	3310						0
656	3320						0
657	3330						0
658	3340						0
659	3350						0
660	3360						0
661	3370	<b>TOTAL ASSESSMENTS RECEIVED FROM MEMBERS</b>	0	0	0	0	0

(Check only one)

statutory

agreement

Difference from  
Sched. 1

0

# SCHEDULE 3 COMPUTER INSTRUCTIONS: ENTERING AND SAVING DATA FOR INDIVIDUAL SCHOOLS

Home Insert Page Layout Formulas Data Review View Developer Power Pivot Tell me what you want to do...

Smart Lookup Translate New Comment Delete Previous Next Show/Hide Comment Show All Comments Show Ink Protect and Share Workbook Allow Users to Edit Ranges Track Changes

000 Districtwide

2018-2019 End of Year Pupil and Financial Report  
Schedule 3 Individual School Expenditures

Print this School Update to Database

LEA	District	School	Name	Grade
001	Abington	000	Districtwide	K

1	2	3	4	5	6	7
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRI- BUTED	TOTAL SCHOOL COMMITTEE	CITY TOWN APPROP- RIATION
<b>Curriculum Directors and Department Heads (Supervisory) (2110)</b>						
3401 Professional Salaries (01)	195,385	71,550			266,935	
3402 Clerical Salaries (02)	28,326	28,326			56,652	
3403 Other Salaries (03)					0	
3404 Contracted Services (04)	129	74			200	
3405 Supplies and Materials (05)	1,772	121			1,893	
3406 Other Expenses (06)	440	358			798	
3409 Sub-total	226,053	100,426	0	0	326,479	
<b>Curriculum Directors and Department Heads (Non-Supervisory) (2120)</b>						
3411 Professional Salaries (01)	45,319				45,319	
3412 Clerical Salaries (02)					0	
3413 Other Salaries (03)					0	
3414 Contracted Services (04)					0	
3415 Supplies and Materials (05)					0	
3416 Other Expenses (06)					0	
3419 Sub-total	45,319	0	0	0	45,319	
<b>School Leadership-Building (2210)</b>						
3421 Professional Salaries (01)					0	
3422 Clerical Salaries (02)					0	
3423 Other Salaries (03)				3,533	3,533	
3424 Contracted Services (04)					0	
3425 Supplies and Materials (05)					0	
3426 Other Expenses (06)					0	
3429 Sub-total				3,533	3,533	
<b>Building Technology (2250)</b>						
3441 Professional Salaries (01)					0	
3442 Clerical Salaries (02)					0	
3443 Other Salaries (03)					0	
3444 Contracted Services (04)					0	
3445 Supplies and Materials (05)					0	
3446 Other Expenses (06)					0	
3449 Sub-total				0	0	
<b>Teachers (2305)</b>						
3450 Professional Salaries (01)		73,187			73,187	
<b>Medical/ Therapeutic Services (2320)</b>						

comments eoy19 sch18 schedule3 schedule3\_total edits reports

Use the pull-down menu to select a school.

After entering data for any school and before moving on to the next school click the *Update to Database* button in order to store the data to the database within the file that is used to calculate the district total. If the data is not updated and the file is not saved, any data that is entered will be lost.

Enter data only in non-shaded, non-formula cells.

Select the *schedule3* tab to activate the worksheet.

# SCHEDULE 3 COMPUTER INSTRUCTIONS (CONTINUED: PRINTING INDIVIDUAL SCHOOLS AND DISTRICT TOTALS)

2018-2019 End of Year Pupil and Financial Report Schedule 3 Individual School Expenditures						
<div> <div>Print this School</div> <div>Update to Database</div> </div>						
Line	Curriculum Directors and Department Heads (Supervisory) (2110)	REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRI- BUTED
3401	Professional Salaries (01)	195,385	71,550			266,935
3402	Clerical Salaries (02)	28,326	28,326			56,652
3403	Other Salaries (03)					0
3404	Contracted Services (04)	129	71			200
3405	Supplies and Materials (05)	1,772	121			1,893
3406	Other Expenses (06)	440	358			798
3409	Sub-total	226,053	100,426	0	0	326,479
Curriculum Directors and Department Heads (Non-Supervisory)						
3411	Professional Salaries (01)	45				45,319
3412	Clerical Salaries (02)					0
3413	Other Salaries (03)					0
3414	Contracted Services (04)					0
3415	Supplies and Materials (05)					0
3416	Other Expenses (06)					0
3419	Sub-total	45				45,319
School Leadership-Building (2210)						
3421	Professional Salaries (01)					0
3422	Clerical Salaries (02)					0
3423	Other Salaries (03)					0
3424	Contracted Services (04)					0
3425	Supplies and Materials (05)					0
3426	Other Expenses (06)					0
3429	Sub-total					0
Building Technology (2250)						
3441	Professional Salaries (01)					0
3442	Clerical Salaries (02)					0
3443	Other Salaries (03)					0
3444	Contracted Services (04)					0
3445	Supplies and Materials (05)					0
3446	Other Expenses (06)					0
3449	Sub-total					0
Teachers (2305)						
3450	Professional Salaries (01)		73,187			73,187
Medical/ Therapeutic Services (2320)						

Click the *Print this School* button to print only the school that is currently activated.

Press *ctrl p* to activate the Print Options form. Click the *Print Schedule 3* button to print Schedule 3 from the *eoY19* worksheet, which are the district totals.

Click the *Print Schedule 3 Schools* button to print reports for all of your district's schools simultaneously.

# SCHEDULE 3 COMPUTER INSTRUCTIONS (CONTINUED)

2018-2019 End of Year Pupil and Financial Report										
A	B	C	D	E	F	G	H	I	J	K
2018-2019 End of Year Pupil and Financial Report Schedule 3 District Total		1	2	3	4	5	6	7	8	9
Print District Total		REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRI- BUTED	TOTAL SCHOOL COMMITTEE	CITY TOWN APPROP- RIATION	Title I FC 305	IDEA FC 240
Line Curriculum Directors and Department Heads (Supervisory) (2110)										
3401	Professional Salaries (01)	195,385	71,550	0	0		266,935		0	0
3402	Clerical Salaries (02)	28,326	28,326	0	0		56,652		0	0
3403	Other Salaries (03)	0	0	0	0		0		0	0
3404	Contracted Services (04)	129	71	0	0		200		0	0
3405	Supplies and Materials (05)	1,772	121	0	0		1,893		0	0
3406	Other Expenses (06)	440	358	0	0		798		0	0
3409	Sub-total	226,053	100,426	0	0		326,479		0	0
Curriculum Directors and Department Heads (Non-Supervisory) (2120)										
3411	Professional Salaries (01)	45,319	0	0	0		45,319		0	0
3412	Clerical Salaries (02)	0	0	0	0		0		0	0
3413	Other Salaries (03)	0	0	0	0		0		0	0
3414	Contracted Services (04)	0	0	0	0		0		0	0
3415	Supplies and Materials (05)	0	0	0	0		0		0	0
3416	Other Expenses (06)	0	0	0	0		0		0	0
3419	Sub-total	45,319	0	0	0		45,319		0	0
School Leadership-Building (2210)										
3421	Professional Salaries (01)					837,791	837,791		0	0
3422	Clerical Salaries (02)					266,424	266,424		0	0
3423	Other Salaries (03)					3,533	3,533		0	0
3424	Contracted Services (04)					3,720	3,720		0	0
3425	Supplies and Materials (05)					2,470	2,470		0	0
3426	Other Expenses (06)					2,794	2,794		0	0
3429	Sub-total					1,116,732	1,116,732		0	0
Building Technology (2250)										
3441	Professional Salaries (01)					0	0		0	0
3442	Clerical Salaries (02)					0	0		0	0
3443	Other Salaries (03)					3,749	3,749		0	0
3444	Contracted Services (04)					0	0		0	0
3445	Supplies and Materials (05)					1,540	1,540		0	0
3446	Other Expenses (06)					0	0		0	0
3449	Sub-total					5,289	5,289		0	0
Teachers (2305)										
3450	Professional Salaries (01)	7,081,853	1,740,075	0	0		8,821,928		146,630	236,900

Click to print the Schedule 3 district total worksheet.

The district totals are calculated automatically from the data entered on the school reports.

Select the *schedule3\_total* tab to activate the worksheet.



SCHEDULE 3 COMPUTER INSTRUCTIONS (CONTINUED) SCHEDULE 3 LINES ARE AUTOMATICALLY POPULATED FROM SCHEDULE 3 DISTRICT TOTAL SHEET

File Home Insert Page Layout Formulas Data Review View Developer Power Pivot Tell me what you want to do...										
A1										
A	B	C	D	E	F	G	H	I	J	K
664			<b>SCHEDULE 3</b>							
665			<b>INSTRUCTIONAL EXPENDITURES</b>							
666										
667										
668										
669			<b>I. GENERAL FUND</b>							
670			<b>Curriculum Directors and Department Heads (Supervisory) (2110)</b>							
671 *	3401	Professional Salaries (01)		0	112,875	238,572	0		351,447	
672 *	3402	Clerical Salaries (02)		0	99,841	92,742	0		192,573	
673 *	3403	Other Salaries (03)		0	0	0	0		0	
674 *	3404	Contracted Services (04)		0	23,814	2,750	0		26,564	
675 *	3405	Supplies and Materials (05)		0	0	54,541	0		54,541	
676 *	3406	Other Expenses (06)		0	0	0	0		0	
677	3409	<b>Sub-total</b>		0	236,530	388,595	0		625,125	
678			<b>Curriculum Directors and Department Heads (Non-Supervisory) (2120)</b>							
679 *	3411	Professional Salaries (01)		0	0	193,933	0		193,933	
680 *	3412	Clerical Salaries (02)		0	0	0	0		0	
681 *	3413	Other Salaries (03)		0	0	0	0		0	
682 *	3414	Contracted Services (04)		0	51,061	0	0		51,061	
683 *	3415	Supplies and Materials (05)		32,682	9,182	0	0		41,864	
684 *	3416	Other Expenses (06)		0	0	0	0		0	
685	3419	<b>Sub-total</b>		32,682	60,223	193,933	0		286,838	
686			<b>School Leadership-Building (2210)</b>							
687	3421	Professional Salaries (01)						351,032	351,032	
688	3422	Clerical Salaries (02)						91,095	91,095	
689	3423	Other Salaries (03)						47,791	47,791	
690	3424	Contracted Services (04)						0	0	
691	3425	Supplies and Materials (05)						3,213	3,213	
692	3426	Other Expenses (06)						14,654	14,654	
693	3429	<b>Sub-total</b>						507,785	507,785	
694			<b>Building Technology (2250)</b>							
695	3441	Professional Salaries (01)						0	0	
696	3442	Clerical Salaries (02)						0	0	
697	3443	Other Salaries (03)						1,000	1,000	
698	3444	Contracted Services (04)						0	0	
699	3445	Supplies and Materials (05)						0	0	
700	3446	Other Expenses (06)						0	0	
701	3449	<b>Sub-total</b>						1,000	1,000	
702			<b>Teachers (2305)</b>							
703 *	3450	Professional Salaries (01)		3,566,762	0	3,744,732	0		7,311,494	
704			<b>Medical/Therapeutic Services (2320)</b>							
705	3452	Professional Salaries (01)		1,197	970,863	0	0		972,060	
706	3453	Clerical Salaries (02)		0	0	0	0		0	
707	3454	Other Salaries (03)		0	0	0	0		0	
708	3455	Contracted Services (04)		0	0	0	0		0	
709	3459	<b>Sub-total</b>		1,197	970,863	0	0		972,060	
710			<b>Substitutes, Long Term (2324)</b>							
comments eoY19 4-sch18 schedule3 schedule3_total edits reports										

The district totals are brought directly into Schedule 3 and the corresponding cells in Schedule 1 of the eoY19 worksheet using cell references.

Select the eoY19 tab to activate the worksheet.

### SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL

Schedule 3 is a report of expenditures for direct instructional costs by school, by major object of expenditure, and by major program area. All instructional services are included in this schedule. Salaries include those for professional personnel (object code 01), clerical (02) and others (03). Include all expenditures for substitute salaries in the (03) subsidiary category. Other expenditures include contract services (04), supplies and materials (05), and other expenses (06). *New - Note that there is no longer an option in the dropdown list to report expenditures in "666 New School." Costs formerly reported under 666 New School should be reported at a school location, or as a districtwide instructional cost.*

Column Number

1-6. Expenditures from the School Committee appropriations.

7. Expenditures from City or Town appropriations. Only record expenditures for Library (2415) where there is an agreement between the school committee and the municipality for specific services to be provided to students.

Record the detailed functional expenditures as shown for Regular Day, Special Education, Chapter 74 Occupational Day, and Other Programs.

For questions regarding classification of expenditures by function, please refer to Guidelines for Student and Financial Reporting.

#### PART I GENERAL FUND EXPENDITURES

Line Number

3401-3409	Record expenditures for Curriculum Directors and Department Heads (2110) by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and serve in a supervisory capacity. This should correspond to EPIMS job codes 1211 through 1223, 1312 and 1320.
3411-3419	Record expenditures for Curriculum Directors and Department Heads (2120) by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels and do not serve in a supervisory capacity. This should correspond to EPIMS job codes 1211 through 1223, 1312, and 1320.
3421-3427 <i>NEW</i>	Record expenditures for Instructional Technology Leadership and Training to integrate technology devices and applications into the curriculum (2130) Includes the cost of the director of technology and instructional technology integration specialists. This function should correspond to EPIMS job codes 1201, 1224, and 2330.
3428-3434	Record expenditures, salaries, and expenses for School Leadership (2210) personnel including principal and school office staff.

**SCHEDULE 3**  
**INSTRUCTIONAL EXPENDITURES**

**I. GENERAL FUND**

**Curriculum Directors and Department Heads (Supervisory) (2110)**

		1	2	3	4	5	6	7
		REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRI- B- UTED	TOTAL	CITY/TOWN APPRO- PRIATION
670	3401 Professional Salaries (01)	0	0	0	0		0	
671	3402 Clerical Salaries (02)	0	0	0	0		0	
672	3403 Other Salaries (03)	0	0	0	0		0	
673	3404 Contracted Services (04)	0	0	0	0		0	
674	3405 Supplies and Materials (05)	0	0	0	0		0	
675	3406 Other Expenses (06)	0	0	0	0		0	
676	3409 <b>Sub-total</b>	0	0	0	0		0	

**Curriculum Leaders and Department Heads (Non-Supervisory) (2120)**

678	3411 Professional Salaries (01)	0	0	0	0		0	
679	3412 Clerical Salaries (02)	0	0	0	0		0	
680	3413 Other Salaries (03)	0	0	0	0		0	
681	3414 Contracted Services (04)	0	0	0	0		0	
682	3415 Supplies and Materials (05)	0	0	0	0		0	
683	3416 Other Expenses (06)	0	0	0	0		0	
684	3419 <b>Sub-total</b>	0	0	0	0		0	

**Instructional Technology Leadership and Training (2130)**

686 *	3421 Professional Salaries (01)	0	0	0	0		0	
687 *	3422 Clerical Salaries (02)	0	0	0	0		0	
688 *	3423 Other Salaries (03)	0	0	0	0		0	
689 *	3424 Contracted Services (04)	0	0	0	0		0	
690 *	3425 Supplies and Materials (05)	0	0	0	0		0	
691 *	3426 Other Expenses (06)	0	0	0	0		0	
692 *	3427 <b>Sub-total</b>	0	0	0	0		0	

**School Leadership-Building (2210)**

694	3428 Professional Salaries (01)					0	0	
695	3429 Clerical Salaries (02)					0	0	
696	3430 Other Salaries (03)					0	0	
697	3431 Contracted Services (04)					0	0	
698	3432 Supplies and Materials (05)					0	0	
699	3433 Other Expenses (06)					0	0	
700	3434 <b>Sub-total</b>					0	0	

**SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL**

**PART I GENERAL FUND EXPENDITURES (CONTINUED)**

Line Number

3444-3449	<i>NEW</i> Record expenditures for Administrative Technology and Support – Schools (2250) All administrative technology costs related to running the district's schools (e.g. principal's office), including computers, printers, copiers, and software. Includes replacement supplies (e.g. projector bulbs, power cords, toner, etc.). Expenditures for items over \$5,000 per unit must be reported as a capital (7000) expense.
3450	Record expenditures for salaries of certified teachers, including all in-service days (2305) Include all stipends paid to teachers that relate to providing instruction. Stipends related to non-teaching functions (e.g., athletic coaches or club advisors) should not be included. This should correspond with EPIMS job codes 2305-2310.
3452-3459	Record expenditures for Medical/Therapeutic Services (2320) provided by licensed practitioners, including OT, PT, Speech and Vision. Record amounts paid to an Educational Collaborative for therapeutic services provided to district students that ARE NOT enrolled in Collaborative programs.
3462-3465	Record expenditures for Substitutes, Long Term (2324) including substitutes who cover vacant positions or absences for a minimum of 30 days. Include permanent substitutes if they are certified. This should correspond to EPIMS job code 2325.
3467-3469	Record expenditures for Substitutes, Short Term (2325) including substitutes who cover short term absences related to any reason, including allowing teachers to participate in professional development activities.
3473-3475	Record expenditures for non-clerical paraprofessional and Instructional assistants (2330) hired to assist teachers/specialists in the preparation of instructional materials or classroom instruction.

**SCHEDULE 3  
INSTRUCTIONAL EXPENDITURES**

1	2	3	4	5	6	7
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL		UNDISTRI- B- UTED	TOTAL	CITY/TOWN APPRO- PRIATION

**I. GENERAL FUND**

**Administrative Technology and Support – Schools (2250)**

702	*	3444	Contracted Services (04)	0	0	0	0	0	0	
703	*	3445	Supplies and Materials (05)	0	0	0	0	0	0	
704	*	3446	Other Expenses (06)	0	0	0	0	0	0	
705		3449	<b>Sub-total</b>	0	0	0	0	0	0	

**Teachers (2305)**

707		3450	Professional Salaries (01)	0	0	0	0	0	0	
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**Medical/ Therapeutic Services (2320)**

709		3452	Professional Salaries (01)	0	0	0	0	0	0	
710		3453	Clerical Salaries (02)	0	0	0	0	0	0	
711		3454	Other Salaries (03)	0	0	0	0	0	0	
712		3455	Contracted Services (04)	0	0	0	0	0	0	
713		3459	<b>Sub-total</b>	0	0	0	0	0	0	

**Substitutes, Long Term (2324)**

715		3462	Professional Salaries (01)	0	0	0	0	0	0	
716		3463	Other Salaries (03)	0	0	0	0	0	0	
717		3464	Contracted Services (04)	0	0	0	0	0	0	
718		3465	<b>Sub-total</b>	0	0	0	0	0	0	

**Substitutes, Short Term (2325)**

720		3467	Other Salaries (03)	0	0	0	0	0	0	
721		3468	Contracted Services (04)	0	0	0	0	0	0	
722		3469	<b>Sub-total</b>	0	0	0	0	0	0	

**All Non-Clerical Paraprofessionals/Instructional Assistants (2330)**

724		3473	Other Salaries (03)	0	0	0	0	0	0	
725		3474	Contracted Services (04)	0	0	0	0	0	0	
726		3475	<b>Sub-total</b>	0	0	0	0	0	0	

**SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL**

**PART I GENERAL FUND EXPENDITURES (CONTINUED)**

Line Number

3476-3479	Record expenditures for salary of Librarians and Media Center Directors (2340).
3481-3486 <i>New</i>	Record expenditures for costs related to enrolling students in technology-based distance education coursework. (2345).
3487-3491	Record expenditures for the salary and expenses of Professional Development Leadership (2351).
3492-3496	Record expenditures for Instructional Coaches (2352), including salaries and expenses of staff whose primary function is to provide instructional coaching to teachers. This should correspond to EPIMS job code 2330.
3497	Record expenditures for Stipends for Teachers Providing Instructional Coaching (2354). Include stipends paid to teachers who act as instructional coaches, master teachers, mentor teachers, or who otherwise deliver in-district professional development, in addition to their primary instructional responsibilities.
3501-3505	Record expenditures for Costs for Instructional Staff to Attend Professional Development (2356), including stipends, reimbursements, and registration fees for teachers and instructional support staff (e.g., paraprofessionals) to participate in professional development, both inside and outside the district.
3506-3509	Record expenditures for Outside Professional Development Providers for Instructional Staff (2358) for expenditures for vendors who provide professional development to instructional staff. PD provided to non-instructional staff should be reported as "contracted services" in the function where that staff's salary is reported.
3511-3512 <i>New</i>	Record expenditures for textbooks (2410) Include consumable workbooks, physical materials, and accessories, such as visual media and software provided as an integrated package as well as printed manuals used to support direct instructional activities. Report e-textbooks, subscriptions, licenses, etc. in 2455 Instructional Software.

**SCHEDULE 3  
INSTRUCTIONAL EXPENDITURES**

**I. GENERAL FUND**

1	2	3	4	5	6	7
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL		UNDISTRI- B- UTED	TOTAL	CITY/TOWN APPRO- PRIATION

**Librarians and Media Center Directors (2340)**

728	3476	Professional Salaries (01)				0	0	0
729	3477	Clerical Salaries (02)				0	0	0
730	3478	Other Salaries (03)				0	0	0
731	3479	<b>Sub-total</b>				0	0	0

**Distance Learning and Online Coursework (2345)**

733	* 3481	Contracted Services (04)	0	0	0	0	0	0
734	* 3482	Supplies and Materials (05)	0	0	0	0	0	0
735	* 3485	Other Expenses (06)	0	0	0	0	0	0
736	3486	<b>Sub-total</b>	0	0	0	0	0	0

**Professional Development Leadership (2351)**

738	3487	Professional Salaries (01)				0	0	
739	3488	Clerical Salaries (02)				0	0	
740	3489	Supplies and Materials (05)				0	0	
741	3490	Other Expenses (06)				0	0	
742	3491	<b>Sub-total</b>				0	0	

**Instructional Coaches (2352)**

744	3492	Professional Salaries (01)	0	0	0	0	0	
745	3493	Contracted Services (04)	0	0	0	0	0	
746	3494	Supplies and Materials (05)	0	0	0	0	0	
747	3495	Other Expenses (06)	0	0	0	0	0	
748	3496	<b>Sub-total</b>	0	0	0	0	0	

**Stipends for Teachers Providing Instructional Coaching (2354)**

750	3497	Professional Salaries (01)	0	0	0	0	0	
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**Costs for Instructional Staff to Attend Professional Development (2356)**

752	3501	Professional Salaries (01)	0	0	0	0	0	
753	3502	Other Salaries (03)	0	0	0	0	0	
754	3503	Supplies and Materials (05)	0	0	0	0	0	
755	3504	Other Expenses (06)	0	0	0	0	0	
756	3505	<b>Sub-total</b>	0	0	0	0	0	

**Outside Professional Development Providers for Instructional Staff (2358)**

758	3506	Contracted Services (04)	0	0	0	0	0	
759	3507	Supplies and Materials (05)	0	0	0	0	0	
760	3508	Other Expenses (06)	0	0	0	0	0	
761	3509	<b>Sub-total</b>	0	0	0	0	0	

**Textbooks (2410)**

763	* 3511	Supplies and Materials (05)	0	0	0	0	0	
764	3512	<b>Sub-total</b>	0	0	0	0	0	

**SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL**

**PART I GENERAL FUND EXPENDITURES (CONTINUED)**

Line Number

- 3514-3519      Record expenditures for Other Instruction Materials (2415) including books and other materials excluding textbooks, for use in school libraries or classroom libraries. INCLUDE CITY OR TOWN COST WHERE THERE IS AN AGREEMENT TO PROVIDE SERVICES ON LINE 3514.
- 3524-3529      Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost. Also includes lease/purchase of equipment used to produce instructional material.
- 3535             Record expenditures for general supplies (2430) including paper, pens, crayons, chalk, paint, toner, calculators, etc.
- 3540-3544      Record expenditures for Other Instructional Services (2440) including field trips.
- 3545-3548 *NEW*   Record expenditures for Instructional Hardware –Student and Staff Devices (computers) (2451) Costs for computers and devices (e.g. tablets, Chromebooks, etc.) used by students and instructional staff. Can include 1-to-1 devices and computer labs.
- 3549-3552 *NEW*   Record expenditures for Instructional Hardware—All Other (2453) Costs for all other instructional hardware (e.g. peripherals, projection technology, etc.) used in the classroom, computer labs, or library/media center. Include lease/purchase of printers and networked copiers used to create instructional materials, including copier and copier leases of less than \$5,000.



**SCHEDULE 3  
INSTRUCTIONAL EXPENDITURES**

**I. GENERAL FUND**

1	2	3	4	5	6	7
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL		UNDISTRIB- UTED	TOTAL	CITY/TOWN APPRO- PRIATION

**Other Instructional Materials (2415)**

766	3514	Contracted Services (04)	0	0	0	0	0
767	3515	Supplies and Materials (05)	0	0	0	0	0
768	3516	Other Expenses (06)	0	0	0	0	0
769	3519	<b>Sub-total</b>	0	0	0	0	0

**Instructional Equipment (2420)**

771	3524	Contracted Services (04)	0	0	0	0	
772	3525	Supplies and Materials (05)	0	0	0	0	
773	3526	Other Expenses (06)	0	0	0	0	
774	3529	<b>Sub-total</b>	0	0	0	0	

**General Supplies (2430)**

776	3535	Supplies and Materials (05)	0	0	0	0	
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**Other Instructional Services (2440)**

778	3540	Other Salaries (03)	0	0	0	0	
779	3541	Contracted Services (04)	0	0	0	0	
780	3542	Supplies and Materials (05)	0	0	0	0	
781	3543	Other Expenses (06)	0	0	0	0	
782	3544	<b>Sub-total</b>	0	0	0	0	

**Instructional Hardware –Student and Staff Devices (computers) (2451)**

784	* 3545	Contracted Services (04)	0	0	0	0	
785	* 3546	Supplies and Materials (05)	0	0	0	0	
786	* 3547	Other Expenses (06)	0	0	0	0	
787	3548	<b>Sub-total</b>	0	0	0	0	

**Instructional Hardware—All Other (2453)**

789	* 3549	Contracted Services (04)				0	0
790	* 3550	Supplies and Materials (05)				0	0
791	* 3551	Other Expenses (06)				0	0
792	3552	<b>Sub-total</b>				0	0

**SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL**

**PART I GENERAL FUND EXPENDITURES (CONTINUED)**

Line Number

3553-3556	<i>NEW</i> Record expenditures for Instructional Software and Other Instructional Materials (2455) Costs for licenses, learning management systems, subscriptions, e-books, physical software copies, etc. Any purchase that includes physical textbooks/media should be reported in 2410 Textbooks. This function includes only those textbook purchases that are entirely electronic.
3561-3569	Record salaries and other related expenses of the Director of Guidance, Guidance Counselors, and School Adjustment Counselors (2710).
3571-3579	Record expenditures for the salary, materials and expenses used for testing and assessing students (2720).
3581-3599	Record expenditures for the salaries and expenses for psychological evaluation (2800), counseling, and other services provided by a licensed mental health professional (Psychologist, LICSWs).

**SCHEDULE 3  
INSTRUCTIONAL EXPENDITURES**

**I. GENERAL FUND**

1	2	3	4	5	6	7
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL		UNDISTRI- B- UTED	TOTAL	CITY/TOWN APPRO- PRIATION

**Instructional Software and Other Instructional Materials (2455)**

794	*	3553	Contracted Services (04)			0	0	
795	*	3554	Supplies and Materials (05)			0	0	
796	*	3555	Other Expenses (06)			0	0	
797		3556	<b>Sub-total</b>			0	0	

**Guidance including Guidance Counselors and Adjustment Counselors (2710)**

799		3561	Professional Salaries (01)	0	0	0	0	
800		3562	Clerical Salaries (02)	0	0	0	0	
801		3563	Other Salaries (03)	0	0	0	0	
802		3564	Contracted Services (04)	0	0	0	0	
803		3565	Supplies and Materials (05)	0	0	0	0	
804		3566	Other Expenses (06)	0	0	0	0	
805		3569	<b>Sub-total</b>	0	0	0	0	

**Testing and Assessment (2720)**

807		3571	Professional Salaries (01)	0	0	0	0	
808		3572	Clerical Salaries (02)	0	0	0	0	
809		3573	Other Salaries (03)	0	0	0	0	
810		3574	Contracted Services (04)	0	0	0	0	
811		3575	Supplies and Materials (05)	0	0	0	0	
812		3576	Other Expenses (06)	0	0	0	0	
813		3579	<b>Sub-total</b>	0	0	0	0	

**Psychological Services (2800)**

815		3581	Professional Salaries (01)	0	0	0	0	
816		3582	Clerical Salaries (02)	0	0	0	0	
817		3583	Other Salaries (03)	0	0	0	0	
818		3584	Contracted Services (04)	0	0	0	0	
819		3585	Supplies and Materials (05)	0	0	0	0	
820		3586	Other Expenses (06)	0	0	0	0	
821		3589	<b>Sub-total</b>	0	0	0	0	
822		3599	<b>TOTAL INSTRUCTIONAL SERVICES</b>	0	0	0	0	0

### SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL

#### PART II GRANTS AND OTHER FUNDING SOURCES

##### Column Number

8. Expenditures from Title I (Fund Code 305) from July 1 to June 30
9. Expenditures from IDEA (Fund Code 240) from July 1 to June 30
10. Expenditures from other DESE administered federal grants from July 1 to June 30
11. Expenditures from federal grants received directly or administered by another state agency from July 1 to June 30
12. Expenditures from DESE administered state grants from July 1 to June 30
13. Expenditures from state grants received from state agencies other than DESE from July 1 to June 30
14. Expenditures from the Special Education Reimbursement Fund (Circuit Breaker).
15. Expenditures from grants received from private sources
16. Expenditures from amounts deposited in a revolving account for School Choice or Other Tuition
17. Expenditures from fees, etc.

##### Line Number

3601-3609	Record expenditures for Curriculum Directors and Department Heads (2110) by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and serve in a supervisory capacity. This should correspond to EPIMS job codes 1211 through 1223, 1312 and 1320.
3611-3619	Record expenditures for Curriculum Directors and Department Heads (2120) by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels and do not serve in a supervisory capacity. This should correspond to EPIMS job codes 1211 through 1223, 1312, and 1320.
3621-3627 <i>NEW</i>	Record expenditures for Instructional Technology Leadership and Training (2130) Staff costs for technology leadership and training to integrate technology devices and applications into the curriculum. Includes the cost of the director of technology and instructional technology integration specialists.
3628-3634	Record expenditures salaries and expenses for School Leadership (2210) personnel including principal and school office staff.

SCHEDULE 3  
INSTRUCTIONAL EXPENDITURES

II GRANTS AND OTHER FUNDING SOURCES

Curriculum Directors and Department Heads (Supervisory) (2110)

	8	9	10	11	12	13	14	15	16	17	18
	Federal Grants				Other DESE		Revolving and Special Funds				
	Title I FC 305	IDEA FC 240	Admin- istered	Other Non- DESE Admin- istered	DESE State Grants Administered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Other Local Receipts	Total
832	3601	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
833	3602	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
834	3603	Other Salaries (03)	0	0	0	0	0	0	0	0	0
835	3604	Contracted Services (04)	0	0	0	0	0	0	0	0	0
836	3605	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
837	3606	Other Expenses (06)	0	0	0	0	0	0	0	0	0
838	3609	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0

Curriculum Directors and Department Heads (Non-Supervisory) (2120)

840	3611	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
841	3612	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
842	3613	Other Salaries (03)	0	0	0	0	0	0	0	0	0
843	3614	Contracted Services (04)	0	0	0	0	0	0	0	0	0
844	3615	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
845	3616	Other Expenses (06)	0	0	0	0	0	0	0	0	0
846	3619	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0

Instructional Technology Leadership and Training (2130)

848 *	3621	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
849 *	3622	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
850 *	3623	Other Salaries (03)	0	0	0	0	0	0	0	0	0
851 *	3624	Contracted Services (04)	0	0	0	0	0	0	0	0	0
852 *	3625	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
853 *	3626	Other Expenses (06)	0	0	0	0	0	0	0	0	0
854	3627	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0

School Leadership-Building (2210)

856	3628	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
857	3629	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
858	3630	Other Salaries (03)	0	0	0	0	0	0	0	0	0
859	3631	Contracted Services (04)	0	0	0	0	0	0	0	0	0
860	3632	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
861	3633	Other Expenses (06)	0	0	0	0	0	0	0	0	0
862	3634	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0

**SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL**

**PART II GRANTS AND OTHER FUNDING SOURCES (CONTINUED)**

Line Number

3644-3649	<i>NEW</i>	Record Administrative Technology and Support – Schools (2250) All administrative technology costs related to running the district's schools (e.g. principal's office), including computers, printers, copiers, and software. Includes replacement supplies (e.g. projector bulbs, power cords, toner, etc.). Expenditures for items over \$5,000 per unit must be reported as a capital (7000) expense.
3650		Record expenditures for salaries of certified teachers, including all in-service days. Include all stipends paid to teachers that relate to providing instruction. Stipends related to non-teaching functions (e.g., athletic coaches or club advisors) should not be included. This should correspond with EPIMS job codes 2305-2310.
3652-3659		Record expenditures for Medical/Therapeutic Services (2320) provided by licensed practitioners, including OT, PT, speech, and vision. Record amounts paid to an Educational Collaborative for therapeutic services provided to district students that ARE NOT enrolled in Collaborative programs.
3662-3665		Record expenditures for Substitutes, Long Term (2324) including substitutes who cover vacant positions or absences for a minimum of 30 days. Include permanent substitutes if they are certified. This should correspond to EPIMS job code 2325.
3667-3669		Record expenditures for Substitutes, Short Term (2325) including substitutes who cover short term absences related to any reason, including allowing teachers to participate in professional development activities.
3673-3675		Record expenditures for Non-Clerical Paraprofessional and Instructional Assistants (2330) hired to assist teachers or specialists in the preparation of instructional materials or classroom instruction.

SCHEDULE 3  
INSTRUCTIONAL EXPENDITURES

		INSTRUCTIONAL EXPENDITURES												18
		8	9	10	11	12	13	14	15	16	17			
		Federal Grants				Other DESE	Other Non-DESE Admin-	DESE State Grants		Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Other Local Receipts	
II GRANTS AND OTHER FUNDING SOURCES		Title I FC 305	IDEA FC 240	Admin-istered	DESE Admin-istered	State Grants	Other							Total
Administrative Technology and Support – Schools (2250)														
864	*	3644	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
865	*	3645	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
866	*	3646	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
867		3649	Sub-total	0	0	0	0	0	0	0	0	0	0	0
Teachers (2305)														
869		3650	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0	0
Medical/Therapeutic Services (2320)														
871		3652	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0	0
872		3653	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0	0
873		3654	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0	0
874		3655	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
875		3659	Sub-total	0	0	0	0	0	0	0	0	0	0	0
Substitutes, Long Term (2324)														
877		3662	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0	0
878		3663	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0	0
879		3664	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
880			Sub-total	0	0	0	0	0	0	0	0	0	0	0
Substitutes, Short Term (2325)														
882		3667	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0	0
883		3668	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
884		3669	Sub-total	0	0	0	0	0	0	0	0	0	0	0
All Non-Clerical Paraprofessionals/Instructional Assistants (2330)														
886		3673	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0	0
887		3674	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
888		3675	Sub-total	0	0	0	0	0	0	0	0	0	0	0

**SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL**

**PART II GRANTS AND OTHER FUNDING SOURCES (CONTINUED)**

Line Number

3676-3679	Record expenditures for salaries of Librarians and Media Center Directors (2340).
3681-3686	<i>NEW</i> Record expenditures for Distance Learning and Online Coursework (2345) Costs related to enrolling students in technology-based distance education coursework.
3687-3691	Record expenditures for the salary and expenses for Professional Development Leadership (2351).
3692-3696	Record expenditures for Instructional Coaches (2352), including salaries and expenses of staff whose primary function is to provide instructional coaching to teachers. This should correspond to EPIMS job code 2330.
3697	Record expenditures for Stipends for Teachers Providing Instructional Coaching (2354). Include stipends paid to teachers who act as instructional coaches, master teachers, mentor teachers, or who otherwise deliver in-district professional development, in addition to their primary instructional responsibilities.
3701-3705	Record expenditures for Costs for Instructional Staff to Attend Professional Development (2356), including stipends, reimbursements, and registration fees for teachers and instructional support staff (e.g., paraprofessionals) to participate in professional development, both inside and outside the district.
3706-3709	Record expenditures for Outside Professional Development Providers for Instructional Staff (2358) for expenditures for vendors who provide professional development to instructional staff. PD provided to non-instructional staff should be reported as "contracted services" in the function where that staff's salary is reported.
3711-3712	<i>NEW</i> Record expenditures for Textbooks (2410) Include consumable workbooks, physical materials, and accessories, such as visual media and software provided as an integrated package as well as printed manuals used to support direct instructional activities. Report e-textbooks, subscriptions, licenses, etc. in 2455 Instructional Software.



SCHEDULE 3  
INSTRUCTIONAL EXPENDITURES

		INSTRUCTIONAL EXPENDITURES											18
		8	9	10	11	11	12	13	14	15	17		
		Federal Grants						Revolving and Special Funds					
II GRANTS AND OTHER FUNDING SOURCES		Title I FC 305	IDEA FC 240	Other DESE Admin- istered	Other Non- DESE Admin- istered	DESE State Grants Admin- istered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Other Local Receipts	Total	
Librarians and Media Center Directors (2340)													
890	3676	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0	
891	3677	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0	
892	3678	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0	
893	3679	Sub-total	0	0	0	0	0	0	0	0	0	0	
Distance Learning and Online Coursework (2345)													
895	3681	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	
896	3682	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	
897	3685	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	
898	3686	Sub-total	0	0	0	0	0	0	0	0	0	0	
Professional Development Leadership (2351)													
900	3687	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0	
901	3688	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0	
902	3689	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	
903	3690	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	
904	3691	Sub-total	0	0	0	0	0	0	0	0	0	0	
Instructional Coaches (2352)													
906	3692	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0	
907	3693	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	
908	3694	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	
909	3695	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	
910	3696	Sub-total	0	0	0	0	0	0	0	0	0	0	
Stipends for Teachers Providing Instructional Coaching (2354)													
912	3697	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0	
Costs for Instructional Staff to Attend Professional Development (2356)													
914	3701	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0	
915	3702	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0	
916	3703	Supplies and Materials (05)											
917	3704	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	
918	3705	Sub-total	0	0	0	0	0	0	0	0	0	0	
Outside Professional Development Providers for Instructional Staff (2358)													
920	3706	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	
921	3707	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	
922	3708	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	
923	3709	Sub-total	0	0	0	0	0	0	0	0	0	0	
Textbooks (2410)													
925	3711	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	
926	3712	Sub-total	0	0	0	0	0	0	0	0	0	0	

**SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL**

**PART II GRANTS AND OTHER FUNDING SOURCES (CONTINUED)**

Line Number

3714-3719	Record expenditures for Other Instruction Materials (2415) including books and other materials excluding textbooks, for use in school libraries or classroom libraries.
3724-3729	Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost. Also includes lease/purchase of equipment used to produce instructional material.
3735	Record expenditures for general supplies (2430) including paper, pens, crayons, chalk, paint, toner, calculators etc.
3740-3744	Record expenditures for Other Instructional Services (2440) including field trips.
3745-3748 <i>NEW</i>	Record expenditures for Instructional Hardware –Student and Staff Devices (computers) (2451) Costs for computers and devices (e.g. tablets, Chromebooks, etc.) used by students and instructional staff. Can include 1-to-1 devices and computer labs.
3749-3752 <i>NEW</i>	Record expenditures for Instructional Hardware—All Other (2453) Costs for all other instructional hardware (e.g. peripherals, projection technology, etc.) used in the classroom, computer labs, or library/media center. Include lease/purchase of printers and networked copiers used to create instructional materials, including copier and copier leases of less than \$5,000.

SCHEDULE 3  
INSTRUCTIONAL EXPENDITURES

		8	9	10	11	11	12	13	14	15	16	17
			Federal Grants		Other DESE		Other Non-DESE Admin-		DESE State Grants		Revolving and Special Funds	
	II GRANTS AND OTHER FUNDING SOURCES	Title I	IDEA	Admin-istered	Other Non-DESE Admin-istered	State Grants	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Other Local Receipts	Total
	<b>Other Instructional Materials (2415)</b>	<b>FC 305</b>	<b>FC 240</b>									
928	3714 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
929	3715 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
930	3716 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
931	3719 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0
	<b>Instructional Equipment (2420)</b>											
933	3724 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
934	3725 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
935	3726 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
936	3729 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0
	<b>General Supplies (2430)</b>											
938	3735 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
	<b>Other Instructional Services (2440)</b>											
940	3740 Other Salaries (03)	0	0	0	0	0	0	0	0	0	0	0
941	3741 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
942	3742 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
943	3743 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
944	3744 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0
	<b>Instructional Hardware –Student and Staff Devices (computers) (2451)</b>											
946 *	3745 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
947 *	3746 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
948 *	3747 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
949	3748 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0
	<b>Instructional Hardware—All Other (2453)</b>											
951 *	3749 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
952 *	3750 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
953 *	3751 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
954	3752 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0

**SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL**

**PART II GRANTS AND OTHER FUNDING SOURCES (CONTINUED)**

Line Number

- 3753-3756 *NEW* Record expenditures for Instructional Software and Other Instructional Materials (2455) Costs for licenses, learning management systems, subscriptions, e-books, physical software copies, etc. Any purchase that includes physical textbooks/media should be reported in 2410 Textbooks. This function includes only those textbook purchases that are entirely electronic.
- 3761-3769 Record expenditures for the salary and other related expenses of the Director of Guidance, Guidance Counselors, and School Adjustment Counselors (2710).
- 3771-3779 Record expenditures for the salary, materials, and expenses used for testing and assessing students (2720).
- 3781-3789 Record expenditures for the salaries and expenses for psychological evaluation, counseling, and other services provided by a licensed mental health professional (Psychologist, LICSWs).

SCHEDULE 3

INSTRUCTIONAL EXPENDITURES

II GRANTS AND OTHER FUNDING SOURCES

Instructional Software and Other Instructional Materials (2455)

8	9	10	11	11	12	13	14	15	16	17
Title I FC 305	Federal Grants			Other Non- DESE Admin- istered	Other	Revolving and Special Funds				Total
	IDEA FC 240	Admin- istered	DESE Admin- istered	State Grants Admin- istered		Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Other Local Receipts	
3753	Contracted Services (04)	0	0	0	0	0	0	0	0	0
3754	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
3755	Other Expenses (06)	0	0	0	0	0	0	0	0	0
3756	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0

Guidance including Guidance Counselors and Adjustment Counselors (2710)

3761	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
3762	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
3763	Other Salaries (03)	0	0	0	0	0	0	0	0	0
3764	Contracted Services (04)	0	0	0	0	0	0	0	0	0
3765	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
3766	Other Expenses (06)	0	0	0	0	0	0	0	0	0
3769	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0

Testing and Assessment (2720)

3771	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
3772	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
3773	Other Salaries (03)	0	0	0	0	0	0	0	0	0
3774	Contracted Services (04)	0	0	0	0	0	0	0	0	0
3775	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
3776	Other Expenses (06)	0	0	0	0	0	0	0	0	0
3779	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0

Psychological Services (2800)

3781	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
3782	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
3783	Other Salaries (03)	0	0	0	0	0	0	0	0	0
3784	Contracted Services (04)	0	0	0	0	0	0	0	0	0
3785	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
3786	Other Expenses (06)	0	0	0	0	0	0	0	0	0
3789	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0
3799	<b>TOTAL INSTRUCTIONAL SERVICES</b>	0	0	0	0	0	0	0	0	0

#### SCHEDULE 4 SPECIAL EDUCATION FUNCTIONAL EXPENDITURES BY PLACEMENT

Schedule 4 is a detailed report of **expenditures from the school committee appropriation, municipal appropriation, or Special Education Reimbursement Fund (Circuit Breaker)**. Circuit Breaker expenditures must be included with school committee and/or city or town appropriations reported under Instructional Services (2000) and/or Payments to Other Districts (9000). Expenditures are recorded according to the special education placement codes in the Student Information Management System (SIMS) elements DOE032 and DOE034. Placement codes DOE034-10, DOE034-20, and DOE034-40 are combined in column 2, while all other placement codes and Screening and Team Evaluation are reported separately.

Line Number

3810-3850

Record expenditures by instructional function for program placements and other expenditure categories. For students enrolled in placement codes DOE034-41, DOE034-50, DOE034-60, DOE034-90 include only those costs associated with annual review functions.

**Schedule 4, line 3860, column 9 must equal Schedule 3, line 3599, column 2 plus line 3799 column 13**

3870

Record only the total local expenditures for special education services to students in non-approved private schools under Public Law 94 142, Section 613, (e.g. screening, team evaluations). DO NOT record federal fund expenditures here.

**Schedule 4, line 3870, column 9 must equal Schedule 1, line 1729, column 2**

3880

Record tuition to other Massachusetts school districts.  
DESE has populated column 7 with any amount assessed for "special education charges" through the cherry sheet and local aid distribution. These charges are for pupils receiving special education services in institutional settings.  
Regional districts should include this amount in column 2 of schedule 1 line 1770 tuition to Massachusetts schools.  
Local districts should include this amount in column 2 of schedule 1 line 2210 tuition to Massachusetts schools.  
If there are other tuition payments to public institutions other than the cherry sheet charge, add the two amounts together.

3885

DESE will record school choice tuition for special education by placement.

3887

DESE will record charter school tuition for special education by placement.

3890-3910

Record tuition to out of state schools, private schools, and collaboratives for special education by placement.

**Schedule 4, line 3920, column 9 must equal Schedule 1, lines 1840 + 2280, column 2 plus Schedule 1, line 3072-3078, column 6**

3930

Record all expenditures for all pupils served from federal and revolving funds (not Circuit Breaker) by placement.  
Only include function code series 2000, 6800, & 9000.

**SCHEDULE 4**

**SPECIAL EDUCATION EXPENDITURES  
BY PLACEMENT**

**EXPENDITURES BY SCHOOL COMMITTEE,  
CITY OR TOWN, AND CIRCUIT BREAKER  
Instructional Services(2000)**

1	2	3	4	5	6	7	8	9
3-5 Yr. Olds all placements (doe032- 30 - 48)	Age 6-21 Public School Programs (doe034-10, 20, & 40)	Age 6-21 Public Separate Day School (doe034-41)	Age 6-21 Private Separate Day School (doe034-50)	Age 6-21 Private Residential School (doe034-60)	Age 6-21 Homebound/ Hospital (doe034-70)	Age 6-21 Public Residential Institution (doe034-90)	Screening and Team Evaluation	TOTAL

994	3810	Supervisory (2100)								0
995	3815	School Building Leadership (2200)								0
996	3820	Teaching (2300)								0
997	3830	Textbooks & Instructional Equipment (2400)								0
998	3840	Guidance (2700)								0
999	3850	Psychological (2800)								0
1000	3860	<b>TOTAL INSTRUCTIONAL SERVICES</b>	0	0	0	0	0	0	0	0
1001	3870	Non-Public Health Services (6800)								0
<b>Payments to Other Districts (9000)</b>										
1003	3880	Tuition to Mass. Public Schools (9100)								0
1004	3885	School Choice Tuition (9110)	0	0	0	0				0
1005	3887	Tuition to Commonwealth Charter Schools (9120)	0	0	0	0				0
1006	3888	Tuition to Horace Mann Charter Schools (9125)								0
1007	3890	Tuition to Out-of-State Schools (9200)								0
1008	3900	Tuition to Private Schools (9300)								0
1009	3910	Tuition to Collaboratives (9400)								0
1010	3920	<b>TOTAL TUITION</b>	0	0	0	0	0	0	0	0
1011	3930	<b>GRANTS, REVOLVING FUNDS (Not CB) (2000, 6800, and 9000 only)</b>								0
1012	3950	<b>TOTAL EXPENDITURES</b>	0	0	0	0	0	0	0	0

## PUPIL TRANSPORTATION

Schedule 7 is a detailed report of expenditures by the school committee or municipality for the transportation of students to and from school. All expenditures reported by program must have corresponding students reported by head count. Refer to 603 CMR 10.08 and Guidelines Section VIII for specific instructions for reporting both reimbursable and non-reimbursable costs. **Transportation expenditures for English language learner programs should be reported as regular education.**

If any pupil transportation expenditures reported in Schedule 1 lines 1469 or 1950 (Pupil Transportation) or lines 1739 or 2090 (Transportation Non-Public) have been offset by any revenues reported on Schedule 1, line 70 (Transportation Fees) then these expenditures should be reported in full on Schedule 7. The portion of the expenditures offset by the revenues should be included in column 3 and will not be subject to state reimbursement. Any remaining expenditures, not offset by transportation fees, should be included in Schedule 7 in the appropriate line and column and will be subject to reimbursement as long as they meet the regular requirements established by statute and regulation.

Field trips are not to be included on this schedule but are to be reported as other instructional services (2440), object code (05).

Transportation expenditures for non-mandated pupils (pupils in grades 7 through 12 NOT attending a regional school) will be subject to state reimbursement and should be reported in Schedule 7 according to the guidelines and the rule above concerning transportation fees.

Any difference between Schedule 1 and Schedule 7 reported transportation expenditures are addressed on the edit report.

Districts who charge fees and deposit those fees in a revolving fund should charge expenses at least equal to the fees received on Schedule 1 lines 2930 or 3048. **Expenditures from these fees must be reported on line 4320.**



## SCHEDULE 7 PUPIL TRANSPORTATION REIMBURSEMENT

### Column Number

1. Record expenditures for pupils transported once daily at least 1 1/2 miles (in one direction) on municipally or regionally owned school buses and contracted services.  
  
Record expenditures for transporting students **in accordance with an individualized education plan (IEP) to an in district special education program regardless of mileage.**
2. Record expenditures for pupils transported once daily at least 1 1/2 miles (in one direction) on public utility carriers used to carry the general public over franchised routes.  
**In addition, record expenditures for pupils transported to out of district special education program in accordance with an IEP regardless of mileage.**
3. Non-Reimbursable: Record expenditures for transporting pupils less than 1 1/2 miles to and from school for regular or occupational day programs for purposes of educational needs, hazardous conditions, safety and health purposes. Record those expenditures which are not reimbursable for transporting non public school pupils to and from school subject to court decisions. Record all expenditures from fees collected and deposited into the General Fund here. Record all transportation expenditures incurred for transporting school choice and Commonwealth Charter pupils.
4. Record the annual amount of amortization or depreciation of municipally and regionally owned school buses when they are used to transport pupils to and from public schools. Prepare as source documentation the schedule of allowable cost claimed for municipally and regionally owned buses for the fiscal year ended June 30, 2019 prior to recording amount of amortization or depreciation [Guidelines: Section VIII Appendix].
5. Total expenditures from columns 1 through 4.
6. Record the number of pupils (headcount) transported once daily at least 1 1/2 miles (in one direction) on municipally or regionally owned school buses and contracted services. **Record the number of pupils who are transported to in-district programs in accordance with an IEP regardless of mileage.**
7. Record the number of pupils (headcount) transported once daily at least 1 1/2 miles (in one direction) on public utility carriers used to carry the general public over franchised routes, **or students transported to out of district special education programs in accordance with an IEP regardless of mileage.**
8. Non Reimbursable: Record the number of pupils (headcount) transported less than 1 1/2 miles to and from school for regular day and occupational day programs for purposes of educational needs, hazardous conditions, safety and health purposes. Record all transported School Choice pupils.
9. Total students from columns 6 through 8.

**SCHEDULE 7 PUPIL TRANSPORTATION REIMBURSEMENT (CONTINUED)**

Line Number

- 4000-4010 Record expenditures and regular day public pupils, transported within the district (4000) and outside the district (4010). If non-resident school choice pupils are transported they should be recorded on line 4010 **in Column 3 (Non-Reimbursable)**.
- 4020 Record expenditures and regular day pupils transported to approved regular day preschool programs in the public schools.
- 4070-4160 Record expenditures and special education pupils transported to and from special education programs by program placement—**regardless of mileage**. Report data only for those pupils for which services are specified in the student's individualized educational plan. **Please separate expenditures & riders between In-District and Out of District and record the data appropriately**.
- 4190-4200 Record expenditures and public school pupils transported to approved Chapter 74 occupational day programs within the district (4190) and outside the district (4200). NON OPERATING DISTRICTS report expenditures for transporting pupils to out of district Vocational programs on line 4200.
- 4220-4230 Record expenditures and non-public school pupils transported within the district (4220) and outside the district (4230). DO NOT include public school students attending a special education placement under an individual education plan (IEP).

SCHEDULE 7

PUPIL TRANSPORTATION REIMBURSEMENT  
FUNCTIONS 3300, 6900

SCHEDULE 7   PUPIL TRANSPORTATION REIMBURSEMENT FUNCTIONS 3300, 6900		EXPENDITURES (Report Whole Dollars)					RIDERS			
		1	2	3	4	5	6	7	8	9
		REIMBURSABLE		NON-REIM- BURSABLE	DEPRE- CIATION  (See instructions)	TOTAL  (Sum of 1 thru 4)	REIMBURSABLE		NON-REIM- BURSABLE	TOTAL
		EXPENDITURES FOR PUPILS TRANSPORTED AT LEAST 1 1/2 MILES TO AND FROM SCHOOL		REGULAR DAY RIDERS TRANSPORTED LESS THAN 1 1/2 MILES FROM SCHOOL						
		SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES	SCHOOL TRANS VEHICLE			BY PUBLIC UTILITIES			
	REGULAR EDUCATION									
4000	Within the District					0				
4010	Outside the District					0				
4020	To and from Regular Pre-School					0				
4040	TOTAL REGULAR EDUCATION	0	0	0	0	0	0	0	0	

EXPENDITURES FOR SPECIAL EDUCATION PUPILS TRANSPORTED WITHIN THE DISTRICT	EXPENDITURES FOR SPECIAL EDUCATION PUPILS TRANSPORTED OUTSIDE THE DISTRICT	DEPRECIATION (See instructions)	TOTAL EXPENDITURES (Sum of columns 1 thru 4)	SPECIAL EDUCATION RIDERS TRANSPORTED WITHIN THE DISTRICT	SPECIAL EDUCATION RIDERS TRANSPORTED OUTSIDE THE DISTRICT	TOTAL SPECIAL EDUCATION RIDERS (Sum of cols 6 and 7)
<b>SPECIAL EDUCATION</b>						
4070	3-5 yr olds, all placements (doe032)		0			0
4080	age 6-21, public school programs (doe034-10, 20, & 40)		0			0
4110	age 6-21, public separate day school (doe034-41)		0			0
4120	age 6-21, private separate day school (doe034-50)		0			0
4130	age 6-21, private residential school (doe034-60)		0			0
4140	age 6-21, homebound/hospital (doe034-70)		0			0
4150	age 6-21, public residential institutions (doe034-90)		0			0
4160	<b>TOTAL SPECIAL EDUCATION</b>	0	0	0	0	0

REIMBURSABLE EXPENDITURES FOR VOCATIONAL PUPILS TRANSPORTED AT LEAST 1 1/2 MILES TO & FROM SCHOOL	NON-REIM- BURSABLE EXPENDITURES FOR VOCATIONAL PUPILS TRANS- PORTED < 1.5 MILES FROM SCH	DEPRE- CIATION (See instructions)	TOTAL (Sum of 1 thru 4)	REIMBURSABLE VOCATIONAL RIDERS TRANSPORTED AT LEAST 1 1/2 MILES TO AND FROM SCHOOL	NON-REIM- BURSABLE VOCATIONAL RIDERS TRANS- PORTED LESS THAN 1 1/2 MILES FROM SCHOOL	TOTAL (Sum of 6 thru 8)
SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES			SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES	
<b>CH 74 VOCATIONAL/TECHNICAL PROGRAMS</b>						
4190	Within the District		0			0
4200	Outside the District		0			0

REIMBURSABLE EXPENDITURES FOR NON-PUBLIC PUPILS TRANSPORTED AT LEAST 1 1/2 MILES TO & FROM SCHOOL	NON-REIM- BURSABLE EXPENDITURES FOR NON-PUBLIC PUPILS TRANS- PORTED < 1 1/2 MILES FRM SCH	DEPRE- CIATION (See instructions)	TOTAL (Sum of 1 thru 4)	REIMBURSABLE NON-PUBLIC RIDERS TRANSPORTED AT LEAST 1 1/2 MILES TO AND FROM SCHOOL	NON-REIM- BURSABLE NON-PUBLIC RIDERS TRANS- PORTED LESS THAN 1 1/2 MILES FROM SCHOOL	TOTAL (Sum of 6 thru 8)
SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES			SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES	
<b>NON-PUBLIC TRANSPORTATION</b>						
4220	Within the District		0			0
4230	Outside the District		0			0

**SCHEDULE 7 PUPIL TRANSPORTATION REIMBURSEMENT (CONTINUED)**

- 4250 Record expenditures and public school pupils transported within the district in order to reduce or eliminate racial imbalance and racial isolation **regardless of mileage**. Do NOT report METCO transportation on this line. METCO transportation should be included on line 4320.
- 4260 Record expenditures and pupils transported to approved Day Care Centers under the provisions of Chapter 71, Section 7A as amended by Chapter 767, Acts of 1987.
- 4270 Record expenditures and pupils transported to other school programs (i.e., summer school programs, adult education), **regardless of mileage**.
- 4280 Record all expenditures in column 3, and all students in column 8, for transported to and from school under the school choice program and to Commonwealth Charter Schools **regardless of mileage**.
- 4283,4285 Record expenditures for homeless students transported to and from schools of attendance within or outside the district (**McKinney/Vento**). homeless students are defined in the Guidelines for Student and Financial Reporting published by DESE.
- 4286 Record expenditures for students in foster care transported to schools of attendance from outside of the district.
- 4290 Total of lines 4000 through 4285.
- 4310 Record in column 3 the amount assessed members of the Regional Transit Authority, Massachusetts Bay Transit Authority, and the Greenfield Montague Transit Authority. The best source of this information is the municipal accountant or assessor.
- 4320 ! Record in column 3 expenditures from fees, METCO grants, or other revolving or special funds, for transporting pupils to and from school. (DO NOT REPORT EXPENDITURES FROM FEES IF THOSE FEES ARE DEPOSITED IN THE GENERAL FUND AND REPORTED ON LINE 70). METCO grant expenditures for transportation should also be reported on this line.

**NOTE: EXPENDITURES FROM REVOLVING AND SPECIAL FUNDS SHOULD BE REPORTED ON LINE 4320.**

**SCHEDULE 7 (CONTINUED)**  
**PUPIL TRANSPORTATION REIMBURSEMENT**  
**FUNCTIONS 3300, 6900**

		1	2	3	4	5	6	7	8	9
		PUPILS TRANSPORTED AT LEAST EXPENDITURES FOR 1 1/2 MILES TO & FROM SCHOOL		EXPENDITURES FOR PUPILS TRANSPORTED LESS THAN 1 1/2 MILES FRM SCH	DEPRE- CIATION (See Instructions)	TOTAL (Sum of 1 thru 4)	RIDERS TRANSPORTED AT LEAST 1 1/2 MILES TO & FROM SCHOOL		RIDERS TRAN- PORTED LESS THAN 1 1/2 MILES FROM SCHOOL	TOTAL (Sum of 6 thru 9)
	OTHER PROGRAMS	VEHICLE	BY PUBLIC UTILITIES				VEHICLE	BY PUBLIC UTILITIES		
1065	4250 Racial Imbalance (NOT METCO)					0				0
1066	4260 To and From Day Care Centers					0				0
1067	4270 Other School Programs					0				0
1068	4280 School Choice / Commonwealth Charter Schools					0				0
1069	4283 Homeless Transportation to Outside the District					0				0
1070	4285 Homeless Transportation from Outside the District					0				0
1071	4286 Foster Care Transportation from Outside the District					0				0
1073	4290 TOTALS FOR ALL PROGRAMS	0	0	0	0	0	0	0	0	0
		EXPENDITURES					RIDERS			
1075	4310 PUBLIC TRANSPORTATION ASSESSMENT					0				
1076	4320 PAYMENTS FROM REVOLVING AND SPECIAL FUNDS					0				0

## Schedule 18 Survey

Your responses to this survey will allow DESE to compile a set of comparable information for every district.

Please answer questions 1-9 as they pertain to your district's current teacher's contract. If your contract has expired (or if there is not a contract in your district), please answer based on the scale being used this year (through a memorandum of agreement or evergreen clause, for example).

				Response
1.	What are the effective dates (start and end dates) of your current teacher's contract?	Start (m/d/yy)		
		End (m/d/yy)		
2.	What are the annual negotiated salary increases (% COLA) provided for in your current teacher contract? Provide all relevant years.	FY17		
		FY18		
		FY19		
		FY20		
3.	Please provide the number of lanes in your current teacher salary schedule.	N lanes		
4.	What are the lowest step, step 5, and top step salary amounts (\$/year) for the bachelors, masters, and highest lane in your FY19 teacher salary schedule? Do not include longevity or other credits.	Lowest step	Bachelors	
			Masters	
			Highest	
		Step 5	Bachelors	
			Masters	
			Highest	
		Highest step	Bachelors	
			Masters	
			Highest	
5.	What is your teacher's contractual hourly rate (\$/hour) for work beyond the school day?			
6.	What is your district's pay rate for daily, long-term, and retired teacher substitutes (\$/day)?	Daily		
		Long-term		
		Retirees		
7.	Please provide the number of days specified in your teacher contract or otherwise in the following categories:	Teacher work year	e.g., 185 days	
		Instructional year	e.g., 180 days	
		Early release	e.g., 5 days	
8.	Please provide the number of early release days for professional development:			
9.	Please provide the number of sick days, personal days, and max accumulation of sick days provided in your current teacher's contract:	N sick days		
		N personal days		
		Max accumulation		
10.	Based on the health insurance plans that are available in your district, what are your district's highest and lowest <i>employer</i> shares for health insurance for active and retired employees?	Active	Highest %	
			Lowest %	
		Retired	Highest %	
			Lowest %	
11.	Did you change accounting system software in the past year			
12.	If yes, what accounting system software does your district now use (please indicate what version)			
13.	For municipal districts, is this the same accounting software package used by the city or town?			



## SCHEDULE 19 2019-2020 ANNUAL SCHOOL BUDGET

### A.1. APPROPRIATION BY SCHOOL COMMITTEE

Schedule 19 is a report by major program area of the School Committee budget for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

The information reported on this schedule will be used to determine compliance with Chapter 70 school funding requirements [603 CMR 10.06].

#### Line Number

7010-7310	Record the appropriations of the school committee by function. Line 7030 (Instructional Services) should be recorded for each program area. Also record by program area Pupil Transportation (line 7050), Other Community Services (line 7170), Non Public Transportation (line 7180), Payments to Other Districts (line 7280), School Choice Tuition (line 7285), Tuition to Commonwealth Charter Schools (line 7290), Tuition to Horace Mann Charter Schools (line 7295), Tuition to Out-of-State Schools (line 7300), Tuition to Non-Public Schools (line 7305), Tuition to Collaboratives (line 7310). All others should be recorded as Undistributed.
7140	<u>Note:</u> Rental and lease costs of land, buildings, non-instructional equipment, or other items exceeding the unit costs established in the regulations may only be reported for three years as a 5300 expense. All fourth year lease/purchases meeting this definition must be reported as a 7000 expense. School districts must maintain appropriate documentation to account for these costs [Guidelines: Maintain Appendix A].
7190	Record all appropriations of the school committee for Asset Acquisition and Improvement, including the principal portion of a loan (long term bond or BAN), the cost of a lease/purchase agreement, and all costs directly related to a school construction project. See <i>Guidance for Reporting Revenue and Expenditures for School Construction</i> .
7200-7210	<u>Regional School Districts Only.</u> Record annual expenditures relating to long term School Construction Debt for principal (8100) and interest (8200). <u>DO NOT</u> include amounts bonded for extraordinary maintenance. <u>DO NOT</u> include bond anticipation notes (BANS).
7280	For regional districts, DESE has entered cherry sheet projections for FY20 special education charges for pupils in institutional schools in column 2. Add any other special education tuition payments to Mass. public schools to that amount.
7285-7295	DESE has entered cherry sheet projections for FY20 choice and charter tuition, but districts may overwrite the cells as better information becomes available.
7296 New	DESE has entered projected Charter transportation Tuition (9130), but districts may overwrite the cells as better information becomes available.



SCHEDULE 19

ANNUAL SCHOOL BUDGET  
2019 - 2020

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRI- B- UTED	TOTAL

A.1 APPROPRIATION BY SCHOOL COMMITTEE

1087	7010	Administration(1000)					0
1088	7030	Instruction (2000)					0
1089	7040	Student Services (3100,3200)					0
1090	7050	Pupil Transportation (3300)					0
1091	7060	Food Service (3400)					0
1092	7070	Student Body Activities (3510,3520)					0
1093	7075	School Security (3600)					0
1094	7080	Operations and Maintenance (4000)					0
1095	7090	Extraordinary Maintenance (4300)					0
1096	7100	Employer Retirement Contributions (5100)					0
1097	7105	Employee Separation Costs (5150)					0
1098	7110	Insurance for Active Employees (5200)					0
1099	7120	Insurance Retired School Employees (5250)					0
1100	7130	Other Non Employee Insurance (5260)					0
1101	7140	Rent (5300)					0
1102	7150	Debt Service-Short Term Interest RAN's (5400)					0
1103	7155	Debt Service-Short Term Interest-BANS (5450)					0
1104	7160	Other Fixed Charges (5500)					0
1105	7165	School Crossing Guards (5550)					0
1106	7170	Other Community Services (6000)					0
1107	7180	Non-Public Transportation (6900)					0
1108	7190	Fixed Assets (7000)					0
1109	7200	Long-Term Debt Retirement/Sch Construction (8100)					0
1110	7210	Long-Term Debt Service/Sch Construction (8200)					0
1111	7270	Long-Term Debt Service/Educ &Other (8400,8600)					0
1112	7280	Tuition to Mass. Schools (9100)					0
1113	7285	School Choice Tuition (9110)	0	0	0		0
1114	7290	Tuition to Commonwealth Charter Schools (9120)	0	0	0		0
1115	7295	Tuition to Horace Mann Charter Schools (9125)					0
1116	7296	Charter Transportation Tuition (9130)				0	0
1117	7300	Tuition to Out-of-State Schools (9200)					0
1118	7305	Tuition to Non-Public Schools (9300)					
1119	7310	Tuition to Collaboratives (9400)			0		
1120	7320	TOTAL APPROPRIATION BY SCHOOL COMMITTEE	0	0	0	0	0

0  
0

## SCHEDULE 19 2019-2020 ANNUAL SCHOOL BUDGET

### A.2. APPROPRIATION BY CITY/TOWN

Line Number

7400-7680	Record the estimate of expenditures by the city or town which result in services directly related to the local school district for the fiscal year ending June 30, 2020 by function and major program area.  <b>DO NOT REPORT DEPOSITS INTO AN OPEB TRUST FUND. Deposits into an OPEB Trust fund are NOT expenditures and will not be considered expenses until the benefits are received by retirees.</b>  The principal portion of a loan to finance school committee instructional costs should be reported as a school committee expense in the appropriate functional and program category.  <b>!</b> If your district used the per pupil administrative cost average method in FY20 to determine the amount in General Administrative Services (7400), check "yes" in the box to the right of the line; otherwise check "no."
7460	Record expenditures for extraordinary maintenance (4300) defined in 603 CMR 10.02. DO NOT report employee salaries in this category. Record these expenditures on line 7450. Expenditures classified as a 4300 account must not exceed the per project dollar limit for extraordinary maintenance of \$150,000 per school, per project.
7510	<u>Note:</u> Rental and lease costs of land, buildings, non-instructional equipment, or other items exceeding the unit costs established in the regulations may only be reported for three years as a 5300 expense. All fourth year lease/purchases meeting this definition must be reported as a 7000 expense. School districts must maintain appropriate documentation to account for these costs [Guidelines: Maintain Appendix A].
7560	Record all appropriations of the city or town for Asset Acquisition and Improvement, including the principal portion of a loan (long term bond or BAN), the cost of a lease/purchase agreement, and all costs directly related to a school construction project. See <i>Guidance for Reporting Revenue and Expenditures for School Construction</i> .
7570-7580	Record annual expenditures relating to long term School Construction Debt for principal (8100) and interest (8200). <u>DO NOT</u> include amounts bonded for extraordinary maintenance. <u>DO NOT</u> include bond anticipation notes (BANS). <u>DO NOT</u> include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.
7645	For local districts, DESE has entered cherry sheet projections for FY20 special education charges for pupils in institutional schools in column 2. Add any other special education tuition payments to Mass. Public schools to that amount.
7650-7660	DESE has entered cherry sheet projections for FY20 choice and charter tuition, but districts may overwrite the cells as better information becomes available.
7661 New	DESE has entered charter transportation tuition (9130), but districts may overwrite the cells as better information becomes available.

SCHEDULE 19

ANNUAL SCHOOL BUDGET  
2019 - 2020

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

A.2 ESTIMATED EXPENDITURES BY CITY/TOWN

1132	7400	General Administrative Services (1000)					0
1133	7420	Educational Media (2340, 2415)					0
1134	7430	Pupil Support Services (3100,3200)					0
1135	7440	Pupil Transportation (3300)					0
1136	7445	School Security (3600)					0
1137	7450	Operations and Maintenance (4000)					0
1138	7460	Extraordinary Maintenance (4300)					0
1139	7470	Employer Retirement Contributions (5100)					0
1140	7475	Employee Separation Costs (5150)					0
1141	7480	Insurance for Active Employees (5200)					0
1142	7490	Insurance Retired School Employees (5250)					0
1143	7500	Other Non-Employee Insurance (5260)					0
1144	7510	Rent (5300)					0
1145	7515	Debt Service-Short Term Interest RAN's (5400)					0
1146	7520	Debt Service-Short Term Interest-BANS (5450)					0
1147	7530	Other Fixed Charges (5500)					0
1148	7535	School Crossing Guards (5550)					0
1149	7540	Other Community Services (6000)					0
1150	7550	Non-Public Transportation (6900)					0
1151	7560	Fixed Assets (7000)					0
1152	7570	Long-Term Debt Retirement/Sch Construction (8100)					0
1153	7580	Long-Term Debt Service/Sch Construction (8200)					0
1154	7640	Long-Term Debt Service/Educ & Other (8400,8600)					0
1155	7645	Tuition to Mass. Schools (9100)					0
1156	7650	School Choice Tuition (9110)	0	0	0		0
1157	7655	Tuition to Commonwealth Charter Schools (9120)	0	0	0		0
1158	7660	Tuition to Horace Mann Charter Schools (9125)					0
1159	7661	Charter Transportation Tuition (9130)				0	0
1160	7665	Tuition to Out-of-State Schools (9200)					0
1161	7670	Tuition to Non-Public Schools (9300)					0
1162	7675	Tuition to Collaboratives (9400)					0
1163	7680	Regional School Assessments (9500)					0
1164	7690	TOTAL EXPENDITURES BY CITY/TOWN	0	0	0	0	0
1165	7750	TOTAL ESTIMATED EXPENDITURES	0	0	0	0	0

Did your district use the per pupil administrative cost average in determining the amount on line 7400 General Administrative Services? Please insert an "X" in either Yes or No.

☐ YES ☐ NO

## SCHEDULE 19 2019-2020 ESTIMATED REVENUE GENERAL FUND

Schedule 19 shall include by major program area the estimates of revenues for the fiscal year beginning July 1, 2019 and ending June 30, 2020.

### B. ESTIMATED REVENUE FROM LOCAL SOURCES GENERAL FUND ONLY

Anticipated revenues should be reported by specific accounts (e.g. tuition, fees, rental). Report only funds expected to be received during FY20.

Line Number

7800	This line shall be completed by regional school districts only and must reflect the total assessments approved by member cities and towns for FY20.  <b>Schedule 19, line 7800, column 7 must equal Schedule 19, line 8270, column 6.</b>
7810	This line should be completed by regional school districts only and reflect the total excess and deficiency funds appropriated to FY20 spending by the regional school district.
7820-7840	Record by major program area the revenue to be received as tuition payments for tuitioned-in pupils. Do not include monies deposited to tuition revolving funds.
7850	Record revenues to be received from all transportation fees (e.g. to and from school, activity trips, field trips).
7860	Earnings on investments will apply only to regional districts.
7870	Record rental fees to be received for the use of school buildings.
7880	Record only general fund revenues. Record other local revenues such as vending machine receipts, etc. Do not include school choice, Massachusetts School Building Authority, foundation reserve or grant monies. Do not include special fund receipts such as gate receipts for athletics or over the counter receipts for food services. To the extent known, distribute these revenues to the major program area. Record the remaining revenue in column 6 as Undistributed.
7890	Record the receipt of medical care and assistance reimbursements for medically necessary services authorized by MGL Ch. 44, Sec. 72.
7900	Record the estimated cash value of non-revenue receipts.

SCHEDULE 19

ANNUAL SCHOOL BUDGET

2019 - 2020

B. ESTIMATED REVENUES-GENERAL FUND

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

1172	7800	<b>REVENUES FROM LOCAL SOURCES FY20</b>				0
		Assessments Received by Regional Schools				
1173	7810	Excess & Deficiency Fund Approp				0
1174	7820	Tuition From Individuals				0
1175	7830	Tuition From Other Districts in Comm.				0
1176	7840	Tuition From Districts in Other States				0
1177	7850	<b>Transportation Fees</b>				0
1178	7860	Earnings on Investments				0
1179	7870	Rental of School Facilities				0
1180	7880	Other General Fund Revenue				0
1181	7890	<b>Medical Care and Assistance</b>				0
1182	7900	<b>Non Revenue Receipts</b>				0
1183	7910	<b>TOTAL REVENUE FROM LOCAL SOURCES</b>				0

## SCHEDULE 19 2019-2020 ANNUAL SCHOOL BUDGET

### C. ESTIMATED ASSESSMENTS RECEIVED FROM MEMBER TOWNS OR CITIES OF REGIONAL SCHOOL DISTRICTS

This section is to be completed by regional school districts only. It is a report of the distribution of the anticipated revenues reported in Schedule 19 (line 7800, column 5) by member city or town and by type (i.e. minimum local contribution, additional local contribution, transportation and other expenditures, and capital and debt indebtedness payments). There is no breakdown by program in this schedule. In completing this schedule, do not report anticipated receipts from a member town of an amount greater than the town has appropriated to the regional school district on the date of this report. Any supplemental appropriation by member towns after this date must be reported by filing an amendment to this schedule [603 CMR10.03(8)(a)].

#### Column Number

1. The city/town code for each member city or town of the regional school district.
2. Record revenues anticipated during the fiscal year ending June 30, 2020 for the minimum local contribution required under Chapter 70 from each member listed in column 1.
- \*3. Record revenues anticipated during the fiscal year ending June 30, 2020 for categories included in Chapter 70 in excess of the minimum local contribution from each member listed in column 1.
- \*4. Record revenues anticipated during the fiscal year June 30, 2020 for transportation and for categories not included in Chapter 70 from each member listed in column 1.
- \*5. Record revenues anticipated during the fiscal year ending June 30, 2020 for capital and debt service assessments from each member listed in column 1.
6. Total of columns 2, 3, 4, and 5.
7. Record in column 7 the total amount approved by each member town. This amount may differ from column 6, if the member town voted an amount higher or lower than the assessment determined in the approved budget voted in accordance with MGL Ch. 71, Sec. B.
- \*8. Record in column 8 the amount reported on line 7810, the amount of excess and deficiency funds allocated to FY20 spending.

#### Line Number

8270 Total of lines 8000 through 8260, columns 2 through 8.

\*Columns 3, 4, 5 and 8, are recorded for each member according to the regional school regional agreement method for prorating costs.

Please indicate in one of the boxes to the right of the schedule, the method used by the regional school committee in calculating member town's assessments for the current school year.

C. 2019 - 2020 REGIONAL SCHOOL DISTRICTS'

APPROVED BUDGETS

MEMBER CITY/TOWN CODE AND NAME

1	2	3	4	5	6	7	8
MEMBER CITY/TOWN CODE	MINIMUM LOCAL CON- TRIBUTION	ADDITIONAL LOCAL CON- TRIBUTION	TRANSP & OTHER EXP- ENDITURES	CAPITAL & DEBT EXP- ENDITURES	TOTAL	ASSESSMENT APPROVED BY MEMBER TOWNS	BUDGETED EXCESS AND DEFICIENCY
8000					0		
8010					0		
8020					0		
8030					0		
8040					0		
8050					0		
8060					0		
8070					0		
8080					0		
8090					0		
8100					0		
8110					0		
8120					0		
8130					0		
8140					0		
8150					0		
8160					0		
8170					0		
8180					0		
8190					0		
8200					0		
8210					0		
8220					0		
8230					0		
8240					0		
8250					0		
8260					0		
8270	TOTAL ASSESSMENTS RECEIVED FROM MEMBERS		0	0	0	0	0

Please mark  
with an "X"  
assessment  
method used  
for FY20.

(Check only one)

statutory ☐

agreement ☐

**EXPENDITURE SUMMARY FY19**  
**ALL FUND TYPES**

		1	2	3	4	5	6	7	8	9	10	11
		SCH COMM APPROP- RIATIONS	CITY/TOWN APPROP- RIATIONS	FEDERAL GRANTS	STATE GRANTS	CIRCUIT BREAKER	PRIVATE GRANTS & GIFTS	SCH CHOICE & OTHER TUITION	ATHLETIC FUND	SCHOOL LUNCH	OTHER LOCAL RECEIPTS	TOTAL
1228	8300 School Committee (1110)	0	0	0	0	0	0	0	0	0	0	0
1229	8305 Superintendent (1210)	0		0	0	0	0	0	0	0	0	0
1230	8310 Assistant Superintendents (1220)	0		0	0	0	0	0	0	0	0	0
1231	8315 Other District-Wide Administration (1230)	0		0	0	0	0	0	0	0	0	0
1232	8320 Business and Finance (1410)	0	0	0	0	0	0	0	0	0	0	0
1233	8325 Human Resources and Benefits (1420)	0	0	0	0	0	0	0	0	0	0	0
1234	8330 Legal Service For School Committee (1430)	0	0	0	0	0	0	0	0	0	0	0
1235	8335 Legal Settlements (1435)	0	0	0	0	0	0	0	0	0	0	0
1236	* 8340 Administrative Technology--Districtwide (1450)	0	0	0	0	0	0	0	0	0	0	0
1237	8345 Curriculum Directors and Dept. Heads (Supervisory) (2110)	0		0	0	0	0	0			0	0
1238	8350 Curriculum Directors and Dept. Heads (Non-Supervisory) (2120)	0		0	0	0	0	0			0	0
1239	* 8355 Instructional Technology Leadership and Training (2130)	0		0	0	0	0	0			0	0
1240	* 8365 Administrative Technology and Support -- Schools (2250)	0		0	0	0	0	0			0	0
1241	8370 Teachers, Classroom (2305)	0		0	0	0	0	0			0	0
1242	8385 Medical/ Therapeutic Services (2320)	0		0	0	0	0	0			0	0
1243	8391 Substitutes, Long Term (2324)	0		0	0	0	0	0			0	0
1244	8392 Substitutes, Short Term (2325)	0		0	0	0	0	0			0	0
1245	8395 Non-Clerical Paraprofs./Instructional Assistants (2330)	0		0	0	0	0	0			0	0
1246	8400 Librarians and Media Center Directors (2340)	0	0	0	0	0	0	0			0	0
1247	* 8401 Distance Learning and Online Coursework (2345)	0	0	0	0	0	0	0			0	0
1248	8405 Professional Development Leadership (2351)	0		0	0	0	0	0			0	0
1249	8409 Instructional Coaches (2352)	0		0	0	0	0	0			0	0
1250	8413 Stipends for Instructional Coaching (2354)	0		0	0	0	0	0			0	0
1251	8417 Staff Costs to Attend Prof. Development (2356)	0		0	0	0	0	0			0	0
1252	8421 Outside Prof. Development Providers (2358)	0		0	0	0	0	0			0	0
1253	* 8425 Textbooks (2410)	0		0	0	0	0	0			0	0
1254	8430 Other Instructional Materials (2415)	0	0	0	0	0	0	0			0	0
1255	8435 Instructional Equipment (2420)	0		0	0	0	0	0			0	0
1256	8440 General Supplies (2430)	0		0	0	0	0	0			0	0
1257	8445 Other Instructional Services (2440)	0		0	0	0	0	0			0	0
1258	* 8450 Instructional Hardware --Student and Staff Devices (computers) (2451)	0		0	0	0	0	0			0	0
1259	* 8455 Instructional Hardware--All Other (2453)	0		0	0	0	0	0			0	0
1260	* 8460 Instructional Software and Other Instructional Materials (2455)	0		0	0	0	0	0			0	0
1261	8465 Guidance Counselors and Adjustment Counselors (2710)	0		0	0	0	0	0			0	0
1262	8470 Testing and Assessment (2720)	0		0	0	0	0	0			0	0
1263	8475 Psychological Services (2800)	0		0	0	0	0	0			0	0
1264	8480 <b>TOTAL INSTRUCTION (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>



**EXPENDITURE SUMMARY FY19**  
**ALL FUND TYPES**

	1	2	3	4	5	6	7	8	9	10	11
	SCH COMM APPROP- RIATIONS	CITY/TOWN APPROP- RIATIONS	FEDERAL GRANTS	STATE GRANTS	CIRCUIT BREAKER	PRIVATE GRANTS & GIFTS	SCH CHOICE & OTHER TUITION	ATHLETIC FUND	SCHOOL LUNCH	OTHER LOCAL RECEIPTS	TOTAL
1265	8485 Attendance and Parent Liaison Services (3100)	0	0	0	0	0	0	0	0	0	0
1266	8490 Medical/Health Services (3200)	0	0	0	0	0	0	0	0	0	0
1267	8495 Transportation Services (3300)	0	0	0	0	0	0	0	0	0	0
1268	8500 Food Services (3400)	0	0	0	0	0	0	0	0	0	0
1269	8505 Athletics (3510)	0	0	0	0	0	0	0	0	0	0
1270	8510 Other Student Body Activities (3520)	0	0	0	0	0	0	0	0	0	0
1271	8515 School Security (3600)	0	0	0	0	0	0	0	0	0	0
1272	8520 Custodial Services (4110)	0	0	0	0	0	0	0	0	0	0
1273	8525 Heating of Buildings (4120)	0	0	0	0	0	0	0	0	0	0
1274	8530 Utility Services (4130)	0	0	0	0	0	0	0	0	0	0
1275	8535 Maintenance of Grounds (4210)	0	0	0	0	0	0	0	0	0	0
1276	8540 Maintenance of Buildings (4220)	0	0	0	0	0	0	0	0	0	0
1277	8545 Building Security System (4225)	0	0	0	0	0	0	0	0	0	0
1278	8550 Maintenance of Equipment (4230)	0	0	0	0	0	0	0	0	0	0
1279	8555 Extraordinary Maintenance (4300)	0	0	0	0	0	0	0	0	0	0
1280	8560 Technology Infrastructure, Maintenance, and Support—Salaries (4400)	0	0	0	0	0	0	0	0	0	0
1281	8565 Technology Infrastructure, Maintenance, and Support—All Other (4450)	0	0	0	0	0	0	0	0	0	0
1282	8570 Employer Retirement Contributions (5100)	0	0	0	0	0	0	0	0	0	0
1283	8572 Employee Separation Costs (5150)	0	0	0	0	0	0	0	0	0	0
1284	8575 Insurance for Active Employees (5200)	0	0	0	0	0	0	0	0	0	0
1285	8580 Insurance for Retired School Employees (5250)	0	0	0	0	0	0	0	0	0	0
1286	8585 Other Non-Employee Insurance (5260)	0	0	0	0	0	0	0	0	0	0
1287	8590 Rental Lease of Equipment (5300)	0	0	0	0	0	0	0	0	0	0
1288	8595 Rental Lease of Buildings (5350)	0	0	0	0	0	0	0	0	0	0
1289	8600 Short Term Interest RAN's (5400)	0	0	0	0	0	0	0	0	0	0
1290	8605 Short Term Interest BAN'S (5450)	0	0	0	0	0	0	0	0	0	0
1291	8610 Other Fixed Charges (5500)	0	0	0	0	0	0	0	0	0	0
1292	8612 School Crossing Guards (5550)	0	0	0	0	0	0	0	0	0	0
1293	8615 Indirect Cost Transfers	0	0	0	0	0	0	0	0	0	0
1294	8620 Civic Activities (6200)	0	0	0	0	0	0	0	0	0	0
1295	8625 Recreation Services (6300)	0	0	0	0	0	0	0	0	0	0
1296	8630 Health Services to Non-Public Schools (6800)	0	0	0	0	0	0	0	0	0	0
1297	8635 Transportation To Non-Public Schools (6900)	0	0	0	0	0	0	0	0	0	0

**EXPENDITURE SUMMARY FY19**  
**ALL FUND TYPES**

	1	2	3	4	5	6	7	8	9	10	11
	SCH COMM APPROP- RIATIONS	CITY/TOWN APPROP- RIATIONS	FEDERAL GRANTS	STATE GRANTS	CIRCUIT BREAKER	PRIVATE GRANTS & GIFTS	SCH CHOICE & OTHER TUITION	ATHLETIC FUND	SCHOOL LUNCH	OTHER LOCAL RECEIPTS	TOTAL
1298	8640	Purchase of Land & Buildings (7100, 7200)	0	0	0	0	0	0	0	0	0
1299	8645	Equipment (7300, 7400)	0	0	0	0	0	0	0	0	0
1300	8650	Capital Technology (7350)	0	0	0	0	0	0	0	0	0
1301	8655	Motor Vehicles (7500, 7600)	0	0	0	0	0	0	0	0	0
1302	8660	Debt Retirement/Sch Construction (8100)	0	0	0	0		0	0	0	0
1303	8665	Debt Service/Sch Construction (8200)	0	0	0	0		0	0	0	0
1304	8670	Debt Service/Educ. & Other (8400, 8600)	0	0	0	0		0	0	0	0
1305	8675	Tuition to Mass. Public Schools (9100)	0	0	0	0	0	0	0	0	0
1306	8680	School Choice Tuition (9110)	0	0							0
1307	8685	Tuition to Commonwealth Charter Schools (9120)	0	0							0
1308	8690	Tuition to Horace Mann Charter Schools (9125)	0	0	0	0	0	0	0	0	0
1309	8695	Tuition to Out-of-State Schools (9200)	0	0	0	0	0	0	0	0	0
1310	8700	Tuition to Non-Public Schools (9300)	0	0	0	0	0	0	0	0	0
1311	8705	Tuition to Collaboratives (9400)	0	0	0	0	0	0	0	0	0
1312	8710	Regional School Assessment (9500)		0							0
1313	8715	<b>TOTAL EXPENDITURES, ALL FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **2019-2020 NET SCHOOL SPENDING**

The FY19 school committee expenditures from Schedule 1 will be automatically populated into the worksheet.

The FY19 school revenues will be entered in cell C24 by DESE. These revenues were submitted in Schedule 19 of the FY18 End of Year Report.

The FY19 city or town expenditures from Schedule 1 will be automatically populated from Schedule 1 for Employee Benefits (5100), Employee Separation Costs (5150), Insurance (5200), Retired Employee Insurance (5250), Short Term Interest RAN's (5400) and Tuition (9000).

The FY19 city or town expenditures will be entered by DESE for Administration (1000), Instruction (2000), Attendance-Health (3100, 3200), Maintenance (4000), and Rentals (5300). These amounts were submitted on Schedule 19 of the FY18 End of Year Report.

If the original budget for FY93 in Schedule 19 of the FY92 End of Year Report included estimated expenditures for Insurance for Retired School Employees (5250), an 'X' appears in cell J12. Only school districts that included these costs as part of the FY93 budgeted net school spending will be allowed to include them in the actual FY19 and budgeted FY20 net school spending.

The required FY19 net school spending amount will be recorded by DESE. Any FY18 required carry-over into FY19 will also appear.

For further information on the carry-over, refer to 603 CMR 10.06.

Please review the FY19 and FY20 net school spending tables to be sure that you have accurately measured your district's compliance with the expenditure provisions of Chapter 70.

	FY19 Net School Spending	School Committee	City or Town		Total
10	1. Administration (1000)	0	0		
11					
12					
13	4. Food Services (3400)	0			
14	5. Athletics/Student Activities/ Security (3500,3600)	0	0		
15	6. Maintenance (4000)	0	0		
16	7. Employee Benefits (5100)	0	0		
17	8. Insurance (5200)	0	0		
18	9. Retired Employee Insurance (5250)	0	0		
19	10. Rentals (5300)	0	0		
20	11. Short Term Interest RAN's (5400)	0	0		
21	12. Tuition (9000)	0	0		
22	13. Total School Spending (1 through 12)	0	0		
23	14. School Revenues				
24					
25	14a) FY19 School Revenues				0
26		0	0		0
27	14c) Subtotal, School Revenues (14a+14b)				0
28	15. Net School Spending (13 - 14c)	0	0		0
29	16. FY19 Required Net School Spending				0
30	17. FY18 Carry-Over Into FY19				0
31	18. Total FY19 Requirement (16 + 17)				0
32	19. Unexpended Net School Spending (18 - 15)				0
33	20. Percent Unexpended (19 / 16)				0.00%
34	21. FY19 Carry-Over (19 or 5% of 16 or 0 if 17 > 0)				0
35	22. Penalty (19 - 21)				0

## 2019-2020 NET SCHOOL SPENDING

The following worksheet compares the Fiscal Year 2020 Net School Spending Requirement with the budgeted information provided on Schedule 19. DESE has entered the required FY20 net school spending, which match the aid and spending requirements signed by the Governor.

Under the school finance regulations, the district's total net school spending expenditures shall be reduced by the school district's or municipality's general fund receipts for tuition received for students attending the district's schools, earnings on investments by the school district, rental fees for the use of school district facilities, insurance reimbursements for the services provided to students in the district's schools, and any other general fund revenues generated by the school district available to support current year operating expenses [603 CMR 10.06].

To determine compliance with the FY20 net school spending requirement, DESE's latest estimates of FY20 charter school reimbursements (net of charter facilities aid) that are deposited in the general fund of the city or town will be included in cell D55.

Cherry sheet estimates for charter and choice tuition have been included in districts' tuition line. However, when net school spending is calculated in the fall, winter and spring, DESE will use its most current estimates (based upon fall enrollment and actual tuition rates) for charter and choice tuition and reimbursements.

For districts that in the past were not allowed to count retired teacher health insurance toward meeting their net school spending requirement, Section 260 of the Acts of 2016 provided a four-year phase-in toward counting that cost. Districts that voted to accept that provision, will see **75 percent** of the Schedule 19 budgeted amount for that cost on line 31 of their FY20 Budgeted Net School Spending report.

	FY20 Budgeted Net School Spending	School Committee	City or Town	Total
40	23. Administration (1000)	0	0	0
41	24. Instruction (2000)	0	0	0
42	25. Attendance-Health (3100, 3200)	0	0	0
43	26. Food Services (3400)	0	0	0
44	27. Athletics/Student Activities/ Security (3500,3600)	0	0	0
45	28. Maintenance (4000)	0	0	0
46	29. Employee Benefits (5100)	0	0	0
47	30. Insurance (5200)	0	0	0
48	31. Retired Employee Insurance (5250)	0	0	0
49	32. Rentals (5300)	0	0	0
50	33. Short Term Interest RAN's (5400)	0	0	0
51	34. Tuition (9000)	0	0	0
52	35. Total School Spending (23 through 34)	0	0	0
53	36. Revenues			
54		0		0
55	36a) FY20 Budgeted School Revenues			0
56	36b) Projected FY20 Charter Reimbursement (Local Districts)	0		0
57	36c) Subtotal, Net School Spending Revenues (36a+36b)			
58	37. Net School Spending (35 - 36c)	0	0	0
59	38. FY20 Required Net School Spending			
60	39. Carry-Over Into FY20 (21)			0
61	40. Total FY20 Requirement (38 + 39)			0
62	41. Deficiency (40 - 37)			0

### **Schedule 1 A - Revenues**

**Schedule 1 - IIA School Committee Expenditures**

## School Committee (1110) (line 709, col 6)

105 Total School Committee Expenditures (line 1850, col 6)[illegible][illegible]

**Comparison of Selected Data Items Reported in FY17 through FY19**

	FY17	FY18	FY19	Change FY17-FY19	If "Please Review" is shown in this column Please review data row
<b><u>Schedule 1 - IIB City and Town Expenditures</u></b>					
110 Extraordinary Maintenance (4300) (line 1990, col 6)	0	0	0	0.00%	
111 Employer Retirement Contributions (5100) (line 2000, col 6)	0	0	0	0.00%	
112 Employee Separation Costs (5150) (line 2007, col 6)	0	0	0	0.00%	
113 Insurance for Active Employees (5200) (line 2010, col 6)	0	0	0	0.00%	
114 Insurance for Retired School Employees (5250) (line 2020, col 6)	0	0	0	0.00%	
115 Other Non-Employee Insurance (5260) (line 2030, col 6)	0	0	0	0.00%	
116 Short-Term Interest (5400) (line 2060, col 6)	0	0	0	0.00%	
117 Short-Term Interest - BAN's (5450) (line 2065, col 6)	0	0	0	0.00%	
118 Other Fixed Charges (5500) (line 2070, col 6)	0	0	0	0.00%	
119 Purchase of Land and Buildings (7100, 7200) (line 2100, col 6)	0	0	0	0.00%	
120 Long-Term Debt Retirement/Sch Construction (8100) (line 2130, col 6)	0	0	0	0.00%	
121 Long-Term Debt Service/Sch Construction (8200) (line 2140, col 6)	0	0	0	0.00%	
122 Long-Term Debt Service/Educ & Other (8400,8600) (line 2200, col 6)	0	0	0	0.00%	
123 Tuition to Mass. Public Schools (9100) (line 2210, col 6)	0	0	0	0.00%	
124 School Choice Tuition (9110) (line 2220, col 6)	0	0	0	0.00%	
125 Tuition to Commonwealth Charter Schools (9120) (lines 2230, col 6)	0	0	0	0.00%	
126 Tuition to Horace Mann Charter Schools (9125) (line 2235, col 6)	0	0	0	0.00%	
127 Tuition to Out-of-State Schools (9200) (line 2240, col 6)	0	0	0	0.00%	
128 Tuition to Non-Public Schools (9300) (line 2250, col 6)	0	0	0	0.00%	
129 Tuition to Collaboratives (9400) (line 2260, col 6)	0	0	0	0.00%	
130 Regional School Assessment (9500) (line 2270, col 6)	0	0	0	0.00%	
131 Total Expenditures by City or Town (line 2290, col 6)	0	0	0	0.00%	
<b><u>Schedule C2 Expenditures From Grants &amp; Special Funds</u></b>					
133 Total, DESE Administered Federal Grants (line 3080, col 2)	0	0	0	0.00%	
134 Total, Other Federal Grants (line 3080, col 3)	0	0	0	0.00%	
135 Total, DESE Administered State Grants (line 3080, col 4)	0	0	0	0.00%	
136 Total, Other State Grants (line 3080, col 5)	0	0	0	0.00%	
137 Total, Circuit Breaker (line 3080, col 6)	0	0	0	0.00%	
138 Total, Private Grants and Gifts (line 3080, col 7)	0	0	0	0.00%	
139 Total, School Choice and Other Day Tuition (line 3080, col 8)	0	0	0	0.00%	
140 Total, Athletics and Other Student Activities (line 3080, col 9)	0	0	0	0.00%	
141 Total, School Lunch (line 3080, col 10)	0	0	0	0.00%	
142 Total, Other Local Receipts (line 3080, col 11)	0	0	0	0.00%	
<b><u>Schedule 2 Assessments Received From Members</u></b>					
144 Total Assessments Received from Members (line 3370, col 6)	0	0	0	0.00%	



**Comparison of Selected Data Items Reported in FY17 through FY19**

					If "Please Review" is shown in this column Please review data row
		FY17	FY18	FY19	Change FY17-FY19
<b><u>Schedule 3 Instruction Expenditures, School Committee</u></b>					
149	Curriculum Directors and Dept. Heads (Supervisory) (2110) (line 3409, col 6)	0	0	0	0.00%
*	150 Curriculum Directors and Dept. Heads (Non-Supervisory) (2120) (line 3419, col 6)	0	0	0	0.00%
	151 Instructional Technology Leadership and Training (2130) (line 3427 , col 6)	0	0	0	0.00%
	152 School Leadership-Building (2210) (line 3434, col 6)	0	0	0	0.00%
*	153 Administrative Technology and Support – Schools (2250) (line 3449, col 6)	0	0	0	0.00%
	154 Teachers, Classroom (2305) (line 3450, col 6)	0	0	0	0.00%
	155 Medical/ Therapeutic Services (2320) (line 3459, col 6)	0	0	0	0.00%
	156 Substitutes, Long Term (2324) (line 3465, col 6)	0	0	0	0.00%
	157 Substitutes, Short Term (2325) (line 3469, col 6)	0	0	0	0.00%
	158 Non-Clerical Paraprofs./Instructional Assistants (2330) (line 3475, col 6)	0	0	0	0.00%
	159 Librarians and Media Center Directors (2340) (line 3479, col 6)	0	0	0	0.00%
*	160 Distance Learning and Online Coursework (2345) (line 3486, col 6)	0	0	0	0.00%
	161 Professional Development Leadership (2351) (line 3491, col 6)	0	0	0	0.00%
	162 Instructional Coaches (2352) (line 3495, col 6)	0	0	0	0.00%
	163 Stipends for Instructional Coaching (2354) (line 3497, col 6)	0	0	0	0.00%
	164 Staff Costs to Attend Prof. Development (2356) (line 3505, col 6)	0	0	0	0.00%
	165 Outside Prof. Development Providers (2358) (line 3509, col 6)	0	0	0	0.00%
*	166 Textbooks (2410) (line 3512, col 6)	0	0	0	0.00%
	167 Other Instructional Materials (2415) (line 3519, col 6)	0	0	0	0.00%
	168 Instructional Equipment (2420) (line 3529, col 6)	0	0	0	0.00%
	169 General Supplies (2430) (line 3535, col 6)	0	0	0	0.00%
	170 Other Instructional Services (2440) (line 3544, col 6)	0	0	0	0.00%
*	171 Instructional Hardware—Student & Staff Devices (computers) (2451) (line 3548, col 6)	0	0	0	0.00%
*	172 Instructional Hardware—All Other (2453) (line 3552, col 6)	0	0	0	0.00%
*	173 Instructional Software and Other Instructional Materials (2455) (line 3556, col 6)	0	0	0	0.00%
	174 Guidance Counselors and Adjustment Counselors (2710) (line 3569, col 6)	0	0	0	0.00%
	175 Testing and Assessment (2720) (line 3579, col 6)	0	0	0	0.00%
	176 Psychological Services (2800) (line 3589, col 6)	0	0	0	0.00%
	177 Total Instruction (2000) (line 3599, col 6)	0	0	0	0.00%
<b><u>Schedule 7 Pupil Transportation</u></b>					
179	Outside the District Occupational Day (line 4200, col 5)	0	0	0	0.00%
180	Total Expenditures and Depreciation (line 4290, col 5)	0	0	0	0.00%
181	Total Pupils Transported (line 4290, col 9)	0	0	0	0.00%

### Schedule 19 Annual School Budget

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## Comparison of Selected Data Items Reported in FY17 through FY19

### Schedule 19 Annual School Budget

#### Estimated Expenditures by City and Town

	FY17 EOY (FY18 Sch 19)	FY18 EOY (FY19 Sch 19)	FY19 EOY (FY20 Sch 19)	Change FY18 Sch 19 to FY20 Sch 19
215 General Administrative Services (1000) (line 7400, col 6)	0	0	0	0.00%
216 Educational Media (2340, 2415) (line 7420, col 6)	0	0	0	0.00%
217 Pupil Transportation (3300) (line 7440, col 6)	0	0	0	0.00%
218 Operations and Maintenance (4000) (line 7450, col 6)	0	0	0	0.00%
219 Extraordinary Maintenance (4300) (line 7460, col 6)	0	0	0	0.00%
220 Employer Retirement Contributions (5100) (line 7470, col 6)	0	0	0	0.00%
221 Employee Separation Costs (5150) (line 7475, col 6)	0	0	0	0.00%
222 Insurance for Active Employees (5200) (line 7480, col 6)	0	0	0	0.00%
223 Insurance for Retired School Employees (5250) (line 7490, col 6)	0	0	0	0.00%
224 Other Non-Employee Insurance (5260) (line 7500, col 6)	0	0	0	0.00%
225 Debt Service - Short-Term Interest RAN's (5400) (line 7515, col 6)	0	0	0	0.00%
226 Short Term Interest-BAN's (5450) (line 7520, col 6)	0	0	0	0.00%
227 Fixed Assets (7000) (line 7560, col 6)	0	0	0	0.00%
228 Long-Term Debt Retirement/Sch Construction (8100) (line 7570, col 6)	0	0	0	0.00%
229 Long-Term Debt Service/Sch Construction (8200) (line 7580, col 6)	0	0	0	0.00%
230 Long-Term Debt Service/Educ and Other (8400, 8600) (line 7640, col 6)	0	0	0	0.00%
231 Payments to Other Districts (9100, 9200, 9300) (lines 7645, 7665, & 7670, col 6)	0	0	0	0.00%
232 School Choice/Charter Schools (9110, 9120, 9125) (lines 7650, 7655, & 7660, col 6)	0	0	0	0.00%
* 233 Charter Transportation Tuition (9130) (line 7661, col 6)	0	0	0	0.00%
234 Payments to Collaboratives (9400) (line 7675, col 6)	0	0	0	0.00%
235 Regional School Assessments (9500) (line 7680, col 6)	0	0	0	0.00%
236 Total Expenditures by City/Town (line 7690, col 6)	0	0	0	0.00%

#### B. Estimated Revenues From Local Sources

238 Total Revenue From Local Sources (line 7910, col 6)	0	0	0	0.00%
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#### C. Regional School Districts' Approved Budgets

241 Total Assessments Received From Members (line 8270, col 6)	0	0	0	0.00%
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#### D. Average Teacher Salary FY16 through FY18

	FY17	FY18	FY19	Change FY17-FY19
244 Classroom Teacher Salaries (line 8370, col 11), total all funds	0	0	0	0.00%
245 N of FTE teachers in 2305 and 2310 EPIMS	0	0	0	0.00%
246 Average Teacher Salary	0	0	0	0.00%

#### E. Title I Maintenance of Effort

	FY17	FY18	FY19	FY19 % of FY18
249 Total Expenditures (If FY19 is < 90% of FY18, MOE is not met)	0	0	0	0.0%

#### F. IDEA Maintenance of Effort

	FY17	FY18	FY19	FY19 % of FY18
252 Total Expenditures (If FY19 is < 100% of FY18, MOE is not met)	0	0	0	0.0%

If "Please Review" is shown in this column  
Please review data row