



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

***End-of-Year Financial Report
2019-2020***

INCLUDING 2020-2021 SCHOOL BUDGET (SCHEDULE 19)

PLEASE SUBMIT BY OCTOBER 1, 2020

For all information related to the FY20 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, 2020

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, 2020. 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 (2020-2021).

ORGANIZATION OF THE EXCEL END OF YEAR REPORT WORKBOOK

There are nine worksheets on the 20eoy 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:

eoy20	This is the main body of the report complete with all of the required schedules and a summary table of expenditures across fund types.
schedule3	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.
schedule3_total	Schedule 3 instructional expenditures are automatically totaled on this sheet from the data entered on the districtwide and school reports.
schedule18	This sheet includes a survey primarily asking for key teachers' contract data.
reports	This sheet includes actual and budgeted Net School Spending reports, and a three year (FY18-FY20) comparison of selected line items.
edits	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.
comments	Provide any comments or explanations on this sheet.
calcmisc	This sheet includes underlying data and calculations that support other parts of the report.
excess cost	This is the IDEA Excess Cost Calculator.

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.

1. **The existing name (20eoy???.xls where ??? is the district 3 digit lea code) of the downloaded file must be retained for the macros to work.**
2. Copy the file onto your computer's hard disk.
3. Open the 2019-2020 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 FY20, 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 FY20 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 FY19 net school spending expenditures that were based on unexpended encumbrances for which goods or services were not received.
- 70 Report revenues earned 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. **ALL E-RATE REBATES MUST BE INCLUDED ON THIS LINE.** Include indirect cost transfers. Do **NOT** include school choice tuition, circuit breaker reimbursements, school building assistance, foundation reserve, or grants on this line.
- 101 Report the receipt of **all** 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 FY20. 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 FY20 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
I. REVENUES							
	Line	A. REVENUE FROM LOCAL SOURCES					
15	10	Assessments Received by Regional Schools					
16	20	E & D Fund Appropriations FY20: Revenues to Regional District					
17	30	Tuition From Individuals					
18	40	Tuition From Other Districts in Comm.					
19	50	Tuition From Districts in Other States					
20	60	Previous Yr Unexpended Encumbrances (Carry Forward)					
21	70	Transportation Fees					
22	80	Earnings on Investments					
23	90	Rental of School Facilities					
24	100	Other Revenue					
25	101	Medical Care and Assistance					
26	105	Non Revenue Receipts					
27	110	TOTAL REVENUE FROM LOCAL SOURCES					
		0	0	0	0	0	0
		B. REVENUE FROM STATE AID					
		-----State aid is not reported by program -----					
29	125	School Aid (Chapter 70)					
30	130	Contract			Other		
31	140	Pupil Transportation (Ch. 71, 71A, 71B, 74)					
32	170	Chtr Reimb	0		Facilities		
33	180	Circuit Breaker					
34	190	Foundation Reserve, State Impact Aid, and Regional Bonus Aid					
35	200	TOTAL REVENUE FROM STATE AID					
						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 Federal grants administered by DESE, requested and earned in FY20, are reported by program area on line 300 whether collected or uncollected.

481 ! 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. **NOTE: Coronavirus Relief Funds (CvRF) received from your municipality or member municipalities, either, through the DOR program or from Plymouth County, should be reported on line 481.**

D. REVENUE FROM STATE GRANTS

510 - 590 Report on line 510, by program area, state revenues received directly from DESE for FY20. 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, 2020. 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, 2020. 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

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

I. REVENUES

C. REVENUE FROM FEDERAL GRANTS

38	300	ESE Administered Grants	0	0	0	0	0
39	481	Other Federal Grants					0
40	490	TOTAL REVENUE FEDERAL GRANTS	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	TOTAL REVENUE STATE GRANTS	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
52	670	TOTAL REVENUE REVOLVING & SPECIAL FUNDS	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, 2020 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
School Committee (1110)						
61	702	Clerical Salaries (02)				0
62	703	Other Salaries (03)				0
63	704	Contracted Services (04)				0
64	705	Supplies and Materials (05)				0
65	706	Other Expenses (06)				0
66	709	Sub-total			0	0
Superintendent (1210)						
68	721	Professional Salaries (01)				0
69	722	Clerical Salaries (02)				0
70	723	Other Salaries (03)				0
71	724	Contracted Services (04)				0
72	725	Supplies and Materials (05)				0
73	726	Other Expenses (06)				0
74	729	Sub-total			0	0
Assistant Superintendents (1220)						
76	741	Professional Salaries (01)				0
77	742	Clerical Salaries (02)				0
78	743	Other Salaries (03)				0
79	744	Contracted Services (04)				0
80	745	Supplies and Materials (05)				0
81	746	Other Expenses (06)				0
82	749	Sub-total			0	0
Other District-Wide Administration (1230)						
84	761	Professional Salaries (01)				0
85	762	Clerical Salaries (02)				0
86	763	Other Salaries (03)				0
87	764	Contracted Services (04)				0
88	765	Supplies and Materials (05)				0
89	766	Other Expenses (06)				0
90	769	Sub-total			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	Sub-total			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	Sub-total			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	Sub-total			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	Sub-total	0	0	0	0

SCHEDULE 1 PART II A. EXPENDITURES

A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

864-869 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		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	Sub-total			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	Sub-total	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	Sub-total	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	Sub-total	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	Sub-total			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
159	965	Supplies and Materials (05)				0	0
160	966	Other Expenses (06)				0	0
161	969	Sub-total				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 *	1045	Other Expenses (06)	0	0	0	0	0
170	1049	Sub-total	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
Substitutes, Long Term (2324)						
172	1051	0	0	0	0	0
173	1053	0	0	0	0	0
174	1054	0	0	0	0	0
175	1059	0	0	0	0	0
Substitutes, Short Term (2325)						
177	1063	0	0	0	0	0
178	1064	0	0	0	0	0
179	1069	0	0	0	0	0
All Non-Clerical Paraprofessionals/Instructional Assistants (2330)						
181	1083	0	0	0	0	0
182	1084	0	0	0	0	0
183	1089	0	0	0	0	0
Librarians and Media Center Directors (2340)						
185	1101				0	0
186	1102				0	0
187	1103				0	0
188	1109				0	0
Distance Learning and Online Coursework (2345)						
190	1111	0	0	0	0	0
191	1112	0	0	0	0	0
192	1113	0	0	0	0	0
193	1115	0	0	0	0	0
Professional Development Leadership (2351)						
195	1121				0	0
196	1122				0	0
197	1123				0	0
198	1124				0	0
199	1125				0	0
200	1126				0	0
201	1129				0	0
Instructional Coaches (2352)						
203	1131	0	0	0	0	0
204	1134	0	0	0	0	0
205	1135	0	0	0	0	0
206	1136	0	0	0	0	0
207	1139	0	0	0	0	0
Stipends for Teachers Providing Instructional Coaching (2354)						
209	1151	0	0	0	0	0
Costs for Instructional Staff to Attend Professional Development (2356)						
211	1171	0	0	0	0	0
212	1173	0	0	0	0	0
213	1175	0	0	0	0	0
214	1176	0	0	0	0	0
215	1179	0	0	0	0	0
Outside Professional Development Providers for Instructional Staff (2358)						
217	1194	0	0	0	0	0
218	1195	0	0	0	0	0
219	1196	0	0	0	0	0
220	1199	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		UNDISTRIB- UTED	TOTAL
Textbooks (2410)						
222	1205	Supplies and Materials (05)	0	0	0	0
Other Instructional Materials (2415)						
224	1224	Contracted Services (04)	0	0	0	0
225	1225	Supplies and Materials (05)	0	0	0	0
226	1226	Other Expenses (06)	0	0	0	0
227	1229	Sub-total	0	0	0	0
Instructional Equipment (2420)						
229	1244	Contracted Services (04)	0	0	0	0
230	1245	Supplies and Materials (05)	0	0	0	0
231	1246	Other Expenses (06)	0	0	0	0
232	1249	Sub-total	0	0	0	0
General Supplies (2430)						
234	1265	Supplies and Materials (05)	0	0	0	0
Other Instructional Services (2440)						
236	1283	Other Salaries (03)	0	0	0	0
237	1284	Contracted Services (04)	0	0	0	0
238	1285	Supplies and Materials (05)	0	0	0	0
239	1286	Other Expenses (06)	0	0	0	0
240	1289	Sub-total	0	0	0	0
Instructional Hardware –Student and Staff Devices (computers) (2451)						
242	1304	Contracted Services (04)	0	0	0	0
243	1305	Supplies and Materials (05)	0	0	0	0
244	1306	Other Expenses (06)	0	0	0	0
245	1309	Sub-total	0	0	0	0
Instructional Hardware—All Other (2453)						
247	1324	Contracted Services (04)	0	0	0	0
248	1325	Contracted Services (04)	0	0	0	0
249	1326	Other Expenses (06)	0	0	0	0
250	1329	Sub-total	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		UNDISTRIB- UTED	TOTAL
Instructional Software and Other Instructional Materials (2455)							
252	1344	Contracted Services (04)	0	0	0	0	0
253	1345	Supplies and Materials (05)	0	0	0	0	0
254	1346	Other Expenses (06)	0	0	0	0	0
255	1349	Sub-total	0	0	0	0	0
Guidance Including Guidance Counselors and Adjustment Counselors (2710)							
257	1361	Professional Salaries (01)	0	0	0	0	0
258	1362	Clerical Salaries (02)	0	0	0	0	0
259	1363	Other Salaries (03)	0	0	0	0	0
260	1364	Contracted Services (04)	0	0	0	0	0
261	1365	Supplies and Materials (05)	0	0	0	0	0
262	1366	Other Expenses (06)	0	0	0	0	0
263	1369	Sub-total	0	0	0	0	0
Testing and Assessment (2720)							
265	1381	Professional Salaries (01)	0	0	0	0	0
266	1382	Clerical Salaries (02)	0	0	0	0	0
267	1383	Other Salaries (03)	0	0	0	0	0
268	1384	Contracted Services (04)	0	0	0	0	0
269	1385	Supplies and Materials (05)	0	0	0	0	0
270	1386	Other Expenses (06)	0	0	0	0	0
271	1389	Sub-total	0	0	0	0	0
Psychological Services (2800)							
273	1401	Professional Salaries (01)	0	0	0	0	0
274	1402	Clerical Salaries (02)	0	0	0	0	0
275	1403	Other Salaries (03)	0	0	0	0	0
276	1404	Contracted Services (04)	0	0	0	0	0
277	1405	Supplies and Materials (05)	0	0	0	0	0
278	1406	Other Expenses (06)	0	0	0	0	0
279	1409	Sub-total	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 including Safety Supplies/PPE (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)						
281	1421	Professional Salaries (01)				0
282	1422	Clerical Salaries (02)				0
283	1423	Other Salaries (03)				0
284	1424	Contracted Services (04)				0
285	1425	Supplies and Materials (05)				0
286	1426	Other Expenses (06)				0
287	1429	Sub-total			0	0
Medical/Health Services (3200)						
289	1441	Professional Salaries (01)				0
290	1442	Clerical Salaries (02)				0
291	1443	Other Salaries (03)				0
292	1444	Contracted Services (04)				0
293	1445	Supplies and Materials (05)				0
294	1446	Other Expenses (06)				0
295	1449	Sub-total			0	0
Transportation Services (3300)						
297	1461	Professional Salaries (01)				0
298	1462	Clerical Salaries (02)				0
299	1463	Other Salaries (03)				0
300	1464	Contracted Services (04)				0
301	1465	Supplies and Materials (05)				0
302	1466	Other Expenses (06)				0
303	1469	Sub-total	0	0	0	0
Food Services (3400)						
305	1481	Professional Salaries (01)				0
306	1482	Clerical Salaries (02)				0
307	1483	Other Salaries (03)				0
308	1484	Contracted Services (04)				0
309	1485	Supplies and Materials (05)				0
310	1486	Other Expenses (06)				0
311	1489	Total			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)						
313	1501	Professional Salaries (01)				0
314	1502	Clerical Salaries (02)				0
315	1503	Other Salaries (03)				0
316	1504	Contracted Services (04)				0
317	1505	Supplies and Materials (05)				0
318	1506	Other Expenses (06)				0
319	1509	Sub-total			0	0
Other Student Activities (3520)						
321	1521	Professional Salaries (01)				0
322	1522	Clerical Salaries (02)				0
323	1523	Other Salaries (03)				0
324	1524	Contracted Services (04)				0
325	1525	Supplies and Materials (05)				0
326	1526	Other Expenses (06)				0
327	1529	Sub-total			0	0
School Security (3600)						
329	1541	Professional Salaries (01)				0
330	1542	Clerical Salaries (02)				0
331	1543	Other Salaries (03)				0
332	1544	Contracted Services (04)				0
333	1545	Supplies and Materials (05)				0
334	1546	Other Expenses (06)				0
335	1549	Sub-total			0	0
Custodial Services (4110)						
337	1561	Professional Salaries (01)				0
338	1562	Clerical Salaries (02)				0
339	1563	Other Salaries (03)				0
340	1564	Contracted Services (04)				0
341	1565	Supplies and Materials (05)				0
342	1566	Other Expenses (06)				0
343	1569	Sub-total			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
	Heating of Buildings (4120)						
345	1574 Contracted Services (04)						0
346	1575 Supplies and Materials (05)						0
347	1576 Other Expenses (06)						0
348	1579 Sub-total					0	0
	Utility Services (4130)						
350	1584 Contracted Services (04)						0
351	1585 Supplies and Materials (05)						0
352	1586 Other Expenses (06)						0
353	1589 Sub-total					0	0
	Maintenance of Grounds (4210)						
355	1591 Professional Salaries (01)						0
356	1592 Clerical Salaries (02)						0
357	1593 Other Salaries (03)						0
358	1594 Contracted Services (04)						0
359	1595 Supplies and Materials (05)						0
360	1596 Other Expenses (06)						0
361	1599 Sub-total					0	0
	Maintenance of Buildings (4220)						
363	1601 Professional Salaries (01)						0
364	1602 Clerical Salaries (02)						0
365	1603 Other Salaries (03)						0
366	1604 Contracted Services (04)						0
367	1605 Supplies and Materials (05)						0
368	1606 Other Expenses (06)						0
369	1609 Sub-total					0	0
	Building Security System (4225)						
371	1614 Contracted Services (04)						0
372	1615 Supplies and Materials (05)						0
373	1616 Other Expenses (06)						0
374	1619 Sub-total					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 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 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)					
376	1621	Professional Salaries (01)				0
377	1622	Clerical Salaries (02)				0
378	1623	Other Salaries (03)				0
379	1624	Contracted Services (04)				0
380	1625	Supplies and Materials (05)				0
381	1626	Other Expenses (06)				0
382	1629	Sub-total			0	0
	Extraordinary Maintenance (4300)					
384	1634	Contracted Services (04)				0
385	1635	Supplies and Materials (05)				0
386	1636	Other Expenses (06)				0
387	1639	Sub-total			0	0
	Technology Infrastructure, Maintenance, and Support—Salaries (4400)					
389	1641	Professional Salaries (01)				0
390	1642	Clerical Salaries (02)				0
391	1643	Other Salaries (03)				0
392	1649	Sub-total			0	0
	Technology Infrastructure, Maintenance, and Support—All Other (4450)					
394	1654	Contracted Services (04)				0
395	1655	Supplies and Materials (05)				0
396	1656	Other Expenses (06)				0
397	1659	Sub-total			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), Employee Separation Costs, 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. **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.**
- 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	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
	Employer Retirement Contributions (5100)						
399	1661 Employer Retirement Contributions (5100)						0
	Employee Separation Costs (5150)						
401	1664 Professional Salaries (01)						
402	1665 Clerical Salaries (02)						
403	1666 Other Salaries (03)						
404	1667 Contracted Services (04)						
405	1669 Sub-total					0	0
	Insurance (5200)						
407	1672 Insurance for Active Employees (5200)						0
408	1673 Insurance for Retired School Employees (5250)						0
409	1674 Other Non-Employee Insurance (5260)						0
410	1679 Sub-total					0	0
	Rental Lease, Interest & Other Fixed Charges (5300, 5400, 5500)						
412	1681 Rental-Lease Equipment (5300)						0
413	1682 Rental-Lease Buildings (5350)						0
414	1683 Short-Term Interest-RAN's (5400)						0
415	1684 Short Term Interest-BAN's (5450)						0
416	1685 Other Fixed Charges (5500)						0
417	1686 School Crossing Guards (5550)						0
418	1689 Sub-total					0	0
	Civic Activities and Community Services (6200)						
420	1701 Professional Salaries (01)						0
421	1702 Clerical Salaries (02)						0
422	1703 Other Salaries (03)						0
423	1704 Contracted Services (04)						0
424	1705 Supplies and Materials (05)						0
425	1706 Other Expenses (06)						0
426	1709 Sub-total	0	0	0	0	0	0
	Recreation (6300)						
428	1711 Professional Salaries (01)						0
429	1712 Clerical Salaries (02)						0
430	1713 Other Salaries (03)						0
431	1714 Contracted Services (04)						0
432	1715 Supplies and Materials (05)						0
433	1716 Other Expenses (06)						0
434	1719 Sub-total					0	0
	Health Non-Public Schools (6800)						
436	1721 Professional Salaries (01)						0
437	1722 Clerical Salaries (02)						0
438	1723 Other Salaries (03)						0
439	1724 Contracted Services (04)						0
440	1725 Supplies and Materials (05)						0
441	1726 Other Expenses (06)						0
442	1729 Sub-total	0	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 regardless of distance (6900). **Transportation costs must reconcile with costs and students reported on Schedule 7, lines 4220 and 4230.**
- 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 (**\$5,000**) **unless part of a school construction project**. See *Guidance for Reporting Revenue and Expenditures for School Construction*.
- 1751-1752 Regional School Districts Only. Record annual expenditures relating to long term School Construction Debt for principal (8100) and interest (8200). DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS).
- 1753 Regional School Districts Only. 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 **NOTE: DO NOT INCLUDE PREPAID FY21 TUITION AS AN FY20 EXPENDITURE. PREPAID TUITION IS AN ASSET THAT SHOULD BE EXPENSED IN THE YEAR THAT IT WAS FOR. INCLUDE PREPAID TUITION WITH FY19 FUNDS AS AN FY20 EXPENSE.**
- 1770 Record by major program area tuition payments to other Massachusetts school districts.
- 1780-1790 Regional School Districts Only. 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 *assessment* 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	UNDISTRIB- UTED	TOTAL
Transportation Non-Public (6900)						
444	1731	Professional Salaries (01)				0
445	1732	Clerical Salaries (02)				0
446	1733	Other Salaries (03)				0
447	1734	Contracted Services (04)				0
448	1735	Supplies and Materials (05)				0
449	1736	Other Expenses (06)				0
450	1739	Sub-total	0	0	0	0
Asset Acquisition & Improvement (7000)						
452	1741	Purchase of Land & Buildings (7100, 7200)				0
453	1742	Equipment (7300, 7400)				0
454	1743	Capital Technology (7350)				0
455	1744	Motor Vehicles (7500, 7600)				0
456	1749	Sub-total			0	0
Long Term Debt (8000)						
458	1751	Debt Retirement/Sch Construction (8100)				0
459	1752	Debt Service/Sch Construction (8200)				0
460	1753	Debt Service/Educ. & Other (8400, 8600)				0
461	1759	Sub-total			0	0
Payments to Other Districts (9000)						
463	1770	Tuition to Mass. Public Schools (9100)				0
464	1780	School Choice Tuition (9110)	0	0	0	0
465	1790	Tuition to Commonwealth Charter Schools (9120)	0	0	0	0
466	1795	Tuition to Horace Mann Charter Schools (9125)				0
467 *	1796	Charter Transportation Tuition (9130)			0	0
468	1800	Tuition to Out-of-State Schools (9200)				0
469	1810	Tuition to Non-Public Schools (9300)				0
470	1820	Tuition to Collaboratives (9400)				0
471	1840	Sub-total	0	0	0	0
472	1850	TOTAL EXPENDITURES BY SCHOOL COMMITTEE	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, 2020 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 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 including PPE (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. **REPORT HOMELESS COSTS AS REGULAR DAY. Transportation costs by program must reconcile with costs and students reported on Schedule 7.**
- 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 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 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, 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

	1	2	3	4	5	6
	REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
480	1900	School Committee (1110)				0
481	1910	Business and Finance (1410)				0
482	1912	Human Resources and Benefits (1420)				0
483	1914	Legal Services for School Committee (1430)				0
484	1916	Legal Settlements (1435)				0
485	1920	Administrative Technology—Districtwide (1450)				0
486	1930	Librarians and Media Center Directors (2340)			0	0
487	1935	Other Instructional Materials (2415)			0	0
488	1940	Health Services (3200)				0
489	1950	Pupil Transportation (3300)				0
490	1960	School Security (3600)				0
491	1970	School Custodial Services (4110)				0
492	1972	Heating of School Buildings (4120)				0
493	1974	School Utility Services (4130)				0
494	1975	Maintenance of School Grounds (4210)				0
495	1976	Maintenance of School Buildings (4220)				0
496	1978	School Building Security System (4225)				0
497	1979	Maintenance of School Equipment (4230)				0
498	1990	Extraordinary Maintenance (4300)				0
499	1995	Technology Infrastructure, Maintenance, and Support—Salaries (4400)				0
500	1996	Technology Infrastructure, Maintenance, and Support—All Other (4450)				0
501	2000	Employer Retirement Contributions (5100)				0
		Employee Separation Costs (5150)				
503	2003	Professional Salaries (01)				
504	2004	Clerical Salaries (02)				
505	2005	Other Salaries (03)				
506	2006	Contracted Services (04)				
507	2007	Sub-total				
508	2010	Insurance For Active Employees (5200)				0
509	2020	Insurance For Retired School Employees (5250)				0
510	2030	Other Non-Employee Insurance (5260)				0
511	2040	Rental-Lease Equipment (5300)				0
512	2050	Rental-Lease Buildings (5350)				0
513	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 **[Guidelines: Maintain Appendix A]**.
- 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 **(\$5,000) unless part of a school construction project**. See *Guidance for Reporting Revenue and Expenditures for School Construction*.
- 2130-2140 Record annual expenditures relating to long term School Construction Debt for principal (8100) and interest (8200). DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT 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.
- I 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 *assessment* 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

	1	2	3	4	5	6
	REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
514	2065	Short Term Interest - Bans (5450)				0
515	2070	Other Fixed Charges (5500)				0
516	2075	School Crossing Guards (5550)				0
517	2080	Health Non-Public Schools (6800)				0
518	2090	Transportation Non-Public Schools (6900)				0
519	2100	Purchase of Land & Buildings (7100, 7200)				0
520	2110	Equipment (7300, 7400)				0
521	2115	Capital Technology (7350)				0
522	2120	Motor Vehicles (7500, 7600)				0
523	2130	Long-Term Debt Retire/Sch Construction (8100)				0
524	2140	Long-Term Debt Service/Sch Construction (8200)				0
525	2200	Long-Term Debt Service/Educ & Other (8400, 8600)				0
	Payments to Other Districts (9000)					
527	2210	Tuition to Mass. Public Schools (9100)				0
528	2220	0	0	0		0
529	2230	0	0	0		0
530	2235	Tuition to Horace Mann Charter Schools (9125)				0
531 *					0	0
532	2240	Tuition to Out-of-State Schools (9200)				0
533	2250	Tuition to Non-Public Schools (9300)				0
534	2260	Tuition to Collaboratives (9400)				0
535						0
536	2280	0	0	0	0	0
537	2290	TOTAL EXPENDITURES BY CITY OR TOWN				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 Guidelines for Student and Financial Reporting.

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 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).

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 Grants				State Grants		Revolving and Special Funds						
	Title I FC 305	IDEA FC 240	Other DESE Admin- istered	Other Non- DESE Admin- istered	DESE Admin- istered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Athletic Fund	School Lunch	Other Local Receipts	Total
546	2801	School Committee (1110)											0
547	2802	Superintendent (1210)											0
548	2803	Assistant Superintendents (1220)											0
549	2804	Other District-Wide Administration (1230)											0
550	2805	Business and Finance (1410)											0
551	2806	Human Resources and Benefits (1420)											0
552	2807	Legal Service For School Committee (1430)											0
553	2808	Legal Settlements (1435)											0
554	2809	Administrative Technology-Districtwide (1450)											0
		Instruction											
556	2810	Curriculum Directors and Dept. Heads (Supervisory) (2110)	0	0	0	0	0	0	0	0		0	0
557	2811	Curriculum Directors and Dept. Heads (Non-Supervisory) (2120)	0	0	0	0	0	0	0	0		0	0
558	2812	Instructional Technology Leadership and Training (2130)	0	0	0	0	0	0	0	0		0	0
559	2814	School Leadership-Building (2210)	0	0	0	0	0	0	0	0		0	0
560	2815	Administrative Technology and Support - Schools (2250)	0	0	0	0	0	0	0	0		0	0
561	2816	Teachers, Classroom (2305)	0	0	0	0	0	0	0	0		0	0
562	2817	Medical/ Therapeutic Services (2320)	0	0	0	0	0	0	0	0		0	0
563	2818	Substitutes, Long Term (2324)	0	0	0	0	0	0	0	0		0	0
564	2819	Substitutes, Short Term (2325)	0	0	0	0	0	0	0	0		0	0
565	2820	Non-Clerical Paraprofs./Instructional Assistants (2330)	0	0	0	0	0	0	0	0		0	0
566	2821	Librarians and Media Center Directors (2340)	0	0	0	0	0	0	0	0		0	0
567	2822	Distance Learning and Online Coursework (2345)	0	0	0	0	0	0	0	0		0	0
568	2823	Professional Development Leadership (2351)	0	0	0	0	0	0	0	0		0	0
569	2824	Instructional Coaches (2352)	0	0	0	0	0	0	0	0		0	0
570	2825	Stipends for Teachers Providing Instructional Coaching (2354)	0	0	0	0	0	0	0	0		0	0
571	2826	Costs for Instructional Staff to Attend Prof. Development (2356)	0	0	0	0	0	0	0	0		0	0
572	2827	Outside Professional Development for Instructional Staff (2358)	0	0	0	0	0	0	0	0		0	0
573	2828	Textbooks (2410)	0	0	0	0	0	0	0	0		0	0
574	2829	Other Instructional Materials (2415)	0	0	0	0	0	0	0	0		0	0
575	2830	Instructional Equipment (2420)	0	0	0	0	0	0	0	0		0	0
576	2831	General Supplies (2430)	0	0	0	0	0	0	0	0		0	0
577	2832	Other Instructional Services (2440)	0	0	0	0	0	0	0	0		0	0
578	2833	Instructional Hardware -Student and Staff Devices (computers) (2451)	0	0	0	0	0	0	0	0		0	0
579	2834	Instructional Hardware-All Other (2453)	0	0	0	0	0	0	0	0		0	0
580	2835	Instructional Software and Other Instructional Materials (2455)	0	0	0	0	0	0	0	0		0	0
581	2836	Guidance Counselors and Adjustment Counselors (2710)	0	0	0	0	0	0	0	0		0	0
582	2900	Testing and Assessment (2720)	0	0	0	0	0	0	0	0		0	0
583	2901	Psychological Services (2800)	0	0	0	0	0	0	0	0		0	0
584	2902	TOTAL INSTRUCTION (2000)	0	0	0	0	0	0	0	0		0	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

- 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 Grants			State Grants		Revolving and Special Funds							
	Title I FC 305	IDEA FC 240	Other DESE Admin- istered	Other Non- DESE Admin- istered	DESE Admin- istered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Athletic Fund	School Lunch	Other Local Receipts	Total
586	2910	Attendance and Parent Liaison Services (3100)											0
587	2920	Medical/Health Services (3200)											0
588	2930	Transportation Services (3300)											0
589	2940	Food Services (3400)											0
590	2950	Athletics (3510)											0
591	2960	Other Student Body Activities (3520)											0
592	2965	School Security (3600)											0
593	2971	Custodial Services (4110)											0
594	2972	Heating of Buildings (4120)											0
595	2973	Utility Services (4130)											0
596	2974	Maintenance of Grounds (4210)											0
597	2975	Maintenance of Buildings (4220)											0
598	2976	Building Security System (4225)											0
599	2977	Maintenance of Equipment (4230)											0
600	2980	Extraordinary Maintenance (4300)											0
601	2982	Technology Infrastructure, Maintenance, and Support—Salaries (4400)											0
602	2984	Technology Infrastructure, Maintenance, and Support—All Other (4450)											0
603	2991	Employer Retirement Contributions (5100)											0
604	2992	Employee Separation Costs (5150)											0
605	2993	Insurance for Active Employees (5200)											0
606	2994	Insurance for Retired School Employees (5250)											0
607	2995	Other Non-Employee Insurance (5260)											0
608	3012	Rental Lease of Equipment (5300)											0
609	3014	Rental Lease of Buildings (5350)											0
610	3022	Short Term Interest RAN's (5400)											0
611	3024	Short Term Interest BAN'S (5450)											0
612	3026	Other Fixed Charges (5500)											0
613	3028	School Crossing Guards (5550)											0
614	3030	Indirect Cost Transfers											0
615	3042	Civic Activities and Community Services (6200)											0
616	3044	Recreation Services (6300)											0
617	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 FY21 TUITION AS AN FY20 EXPENDITURE. PREPAID TUITION IS AN ASSET THAT SHOULD BE EXPENSED IN THE YEAR THAT IT WAS FOR. INCLUDE PREPAID TUITION WITH FY19 FUNDS AS AN FY20 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
GRANTS, STATE GRANTS AND
SPECIAL FUNDS

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Federal Grants			State Grants			Revolving and Special Funds						
	Title I FC 305	IDEA FC 240	Other DESE Admin- istered	Other Non- DESE Admin- istered	DESE Admin- istered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Athletic Fund	School Lunch	Other Local Receipts	Total
618	3048	Transportation To Non-Public Schools (6900)											0
619	3052	Purchase of Land & Buildings (7100, 7200)											0
620	3054	Equipment (7300, 7400)											0
621	3056	Capital Technology (7350)											0
622	3058	Motor Vehicles (7500, 7600)											0
623	3062	Debt Retirement/Sch Construction (8100)											0
624	3064	Debt Service/Sch Construction (8200)											0
625	3066	Debt Service/Educ. & Other (8400, 8600)											0
626	3072	Tuition to Mass. Public Schools (9100)											0
627	3075	Tuition to Horace Mann Charter Schools (9125)											0
628	3076	Tuition to Out-of-State Schools (9200)											0
629	3077	Tuition to Non-Public Schools (9300)											0
630	3078	Tuition to Collaboratives (9400)											0
631	3080	TOTAL GRANT & SPECIAL FUND EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0

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, 2020 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, 2020 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, 2020 for transportation and for categories not included in Chapter 70 from each member.
- *5. Record revenues received during the fiscal year ended June 30, 2020 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
FY20 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

MEMBER CITY/TOWN NAME

640	3100					0
641	3110					0
642	3120					0
643	3130					0
644	3140					0
645	3150					0
646	3160					0
647	3170					0
648	3180					0
649	3190					0
650	3200					0
651	3210					0
652	3220					0
653	3230					0
654	3240					0
655	3250					0
656	3260					0
657	3270					0
658	3280					0
659	3290					0
660	3300					0
661	3310					0
662	3320					0
663	3330					0
664	3340					0
665	3350					0
666	3360					0
667	3370	TOTAL ASSESSMENTS RECEIVED FROM MEMBERS	0	0	0	0

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

(Check only one)

statutory

alternative

Difference from

Sched. 1

0

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

Line	Curriculum Directors and Department Heads (Supervisory) (2110)	REGULAR DAY	SPECIAL EDUCATION	CH 74 VOCATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIBUTED	TOTAL SCHOOL COMMITTEE	CITY/TOWN APPROPRIATION	Title I FC 305
3401	Professional Salaries (01)	217,526	149,975				367,441		
3402	Clerical Salaries (02)	11,473	98,425				109,898		
3403	Other Salaries (03)	127,404					127,404		
3404	Contracted Services (04)		6,164				6,164		
3405	Supplies and Materials (05)		16,817				16,817		
3406	Other Expenses (06)		8,622				8,622		
3409	Sub-total	356,403	273,943	0	0		630,346		0
Curriculum Directors and Department Heads (Non-Supervisory) (2120)									
3411	Professional Salaries (01)						0		
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	0	0	0	0		0		0
Instructional Technology Leadership and Training (2130)									
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		
3427	Sub-total	0	0	0	0		0		0
School Leadership-Building (2210)									
3428	Professional Salaries (01)						0		
3429	Clerical Salaries (02)						0		
3430	Other Salaries (03)						0		
3431	Contracted Services (04)						0		
3432	Supplies and Materials (05)						0		
3433	Other Expenses (06)						0		
3434	Sub-total						0		0
Administrative Technology and Support - Schools (2250)									
3444	Contracted Services (04)						0		
3445	Supplies and Materials (05)						0		
3446	Other Expenses (06)	0					0		
3449	Sub-total	0	0	0	0		0		0
Teachers (2305)									
3450	Professional Salaries (01)		1,200				1,200		
Medical Therapeutic Services (2320)									
3452	Professional Salaries (01)		0				0		
3453	Clerical Salaries (02)		0				0		
3454	Other Salaries (03)		0				0		
3455	Contracted Services (04)	0	0				0		
3459	Sub-total	0	0	0	0		0		0
Substitutes, Long Term (2324)									
3462	Professional Salaries (01)	0					0		
3463	Other Salaries (03)						0		
3464	Contracted Services (04)						0		
3468	Sub-total	0					0		

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)

Line	Curriculum Directors and Department Heads (Supervisory) (2110)	REGULAR DAY	SPECIAL EDUCATION	CH.74 VOC-ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB-UTED	TOTAL SCHOOL COMMITTEE	CITY TOWN APPROP-RIATION	Title I FC 305
3401	Professional Salaries (01)	217,526	149,915				367,441		
3402	Clerical Salaries (02)	11,473	98,425				109,898		
3403	Other Salaries (03)	127,404					127,404		
3404	Contracted Services (04)		6,164				6,164		
3405	Supplies and Materials (05)		10,817				10,817		
3406	Other Expenses (06)		8,622				8,622		
3409	Sub-total	356,403	273,943	0	0		630,346		
3411	Professional Salaries (01)						0		
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						0		
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		
3427	Sub-total						0		
3428	Professional Salaries (01)						0		
3429	Clerical Salaries (02)						0		
3430	Other Salaries (03)						0		
3431	Contracted Services (04)						0		
3432	Supplies and Materials (05)						0		
3433	Other Expenses (06)						0		
3434	Sub-total						0		
3444	Contracted Services (04)						0		
3445	Supplies and Materials (05)						0		
3446	Other Expenses (06)	0					0		
3449	Sub-total	0	0	0	0		0		
3450	Professional Salaries (01)		1,200				1,200		
3452	Professional Salaries (01)		0				0		
3453	Clerical Salaries (02)		0				0		
3454	Other Salaries (03)		0				0		
3455	Contracted Services (04)	0	0				0		

000 Districtwide

2019-2020 End of Year Pupil and Financial Report
Schedule 3 Individual School Expenditures

Print this School

Update to Database

Print Options

Print Schedule 1 Print Schedule 2

Print Schedule 3 Print Schedule 3 Schools

Print Schedule 4 Print Schedule 7

Print Schedule 18 Print Schedule 19

Print Summary Reports Print Edit Report

Print All

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 *eoy20* 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)

	A	B	C	D	E	F	G	H	I	J
	2019-2020 End of Year Pupil and Financial Report									
	Schedule 3 District Total									
	1	2	3	4	5	6	7	8		
	REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC-ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB-UTED	TOTAL SCHOOL COMMITTEE	CITY TOWN APPROP-RIATION	Title I FC 305		
13	Print District Total									
14	Line Curriculum Directors and Department Heads (Supervisory) (2110)									
15	3401	Professional Salaries (01)	394,952	149,915	0	0	544,867			
16	3402	Clerical Salaries (02)	11,473	98,425	0	0	109,898			
17	3403	Other Salaries (03)	129,609	0	0	0	129,609			
18	3404	Contracted Services (04)	0	6,164	0	0	6,164			
19	3405	Supplies and Materials (05)	0	10,817	0	0	10,817			
20	3406	Other Expenses (06)	0	8,622	0	0	8,622			
21	3409	Sub-total	536,034	273,943	0	0	809,977			
22	Curriculum Directors and Department Heads (Non-Supervisory) (2120)									
23	3411	Professional Salaries (01)	0	0	0	0	0			
24	3412	Clerical Salaries (02)	0	0	0	0	0			
25	3413	Other Salaries (03)	0	0	0	0	0			
26	3414	Contracted Services (04)	0	0	0	0	0			
27	3415	Supplies and Materials (05)	0	0	0	0	0			
28	3416	Other Expenses (06)	0	0	0	0	0			
29	3419	Sub-total	0	0	0	0	0			
30	Instructional Technology Leadership and Training (2130)									
31	3421	Professional Salaries (01)	0	0	0	0	0			
32	3422	Clerical Salaries (02)	0	0	0	0	0			
33	3423	Other Salaries (03)	0	0	0	0	0			
34	3424	Contracted Services (04)	0	0	0	0	0			
35	3425	Supplies and Materials (05)	0	0	0	0	0			
36	3426	Other Expenses (06)	0	0	0	0	0			
37	3427	Sub-total	0	0	0	0	0			
38	School Leadership-Building (2210)									
39	3428	Professional Salaries (01)					993,285	993,285		
40	3429	Clerical Salaries (02)					426,796	426,796		
41	3430	Other Salaries (03)					30,994	30,994		
42	3431	Contracted Services (04)					12,670	12,670		
43	3432	Supplies and Materials (05)					15,922	15,922		
44	3433	Other Expenses (06)					18,885	18,885		
45	3434	Sub-total					1,498,542	1,498,542		
46	Administrative Technology and Support - Schools (2250)									
47	3444	Contracted Services (04)	0	0	0	0	0	0		
48	3445	Supplies and Materials (05)	0	0	0	0	0	0		
49	3446	Other Expenses (06)	0	0	0	0	0	0		
50	3449	Sub-total	0	0	0	0	0	0		
51	Teachers (2305)									
52	3450	Professional Salaries (01)	17,424,168	3,589,248	0	0	21,013,416			60,28
53	Medical/Therapeutic Services (2320)									
54	3452	Professional Salaries (01)	69,491	1,676,309	0	0	1,745,800			
55	3453	Clerical Salaries (02)	0	0	0	0	0			
56	3454	Other Salaries (03)	0	0	0	0	0			
57	3455	Contracted Services (04)	4,287	0	0	0	4,287			
58	3459	Sub-total	73,778	1,676,309	0	0	1,750,087			
59	Substitutes, Long Term (2324)									
60	3462	Professional Salaries (01)	253,554	0	0	0	253,554			
61	3463	Other Salaries (03)	0	0	0	0	0			
62	3464	Contracted Services (04)	0	0	0	0	0			
63	3465	Sub-total	253,554	0	0	0	253,554			
64	Substitutes, Short Term (2325)									
65	3467	Other Salaries (03)	318,788	10,641	0	0	329,429			
66	3468	Contracted Services (04)	0	0	0	0	0			
67	3469	Sub-total	318,788	10,641	0	0	329,429			
68	All Non-Clerical Departmental/Instructional Academic (2320)									

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

SCHEDULE 3		1	2	3	4	5	6	
INSTRUCTIONAL EXPENDITURES				CH 74 VOC-				CIT
I. GENERAL FUND		REGULAR	SPECIAL	ATIONAL/	OTHER	UNDISTRIB-	TOTAL	AI
		DAY	EDUCATION	TECHNICAL	PROGRAMS	UTED		PF
Curriculum Directors and Department Heads (Supervisory) (2110)								
670	3401 Professional Salaries (01)	394,952	149,915	0	0		544,867	
671	3402 Clerical Salaries (02)	11,473	98,425	0	0		109,898	
672	3403 Other Salaries (03)	129,609	0	0	0		129,609	
673	3404 Contracted Services (04)	0	6,164	0	0		6,164	
674	3405 Supplies and Materials (05)	0	10,817	0	0		10,817	
675	3406 Other Expenses (06)	0	8,622	0	0		8,622	
676	3409 Sub-total	536,034	273,943	0	0		809,977	
Curriculum Directors 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 Sub-total	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 Sub-total	0	0	0	0		0	
School Leadership-Building (2210)								
694	3428 Professional Salaries (01)					993,285	993,285	
695	3429 Clerical Salaries (02)					426,796	426,796	
696	3430 Other Salaries (03)					30,984	30,984	
697	3431 Contracted Services (04)					12,670	12,670	
698	3432 Supplies and Materials (05)					15,922	15,922	
699	3433 Other Expenses (06)					18,885	18,885	
700	3434 Sub-total					1,498,542	1,498,542	
Administrative Technology and Support - Schools (2250)								
702 *	3444 Contracted Services (04)	0	0	0	0		0	
703 *	3445 Supplies and Materials (05)	0	0	0	0		0	
704 *	3446 Other Expenses (06)	0	0	0	0		0	
705	3449 Sub-total	0	0	0	0		0	
Teachers (2305)								
707	3450 Professional Salaries (01)	17,424,166	3,589,246	0	0		21,013,416	
Medical Therapeutic Services (2320)								
708	3456 Contracted Services (04)	0	0	0	0		0	
709	3457 Supplies and Materials (05)	0	0	0	0		0	
710	3458 Other Expenses (06)	0	0	0	0		0	
711	3459 Sub-total	0	0	0	0		0	

The district totals are brought directly into Schedule 3 and the corresponding cells in Schedule 1 of the *eo*y20 worksheet using cell

Select the *eo*y20 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 | 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**

	1	2	3	4	5	6	7
	REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL	CITY/TOWN APPRO- PRIATION
I. GENERAL FUND							
Curriculum Directors and Department Heads (Supervisory) (2110)							
676	3401	Professional Salaries (01)	0	0	0	0	0
677	3402	Clerical Salaries (02)	0	0	0	0	0
678	3403	Other Salaries (03)	0	0	0	0	0
679	3404	Contracted Services (04)	0	0	0	0	0
680	3405	Supplies and Materials (05)	0	0	0	0	0
681	3406	Other Expenses (06)	0	0	0	0	0
682	3409	Sub-total	0	0	0	0	0
Curriculum Leaders and Department Heads (Non-Supervisory) (2120)							
684	3411	Professional Salaries (01)	0	0	0	0	0
685	3412	Clerical Salaries (02)	0	0	0	0	0
686	3413	Other Salaries (03)	0	0	0	0	0
687	3414	Contracted Services (04)	0	0	0	0	0
688	3415	Supplies and Materials (05)	0	0	0	0	0
689	3416	Other Expenses (06)	0	0	0	0	0
690	3419	Sub-total	0	0	0	0	0
Instructional Technology Leadership and Training (2130)							
692	3421	Professional Salaries (01)	0	0	0	0	0
693	3422	Clerical Salaries (02)	0	0	0	0	0
694	3423	Other Salaries (03)	0	0	0	0	0
695	3424	Contracted Services (04)	0	0	0	0	0
696	3425	Supplies and Materials (05)	0	0	0	0	0
697	3426	Other Expenses (06)	0	0	0	0	0
698	3427	Sub-total	0	0	0	0	0
School Leadership-Building (2210)							
700	3428	Professional Salaries (01)				0	0
701	3429	Clerical Salaries (02)				0	0
702	3430	Other Salaries (03)				0	0
703	3431	Contracted Services (04)				0	0
704	3432	Supplies and Materials (05)				0	0
705	3433	Other Expenses (06)				0	0
706	3434	Sub-total				0	0

SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL

PART I GENERAL FUND EXPENDITURES (CONTINUED)

Line Number

- 3444-3449 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**

I. GENERAL FUND

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

Administrative Technology and Support – Schools (2250)

708	3444	Contracted Services (04)	0	0	0	0	0	0
709	3445	Supplies and Materials (05)	0	0	0	0	0	0
710	3446	Other Expenses (06)	0	0	0	0	0	0
711	3449	Sub-total	0	0	0	0	0	0

Teachers (2305)

713	3450	Professional Salaries (01)	0	0	0	0	0	0
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Medical/ Therapeutic Services (2320)

715	3452	Professional Salaries (01)	0	0	0	0	0	0
716	3453	Clerical Salaries (02)	0	0	0	0	0	0
717	3454	Other Salaries (03)	0	0	0	0	0	0
718	3455	Contracted Services (04)	0	0	0	0	0	0
719 *	3456	Other Expenses (06)	0	0	0	0	0	0
720	3459	Sub-total	0	0	0	0	0	0

Substitutes, Long Term (2324)

722	3462	Professional Salaries (01)	0	0	0	0	0	0
723	3463	Other Salaries (03)	0	0	0	0	0	0
724	3464	Contracted Services (04)	0	0	0	0	0	0
725	3465	Sub-total	0	0	0	0	0	0

Substitutes, Short Term (2325)

727	3467	Other Salaries (03)	0	0	0	0	0	0
728	3468	Contracted Services (04)	0	0	0	0	0	0
729	3469	Sub-total	0	0	0	0	0	0

All Non-Clerical Paraprofessionals/Instructional Assistants (2330)

731	3473	Other Salaries (03)	0	0	0	0	0	0
732	3474	Contracted Services (04)	0	0	0	0	0	0
733	3475	Sub-total	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 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 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	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL	CITY/TOWN APPRO- PRIATION
Librarians and Media Center Directors (2340)							
735	3476				0	0	0
736	3477				0	0	0
737	3478				0	0	0
738	3479				0	0	0
Distance Learning and Online Coursework (2345) (Including Tuition for Dual Enrollment and SPED Transition Programs)							
740	3481	0	0	0	0	0	0
741	3482	0	0	0	0	0	0
742	3485	0	0	0	0	0	0
743	3486	0	0	0	0	0	0
Professional Development Leadership (2351)							
745	3487				0	0	
746	3488				0	0	
747	3489				0	0	
748	3490				0	0	
749	3491				0	0	
750	3492				0	0	
751	3493				0	0	
Instructional Coaches (2352)							
753	3494	0	0	0	0	0	
754	3495	0	0	0	0	0	
755	3496	0	0	0	0	0	
756	3497	0	0	0	0	0	
757	3498	0	0	0	0	0	
Stipends for Teachers Providing Instructional Coaching (2354)							
759	3499	0	0	0	0	0	
Costs for Instructional Staff to Attend Professional Development (2356)							
761	3501	0	0	0	0	0	
762	3502	0	0	0	0	0	
763	3503	0	0	0	0	0	
764	3504	0	0	0	0	0	
765	3505	0	0	0	0	0	
Outside Professional Development Providers for Instructional Staff (2358)							
767	3506	0	0	0	0	0	
768	3507	0	0	0	0	0	
769	3508	0	0	0	0	0	
770	3509	0	0	0	0	0	
Textbooks (2410)							
772	3511	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 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 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	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL	CITY/TOWN APPRO- PRIATION
Other Instructional Materials (2415)							
774	3514	Contracted Services (04)	0	0	0	0	0
775	3515	Supplies and Materials (05)	0	0	0	0	0
776	3516	Other Expenses (06)	0	0	0	0	0
777	3519	Sub-total	0	0	0	0	0
Instructional Equipment (2420)							
779	3524	Contracted Services (04)	0	0	0	0	0
780	3525	Supplies and Materials (05)	0	0	0	0	0
781	3526	Other Expenses (06)	0	0	0	0	0
782	3529	Sub-total	0	0	0	0	0
General Supplies (2430)							
784	3535	Supplies and Materials (05)	0	0	0	0	0
Other Instructional Services (2440)							
786	3540	Other Salaries (03)	0	0	0	0	0
787	3541	Contracted Services (04)	0	0	0	0	0
788	3542	Supplies and Materials (05)	0	0	0	0	0
789	3543	Other Expenses (06)	0	0	0	0	0
790	3544	Sub-total	0	0	0	0	0
Instructional Hardware –Student and Staff Devices (computers) (2451)							
792	3545	Contracted Services (04)	0	0	0	0	0
793	3546	Supplies and Materials (05)	0	0	0	0	0
794	3547	Other Expenses (06)	0	0	0	0	0
795	3548	Sub-total	0	0	0	0	0
Instructional Hardware—All Other (2453)							
797	3549	Contracted Services (04)	0	0	0	0	0
798	3550	Supplies and Materials (05)	0	0	0	0	0
799	3551	Other Expenses (06)	0	0	0	0	0
800	3552	Sub-total	0	0	0	0	0

SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL

PART I GENERAL FUND EXPENDITURES (CONTINUED)

Line Number

3553-3556	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	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL	CITY/TOWN APPRO- PRIATION
Instructional Software and Other Instructional Materials (2455)							
802	3553	Contracted Services (04)	0	0	0	0	0
803	3554	Supplies and Materials (05)	0	0	0	0	0
804	3555	Other Expenses (06)	0	0	0	0	0
805	3556	Sub-total	0	0	0	0	0
Guidance including Guidance Counselors and Adjustment Counselors (2710)							
807	3561	Professional Salaries (01)	0	0	0	0	0
808	3562	Clerical Salaries (02)	0	0	0	0	0
809	3563	Other Salaries (03)	0	0	0	0	0
810	3564	Contracted Services (04)	0	0	0	0	0
811	3565	Supplies and Materials (05)	0	0	0	0	0
812	3566	Other Expenses (06)	0	0	0	0	0
813	3569	Sub-total	0	0	0	0	0
Testing and Assessment (2720)							
815	3571	Professional Salaries (01)	0	0	0	0	0
816	3572	Clerical Salaries (02)	0	0	0	0	0
817	3573	Other Salaries (03)	0	0	0	0	0
818	3574	Contracted Services (04)	0	0	0	0	0
819	3575	Supplies and Materials (05)	0	0	0	0	0
820	3576	Other Expenses (06)	0	0	0	0	0
821	3579	Sub-total	0	0	0	0	0
Psychological Services (2800)							
823	3581	Professional Salaries (01)	0	0	0	0	0
824	3582	Clerical Salaries (02)	0	0	0	0	0
825	3583	Other Salaries (03)	0	0	0	0	0
826	3584	Contracted Services (04)	0	0	0	0	0
827	3585	Supplies and Materials (05)	0	0	0	0	0
828	3586	Other Expenses (06)	0	0	0	0	0
829	3589	Sub-total	0	0	0	0	0
830	3599	TOTAL INSTRUCTIONAL SERVICES	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	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

	8	9	10	11	12	13	14	15	16	17	18
	Federal Grants			State Grants		Revolving and Special Funds					
	Title I FC 305	IDEA FC 240	Other DESE Admin- istered	Other Non- DESE Admin- istered	DESE Admin- istered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Other Local Receipts	Total
II GRANTS AND OTHER FUNDING SOURCES											
Curriculum Directors and Department Heads (Supervisory) (2110)											
840	3601	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
841	3602	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
842	3603	Other Salaries (03)	0	0	0	0	0	0	0	0	0
843	3604	Contracted Services (04)	0	0	0	0	0	0	0	0	0
844	3605	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
845	3606	Other Expenses (06)	0	0	0	0	0	0	0	0	0
846	3609	Sub-total	0	0	0	0	0	0	0	0	0
Curriculum Directors and Department Heads (Non-Supervisory) (2110)											
848	3611	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
849	3612	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
850	3613	Other Salaries (03)	0	0	0	0	0	0	0	0	0
851	3614	Contracted Services (04)	0	0	0	0	0	0	0	0	0
852	3615	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
853	3616	Other Expenses (06)	0	0	0	0	0	0	0	0	0
854	3619	Sub-total	0	0	0	0	0	0	0	0	0
Instructional Technology Leadership and Training (2130)											
856	3621	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
857	3622	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
858	3623	Other Salaries (03)	0	0	0	0	0	0	0	0	0
859	3624	Contracted Services (04)	0	0	0	0	0	0	0	0	0
860	3625	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
861	3626	Other Expenses (06)	0	0	0	0	0	0	0	0	0
862	3627	Sub-total	0	0	0	0	0	0	0	0	0
School Leadership-Building (2210)											
864	3629	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
865	3630	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
866	3631	Other Salaries (03)	0	0	0	0	0	0	0	0	0
867	3632	Contracted Services (04)	0	0	0	0	0	0	0	0	0
868	3633	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
869	3634	Other Expenses (06)	0	0	0	0	0	0	0	0	0
870	3635	Sub-total	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 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

		8	9	10	11	12	13	14	15	16	17	18
		Federal Grants			State Grants		Revolving and Special Funds					Total
Title I FC 305	IDEA FC 240	Other DESE Admin- istered	Other Non- DESE Admin- istered	DESE Admin- istered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Other Local Receipts			
II GRANTS AND OTHER FUNDING SOURCES												
Administrative Technology and Support – Schools (2250)												
872	3644	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
873	3645	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
874	3646	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
875	3649	Sub-total	0	0	0	0	0	0	0	0	0	0
Teachers (2305)												
877	3650	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
Medical/Therapeutic Services (2320)												
879	3652	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
880	3653	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0
881	3654	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
882	3655	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
883	3656	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
884	3659	Sub-total	0	0	0	0	0	0	0	0	0	0
Substitutes, Long Term (2324)												
886	3662	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
887	3663	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
888	3664	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
889	3665	Sub-total	0	0	0	0	0	0	0	0	0	0
Substitutes, Short Term (2325)												
891	3667	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
892	3668	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
893	3669	Sub-total	0	0	0	0	0	0	0	0	0	0
All Non-Clerical Paraprofessionals/Instructional Assistants (2330)												
895	3673	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
896	3674	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
897	3675	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

- 3676-3679 Record expenditures for salaries of Librarians and Media Center Directors (2340).
- 3681-3686 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 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

		8	9	10	11	11	12	13	14	15	17	18
		Federal Grants			State Grants		Revolving and Special Funds					Total
Title I FC 305	IDEA FC 240	Other DESE Admin- istered	Other Non- DESE Admin- istered	DESE Admin- istered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Other Local Receipts			
II GRANTS AND OTHER FUNDING SOURCES												
Librarians and Media Center Directors (2340)												
899	3676	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
900	3677	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0
901	3678	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
902	3679	Sub-total	0	0	0	0	0	0	0	0	0	0
Distance Learning and Online Coursework (2345) (Including Tuition for Dual Enrollment and SPED Transition Programs)												
904	3681	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
905	3682	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
906	3685	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
907	3686	Sub-total	0	0	0	0	0	0	0	0	0	0
Professional Development Leadership (2351)												
909	3688	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
910	3689	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0
911	3690	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
912	3691	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
913	3692	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
914	3693	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
915	3694	Sub-total	0	0	0	0	0	0	0	0	0	0
Instructional Coaches (2352)												
917	3695	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
918	3696	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
919	3697	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
920	3698	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
921	3699	Sub-total	0	0	0	0	0	0	0	0	0	0
Stipends for Teachers Providing Instructional Coaching (2354)												
923	3700	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
Costs for Instructional Staff to Attend Professional Development (2356)												
925	3701	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
926	3702	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
927	3703	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
928	3704	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
929	3705	Sub-total	0	0	0	0	0	0	0	0	0	0
Outside Professional Development Providers for Instructional Staff (2358)												
931	3706	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
932	3707	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
933	3708	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
934	3709	Sub-total	0	0	0	0	0	0	0	0	0	0
Textbooks (2410)												
936	3711	Supplies and Materials (05)	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 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 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				State Grants		Revolving and Special Funds				
II GRANTS AND OTHER FUNDING SOURCES		Title I	IDEA	Other DESE Admin-istered	Other Non-DESE Admin-istered	DESE Admin-istered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Other Local Receipts	Total
Other Instructional Materials (2415)		FC 305	FC 240									
938	3714 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
939	3715 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
940	3716 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
941	3719 Sub-total	0	0	0	0	0	0	0	0	0	0	0
Instructional Equipment (2420)												
943	3724 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
944	3725 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
945	3726 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
946	3729 Sub-total	0	0	0	0	0	0	0	0	0	0	0
General Supplies (2430)												
948	3735 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
Other Instructional Services (2440)												
950	3740 Other Salaries (03)	0	0	0	0	0	0	0	0	0	0	0
951	3741 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
952	3742 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
953	3743 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
954	3744 Sub-total	0	0	0	0	0	0	0	0	0	0	0
Instructional Hardware –Student and Staff Devices (computers) (2451)												
956	3745 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
957	3746 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
958	3747 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
959	3748 Sub-total	0	0	0	0	0	0	0	0	0	0	0
Instructional Hardware—All Other (2453)												
961	3749 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
962	3750 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
963	3751 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
964	3752 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

- | | |
|-----------|--|
| 3753-3756 | 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

		8	9	10	11	11	12	13	14	15	16	17
		Federal Grants			State Grants		Revolving and Special Funds					
		Title I FC 305	IDEA FC 240	Other DESE Admin- istered	Other Non- DESE Admin- istered	DESE Admin- istered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Other Local Receipts	Total
II GRANTS AND OTHER FUNDING SOURCES												
Instructional Software and Other Instructional Materials (2455)												
966	3753	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
967	3754	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
968	3755	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
969	3756	Sub-total	0	0	0	0	0	0	0	0	0	0
Guidance including Guidance Counselors and Adjustment Counselors (2710)												
971	3761	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
972	3762	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0
973	3763	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
974	3764	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
975	3765	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
976	3766	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
975	3769	Sub-total	0	0	0	0	0	0	0	0	0	0
Testing and Assessment (2720)												
979	3771	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
980	3772	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0
981	3773	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
982	3774	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
983	3775	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
984	3776	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
985	3779	Sub-total	0	0	0	0	0	0	0	0	0	0
Psychological Services (2800)												
987	3781	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
988	3782	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0
989	3783	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
990	3784	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
991	3785	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
992	3786	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
993	3789	Sub-total	0	0	0	0	0	0	0	0	0	0
994	3799	TOTAL INSTRUCTIONAL SERVICES	0	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
1004	3810	Supervisory (2100)							0
1005	3815	School Building Leadership (2200)							0
1006	3820	Teaching (2300)							0
1007	3830	Textbooks & Instructional Equipment (2400)							0
1008	3840	Guidance (2700)							0
1009	3850	Psychological (2800)							0
1010	3860	TOTAL INSTRUCTIONAL SERVICES	0	0	0	0	0	0	0
1011	3870	Non-Public Health Services (6800)							0
		Payments to Other Districts (9000)							
1013	3880	Tuition to Mass. Public Schools (9100)					0		0
1014	3885	School Choice Tuition (9110)	0	0	0	0	0		0
1015	3887	Tuition to Commonwealth Charter Schools (9120)		0					0
1016	3888	Tuition to Horace Mann Charter Schools (9125)							0
1017	3890	Tuition to Out-of-State Schools (9200)							0
1018	3900	Tuition to Private Schools (9300)							0
1019	3910	Tuition to Collaboratives (9400)							0
1020	3920	TOTAL TUITION	0	0	0	0	0	0	0
1021	3930	GRANTS, REVOLVING FUNDS (Not CB) (2000, 6800, and 9000 only)							0
1022	3950	TOTAL EXPENDITURES	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, 2020 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

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

1034
1035
1036
1037

SPECIAL EDUCATION		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)
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	TOTAL SPECIAL EDUCATION	0	0	0	0	0	0	0

1041
1042
1043
1044
1045
1046
1047
1048

CH 74 VOCATIONAL/TECHNICAL PROGRAMS		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	
4190	Within the District				0			0
4200	Outside the District				0			0

1056
1057

NON-PUBLIC TRANSPORTATION		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	
4220	Within the District				0			0
4230	Outside the District				0			0

1065
1066

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
		EXPENDITURES FOR PUPILS TRANSPORTED AT LEAST 1 1/2 MILES TO & FROM SCHOOL		EXPENDITURES FOR PUPILS TRANSPORTED LESS THAN 1 1/2 MILES FRM SCH	DEPRECIATION (See instructions)	TOTAL (Sum of 1 thru 4)	RIDERS TRANSPORTED AT LEAST 1 1/2 MILES TO AND FROM SCHOOL		RIDERS TRANSPORTED 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		
1075	OTHER PROGRAMS									
	4250 Racial Imbalance (NOT METCO)					0				0
1076	4260 To and From Day Care Centers					0				0
1077	4270 Other School Programs					0				0
1078	4280 School Choice / Commonwealth Charter Schools					0				0
1079	4283 Homeless Transportation to Outside the District					0				0
1080	4285 Homeless Transportation from Outside the District					0				0
1081	4286 Foster Care Transportation from Outside the District					0				0
1083	4290 TOTALS FOR ALL PROGRAMS	0	0	0	0	0	0	0	0	0
		EXPENDITURES				RIDERS				
1085	4310 PUBLIC TRANSPORTATION ASSESSMENT					0				
1086	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.	FY18		
		FY19		
		FY20		
		FY21		
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 FY20 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 employer 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.	Does your district use DESE function codes in the coding structure in your accounting system software or is a crosswalk needed?			

SCHEDULE 19 2020-2021 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, 2020 and ending June 30, 2021.

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 Note: 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 *Guidance for Reporting Revenue and Expenditures for School Construction*.
- 7200-7210 Regional School Districts Only. Record annual expenditures relating to long term School Construction Debt for principal (8100) and interest (8200). DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS).
- 7280 For regional districts, DESE has entered cherry sheet projections for FY21 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 FY21 choice and charter tuition, but districts may overwrite the cells as better information becomes available.
- 7296 DESE has entered projected Charter transportation Tuition (9130), but districts may overwrite the cells as better information becomes available.

SCHEDULE 19

ANNUAL SCHOOL BUDGET
2020 - 2021

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOCATIONAL/ TECHNICAL		UNDISTRIBUTED	TOTAL

A.1 APPROPRIATION BY SCHOOL COMMITTEE

1097	7010	Administration(1000)				0
1098	7030	Instruction (2000)				0
1099	7040	Student Services (3100,3200)				0
1100						0
1101	7060	Food Service (3400)				0
1102	7070	Student Body Activities (3510,3520)				0
1103	7075	School Security (3600)				0
1104	7080	Operations and Maintenance (4000)				0
1105	7090	Extraordinary Maintenance (4300)				0
1106	7100	Employer Retirement Contributions (5100)				0
1107	7105	Employee Separation Costs (5150)				0
1108	7110	Insurance for Active Employees (5200)				0
1109	7120	Insurance Retired School Employees (5250)				0
1110	7130	Other Non Employee Insurance (5260)				0
1111	7140	Rent (5300)				0
1112	7150	Debt Service-Short Term Interest RAN's (5400)				0
1113						0
1114						0
1115						0
1116	7170	Other Community Services (6000)				0
1117	7180	Non-Public Transportation (6900)				0
1118	7190	Fixed Assets (7000)				0
1119	7200	Long-Term Debt Retirement/Sch Construction (8100)				0
1120	7210	Long-Term Debt Service/Sch Construction (8200)				0
1121	7270	Long-Term Debt Service/Educ &Other (8400,8600)				0
1122	7280	Tuition to Mass. Schools (9100)				0
1123	7285	School Choice Tuition (9110)	0	0	0	0
1124	7290	Tuition to Commonwealth Charter Schools (9120)	0	0	0	0
1125	7295	Tuition to Horace Mann Charter Schools (9125)				0
1126					0	0
1127	7300	Tuition to Out-of-State Schools (9200)				0
1128	7305	Tuition to Non-Public Schools (9300)				0
1129	7310	Tuition to Collaboratives (9400)				0
1130	7320	TOTAL APPROPRIATION BY SCHOOL COMMITTEE	0	0	0	0

SCHEDULE 19 2020-2021 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, 2021 by function and major program area.
- 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.**
- 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.
- ! If your district used the per pupil administrative cost average method in FY21 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 Note: 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 *Guidance for Reporting Revenue and Expenditures for School Construction*.
- 7570-7580 Record annual expenditures relating to long term School Construction Debt for principal (8100) and interest (8200). DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT 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 FY21 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 FY21 choice and charter tuition, but districts may overwrite the cells as better information becomes available.
- 7661 DESE has entered charter transportation tuition (9130), but districts may overwrite the cells as better information becomes available.

SCHEDULE 19

ANNUAL SCHOOL BUDGET
2020 - 2021

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOCATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIBUTED	TOTAL

A.2 ESTIMATED EXPENDITURES BY CITY/TOWN

1142	7400	General Administrative Services (1000)				0
1143	7420	Educational Media (2340, 2415)				0
1144	7430	Pupil Support Services (3100,3200)				0
1145	7440	Pupil Transportation (3300)				0
1146	7445	School Security (3600)				0
1147	7450	Operations and Maintenance (4000)				0
1148	7460	Extraordinary Maintenance (4300)				0
1149	7470	Employer Retirement Contributions (5100)				0
1150	7475	Employee Separation Costs (5150)				0
1151	7480	Insurance for Active Employees (5200)				0
1152	7490	Insurance Retired School Employees (5250)				0
1153	7500	Other Non-Employee Insurance (5260)				0
1154	7510	Rent (5300)				0
1155	7515	Debt Service-Short Term Interest RAN's (5400)				0
1156	7520	Debt Service-Short Term Interest-BANS (5450)				0
1157	7530	Other Fixed Charges (5500)				0
1158	7535	School Crossing Guards (5550)				0
1159	7540	Other Community Services (6000)				0
1160	7550	Non-Public Transportation (6900)				0
1161	7560	Fixed Assets (7000)				0
1162	7570	Long-Term Debt Retirement/Sch Construction (8100)				0
1163	7580	Long-Term Debt Service/Sch Construction (8200)				0
1164	7640	Long-Term Debt Service/Educ &Other (8400,8600)				0
1165	7645	Tuition to Mass. Schools (9100)				0
1166	7650	School Choice Tuition (9110)	0	0	0	0
1167	7655	Tuition to Commonwealth Charter Schools (9120)	0	0	0	0
1168	7660	Tuition to Horace Mann Charter Schools (9125)				0
1169	7661	Charter Transportation Tuition (9130)			0	0
1170	7665	Tuition to Out-of-State Schools (9200)				0
1171	7670	Tuition to Non-Public Schools (9300)				0
1172	7675	Tuition to Collaboratives (9400)				0
1173	7680	Regional School Assessments (9500)				0
1174	7690	TOTAL EXPENDITURES BY CITY/TOWN	0	0	0	0
1175	7750	TOTAL ESTIMATED EXPENDITURES	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 2020-2021 ESTIMATED REVENUE GENERAL FUND

Schedule 19 shall include by major program area the estimates of revenues for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

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 FY21.

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 FY21.
Schedule 19, line 7800, column 7 must equal Schedule 19, line 8270, column 6.
- 7810 This line should be completed by regional school districts only and reflect the total excess and deficiency funds appropriated to FY21 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
2020 - 2021

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

REVENUES FROM LOCAL SOURCES FY21

1182	7800	Assessments Received by Regional Schools				0
1183	7810	Excess & Deficiency Fund Approp				0
1184	7820	Tuition From Individuals				0
1185	7830	Tuition From Other Districts in Comm.				0
1186	7840	Tuition From Districts in Other States				0
1187	7850	Transportation Fees				0
1188	7860	Earnings on Investments				0
1189	7870	Rental of School Facilities				0
1190	7880	Other General Fund Revenue				0
1191	7890	Medical Care and Assistance				0
1192	7900	Non Revenue Receipts				0
1193	7910	TOTAL REVENUE FROM LOCAL SOURCES	0	0	0	0

SCHEDULE 19 2020-2021 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, 2021 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, 2021 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, 2021 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, 2021 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 FY21 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. 2020 - 2021 REGIONAL SCHOOL DISTRICTS'
APPROVED BUDGETS

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
MEMBER CITY/TOWN CODE AND NAME							
1202	8000				0		
1203	8010				0		
1204	8020				0		
1205	8030				0		
1206	8040				0		
1207	8050				0		
1208	8060				0		
1209	8070				0		
1210	8080				0		
1211	8090				0		
1212	8100				0		
1213	8110				0		
1214	8120				0		
1215	8130				0		
1216	8140				0		
1217	8150				0		
1218	8160				0		
1219	8170				0		
1220	8180				0		
1221	8190				0		
1222	8200				0		
1223	8210				0		
1224	8220				0		
1225	8230				0		
1226	8240				0		
1227	8250				0		
1228	8260				0		
1229	8270	TOTAL ASSESSMENTS RECEIVED FROM MEMBERS	0	0	0	0	0

Please mark with an "X" assessment method used for FY21.

(Check only one)

statutory

alternative

EXPENDITURE SUMMARY FY20
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
1238	8300	School Committee (1110)	0	0	0	0	0	0	0	0	0
1239	8305	Superintendent (1210)	0	0	0	0	0	0	0	0	0
1240	8310	Assistant Superintendents (1220)	0	0	0	0	0	0	0	0	0
1241	8315	Other District-Wide Administration (1230)	0	0	0	0	0	0	0	0	0
1242	8320	Business and Finance (1410)	0	0	0	0	0	0	0	0	0
1243	8325	Human Resources and Benefits (1420)	0	0	0	0	0	0	0	0	0
1244	8330	Legal Service For School Committee (1430)	0	0	0	0	0	0	0	0	0
1245	8335	Legal Settlements (1435)	0	0	0	0	0	0	0	0	0
1246	8340	Administrative Technology-Districtwide (1450)	0	0	0	0	0	0	0	0	0
1247	8345	Curriculum Directors and Dept. Heads (Supervisory) (2110)	0	0	0	0	0	0	0	0	0
1248	8350	Curriculum Directors and Dept. Heads (Non-Supervisory) (2120)	0	0	0	0	0	0	0	0	0
1249	8355	Instructional Technology Leadership and Training (2130)	0	0	0	0	0	0	0	0	0
1250	8360	School Leadership-Building (2210)	0	0	0	0	0	0	0	0	0
1251	8365	Administrative Technology and Support - Schools (2250)	0	0	0	0	0	0	0	0	0
1252	8370	Teachers, Classroom (2305)	0	0	0	0	0	0	0	0	0
1253	8385	Medical/ Therapeutic Services (2320)	0	0	0	0	0	0	0	0	0
1254	8391	Substitutes, Long Term (2324)	0	0	0	0	0	0	0	0	0
1255	8392	Substitutes, Short Term (2325)	0	0	0	0	0	0	0	0	0
1256	8395	Non-Clerical Paraprofs./Instructional Assistants (2330)	0	0	0	0	0	0	0	0	0
1257	8400	Librarians and Media Center Directors (2340)	0	0	0	0	0	0	0	0	0
1258	8401	Distance Learning and Online Coursework (2345)	0	0	0	0	0	0	0	0	0
1259	8405	Professional Development Leadership (2351)	0	0	0	0	0	0	0	0	0
1260	8409	Instructional Coaches (2352)	0	0	0	0	0	0	0	0	0
1261	8413	Stipends for Instructional Coaching (2354)	0	0	0	0	0	0	0	0	0
1262	8417	Staff Costs to Attend Prof. Development (2356)	0	0	0	0	0	0	0	0	0
1263	8421	Outside Prof. Development Providers (2358)	0	0	0	0	0	0	0	0	0
1264	8425	Textbooks (2410)	0	0	0	0	0	0	0	0	0
1265	8430	Other Instructional Materials (2415)	0	0	0	0	0	0	0	0	0
1266	8435	Instructional Equipment (2420)	0	0	0	0	0	0	0	0	0
1267	8440	General Supplies (2430)	0	0	0	0	0	0	0	0	0
1268	8445	Other Instructional Services (2440)	0	0	0	0	0	0	0	0	0
1269	8450	Instructional Hardware -Student and Staff Devices (computers) (2451)	0	0	0	0	0	0	0	0	0
1270	8455	Instructional Hardware-All Other (2453)	0	0	0	0	0	0	0	0	0
1271	8460	Instructional Software and Other Instructional Materials (2455)	0	0	0	0	0	0	0	0	0
1272	8465	Guidance Counselors and Adjustment Counselors (2710)	0	0	0	0	0	0	0	0	0
1273	8470	Testing and Assessment (2720)	0	0	0	0	0	0	0	0	0
1274	8475	Psychological Services (2800)	0	0	0	0	0	0	0	0	0
1275	8480	TOTAL INSTRUCTION (2000)	0	0	0	0	0	0	0	0	0

EXPENDITURE SUMMARY FY20
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
1276	8485	Attendance and Parent Liaison Services (3100)	0	0	0	0	0	0	0	0	0
1277	8490	Medical/Health Services (3200)	0	0	0	0	0	0	0	0	0
1278	8495	Transportation Services (3300)	0	0	0	0	0	0	0	0	0
1279	8500	Food Services (3400)	0	0	0	0	0	0	0	0	0
1280	8505	Athletics (3510)	0	0	0	0	0	0	0	0	0
1281	8510	Other Student Body Activities (3520)	0	0	0	0	0	0	0	0	0
1282	8515	School Security (3600)	0	0	0	0	0	0	0	0	0
1283	8520	Custodial Services (4110)	0	0	0	0	0	0	0	0	0
1284	8525	Heating of Buildings (4120)	0	0	0	0	0	0	0	0	0
1285	8530	Utility Services (4130)	0	0	0	0	0	0	0	0	0
1286	8535	Maintenance of Grounds (4210)	0	0	0	0	0	0	0	0	0
1287	8540	Maintenance of Buildings (4220)	0	0	0	0	0	0	0	0	0
1288	8545	Building Security System (4225)	0	0	0	0	0	0	0	0	0
1289	8550	Maintenance of Equipment (4230)	0	0	0	0	0	0	0	0	0
1290	8555	Extraordinary Maintenance (4300)	0	0	0	0	0	0	0	0	0
1291	8560	Technology Infrastructure, Maintenance, and Support—Salaries (4400)	0	0	0	0	0	0	0	0	0
1292	8565	Technology Infrastructure, Maintenance, and Support—All Other (4450)	0	0	0	0	0	0	0	0	0
1293	8570	Employer Retirement Contributions (5100)	0	0	0	0	0	0	0	0	0
1294	8572	Employee Separation Costs (5150)	0	0	0	0	0	0	0	0	0
1295	8575	Insurance for Active Employees (5200)	0	0	0	0	0	0	0	0	0
1296	8580	Insurance for Retired School Employees (5250)	0	0	0	0	0	0	0	0	0
1297	8585	Other Non-Employee Insurance (5260)	0	0	0	0	0	0	0	0	0
1298	8590	Rental Lease of Equipment (5300)	0	0	0	0	0	0	0	0	0
1299	8595	Rental Lease of Buildings (5350)	0	0	0	0	0	0	0	0	0
1300	8600	Short Term Interest RAN's (5400)	0	0	0	0	0	0	0	0	0
1301	8605	Short Term Interest BAN'S (5450)	0	0	0	0	0	0	0	0	0
1302	8610	Other Fixed Charges (5500)	0	0	0	0	0	0	0	0	0
1303	8612	School Crossing Guards (5550)	0	0	0	0	0	0	0	0	0
1304	8615	Indirect Cost Transfers	0	0	0	0	0	0	0	0	0
1305	8620	Civic Activities (6200)	0	0	0	0	0	0	0	0	0
1306	8625	Recreation Services (6300)	0	0	0	0	0	0	0	0	0
1307	8630	Health Services to Non-Public Schools (6800)	0	0	0	0	0	0	0	0	0
1308	8635	Transportation To Non-Public Schools (6900)	0	0	0	0	0	0	0	0	0

EXPENDITURE SUMMARY FY20
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
1309	8640	Purchase of Land & Buildings (7100, 7200)	0	0	0	0	0	0	0	0	0
1310	8645	Equipment (7300, 7400)	0	0	0	0	0	0	0	0	0
1311	8650	Capital Technology (7350)	0	0	0	0	0	0	0	0	0
1312	8655	Motor Vehicles (7500, 7600)	0	0	0	0	0	0	0	0	0
1313	8660	Debt Retirement/Sch Construction (8100)	0	0	0	0	0	0	0	0	0
1314	8665	Debt Service/Sch Construction (8200)	0	0	0	0	0	0	0	0	0
1315	8670	Debt Service/Educ. & Other (8400, 8600)	0	0	0	0	0	0	0	0	0
1316	8675	Tuition to Mass. Public Schools (9100)	0	0	0	0	0	0	0	0	0
1317	8680	School Choice Tuition (9110)	0	0							0
1318	8685	Tuition to Commonwealth Charter Schools (9120)	0	0							0
1319	8690	Tuition to Horace Mann Charter Schools (9125)	0	0	0	0	0	0	0	0	0
1320 *	8691	Charter Transportation Tuition (9130)	0	0	0	0	0	0	0	0	0
1321	8695	Tuition to Out-of-State Schools (9200)	0	0	0	0	0	0	0	0	0
1322	8700	Tuition to Non-Public Schools (9300)	0	0	0	0	0	0	0	0	0
1323	8705	Tuition to Collaboratives (9400)	0	0	0	0	0	0	0	0	0
1324	8710	Regional School Assessment (9500)		0							0
1325	8715	TOTAL EXPENDITURES, ALL FUNDS	0	0	0	0	0	0	0	0	0

2020-2021 NET SCHOOL SPENDING

The FY20 school committee expenditures from Schedule 1 will be automatically populated into the worksheet.

The FY20 school revenues will be entered in cell C24 by DESE. These revenues were submitted in Schedule 19 of the FY19 End of Year Report.

The FY20 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 FY20 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 FY19 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 FY20 and budgeted FY21 net school spending.

The required FY20 net school spending amount will be recorded by DESE. Any FY19 required carry-over into FY20 will also appear.

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

Please review the FY20 and FY21 net school spending tables to be sure that you have accurately measured your district's compliance with the expenditure provisions of Chapter 70.

FY20 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	14b) FY20 Charter Reimbursement				
26			0		
27					
28		0	0		0
29	16. FY20 Required Net School Spending				
30	17. FY19 Carry-Over Into FY20				
31	18. Total FY20 Requirement (16 + 17)				0
32	19. Unexpended Net School Spending (18 - 15)				0
33	20. Percent Unexpended (19 / 16)				0.00%
34	21. FY20 Carry-Over (19 or 5% of 16 or 0 if 17 > 0)				0
35	22. Penalty (19 - 21)				0

2020-2021 NET SCHOOL SPENDING

The following worksheet compares the Fiscal Year 2021 Net School Spending Requirement with the budgeted information provided on Schedule 19. DESE has entered the required FY21 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 FY21 net school spending requirement, DESE's latest estimates of FY21 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 FY21 Budgeted Net School Spending report.

	FY21 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		
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				
55	36b) Projected FY21 Charter Reimbursement (Local Districts)			
56				
57				
58		0	0	0
59	38. FY21 Required Net School Spending			
60	39. Carry-Over Into FY21 (21)			0
61	40. Total FY21 Requirement (38 + 39)			0
62	41. Deficiency (40 - 37)			0

Comparison of Selected Data Items Reported in FY18 through FY20

	FY18	FY19	FY20	Change FY19-FY20	
Schedule 1 A - Revenues					
68 Total Revenue From Local Sources (line 110, col 6)	0	0	0	0.00%	
Schedule 1 - IA School Committee Expenditures					
70 School Committee (1110) (line 709, col 6)	0	0	0	0.00%	
71 Superintendent (1210) (line 729, col 6)	0	0	0	0.00%	
72 Assistant Superintendents (1220) (line 749, col 6)	0	0	0	0.00%	
73 Other District-Wide Administration (1230) (line 769, col 6)	0	0	0	0.00%	
74 Business and Finance (1410) (line 789, col 6)	0	0	0	0.00%	
75 Human Resources and Benefits (1420) (line 809, col 6)	0	0	0	0.00%	
76 Legal Service for School Committee (1430) (line 829, col 6)	0	0	0	0.00%	
77 Legal Settlements (1435) (line 849, col 6)	0	0	0	0.00%	
78 Administrative Technology--Districtwide (1450) (line 869, col 6)	0	0	0	0.00%	
79 Attendance and Parent Liaison Services (3100) (line 1429, col 6)	0	0	0	0.00%	
80 Medical/Health Services (3200) (line 1449, col 6)	0	0	0	0.00%	
81 Transportation Services (3300) (line 1469, col 6)	0	0	0	0.00%	
82 Food Services (3400) (line 1489, col 6)	0	0	0	0.00%	
83 Athletics (3510) (line 1509, col 6)	0	0	0	0.00%	
84 Other Student Activities (3520) (line 1529, col 6)	0	0	0	0.00%	
85 Extraordinary Maintenance (4300) (line 1639, col 6)	0	0	0	0.00%	
86 Employer Retirement Contributions (5100) (line 1661, col 6)	0	0	0	0.00%	
87 Employee Separation Costs (5150) (line 1669, col 6)	0	0	0	0.00%	
88 Insurance for Active Employees (5200) (line 1672, col 6)	0	0	0	0.00%	
89 Insurance for Retired School Employees (5250) (line 1673, col 6)	0	0	0	0.00%	
90 Other Non-Employee Insurance (5260) (line 1674, col 6)	0	0	0	0.00%	
91 Rental/Lease Equipment (5300) (line 1681, col 6)	0	0	0	0.00%	
92 Rental/Lease Buildings (5350) (line 1682, col 6)	0	0	0	0.00%	
93 Short-Term Interest RAN's (5400) (line 1683, col 6)	0	0	0	0.00%	
94 Short Term Interest-BAN's (5450) (line 1684, col 6)	0	0	0	0.00%	
95 Other Fixed Charges (5500) (line 1685, col 6)	0	0	0	0.00%	
96 Purchase of Land and Buildings (7100, 7200) (line 1741, col 6)	0	0	0	0.00%	
97 Total Long Term Debt (8000) (line 1759, col 6)	0	0	0	0.00%	
98 Tuition to Mass. Public Schools (9100) (line 1770, col 6)	0	0	0	0.00%	
99 School Choice Tuition (9110) (line 1780, col 6)	0	0	0	0.00%	
100 Tuition to Commonwealth Charter Schools (9120) (line 1790, col 6)	0	0	0	0.00%	
101 Tuition to Horace Mann Charter Schools (9125) (line 1795, col 6)	0	0	0	0.00%	
102 Tuition to Out-of-State Schools (9200) (line 1800, col 6)	0	0	0	0.00%	
103 Tuition to Non-Public Schools (9300) (line 1810, col 6)	0	0	0	0.00%	
104 Tuition to Collaboratives (9400) (line 1820, col 6)	0	0	0	0.00%	
105 Total School Committee Expenditures (line 1850, col 6)	0	0	0	0.00%	

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

Comparison of Selected Data Items Reported in FY18 through FY20

	FY18	FY19	FY20	Change FY19-FY20	If "Please Review" is shown in this column Please review data row
<u>Schedule 1 - IIB City and Town Expenditures</u>					
110	0	0	0	0.00%	
111	0	0	0	0.00%	
112	0	0	0	0.00%	
113	0	0	0	0.00%	
114	0	0	0	0.00%	
115	0	0	0	0.00%	
116	0	0	0	0.00%	
117	0	0	0	0.00%	
118	0	0	0	0.00%	
119	0	0	0	0.00%	
120	0	0	0	0.00%	
121	0	0	0	0.00%	
122	0	0	0	0.00%	
123	0	0	0	0.00%	
124	0	0	0	0.00%	
125	0	0	0	0.00%	
126	0	0	0	0.00%	
127	0	0	0	0.00%	
128	0	0	0	0.00%	
129	0	0	0	0.00%	
130	0	0	0	0.00%	
131	0	0	0	0.00%	
<u>Schedule C2 Expenditures From Grants & Special Funds</u>					
133	0	0	0	0.00%	
134	0	0	0	0.00%	
135	0	0	0	0.00%	
136	0	0	0	0.00%	
137	0	0	0	0.00%	
138	0	0	0	0.00%	
139	0	0	0	0.00%	
140	0	0	0	0.00%	
141	0	0	0	0.00%	
142	0	0	0	0.00%	
<u>Schedule 2 Assessments Received From Members</u>					
144	0	0	0	0.00%	

Comparison of Selected Data Items Reported in FY18 through FY20

	FY18	FY19	FY20	Change FY19-FY20	If "Please Review" is shown in this column Please review data row	
<u>Schedule 3 Instruction Expenditures, School Committee</u>						
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%	
<u>Schedule 7 Pupil Transportation</u>						
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%	

Comparison of Selected Data Items Reported in FY18 through FY20

Schedule 19 Annual School Budget

	FY18 EOY (FY19 Sch 19)	FY19 EOY (FY20 Sch 19)	FY20 EOY (FY21 Sch 19)	Change FY20 Sch 19 to FY21 Sch 19	If "Please Review" is shown in this column Please review data row
<u>Estimated Expenditures by School Committee</u>					
187 Administration (1000) (line 7010, col 6)	0	0	0	0.00%	
188 Instruction (2000) (line 7030, col 6)	0	0	0	0.00%	
189 Pupil Transportation (3300) (line 7050, col 6)	0	0	0	0.00%	
190 Operations and Maintenance (4000) (line 7080, col 6)	0	0	0	0.00%	
191 Extraordinary Maintenance (4300) (line 7090, col 6)	0	0	0	0.00%	
192 Employer Retirement Contributions (5100) (line 7100, col 6)	0	0	0	0.00%	
193 Employee Separation Costs (5150) (line 7105, col 6)	0	0	0	0.00%	
194 Insurance for Active Employees (5200) (line 7110, col 6)	0	0	0	0.00%	
195 Insurance for Retired School Employees (5250) (line 7120, col 6)	0	0	0	0.00%	
196 Other Non-Employee Insurance (5260) (line 7130, col 6)	0	0	0	0.00%	
197 Rent (5300) (line 7140, col 6)	0	0	0	0.00%	
198 Debt Service - Short-Term Interest RAN's (5400) (line 7150, col 6)	0	0	0	0.00%	
199 Short Term Interest-BAN's (5450) (line 7155, col 6)	0	0	0	0.00%	
200 Other Fixed Charges (5500) (line 7160, col 6)	0	0	0	0.00%	
201 Fixed Assets (7000) (line 7190, col 6)	0	0	0	0.00%	
202 Long-Term Debt Retirement/Sch Construction (8100) (line 7200, col 6)	0	0	0	0.00%	
203 Long-Term Debt Service/Sch Construction (8200) (line 7210, col 6)	0	0	0	0.00%	
204 Long-Term Debt Service/Educ and Other (8400, 8600) (line 7270, col 6)	0	0	0	0.00%	
205 Payments to Other Districts (9100, 9200, 9300) (lines 7280, 7300, & 7305, col 6)	0	0	0	0.00%	
206 School Choice/Charter Schools (9110, 9120, 9125) (lines 7285, 7290, & 7295, col 6)	0	0	0	0.00%	
207 Charter Transportation Tuition (9130) (line 7296, col 6)	0	0	0	0.00%	
208 Payments to Collaboratives (9400) (line 7310, col 6)	0	0	0	0.00%	
209 Total Appropriation by School Committee (line 7320, col 6)	0	0	0	0.00%	

Comparison of Selected Data Items Reported in FY18 through FY20

Schedule 19 Annual School Budget

	FY18 EOY (FY19 Sch 19)	FY19 EOY (FY20 Sch 19)	FY20 EOY (FY21 Sch 19)	Change FY20 Sch 19 to FY21 Sch 19	If "Please Review" is shown in this column Please review data row
<u>Estimated Expenditures by City and Town</u>					
215	0	0	0	0.00%	
216	0	0	0	0.00%	
217	0	0	0	0.00%	
218	0	0	0	0.00%	
219	0	0	0	0.00%	
220	0	0	0	0.00%	
221	0	0	0	0.00%	
222	0	0	0	0.00%	
223	0	0	0	0.00%	
224	0	0	0	0.00%	
225	0	0	0	0.00%	
226	0	0	0	0.00%	
227	0	0	0	0.00%	
228	0	0	0	0.00%	
229	0	0	0	0.00%	
230	0	0	0	0.00%	
231	0	0	0	0.00%	
232	0	0	0	0.00%	
233	0	0	0	0.00%	
234	0	0	0	0.00%	
235	0	0	0	0.00%	
236	0	0	0	0.00%	
<u>B. Estimated Revenues From Local Sources</u>					
238	0	0	0	0.00%	
<u>C. Regional School Districts' Approved Budgets</u>					
241	0	0	0	0.00%	
<u>D. Average Teacher Salary FY18 through FY20</u>					
244	0	0	0	0.00%	
245	0	0	0	0.00%	
246	0	0	0	0.00%	
<u>E. Title I Maintenance of Effort</u>					
249	0	0	0	0.00%	
<u>F. IDEA Maintenance of Effort</u>					
252	0	0	0	0.00%	

Excess Cost Calculator 34 CFR §300.16

Introduction

Local educational agencies (districts) receiving a federal grant under the Individuals with Disabilities Education Act (IDEA) Part B sections 611 (Fund Code 240) and 619 (Fund Code 262) funds are required to follow certain requirements when accepting the federal IDEA funds; one requirement is the calculation and use of IDEA Part B section 611 and 619 funds for excess costs.

Definition

Excess costs are those costs for the education of elementary school or secondary school students with disabilities that are in excess of the aggregated average annual per -pupil expenditure in a district during the preceding school year. A district must spend at least a minimum average amount on the education of elementary school or secondary school children with disabilities, calculated separately, before (or concurrently with, see note below) IDEA Part B section 611 and 619 funds can be used to pay for the excess costs of providing special education and related services.

Compliance

Excess cost must be calculated by the beginning of each school year to determine the minimum amount an LEA must spend for the education of students with disabilities before they use IDEA Part B section 611 and 619 funds. The district must maintain accurate records and meet the excess cost requirements by: calculating average cost per student for elementary and secondary school students separately (see note below re: distinguishing elementary and secondary expenses), spending at least the minimum average amount per student with a disability before (or concurrently with, see note below) using IDEA Part B section 611 and 619 funds, and ensure that the excess costs are specific to special education needs and allowable under IDEA Part B section 611 and 619 grant requirements. If a district determines that they will not or have not met the excess cost requirements, they must notify the Massachusetts Department Elementary and Secondary Education (DESE) and will be subject to repayment of IDEA Part B section 611 and 619 federal funds. The district should maintain all supporting documentation for its calculation of excess cost for future follow up by the Audit and Compliance unit.

Helpful Links

[Letter to Kennedy](#)
[Letter to Plagata-Neubauer](#)

Note: The United States Department of Education, Office of Special Education Programs (OSEP) has determined that the LEA does not need to expend the aggregated average per pupil expenditure prior to expending its IDEA Part B section 611 and 619 funds; as long as the LEA expends at least the required amount by the end of the school year, it can expend IDEA Part B section 611 and 619 funds concurrently with its general educational funds. See OSEP: [Letter to Kennedy](#) and OSEP: [Letter to Plagata-Neubauer](#).

Exceptions

If no local or state funds are available for non-disabled children ages 3-5 and 18-21, then the excess cost requirement does not apply to students with disabilities in those age ranges. The district must however comply with the non-supplanting and other requirements for providing the education and services to those students with disabilities.

Helpful Links

[34 CFR 300.16](#)
[34 CFR 300.202\(a\)\(b\)](#)
[34 CFR Appendix A to Part 300](#)

Calculating Excess Cost

DESE has created the Excess Cost Calculator (below) for district to use to calculate the minimum amount of funds to be spent in FY21 for elementary and secondary school students before (or concurrently with) using IDEA Part B section 611 and 619 funds.

Federal Guidance: Excess Cost Requirements: [34 CFR 300.16](#); Use of Amounts: [34 CFR 300.202\(a\)\(b\)](#); Excess Costs Calculation: [34 CFR Appendix A to Part 300](#); Office of Special Education Programs (OSEP): [Letter to Kennedy](#) and [Letter to Plagata-Neubauer](#).

Distinguishing elementary and secondary students

The calculator should be completed with requested expenditure and enrollment information for all students in grades K-12 (**not** pre-kindergarten), divided into elementary and secondary categories.

Massachusetts student learning time regulations define an **elementary school** as a school providing instruction to grades 1 through 5, 6, 7, or 8, and, where so designated by a school committee prior to the commencement of a school year, may also include a middle school or other intermediate level school providing instruction to grades 5 through 8 or any combination thereof.

A **secondary school** is defined as a school providing instruction to grades 6 through 12, or any combination of those grades, except where a school committee, prior to the commencement of the school year, has designated a middle or other intermediate level school providing instruction to grades 5 through 8, or any combination thereof, as an elementary school.

Within these definitions (and including kindergarten as elementary), your district has some flexibility to distinguish elementary from secondary students, as long as the categories are reasonable and consistent across schools and from year to year. For example, your district may include all expenditures for students in grades K-6 in elementary and those for students in grades 7-12 in the elementary category, as long as this is consistent for all students in those grades regardless of which school they attend. Please indicate below how your district has defined each group by grade.

Allocating expenditures between elementary and secondary students

- Districts should use actual expenditure information to separate elementary from secondary expenses (most districts -- it is not permissible to lump all school system expenditures and pro-rate based solely on elementary and secondary enrollment).
- While all K-12 expenditures should be included in these calculations, a district's expenditures for purposes outside of K-12 should not be included (i.e., adult education or preschool).
- When expenditures represent staff or services to both elementary and secondary students, work assignments should be used to allocate costs as accurately as possible.
- Where separating or distinguishing an expenditure between elementary and secondary students cannot be achieved as described above, the district may determine a reasonable method of allocation, which should be memorialized and retained for audit purposes.

Districts should contact DESE's Audit and Compliance office with questions about allocating expenditures (Audit.Compliance@doe.mass.edu).

Helpful Links

[Excess Cost, Proportionate Share, Allowable Costs, and Other IDEA Fiscal Topics](#)
[Differences between IDEA LEA MOE & Excess Cost Requirements](#)

Elementary students (Example: Grades K to 5)	Grades ___ to ___	Secondary Students (Example: Grades 6 to 12)	Grades ___ to ___
---	-------------------	---	-------------------

	Select One
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Excess Cost Calculation

	Elementary	Secondary
A. Total Expenditures from all sources		
B. Total Capital Outlay and Debt Services		
C. Total IDEA, Part B Expenditures		
D. Total Title I, Part A Expenditures		
E. Total Title III, Parts A & B Expenditures		
F. State/Local funds for students with disabilities		
G. State/Local funds for Title I and Title III programs		
Total Debt and Expenditures (Lines B-G)	\$0.00	\$0.00
Total Expenditures from all sources minus Total Debt and Expenditures	\$0.00	\$0.00
H. Total Enrollment Elementary or Secondary Students (October 2019 SIMS)		
Average Annual Expenditure per Student		
I. Students with an IEP in 2020-2021 school year		
J. Minimum annual aggregate expenditure to be spent on the education of students with disabilities in FY21 before using IDEA Part B funds		

Excess Cost Calculation Instructions

IDEA funds must only be used to pay the excess costs of providing special education and related services to children with disabilities. 34 CFR § 300.202(a)(2). 34 CFR § 300.16 defines the term to mean costs that are in excess of the average annual per-student expenditure in an LEA during the preceding school year for an elementary or secondary school student as may be appropriate. Each district is required to complete separate calculations for elementary schools and secondary schools.

Elementary and Secondary Calculations

Complete once for Elementary Students and once for Secondary Students

If final audited expense or enrollment information for FY20 is not available at the time you are submitting this application, you may use preliminary or estimated amounts, which will be subject to updating as final information becomes available.

- A. Total Expenditures from all sources: Enter the total elementary or secondary expenditures for the previous fiscal year (FY20) for ALL elementary or secondary students from ALL sources (local, state, and federal).
- B. Total Capital Outlay and Debt Services: Enter the amount spent for capital outlay or debt services in FY20.
- C. Total IDEA, Part B Expenditures: Enter the total amount of federal IDEA special education grant-funded expenditures in the FY20.
- D. Total Title I, Part A Expenditures: Enter the total amount of federal ESEA Title I, part A grant-funded expenditures in the FY20.
- E. Total Title III, Parts A and B Expenditures: Enter the total amount of federal ESEA Title III, parts A & B for Limited English Proficient students grant-funded expenditures in the FY20.
- F. State/Local funds for students with disabilities: Enter the total state and local funds for special education the District received in FY20 (Including, but not limited to: spending from "circuit breaker" reimbursements or any state grant programs for special education.)
- G. State/Local funds for Title I and Title III programming: Enter the total state and local funds for programs developed under the ESEA, Title I, Part A and Title III, Parts A & B the District expended in the FY20. (For example any allowable expenditures for low income, neglected, LEP or migrant students such as salaries/fringes for core instructional staff, tutoring services, parent transportation, licenses for software or curriculum used by school - Plato or Renaissance Learning membership are examples of allowable licenses).
- H. Total Enrollment: Enter the total enrollment of ALL elementary or secondary students, including students with disabilities in the 2019-2020 school year (October 2019 SIMS).
- I. Students with an IEP: Enter the total number of elementary or secondary students with IEPs in the 2020-2021 school year.
- J. **Minimum aggregate educational expenditures for FY21 for students with disabilities: This amount must be spent for the education of students with disabilities before (or concurrently with) IDEA Part B funds during the FY21 school year. Districts should monitor this spending and, if an LEA determines that it will not or has not met the excess cost requirement at any point, it must notify the Massachusetts Department Elementary and Secondary Education (DESE). Failure to meet minimum spending requirements will be subject to repayment of IDEA Part B section 611 and 619 federal funds.**

TIP: Grant funds entered in C through E are those funds that the district **actually spent** in FY20. Any funds that were received last year and carried over for the current school year (FY21) should not be

June 2020

The EOYR-EPIMS crosswalk is a resource to help districts assign staff to functional categories, align EOYR and EPIMS reporting, and improve the comparability of EOYR data. This crosswalk is a guide to support reporting that districts can move to adopt over time. In the future, ESE plans to work to align the guidance between the EOYR and EPIMS and to add validations to the EOYR to improve data quality.

If the district pro-rates an employee’s time across more than one job in EPIMS, their salary reported in the EOYR should be likewise pro-rated.

EOYR Func Code	Function Name	EPIMS Job Code	Job Name
1110	School Committee	<i>Not reported in EPIMS</i>	
1210	Superintendent	1200	Superintendent
1220	Assistant Superintendents	1201	Asst/Deputy Supt
1230	Other District-Wide Administration	1205	Other District Administrator
1410	Business and Finance	1202	Business Official
1420	Human Resources and Benefits	1208	Human Resources Director
1430	Legal Service for School Committee	<i>Not reported in EPIMS</i>	
1435	Legal Settlements	<i>Not reported in EPIMS</i>	
1450	Administrative Technology–Districtwide	1201	Asst/Deputy Supt
		1224	Director Technology
		6140	Information Services/Tech Support
2110	Curriculum Directors and Department Heads (Supervisory)	1211	Director Pupil Personnel
2120	Curriculum Directors and Department Heads (Non-Supervisory)	1212	SPED Administrator
		1213	Director Arts
		1214	Director Assessment
		1215	Director Curriculum
		1216	Director English Language Learner
		1217	Director English
		1218	Director Foreign Languages
		1219	Director History/Social Studies
		1221	Director Mathematics
		1222	Director Reading
		1223	Director Science
		1312	School Special Education Administrator
		1320	Other School Administrator
2130	Instructional Technology Leadership and Training	1224	Director of Technology
2210	School Leadership	1305	Principal
		1310	Asst Principal
2250	Administrative Technology and Support – Schools	1224	Director Technology
		6140	Information Services/Tech Support
2305	Teachers, Classroom	2305	Teacher
		2306	Co-teacher
		2307	Virtual Course Teacher
		2325	Long-term Sub
		2310	Teacher - Support Content

EOYR Func Code	Function Name	EPIMS Job Code	Job Name
2320	Medical/ Therapeutic Services	3326	Recreation Specialist
		3327	Rehab Counselor
		3411	Audiologist
		3421	Occupational Therapist
		3431	Physical Therapist
		3441	Peripatologist
		3451	Speech Pathologist
		3461	Other Related SPED Staff
2324	Substitutes, Long Term	2325	Long-term Sub
2325	Substitutes, Short Term	<i>Not reported in EPIMS</i>	
2330	Paraprofessionals	3323	Tutor
		3324	Educational Interpreters
		4100	Paraprofessional
2340	Librarians/Media Center Directors	1220	Director Library/Media
		3330	Librarian/Media Director
2345	Distance Learning and Online Coursework	2307	Virtual Course Teacher
		2308	Virtual Course Co-Teacher
2351	Professional Development Leadership	1225	Director Professional Development
2352	Instructional Coaches	2330	Instructional Coach
2354	Stipends for teachers providing instructional coaching	<i>Not reported in EPIMS</i>	
2356	Stipends for teachers to attend professional development	<i>Not reported in EPIMS</i>	
2358	Outside professional development providers	<i>Not reported in EPIMS</i>	
2410	Textbooks	<i>Not reported in EPIMS</i>	
2415	Other Instructional Matls (Libraries)	<i>Not reported in EPIMS</i>	
2420	Instructional Equipment	<i>Not reported in EPIMS</i>	
2430	General Classroom Supplies	<i>Not reported in EPIMS</i>	
2440	Other Instructional Services	3340	Junior ROTC
2451	Instructional Hardware –Student and Staff Devices (computers)	<i>Not reported in EPIMS</i>	
2453	Instructional Hardware—All Other	<i>Not reported in EPIMS</i>	
2455	Instructional Software and Other Instructional Materials	<i>Not reported in EPIMS</i>	
2710	Guidance incl Adjustment Counselors	1210	Supervisor/Director of Guidance
		3328	Work Study Coordinator
		3329	Guidance Counselor
		3333	Pathways Coordinator
		3350	School Adjustment Counselor/Non-SPED
		3351	School Adjustment Counselor/SPED
2720	Testing and Assessment	3325	Diagnostic/Evaluation Staff
2800	Psychological Services	3360	School Psychologist/Non-SPED
		3361	School Psychologist/SPED
		3370	School Social Worker/Non-SPED
		3371	School Social Worker/SPED
3100	Attendance and Parent Liaison Services	3332	Family Engagement Coordinator
3200	Medical/Health Services	1226	School Nurse Leader
		5010	Physician
		5015	Psychiatrist
		5020	School Nurse/Non-SPED
		5021	School Nurse/SPED
3300	Transportation Services	<i>Not reported in EPIMS</i>	
3400	Food Services	<i>Not reported in EPIMS</i>	
3510	Athletics	<i>Not reported in EPIMS</i>	
3520	Other Student Activities	<i>Not reported in EPIMS</i>	

EOYR Func Code	Function Name	EPIMS Job Code	Job Name
3600	School Security	3331	School Resource Officer
4110	Custodial Services	Not reported in EPIMS	
4120	Heating of Buildings	Not reported in EPIMS	
4130	Utility Services	Not reported in EPIMS	
4210	Maintenance of Grounds	Not reported in EPIMS	
4220	Maintenance of Buildings	Not reported in EPIMS	
4225	Building Security System	Not reported in EPIMS	
4230	Maintenance of Equipment	Not reported in EPIMS	
4300	Extraordinary Maintenance	Not reported in EPIMS	
4400	Technology Infrastructure, Maintenance, and Support—Salaries	1201	Asst/Deputy Supt
		1224	Director Technology
		6140	Information Services/Tech Support
4450	Technology Infrastructure, Maintenance, and Support—All Other	Not reported in EPIMS	
5100	Employer Retirement Contributions	Not reported in EPIMS	
5150	Employee Separation Costs	Not reported in EPIMS	
5200	Insurance for Active Employees	Not reported in EPIMS	
5250	Insurance for Retired School Employees	Not reported in EPIMS	
5260	Other Non-Employee Insurance	Not reported in EPIMS	
5300	Rental Lease of Equipment	Not reported in EPIMS	
5350	Rental Lease of Buildings	Not reported in EPIMS	
5400	Short Term Interest RANS	Not reported in EPIMS	
5450	Short Term Interest BANS	Not reported in EPIMS	
5500	Other Fixed Charges	Not reported in EPIMS	
5550	School Crossing Guards	Not reported in EPIMS	
5990	Indirect Cost Transfers	Not reported in EPIMS	
6200	Civic Activities	Not reported in EPIMS	
6300	Recreation Services	Not reported in EPIMS	
6800	Health Services to Non-Public Schools	Not reported in EPIMS	
6900	Transportation to Non-Public Schools	Not reported in EPIMS	
6910	Non-public transportation in-district	Not reported in EPIMS	
6920	Non-public transportation out-of-district	Not reported in EPIMS	
7100	Purchase of Land and Buildings (7100, 7200)	Not reported in EPIMS	
7200	Purchase of Land and Buildings (7100, 7200)	Not reported in EPIMS	
7300	Equipment (7300, 7400)	Not reported in EPIMS	
7350	Capital Technology	Not reported in EPIMS	
7400	Equipment (7300, 7400)	Not reported in EPIMS	
7500	Motor Vehicles (7500, 7600)	Not reported in EPIMS	
7600	Motor Vehicles (7500, 7600)	Not reported in EPIMS	
8100	Debt Retirement/School Construction	Not reported in EPIMS	
8200	Debt Service/School Construction	Not reported in EPIMS	
8400	Debt Service/Educ and Other (8400, 8600)	Not reported in EPIMS	
8600	Debt Service/Educ and Other (8400, 8600)	Not reported in EPIMS	
9100	Tuition to Mass. Schools	Not reported in EPIMS	
9110	Tuition for School Choice	Not reported in EPIMS	
9120	Tuition to Commonwealth Charter Schools	Not reported in EPIMS	
9125	Tuition to Horace Mann Charter Schools	Not reported in EPIMS	
9200	Tuition to Out-of-State Schools	Not reported in EPIMS	
9300	Tuition to Non-Public Schools	Not reported in EPIMS	
9400	Tuition to Collaboratives	Not reported in EPIMS	
9500	Regional School Assessment	Not reported in EPIMS	
9600	Out-of-district Transportation	Not reported in EPIMS	