



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

***End-of-Year Financial Report***  
***2021-2022***

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*INCLUDING 2022-2023 SCHOOL BUDGET (SCHEDULE 19)*

PLEASE SUBMIT BY SEPTEMBER 30, 2022

For all information related to the FY22 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 September 30, 2022**

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 September 30, 2022. 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 (2022-2023).

Schedule 20 includes non-instructional grant spending

## ORGANIZATION OF THE EXCEL END OF YEAR REPORT WORKBOOK

There are nine worksheets on the 22eoy file. In order to move from one worksheet to another, simply place the cursor arrow over the desired sheet tab and click. The contents of the sheet will then appear. A brief description of these sheets follows:

<b>eoy22</b>	This is the main body of the report complete with all of the required schedules and a summary table of expenditures across fund types.
<b>schedule3</b>	School based and districtwide instructional expenditures are entered on this sheet (see the computer instructions included with the Schedule 3 line descriptions). Even if your district only operates one school, all 2000 series instructional expenditures must be entered on this worksheet.
<b>schedule3_total</b>	Schedule 3 instructional expenditures are automatically totaled on this sheet from the data entered on the districtwide and school reports.
<b>schedule18</b>	This sheet includes a survey asking for key teachers' contract data.
<b>schedule20</b>	This schedule includes non-instructional expenditures from federal and state grants.
<b>reports</b>	This sheet includes actual and budgeted Net School Spending reports, and a three year (FY20-FY22) comparison of selected line items.
<b>edits</b>	There is a macro on this sheet that will assist users in identifying and correcting any inconsistencies in their reports prior to submission. Generate the list of edits by clicking on the button in the upper right-hand corner of the worksheet.
<b>comments</b>	Provide any comments or explanations on this sheet.
<b>calcmisc</b>	This sheet includes underlying data and calculations that support other parts of the report.
<b>excess cost</b>	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 (22eoy???.xls where ??? is the district 3 digit lea code) of the downloaded file must be retained for the macros to work.**
2. DO NOT OPEN FILE IN THE PORTAL! DOWNLOAD AND SAVE THE FILE TO YOUR COMPUTER PRIOR TO WORKING ON THE FILE.
3. Open the 2021-2022 End of Year Report spreadsheet .
4. Enter all information into Schedule 3 before completing Schedules 1, 2, 4, 7, and 20. 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. Note that if CvRF funds received in FY22 were used to fund expenditures prior to July 1, 2021, those revenues and expenditures should not be reported on the FY22 EOYR. You will need to reduce the revenues prepopulated on line 300 on Schedule 1 by the amount that was spent and amend your FY21 report to include those revenues on line 300 and report the expenditures under DESE administered federal grants. ESSER funds, however, should be reported on a cash basis, meaning that the funds should be reported as expended in the year that the revenue was received even if they were used to support a prior year expenditure.

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 school 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 FY22, 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 FY22 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 FY21 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 FY22. 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 FY22 END OF YEAR FINANCIAL REPORT

**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

		1	2	3	4	5	6
		REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>I. REVENUES</b>							
<b>Line</b>	<b>A. REVENUE FROM LOCAL SOURCES</b>						
15	10 Assessments Received by Regional Schools						0
16	20 E & D Fund Appropriations FY22: Revenues to Regional District						0
17	30 Tuition From Individuals						0
18	40 Tuition From Other Districts in Comm.						0
19	50 Tuition From Districts in Other States						0
20	60 Previous Yr Unexpended Encumbrances (Carry Forward)						0
21	<b>70 Transportation Fees</b>						0
22	80 Earnings on Investments						0
23	90 Rental of School Facilities						0
24	100 Other Revenue						0
25	<b>101 Medical Care and Assistance</b>						0
26	<b>105 Non Revenue Receipts</b>						0
27	<b>110 TOTAL REVENUE FROM LOCAL SOURCES</b>	0	0	0	0	0	0
<b>B. REVENUE FROM STATE AID</b> -----State aid is not reported by program -----							
29	125 School Aid (Chapter 70)					0	0
30	130 Mass School Building Authority - Construction Aid	Contract			Other		0
31	140 Pupil Transportation (Ch. 71,71A,71B,74)					0	0
32	170 Charter Tuition Reimbursements and Charter Facilities Aid	Chtr Reimb	0		Facilities	0	0
33	180 Circuit Breaker						0
34	190 Foundation Reserve, State Impact Aid, and Regional Bonus Aid					0	0
35	<b>200 TOTAL REVENUE FROM STATE AID</b>					0	0

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

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

**SCHEDULE 1 PART I. REVENUE (CONTINUED)**

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

**C. REVENUE FROM FEDERAL GRANTS AND CONTRACTS**

Line Number

- 300 | Report on line 300, by program area, federal grant revenues received directly from DESE for FY22.
  
- 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 grant revenues received directly from DESE for FY22. 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, 2022. 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, 2022. 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	DESE Administered Grants	0	0	0	0	0
39	481	Other Federal Grants					0
40	490	<b>TOTAL REVENUE FEDERAL GRANTS</b>	0	0	0	0	0

D. REVENUE FROM STATE GRANTS

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

E. REVENUE- REVOLVING & SPECIAL FUNDS

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

**SCHEDULE 1 PART II EXPENDITURES**

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

A. EXPENDITURES BY SCHOOL COMMITTEE

Record expenditures by the school committee for educational purposes during the fiscal year ended June 30, 2022 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 (1230).

SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES  
A. BY SCHOOL COMMITTEE

	1	2	3	4	5	6
	REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>School Committee (1110)</b>						
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	<b>Sub-total</b>			0	0
<b>Superintendent (1210)</b>						
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	<b>Sub-total</b>			0	0
<b>Assistant Superintendents (1220)</b>						
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	<b>Sub-total</b>			0	0
<b>Other District-Wide Administration (1230)</b>						
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	<b>Sub-total</b>			0	0

**SCHEDULE 1 PART II EXPENDITURES**

A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

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



SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES  
A. BY SCHOOL COMMITTEE

	1	2	3	4	5	6
	REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Business and Finance (1410)</b>						
92	781	Professional Salaries (01)				0
93	782	Clerical Salaries (02)				0
94	783	Other Salaries (03)				0
95	784	Contracted Services (04)				0
96	785	Supplies and Materials (05)				0
97	786	Other Expenses (06)				0
98	789	<b>Sub-total</b>			0	0
<b>Human Resources and Benefits (1420)</b>						
100	801	Professional Salaries (01)				0
101	802	Clerical Salaries (02)				0
102	803	Other Salaries (03)				0
103	804	Contracted Services (04)				0
104	805	Supplies and Materials (05)				0
105	806	Other Expenses (06)				0
106	809	<b>Sub-total</b>			0	0
<b>Legal Service for School Committee (1430)</b>						
108	821	Professional Salaries (01)				0
109	822	Clerical Salaries (02)				0
110	823	Other Salaries (03)				0
111	824	Contracted Services (04)				0
112	825	Supplies and Materials (05)				0
113	826	Other Expenses (06)				0
114	829	<b>Sub-total</b>			0	0
<b>Legal Settlements (1435)</b>						
116	844	Contracted Services (04)				0
117	845	Supplies and Materials (05)				0
118	846	Other Expenses (06)				0
119	849	<b>Sub-total</b>	0	0	0	0

**SCHEDULE 1 PART II A. EXPENDITURES**

A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

- |          |  |
|----------|--|
| 864-869  | Record expenditures for Administrative Technology--Districtwide (1450) Report all technology costs related to running the district, including computers, printers, copiers, and software (data systems, MIS). Report software systems related to curriculum, lesson planning and assessment in the 2000 series. Report all others here (e.g., systems related to grades, parent notification, attendance, and finance and operations). |
| 881-1409 | DO NOT RECORD ANY 2000 FUNCTION CODE EXPENDITURES HERE. PLEASE COMPLETE SCHEDULE 3 AND THESE EXPENSES WILL AUTOMATICALLY FILL IN.  |

SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES  
A. BY SCHOOL COMMITTEE

	1	2	3	4	5	6
	REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Administrative Technology—Districtwide (1450)</b>						
121	864	Contracted Services (04)				0
122	865	Supplies and Materials (05)				0
123	866	Other Expenses (06)				0
124	869	<b>Sub-total</b>			0	0
<b>Curriculum Directors and Department Heads (Supervisory) (2110)</b>						
126	881	Professional Salaries (01)	0	0		0
127	882	Clerical Salaries (02)	0	0		0
128	883	Other Salaries (03)	0	0		0
129	884	Contracted Services (04)	0	0		0
130	885	Supplies and Materials (05)	0	0		0
131	886	Other Expenses (06)	0	0		0
132	889	<b>Sub-total</b>	0	0		0
<b>Curriculum Directors and Department Heads (Non-Supervisory) (2120)</b>						
134	901	Professional Salaries (01)	0	0		0
135	902	Clerical Salaries (02)	0	0		0
136	903	Other Salaries (03)	0	0		0
137	904	Contracted Services (04)	0	0		0
138	905	Supplies and Materials (05)	0	0		0
139	906	Other Expenses (06)	0	0		0
140	909	<b>Sub-total</b>	0	0		0
<b>Instructional Technology Leadership and Training (2130)</b>						
142	911	Professional Salaries (01)	0	0		0
143	912	Clerical Salaries (02)	0	0		0
144	913	Other Salaries (03)	0	0		0
145	914	Contracted Services (04)	0	0		0
146	915	Supplies and Materials (05)	0	0		0
147	916	Other Expenses (06)	0	0		0
148	917	<b>Sub-total</b>	0	0		0
<b>School Leadership-Building (2210)</b>						
150	921	Professional Salaries (01)			0	0
151	922	Clerical Salaries (02)			0	0
152	923	Other Salaries (03)			0	0
153	924	Contracted Services (04)			0	0
154	925	Supplies and Materials (05)			0	0
155	926	Other Expenses (06)			0	0
156	929	<b>Sub-total</b>			0	0



SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES  
A. BY SCHOOL COMMITTEE

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

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

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

**Teachers (2305)**

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

165	1041	Professional Salaries (01)	0	0	0	0	0
166	1042	Clerical Salaries (02)	0	0	0	0	0
167	1043	Other Salaries (03)	0	0	0	0	0
168	1044	Contracted Services (04)	0	0	0	0	0
169	1045	Supplies and Materials (05)	0	0	0	0	0
170	1046	Other Expenses (06)	0	0	0	0	0
171	1049	<b>Sub-total</b>	0	0	0	0	0



SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES  
A. BY SCHOOL COMMITTEE

	1	2	3	4	5	6
	REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Substitutes, Long Term (2324)</b>						
173	1051	Professional Salaries (01)	0	0	0	0
174	1053	Other Salaries (03)	0	0	0	0
175	1054	Contracted Services (04)	0	0	0	0
176	1059	<b>Sub-total</b>	0	0	0	0
<b>Substitutes, Short Term (2325)</b>						
178	1063	Other Salaries (03)	0	0	0	0
179	1064	Contracted Services (04)	0	0	0	0
180	1069	<b>Sub-total</b>	0	0	0	0
<b>All Non-Clerical Paraprofessionals/Instructional Assistants (2330)</b>						
182	1083	Other Salaries (03)	0	0	0	0
183	1084	Contracted Services (04)	0	0	0	0
184	1089	<b>Sub-total</b>	0	0	0	0
<b>Librarians and Media Center Directors (2340)</b>						
186	1101	Professional Salaries (01)			0	0
187	1102	Clerical Salaries (02)			0	0
188	1103	Other Salaries (03)			0	0
189	1109	<b>Sub-total</b>			0	0
<b>Distance Learning and Online Coursework (2345)</b>						
191	1111	Contracted Services (04)	0	0	0	0
192	1112	Supplies and Materials (05)	0	0	0	0
193	1113	Other Expenses (06)	0	0	0	0
194	1115	<b>Sub-total</b>	0	0	0	0
<b>Professional Development Leadership (2351)</b>						
196	1121	Professional Salaries (01)			0	0
197	1122	Clerical Salaries (02)			0	0
198	1123	Other Salaries (03)			0	0
199	1124	Contracted Services (04)			0	0
200	1125	Supplies and Materials (05)			0	0
201	1126	Other Expenses (06)			0	0
202	1129	<b>Sub-total</b>			0	0
<b>Instructional Coaches (2352)</b>						
204	1131	Professional Salaries (01)	0	0	0	0
205	1134	Contracted Services (04)	0	0	0	0
206	1135	Supplies and Materials (05)	0	0	0	0
207	1136	Other Expenses (06)	0	0	0	0
208	1139	<b>Sub-total</b>	0	0	0	0
<b>Stipends for Teachers Providing Instructional Coaching (2354)</b>						
210	1151	Professional Salaries (01)	0	0	0	0
<b>Costs for Instructional Staff to Attend Professional Development (2356)</b>						
212	1171	Professional Salaries (01)	0	0	0	0
213	1173	Other Salaries (03)	0	0	0	0
214	1175	Supplies and Materials (05)	0	0	0	0
215	1176	Other Expenses (06)	0	0	0	0
216	1179	<b>Sub-total</b>	0	0	0	0
<b>Outside Professional Development Providers for Instructional Staff (2358)</b>						
218	1194	Contracted Services (04)	0	0	0	0
219	1195	Supplies and Materials (05)	0	0	0	0
220	1196	Other Expenses (06)	0	0	0	0
221	1199	<b>Sub-total</b>	0	0	0	0





SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES  
A. BY SCHOOL COMMITTEE

	1	2	3	4	5	6
	REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Textbooks (2410)</b>						
223	1205	Supplies and Materials (05)	0	0	0	0
<b>Other Instructional Materials (2415)</b>						
225	1224	Contracted Services (04)	0	0	0	0
226	1225	Supplies and Materials (05)	0	0	0	0
227	1226	Other Expenses (06)	0	0	0	0
228	1229	<b>Sub-total</b>	0	0	0	0
<b>Instructional Equipment (2420)</b>						
230	1244	Contracted Services (04)	0	0	0	0
231	1245	Supplies and Materials (05)	0	0	0	0
232	1246	Other Expenses (06)	0	0	0	0
233	1249	<b>Sub-total</b>	0	0	0	0
<b>General Supplies (2430)</b>						
235	1265	Supplies and Materials (05)	0	0	0	0
<b>Other Instructional Services (2440)</b>						
237	1283	Other Salaries (03)	0	0	0	0
238	1284	Contracted Services (04)	0	0	0	0
239	1285	Supplies and Materials (05)	0	0	0	0
240	1286	Other Expenses (06)	0	0	0	0
241	1289	<b>Sub-total</b>	0	0	0	0
<b>Instructional Hardware –Student and Staff Devices (computers) (2451)</b>						
243	1304	Contracted Services (04)	0	0	0	0
244	1305	Supplies and Materials (05)	0	0	0	0
245	1306	Other Expenses (06)	0	0	0	0
246	1309	<b>Sub-total</b>	0	0	0	0
<b>Instructional Hardware—All Other (2453)</b>						
248	1324	Contracted Services (04)	0	0	0	0
249	1325	Contracted Services (04)	0	0	0	0
250	1326	Other Expenses (06)	0	0	0	0
251	1329	<b>Sub-total</b>	0	0	0	0



SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES  
A. BY SCHOOL COMMITTEE

	1	2	3	4	5	6
	REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Instructional Software and Other Instructional Materials (2455)</b>						
253	1344	Contracted Services (04)	0	0	0	0
254	1345	Supplies and Materials (05)	0	0	0	0
255	1346	Other Expenses (06)	0	0	0	0
256	1349	<b>Sub-total</b>	0	0	0	0
<b>Guidance Including Guidance Counselors and Adjustment Counselors (2710)</b>						
258	1361	Professional Salaries (01)	0	0	0	0
259	1362	Clerical Salaries (02)	0	0	0	0
260	1363	Other Salaries (03)	0	0	0	0
261	1364	Contracted Services (04)	0	0	0	0
262	1365	Supplies and Materials (05)	0	0	0	0
263	1366	Other Expenses (06)	0	0	0	0
264	1369	<b>Sub-total</b>	0	0	0	0
<b>Testing and Assessment (2720)</b>						
266	1381	Professional Salaries (01)	0	0	0	0
267	1382	Clerical Salaries (02)	0	0	0	0
268	1383	Other Salaries (03)	0	0	0	0
269	1384	Contracted Services (04)	0	0	0	0
270	1385	Supplies and Materials (05)	0	0	0	0
271	1386	Other Expenses (06)	0	0	0	0
272	1389	<b>Sub-total</b>	0	0	0	0
<b>Psychological Services (2800)</b>						
274	1401	Professional Salaries (01)	0	0	0	0
275	1402	Clerical Salaries (02)	0	0	0	0
276	1403	Other Salaries (03)	0	0	0	0
277	1404	Contracted Services (04)	0	0	0	0
278	1405	Supplies and Materials (05)	0	0	0	0
279	1406	Other Expenses (06)	0	0	0	0
280	1409	<b>Sub-total</b>	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
<b>Attendance and Parent Liaison Services (3100)</b>						
282	1421	Professional Salaries (01)				0
283	1422	Clerical Salaries (02)				0
284	1423	Other Salaries (03)				0
285	1424	Contracted Services (04)				0
286	1425	Supplies and Materials (05)				0
287	1426	Other Expenses (06)				0
288	1429	<b>Sub-total</b>			0	0
<b>Medical/Health Services (3200)</b>						
290	1441	Professional Salaries (01)				0
291	1442	Clerical Salaries (02)				0
292	1443	Other Salaries (03)				0
293	1444	Contracted Services (04)				0
294	1445	Supplies and Materials (05)				0
295	1446	Other Expenses (06)				0
296	1449	<b>Sub-total</b>			0	0
<b>Transportation Services (3300)</b>						
298	1461	Professional Salaries (01)				0
299	1462	Clerical Salaries (02)				0
300	1463	Other Salaries (03)				0
301	1464	Contracted Services (04)				0
302	1465	Supplies and Materials (05)				0
303	1466	Other Expenses (06)				0
304	1469	<b>Sub-total</b>	0	0	0	0
<b>Food Services (3400)</b>						
306	1481	Professional Salaries (01)				0
307	1482	Clerical Salaries (02)				0
308	1483	Other Salaries (03)				0
309	1484	Contracted Services (04)				0
310	1485	Supplies and Materials (05)				0
311	1486	Other Expenses (06)				0
312	1489	<b>Total</b>			0	0

**SCHEDULE 1 PART II EXPENDITURES**

A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

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

SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES  
A. BY SCHOOL COMMITTEE

	1	2	3	4	5	6
	REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Athletics (3510)</b>						
314	1501	Professional Salaries (01)				0
315	1502	Clerical Salaries (02)				0
316	1503	Other Salaries (03)				0
317	1504	Contracted Services (04)				0
318	1505	Supplies and Materials (05)				0
319	1506	Other Expenses (06)				0
320	1509	<b>Sub-total</b>			0	0
<b>Other Student Activities (3520)</b>						
322	1521	Professional Salaries (01)				0
323	1522	Clerical Salaries (02)				0
324	1523	Other Salaries (03)				0
325	1524	Contracted Services (04)				0
326	1525	Supplies and Materials (05)				0
327	1526	Other Expenses (06)				0
328	1529	<b>Sub-total</b>			0	0
<b>School Security (3600)</b>						
330	1541	Professional Salaries (01)				0
331	1542	Clerical Salaries (02)				0
332	1543	Other Salaries (03)				0
333	1544	Contracted Services (04)				0
334	1545	Supplies and Materials (05)				0
335	1546	Other Expenses (06)				0
336	1549	<b>Sub-total</b>			0	0
<b>Custodial Services (4110)</b>						
338	1561	Professional Salaries (01)				0
339	1562	Clerical Salaries (02)				0
340	1563	Other Salaries (03)				0
341	1564	Contracted Services (04)				0
342	1565	Supplies and Materials (05)				0
343	1566	Other Expenses (06)				0
344	1569	<b>Sub-total</b>			0	0

**SCHEDULE 1 PART II EXPENDITURES**

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

Line Number

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



SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES  
A. BY SCHOOL COMMITTEE

		1	2	3	4	5	6
		REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
	<b>Heating of Buildings (4120)</b>						
346	1574	Contracted Services (04)					0
347	1575	Supplies and Materials (05)					0
348	1576	Other Expenses (06)					0
349	1579	<b>Sub-total</b>				0	0
	<b>Utility Services (4130)</b>						
351	1584	Contracted Services (04)					0
352	1585	Supplies and Materials (05)					0
353	1586	Other Expenses (06)					0
354	1589	<b>Sub-total</b>				0	0
	<b>Maintenance of Grounds (4210)</b>						
356	1591	Professional Salaries (01)					0
357	1592	Clerical Salaries (02)					0
358	1593	Other Salaries (03)					0
359	1594	Contracted Services (04)					0
360	1595	Supplies and Materials (05)					0
361	1596	Other Expenses (06)					0
362	1599	<b>Sub-total</b>				0	0
	<b>Maintenance of Buildings (4220)</b>						
364	1601	Professional Salaries (01)					0
365	1602	Clerical Salaries (02)					0
366	1603	Other Salaries (03)					0
367	1604	Contracted Services (04)					0
368	1605	Supplies and Materials (05)					0
369	1606	Other Expenses (06)					0
370	1609	<b>Sub-total</b>				0	0
	<b>Building Security System (4225)</b>						
372	1614	Contracted Services (04)					0
373	1615	Supplies and Materials (05)					0
374	1616	Other Expenses (06)					0
375	1619	<b>Sub-total</b>				0	0

**SCHEDULE 1 PART II EXPENDITURES**

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

Line Number

- 1621-1629 Record expenditures for Maintenance of Equipment (4230) including salaries of repair personnel, supplies, materials and tools, equipment parts, and replacement of equipment and furnishings.
- 1634-1639 Record expenditures for Extraordinary Maintenance (4300) defined in 603 CMR 10.02. DO NOT report employee salaries in this category. Record these expenditures in lines 1593 or 1603. Expenditures can include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4000 account expenditure must not exceed the per project dollar limit for extraordinary maintenance (\$150,000).
- 1641-1649 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
<b>Maintenance of Equipment (4230)</b>						
377	1621	Professional Salaries (01)				0
378	1622	Clerical Salaries (02)				0
379	1623	Other Salaries (03)				0
380	1624	Contracted Services (04)				0
381	1625	Supplies and Materials (05)				0
382	1626	Other Expenses (06)				0
383	1629	<b>Sub-total</b>			0	0
<b>Extraordinary Maintenance (4300)</b>						
385	1634	Contracted Services (04)				0
386	1635	Supplies and Materials (05)				0
387	1636	Other Expenses (06)				0
388	1639	<b>Sub-total</b>			0	0
<b>Technology Infrastructure, Maintenance, and Support-Salaries (4400)</b>						
390	1641	Professional Salaries (01)				0
391	1642	Clerical Salaries (02)				0
392	1643	Other Salaries (03)				0
393	1649	<b>Sub-total</b>			0	0
<b>Technology Infrastructure, Maintenance, and Support—All Other (4450)</b>						
395	1654	Contracted Services (04)				0
396	1655	Supplies and Materials (05)				0
397	1656	Other Expenses (06)				0
398	1659	<b>Sub-total</b>			0	0

**SCHEDULE 1 PART II EXPENDITURES**

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

Line Number

- 1661 Record expenditures for Employee Benefits and Insurance. These costs shall include Employer Retirement Contributions (5100), 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 R+A1044ental-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 [Maintain Lease Schedule].
- 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
	<b>Employer Retirement Contributions (5100)</b>						
400	1661 Employer Retirement Contributions (5100)						0
	<b>Employee Separation Costs (5150)</b>						
402	1664 Professional Salaries (01)						
403	1665 Clerical Salaries (02)						
404	1666 Other Salaries (03)						
405	1667 Contracted Services (04)						
406	1669 <b>Sub-total</b>					0	0
	<b>Insurance (5200)</b>						
408	1672 Insurance for Active Employees (5200)						0
409	1673 Insurance for Retired School Employees (5250)						0
410	1674 Other Non Employee Insurance (5260)						0
411	1679 <b>Sub-total</b>					0	0
	<b>Rental Lease, Interest &amp; Other Fixed Charges (5300, 5400, 5500)</b>						
413	1681 Rental-Lease Equipment (5300)						0
414	1682 Rental-Lease Buildings (5350)						0
415	1683 Short-Term Interest RAN's (5400)						0
416	1684 Short Term Interest-BAN's (5450)						0
417	1685 Other Fixed Charges (5500)						0
418	1686 School Crossing Guards (5550)						0
419	1689 <b>Sub-total</b>					0	0
	<b>Civic Activities and Community Services (6200)</b>						
421	1701 Professional Salaries (01)						0
422	1702 Clerical Salaries (02)						0
423	1703 Other Salaries (03)						0
424	1704 Contracted Services (04)						0
425	1705 Supplies and Materials (05)						0
426	1706 Other Expenses (06)						0
427	1709 <b>Sub-total</b>	0	0	0	0	0	0
	<b>Recreation (6300)</b>						
429	1711 Professional Salaries (01)						0
430	1712 Clerical Salaries (02)						0
431	1713 Other Salaries (03)						0
432	1714 Contracted Services (04)						0
433	1715 Supplies and Materials (05)						0
434	1716 Other Expenses (06)						0
435	1719 <b>Sub-total</b>					0	0
	<b>Health Non-Public Schools (6800)</b>						
437	1721 Professional Salaries (01)						0
438	1722 Clerical Salaries (02)						0
439	1723 Other Salaries (03)						0
440	1724 Contracted Services (04)						0
441	1725 Supplies and Materials (05)						0
442	1726 Other Expenses (06)						0
443	1729 <b>Sub-total</b>	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 FY23 TUITION AS AN FY22 EXPENDITURE. PREPAID TUITION IS AN ASSET THAT SHOULD BE EXPENSED IN THE YEAR THAT IT WAS FOR. INCLUDE PREPAID TUITION WITH FY21 FUNDS AS AN FY22 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
<b>Transportation Non-Public (6900)</b>						
445	1731	Professional Salaries (01)				0
446	1732	Clerical Salaries (02)				0
447	1733	Other Salaries (03)				0
448	1734	Contracted Services (04)				0
449	1735	Supplies and Materials (05)				0
450	1736	Other Expenses (06)				0
451	1739	<b>Sub-total</b>	0	0	0	0
<b>Asset Acquisition &amp; Improvement (7000)</b>						
453	1741	Purchase of Land & Buildings (7100, 7200)				0
454	1742	Equipment (7300, 7400)				0
455	1743	Capital Technology (7350)				0
456	1744	Motor Vehicles (7500, 7600)				0
457	1749	<b>Sub-total</b>			0	0
<b>Long Term Debt (8000)</b>						
459	1751	Debt Retirement/Sch Construction (8100)				0
460	1752	Debt Service/Sch Construction (8200)				0
461	1753	Debt Service/Educ. & Other (8400, 8600)				0
462	1759	<b>Sub-total</b>			0	0
<b>Payments to Other Districts (9000)</b>						
464	1770	Tuition to Mass. Public Schools (9100)		0		0
465	1780	School Choice Tuition (9110)	0	0		0
466	1790	Tuition to Commonwealth Charter Schools (9120)	0	0		0
467	1795	Tuition to Horace Mann Charter Schools (9125)				0
468	1796	<b>Charter Transportation Tuition (9130)</b>			0	0
469	1800	Tuition to Out-of-State Schools (9200)				0
470	1810	Tuition to Non-Public Schools (9300)				0
471	1820	Tuition to Collaboratives (9400)				0
472	1840	<b>Sub-total</b>	0	0	0	0
473	1850	<b>TOTAL EXPENDITURES BY SCHOOL COMMITTEE</b>	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, 2022 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 [Maintain Lease Schedule].
- 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
481	1900	School Committee (1110)				0
482	1910	Business and Finance (1410)				0
483	1912	Human Resources and Benefits (1420)				0
484	1914	Legal Services for School Committee (1430)				0
485	1916	Legal Settlements (1435)				0
486	1920	Administrative Technology-Districtwide (1450)				0
487	1930	Librarians and Media Center Directors (2340)			0	0
488	1935	Other Instructional Materials (2415)			0	0
489	1940	Health Services (3200)				0
490	1950	<b>Pupil Transportation (3300)</b>				0
491	1960	School Security (3600)				0
492	1970	School Custodial Services (4110)				0
493	1972	Heating of School Buildings (4120)				0
494	1974	School Utility Services (4130)				0
495	1975	Maintenance of School Grounds (4210)				0
496	1976	Maintenance of School Buildings (4220)				0
497	1978	School Building Security System (4225)				0
498	1979	Maintenance of School Equipment (4230)				0
499	1990	Extraordinary Maintenance (4300)				0
500	1995	Technology Infrastructure, Maintenance, and Support-Salaries (4400)				0
501	1996	Technology Infrastructure, Maintenance, and Support-All Other (4450)				0
502	2000	Employer Retirement Contributions (5100)				0
		<b>Employee Separation Costs (5150)</b>				
504	2003	Professional Salaries (01)				0
505	2004	Clerical Salaries (02)				0
506	2005	Other Salaries (03)				0
507	2006	Contracted Services (04)				0
508	2007	<b>Sub-total</b>				0
509	2010	Insurance For Active Employees (5200)				0
510	2020	Insurance For Retired School Employees (5250)				0
511	2030	Other Non-Employee Insurance (5260)				0
512	2040	Rental-Lease Equipment (5300)				0
513	2050	Rental-Lease Buildings (5350)				0
514	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.
- ! 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
515	2065	Short Term Interest - Bans (5450)				0
516	2070	Other Fixed Charges (5500)				0
517	2075	School Crossing Guards (5550)				0
518	2080	Health Non-Public Schools (6800)				0
519	2090	Transportation Non-Public Schools (6900)				0
520	2100	Purchase of Land & Buildings (7100, 7200)				0
521	2110	Equipment (7300, 7400)				0
522	2115	Capital Technology (7350)				0
523	2120	Motor Vehicles (7500, 7600)				0
524	2130	Long-Term Debt Retire/Sch Construction (8100)				0
525	2140	Long-Term Debt Service/Sch Construction (8200)				0
526	2200	Long-Term Debt Service/Educ & Other (8400, 8600)				0
		<b>Payments to Other Districts (9000)</b>				
528	2210	Tuition to Mass. Public Schools (9100)	0			0
529	2220	School Choice Tuition (9110)	0			0
530	2230	Tuition to Commonwealth Charter Schools (9120)	0			0
531	2235	Tuition to Horace Mann Charter Schools (9125)				0
532	2236	Charter Transportation Tuition (9130)			0	0
533	2240	Tuition to Out-of-State Schools (9200)				0
534	2250	Tuition to Non-Public Schools (9300)				0
535	2260	Tuition to Collaboratives (9400)				0
536	2270	Regional School Assessment (9500)				0
537	2280	<i>Sub-total</i>	0	0	0	0
538	2290	<b>TOTAL EXPENDITURES BY CITY OR TOWN</b>	0	0	0	0

## SCHEDULE 1 PART II EXPENDITURES

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

All expenditures on this schedule are to be reported by function on Lines 2801-3080. Record all Revolving Fund expenditures in Columns 7 through 11. Revolving fund accounts may be expended by the school committee without further appropriation or action by the local appropriating authority. The use of revolving funds is controlled by statute and such accounts may be established for particular types of receipts as permitted by law. Include funds expended for all objects of expenditures (i.e. salaries, supplies and materials, other expenses and equipment) by functional codes (1000-9000). 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, instructional spending is populated from Schedule 3 and non-instructional spending is populated from Schedule 20
2. Report expenditures for IDEA (Fund Code 240) from July 1 to June 30, instructional spending is populated from Schedule 3 and non-instructional spending is populated from Schedule 20
3. Report expenditures for other federal grants administered by DESE from July 1 to June 30, instructional spending is populated from Schedule 3 and non-instructional spending is populated from Schedule 20
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. Instructional spending is populated from Schedule 3 and non-instructional spending is populated from Schedule 20
5. Report expenditures from state funds distributed by DESE from July 1 to June 30, instructional spending is populated from Schedule 3 and non-instructional spending is populated from Schedule 20
6. Report expenditures from all other state grants not distributed through DESE from July 1 to June 30, instructional spending is populated from Schedule 3 and non-instructional spending is populated from Schedule 20
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 Nutrition Program (MGL Ch. 548, Sec. 3 and 4, Acts of 1948). Also include expenditures from CvRF school nutrition funds.
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 Nutrition	Other Local Receipts	Total
547	2801	School Committee (1110)	0	0	0	0	0						0
548	2802	Superintendent (1210)	0	0	0	0	0						0
549	2803	Assistant Superintendents (1220)	0	0	0	0	0						0
550	2804	Other District-Wide Administration (1230)	0	0	0	0	0						0
551	2805	Business and Finance (1410)	0	0	0	0	0						0
552	2806	Human Resources and Benefits (1420)	0	0	0	0	0						0
553	2807	Legal Service For School Committee (1430)	0	0	0	0	0						0
554	2808	Legal Settlements (1435)	0	0	0	0	0						0
555	2809	Administrative Technology--Districtwide (1450)	0	0	0	0	0						0
		<b>Instruction</b>											
557	2810	Curriculum Directors and Dept. Heads (Supervisory) (2110)	0	0	0	0	0	0	0	0			0
558	2811	Curriculum Directors and Dept. Heads (Non-Supervisory) (2120)	0	0	0	0	0	0	0	0			0
559	2812	Instructional Technology Leadership and Training (2130)	0	0	0	0	0	0	0	0			0
560	2814	School Leadership-Building (2210)	0	0	0	0	0	0	0	0			0
561	2815	Administrative Technology and Support - Schools (2250)	0	0	0	0	0	0	0	0			0
562	2816	Teachers, Classroom (2305)	0	0	0	0	0	0	0	0			0
563	2817	Medical/ Therapeutic Services (2320)	0	0	0	0	0	0	0	0			0
564	2818	Substitutes, Long Term (2324)	0	0	0	0	0	0	0	0			0
565	2819	Substitutes, Short Term (2325)	0	0	0	0	0	0	0	0			0
566	2820	Non-Clerical Paraprofs./Instructional Assistants (2330)	0	0	0	0	0	0	0	0			0
567	2821	Librarians and Media Center Directors (2340)	0	0	0	0	0	0	0	0			0
568	2822	Distance Learning and Online Coursework (2345)	0	0	0	0	0	0	0	0			0
569	2823	Professional Development Leadership (2351)	0	0	0	0	0	0	0	0			0
570	2824	Instructional Coaches (2352)	0	0	0	0	0	0	0	0			0
571	2825	Stipends for Teachers Providing Instructional Coaching (2354)	0	0	0	0	0	0	0	0			0
572	2826	Costs for Instructional Staff to Attend Prof. Development (2356)	0	0	0	0	0	0	0	0			0
573	2827	Outside Professional Development for Instructional Staff (2358)	0	0	0	0	0	0	0	0			0
574	2828	Textbooks (2410)	0	0	0	0	0	0	0	0			0
575	2829	Other Instructional Materials (2415)	0	0	0	0	0	0	0	0			0
576	2830	Instructional Equipment (2420)	0	0	0	0	0	0	0	0			0
577	2831	General Supplies (2430)	0	0	0	0	0	0	0	0			0
578	2832	Other Instructional Services (2440)	0	0	0	0	0	0	0	0			0
579	2833	Instructional Hardware--Student and Staff Devices (computers) (2451)	0	0	0	0	0	0	0	0			0
580	2834	Instructional Hardware--All Other (2453)	0	0	0	0	0	0	0	0			0
581	2835	Instructional Software and Other Instructional Materials (2455)	0	0	0	0	0	0	0	0			0
582	2836	Guidance Counselors and Adjustment Counselors (2710)	0	0	0	0	0	0	0	0			0
583	2900	Testing and Assessment (2720)	0	0	0	0	0	0	0	0			0
584	2901	Psychological Services (2800)	0	0	0	0	0	0	0	0			0
585	2902	<b>TOTAL INSTRUCTION (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>

**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 Nutrition	Other Local Receipts	Total
587	2910	Attendance and Parent Liaison Services (3100)	0	0	0	0	0						0
588	2920	Medical/Health Services (3200)	0	0	0	0	0						0
589	2930	Transportation Services (3300)	0	0	0	0	0						0
590	2940	Food Services (3400)	0	0	0	0	0						0
591	2950	Athletics (3510)	0	0	0	0	0						0
592	2960	Other Student Body Activities (3520)	0	0	0	0	0						0
593	2965	School Security (3600)	0	0	0	0	0						0
594	2971	Custodial Services (4110)	0	0	0	0	0						0
595	2972	Heating of Buildings (4120)	0	0	0	0	0						0
596	2973	Utility Services (4130)	0	0	0	0	0						0
597	2974	Maintenance of Grounds (4210)	0	0	0	0	0						0
598	2975	Maintenance of Buildings (4220)	0	0	0	0	0						0
599	2976	Building Security System (4225)	0	0	0	0	0						0
600	2977	Maintenance of Equipment (4230)	0	0	0	0	0						0
601	2980	Extraordinary Maintenance (4300)	0	0	0	0	0						0
602	2982	Technology Infrastructure, Maintenance, and Support—Salaries (4400)	0	0	0	0	0						0
603	2984	Technology Infrastructure, Maintenance, and Support—All Other (4450)	0	0	0	0	0						0
604	2991	Employer Retirement Contributions (5100)	0	0	0	0	0						0
605	2992	Employee Separation Costs (5150)	0	0	0	0	0						0
606	2993	Insurance for Active Employees (5200)	0	0	0	0	0						0
607	2994	Insurance for Retired School Employees (5250)	0	0	0	0	0						0
608	2995	Other Non-Employee Insurance (5260)	0	0	0	0	0						0
609	3012	Rental Lease of Equipment (5300)	0	0	0	0	0						0
610	3014	Rental Lease of Buildings (5350)	0	0	0	0	0						0
611	3022	Short Term Interest RAN's (5400)	0	0	0	0	0						0
612	3024	Short Term Interest BAN'S (5450)	0	0	0	0	0						0
613	3026	Other Fixed Charges (5500)	0	0	0	0	0						0
614	3028	School Crossing Guards (5550)	0	0	0	0	0						0
615	3030	Indirect Cost Transfers	0	0	0	0	0						0
616	3042	Civic Activities and Community Services (6200)	0	0	0	0	0						0
617	3044	Recreation Services (6300)	0	0	0	0	0						0
618	3046	Health Services to Non-Public Schools (6800)	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

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 FY23 TUITION AS AN FY22 EXPENDITURE. PREPAID TUITION IS AN ASSET THAT SHOULD BE EXPENSED IN THE YEAR THAT IT WAS FOR. INCLUDE PREPAID TUITION WITH FY21 FUNDS AS AN FY22 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 Nutrition	Other Local Receipts	Total
619	3048	Transportation To Non-Public Schools (6900)	0	0	0	0	0						0
620	3052	Purchase of Land & Buildings (7100, 7200)	0	0	0	0	0						0
621	3054	Equipment (7300, 7400)	0	0	0	0	0						0
622	3056	Capital Technology (7350)	0	0	0	0	0						0
623	3058	Motor Vehicles (7500, 7600)	0	0	0	0	0						0
624	3062	Debt Retirement/Sch Construction (8100)	0	0	0	0	0						0
625	3064	Debt Service/Sch Construction (8200)	0	0	0	0	0						0
626	3066	Debt Service/Educ. & Other (8400, 8600)	0	0	0	0	0						0
627	3072	Tuition to Mass. Public Schools (9100)	0	0	0	0	0						0
628	3075	Tuition to Horace Mann Charter Schools (9125)	0	0	0	0	0						0
629	3076	Tuition to Out-of-State Schools (9200)	0	0	0	0	0						0
630	3077	Tuition to Non-Public Schools (9300)	0	0	0	0	0						0
631	3078	Tuition to Collaboratives (9400)	0	0	0	0	0						0
632	3080	<b>TOTAL GRANT &amp; SPECIAL FUND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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

Line Number

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

Column Number

1. The city/town code for each member city or town of the regional school district is included.
2. Record revenues received during the fiscal year ended June 30, 2022 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, 2022 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, 2022 for transportation and for categories not included in Chapter 70 from each member.
5. Record revenues received during the fiscal year ended June 30, 2022 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  
FY22 ASSESSMENTS RECEIVED FROM MEMBER  
TOWNS OR CITIES OF REGIONAL SCHOOL DISTRICTS**

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

Please mark  
with an "X"  
assessment  
method used  
for FY22

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

(Check only one)

statutory

alternative

Difference from  
Sched. 1

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

	B	C	D	E	F	G	H	I	J	K	L
1											
3			000 Districtwide								
4			2021-2022 End of Year Pupil and Financial Report								
5			Schedule 3 Individual School Expenditures								
6				LEA	District	School	Name			Grade Level	
7				001	Abington	000	Districtwide			K	12
8											
9			Print this School								
10			Update to Database								
11											
12											
13											
14			Line								
15			Curriculum Directors and Department Heads (Supervisory) (2110)								
16			3401 Professional Salaries (01)							0	
17			3402 Clerical Salaries (02)							0	
18			3403 Other Salaries (03)							0	
19			3404 Contracted Services (04)							0	
20			3405 Supplies and Materials (05)							0	
21			3406 Other Expenses (06)							0	
22			3409 Sub-total	0	0	0	0			0	
23			Curriculum Directors and Department Heads (Non-Supervisory) (2120)								
24			3411 Professional Salaries (01)							0	
25			3412 Clerical Salaries (02)							0	
26			3413 Other Salaries (03)							0	
27			3414 Contracted Services (04)							0	
28			3415 Supplies and Materials (05)							0	
29			3416 Other Expenses (06)							0	
30			3419 Sub-total	0	0	0	0			0	
31			Instructional Technology Leadership and Training (2130)								
32			3421 Professional Salaries (01)							0	
33			3422 Clerical Salaries (02)							0	
34			3423 Other Salaries (03)							0	
35			3424 Contracted Services (04)							0	
			3425 Supplies and Materials (05)							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)

1	B	C	D	E	F	G	H	I	J	K	L	M	
3			000 Districtwide										
4	2021-2022 End of Year Pupil and Financial Report												
5	Schedule 3 Individual School Expenditures												
6		LEA	District	School	Name			Grade Level					
7		001	Abington	000	Districtwide			K 12					
8		1	2	3	4	5	6	7	8	9			
9	Print this School		Update to Database										
12		Regular Day	Special Education	Chapter 74 Vocational/ Technical	Other Programs	Undistributed	Total School Committee	City/Town Appropriation	Title I FC 305	IDEA FC 24			
14	Line	Curriculum Directors and Department Heads (Supervisory) (2110)											
15	3401	Professional Salaries (01)										0	
16	3402	Clerical Salaries (02)										0	
17	3403	Other Salaries (03)										0	
18	3404	Contracted Services (04)										0	
19	3405	Supplies and Materials (05)										0	
20	3406	Other Expenses (06)										0	
21	3409	<b>Sub-total</b>										0	0
22	<b>Curriculum Directors and Department Heads (Non-Supervisory) (2120)</b>												
23	3411	Professional Salaries (01)										0	
24	3412	Clerical Salaries (02)										0	
25	3413	Other Salaries (03)										0	
26	3414	Contracted Services (04)										0	
27	3415	Supplies and Materials (05)										0	
28	3416	Other Expenses (06)										0	
29	3419	<b>Sub-total</b>										0	0
30	<b>Instructional Technology Leadership and Training (2130)</b>												
31	3421	Professional Salaries (01)										0	
32	3422	Clerical Salaries (02)										0	
33	3423	Other Salaries (03)										0	
34	3424	Contracted Services (04)										0	
35	3425	Supplies and Materials (05)										0	
36	3426	Other Expenses (06)										0	
37	3427	<b>Sub-total</b>										0	0
38	<b>School Leadership-Building (2210)</b>												
39	3428	Professional Salaries (01)										0	
40	3429	Clerical Salaries (02)										0	
41	3430	Other Salaries (03)										0	
42	3431	Contracted Services (04)										0	
43	3432	Supplies and Materials (05)										0	
44	3433	Other Expenses (06)										0	

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 Schedule 20

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 *eoY21* 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
7										
8	<b>2021-2022 End of Year Pupil and Financial Report</b>		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
9	<b>Schedule 3 District Total</b>									
10										
11		Print District Total								
12			Regular Day	Special Education	Chapter 74 Vocational/ Technical	Other Programs	Undistributed	Total School Committee	City/Town Appropriation	Title I FC 305
13										
14	<b>Line</b>	<b>Curriculum Directors and Department Heads (Supervisory) (2110)</b>								
15	3401	Professional Salaries (01)	0	0	0	0	0	0	0	0
16	3402	Clerical Salaries (02)	0	0	0	0	0	0	0	0
17	3403	Other Salaries (03)	0	0	0	0	0	0	0	0
18	3404	Contracted Services (04)	0	0	0	0	0	0	0	0
19	3405	Supplies and Materials (05)	0	0	0	0	0	0	0	0
20	3406	Other Expenses (06)	0	0	0	0	0	0	0	0
21	3409	<b>Sub-total</b>	0	0	0	0	0	0	0	0
22		<b>Curriculum Directors and Department Heads (Non-Supervisory) (2120)</b>								
23	3411	Professional Salaries (01)	0	0	0	0	0	0	0	0
24	3412	Clerical Salaries (02)	0	0	0	0	0	0	0	0
25	3413	Other Salaries (03)	0	0	0	0	0	0	0	0
26	3414	Contracted Services (04)	0	0	0	0	0	0	0	0
27	3415	Supplies and Materials (05)	0	0	0	0	0	0	0	0
28	3416	Other Expenses (06)	0	0	0	0	0	0	0	0
29	3419	<b>Sub-total</b>	0	0	0	0	0	0	0	0
30		<b>Instructional Technology Leadership and Training (2130)</b>								
31	3421	Professional Salaries (01)	0	0	0	0	0	0	0	0
32	3422	Clerical Salaries (02)	0	0	0	0	0	0	0	0
33	3423	Other Salaries (03)	0	0	0	0	0	0	0	0
34	3424	Contracted Services (04)	0	0	0	0	0	0	0	0
35	3425	Supplies and Materials (05)	0	0	0	0	0	0	0	0
36	3426	Other Expenses (06)	0	0	0	0	0	0	0	0
37	3427	<b>Sub-total</b>	0	0	0	0	0	0	0	0
38		<b>School Leadership-Building (2210)</b>								
39	3428	Professional Salaries (01)	0	0	0	0	0	0	0	0
40	3429	Clerical Salaries (02)	0	0	0	0	0	0	0	0

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

#	A	B	C	D	E	F	G	H	I	J	K	L
667	667	3370	TOTAL ASSESSMENTS RECEIVED FROM MEMBERS		0	0	0	0	0	0	0	
670			<b>SCHEDULE 3</b>									
671			<b>INSTRUCTIONAL EXPENDITURES</b>									
672												
673												
674			<b>I. GENERAL FUND</b>									
675			<b>Curriculum Directors and Department Heads (Supervisory) (2110)</b>									
676	676	3401	Professional Salaries (01)		0	0	0	0	0	0	0	
677	677	3402	Clerical Salaries (02)		0	0	0	0	0	0	0	
678	678	3403	Other Salaries (03)		0	0	0	0	0	0	0	
679	679	3404	Contracted Services (04)		0	0	0	0	0	0	0	
680	680	3405	Supplies and Materials (05)		0	0	0	0	0	0	0	
681	681	3406	Other Expenses (06)		0	0	0	0	0	0	0	
682	682	3409	<b>Sub-total</b>		0	0	0	0	0	0	0	
683			<b>Curriculum Directors and Department Heads (Non-Supervisory) (2120)</b>									
684	684	3411	Professional Salaries (01)		0	0	0	0	0	0	0	
685	685	3412	Clerical Salaries (02)		0	0	0	0	0	0	0	
686	686	3413	Other Salaries (03)		0	0	0	0	0	0	0	
687	687	3414	Contracted Services (04)		0	0	0	0	0	0	0	
688	688	3415	Supplies and Materials (05)		0	0	0	0	0	0	0	
689	689	3416	Other Expenses (06)		0	0	0	0	0	0	0	
690	690	3419	<b>Sub-total</b>		0	0	0	0	0	0	0	
691			<b>Instructional Technology Leadership and Training (2130)</b>									
692	692	3421	Professional Salaries (01)		0	0	0	0	0	0	0	
693	693	3422	Clerical Salaries (02)		0	0	0	0	0	0	0	
694	694	3423	Other Salaries (03)		0	0	0	0	0	0	0	
695	695	3424	Contracted Services (04)		0	0	0	0	0	0	0	
696	696	3425	Supplies and Materials (05)		0	0	0	0	0	0	0	
697	697	3426	Other Expenses (06)		0	0	0	0	0	0	0	
698	698	3427	<b>Sub-total</b>		0	0	0	0	0	0	0	
699			<b>School Leadership-Building (2210)</b>									
700	700	3428	Professional Salaries (01)		0	0	0	0	0	0	0	
701	701	3429	Clerical Salaries (02)		0	0	0	0	0	0	0	
702	702	3430	Other Salaries (03)		0	0	0	0	0	0	0	
703	703	3431	Contracted Services (04)		0	0	0	0	0	0	0	
704	704	3432	Supplies and Materials (05)		0	0	0	0	0	0	0	
705	705	3433	Other Expenses (06)		0	0	0	0	0	0	0	

The district totals are brought directly into Schedule 3 and the corresponding cells in Schedule 1 of the *eoy22* worksheet using cell references.

Select the *eoy22* tab to activate the

### 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).

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.

Keep in mind that the line numbers on the Schedule 3 worksheets in the workbook go from line 3401 to 3599 whereas, due to space constraints, the corresponding lines on the eoy22 worksheet go from line 3401 to 3799.

#### 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
<b>I. GENERAL FUND</b>							
<b>Curriculum Directors and Department Heads (Supervisory) (2110)</b>							
676	3401	Professional Salaries (01)	0	0	0	0	
677	3402	Clerical Salaries (02)	0	0	0	0	
678	3403	Other Salaries (03)	0	0	0	0	
679	3404	Contracted Services (04)	0	0	0	0	
680	3405	Supplies and Materials (05)	0	0	0	0	
681	3406	Other Expenses (06)	0	0	0	0	
682	3409	<b>Sub-total</b>	0	0	0	0	
<b>Curriculum Leaders and Department Heads (Non-Supervisory) (2120)</b>							
684	3411	Professional Salaries (01)	0	0	0	0	
685	3412	Clerical Salaries (02)	0	0	0	0	
686	3413	Other Salaries (03)	0	0	0	0	
687	3414	Contracted Services (04)	0	0	0	0	
688	3415	Supplies and Materials (05)	0	0	0	0	
689	3416	Other Expenses (06)	0	0	0	0	
690	3419	<b>Sub-total</b>	0	0	0	0	
<b>Instructional Technology Leadership and Training (2130)</b>							
692	3421	Professional Salaries (01)	0	0	0	0	
693	3422	Clerical Salaries (02)	0	0	0	0	
694	3423	Other Salaries (03)	0	0	0	0	
695	3424	Contracted Services (04)	0	0	0	0	
696	3425	Supplies and Materials (05)	0	0	0	0	
697	3426	Other Expenses (06)	0	0	0	0	
698	3427	<b>Sub-total</b>	0	0	0	0	
<b>School Leadership-Building (2210)</b>							
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	<b>Sub-total</b>				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

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

Administrative Technology and Support – Schools (2250)

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

Teachers (2305)

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

715	3452	Professional Salaries (01)	0	0	0	0	0
716	3453	Clerical Salaries (02)	0	0	0	0	0
717	3454	Other Salaries (03)	0	0	0	0	0
718	3455	Contracted Services (04)	0	0	0	0	0
719	3456	Supplies and Materials (05)	0	0	0	0	0
720	3457	Other Expenses (06)	0	0	0	0	0
721	3459	<b>Sub-total</b>	0	0	0	0	0

Substitutes, Long Term (2324)

723	3462	Professional Salaries (01)	0	0	0	0	0
724	3463	Other Salaries (03)	0	0	0	0	0
725	3464	Contracted Services (04)	0	0	0	0	0
726	3465	<b>Sub-total</b>	0	0	0	0	0

Substitutes, Short Term (2325)

728	3467	Other Salaries (03)	0	0	0	0	0
729	3468	Contracted Services (04)	0	0	0	0	0
730	3469	<b>Sub-total</b>	0	0	0	0	0

All Non-Clerical Paraprofessionals/Instructional Assistants (2330)

732	3473	Other Salaries (03)	0	0	0	0	0
733	3474	Contracted Services (04)	0	0	0	0	0
734	3475	<b>Sub-total</b>	0	0	0	0	0

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

PART I GENERAL FUND EXPENDITURES (CONTINUED)

Line Number

- 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

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

	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
<b>Librarians and Media Center Directors (2340)</b>							
736	3476	Professional Salaries (01)			0	0	0
737	3477	Clerical Salaries (02)			0	0	0
738	3478	Other Salaries (03)			0	0	0
739	3479	<b>Sub-total</b>			0	0	0
<b>Distance Learning and Online Coursework (2345) (Including Tuition for Dual Enrollment and SPED Transition Programs)</b>							
741	3481	Contracted Services (04)	0	0	0	0	0
742	3482	Supplies and Materials (05)	0	0	0	0	0
743	3485	Other Expenses (06)	0	0	0	0	0
744	3486	<b>Sub-total</b>	0	0	0	0	0
<b>Professional Development Leadership (2351)</b>							
746	3487	Professional Salaries (01)			0	0	
747	3488	Clerical Salaries (02)			0	0	
748	3489	Other Salaries (03)			0	0	
749	3490	Contracted Services (04)			0	0	
750	3491	Supplies and Materials (05)			0	0	
751	3492	Other Expenses (06)			0	0	
752	3493	<b>Sub-total</b>			0	0	
<b>Instructional Coaches (2352)</b>							
754	3494	Professional Salaries (01)	0	0	0	0	
755	3495	Contracted Services (04)	0	0	0	0	
756	3496	Supplies and Materials (05)	0	0	0	0	
757	3497	Other Expenses (06)	0	0	0	0	
758	3498	<b>Sub-total</b>	0	0	0	0	
<b>Stipends for Teachers Providing Instructional Coaching (2354)</b>							
760	3499	Professional Salaries (01)	0	0	0	0	
<b>Costs for Instructional Staff to Attend Professional Development (2356)</b>							
762	3501	Professional Salaries (01)	0	0	0	0	
763	3502	Other Salaries (03)	0	0	0	0	
764	3503	Supplies and Materials (05)	0	0	0	0	
765	3504	Other Expenses (06)	0	0	0	0	
766	3505	<b>Sub-total</b>	0	0	0	0	
<b>Outside Professional Development Providers for Instructional Staff (2358)</b>							
768	3506	Contracted Services (04)	0	0	0	0	
769	3507	Supplies and Materials (05)	0	0	0	0	
770	3508	Other Expenses (06)	0	0	0	0	
771	3509	<b>Sub-total</b>	0	0	0	0	
<b>Textbooks (2410)</b>							
773	3511	Supplies and Materials (05)	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

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

Other Instructional Materials (2415)

775	3514	Contracted Services (04)	0	0	0	0	0
776	3515	Supplies and Materials (05)	0	0	0	0	0
777	3516	Other Expenses (06)	0	0	0	0	0
778	3519	<b>Sub-total</b>	0	0	0	0	0

Instructional Equipment (2420)

780	3524	Contracted Services (04)	0	0	0	0	0
781	3525	Supplies and Materials (05)	0	0	0	0	0
782	3526	Other Expenses (06)	0	0	0	0	0
783	3529	<b>Sub-total</b>	0	0	0	0	0

General Supplies (2430)

785	3535	Supplies and Materials (05)	0	0	0	0	0
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Other Instructional Services (2440)

787	3540	Other Salaries (03)	0	0	0	0	0
788	3541	Contracted Services (04)	0	0	0	0	0
789	3542	Supplies and Materials (05)	0	0	0	0	0
790	3543	Other Expenses (06)	0	0	0	0	0
791	3544	<b>Sub-total</b>	0	0	0	0	0

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

793	3545	Contracted Services (04)	0	0	0	0	0
794	3546	Supplies and Materials (05)	0	0	0	0	0
795	3547	Other Expenses (06)	0	0	0	0	0
796	3548	<b>Sub-total</b>	0	0	0	0	0

Instructional Hardware—All Other (2453)

798	3549	Contracted Services (04)	0	0	0	0	0
799	3550	Supplies and Materials (05)	0	0	0	0	0
800	3551	Other Expenses (06)	0	0	0	0	0
801	3552	<b>Sub-total</b>	0	0	0	0	0

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

PART I GENERAL FUND EXPENDITURES (CONTINUED)

Line Number

- |           |  |
|-----------|--|
| 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

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

Instructional Software and Other Instructional Materials (2455)

803	3553	Contracted Services (04)	0	0	0	0	0
804	3554	Supplies and Materials (05)	0	0	0	0	0
805	3555	Other Expenses (06)	0	0	0	0	0
806	3556	<b>Sub-total</b>	0	0	0	0	0

Guidance including Guidance Counselors and Adjustment Counselors (2710)

808	3561	Professional Salaries (01)	0	0	0	0	0
809	3562	Clerical Salaries (02)	0	0	0	0	0
810	3563	Other Salaries (03)	0	0	0	0	0
811	3564	Contracted Services (04)	0	0	0	0	0
812	3565	Supplies and Materials (05)	0	0	0	0	0
813	3566	Other Expenses (06)	0	0	0	0	0
814	3569	<b>Sub-total</b>	0	0	0	0	0

Testing and Assessment (2720)

816	3571	Professional Salaries (01)	0	0	0	0	0
817	3572	Clerical Salaries (02)	0	0	0	0	0
818	3573	Other Salaries (03)	0	0	0	0	0
819	3574	Contracted Services (04)	0	0	0	0	0
820	3575	Supplies and Materials (05)	0	0	0	0	0
821	3576	Other Expenses (06)	0	0	0	0	0
822	3579	<b>Sub-total</b>	0	0	0	0	0

Psychological Services (2800)

824	3581	Professional Salaries (01)	0	0	0	0	0
825	3582	Clerical Salaries (02)	0	0	0	0	0
826	3583	Other Salaries (03)	0	0	0	0	0
827	3584	Contracted Services (04)	0	0	0	0	0
828	3585	Supplies and Materials (05)	0	0	0	0	0
829	3586	Other Expenses (06)	0	0	0	0	0
830	3589	<b>Sub-total</b>	0	0	0	0	0
831	3599	<b>TOTAL INSTRUCTIONAL SERVICES</b>	0	0	0	0	0

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

PART II GRANTS AND OTHER FUNDING SOURCES

Column Number

8. Expenditures from Title I (Fund Code 305) from July 1 to June 30
9. Expenditures from IDEA (Fund Code 240) from July 1 to June 30
10. *UPDATED*: Expenditures from DESE administered federal grants from July 1 to June 30. Districts are required to report ESSER, GEER, and CvRF funded expenditures at the school level. These grants include ESSER I (Fund Code 113), ESSER II (Fund Code 115), ESSER III (Fund Code 119), ESSER Reserve Grants (Fund Codes 101, 106, 120, 121, 125, 210, 241, 324, 332, 409, 410, 432, 434, 435, 463, and 719), GEER (Fund Codes 421, 433, 525, 526, and 576), the CvRF School Reopening Grant (Fund Code 102), and the CvRF RLTE grant (Fund Code 118).
11. Expenditures from federal grants received directly or administered by another state agency from July 1 to June 30
12. *UPDATED*: Expenditures from DESE administered state grants from July 1 to June 30, including One-Time Assistance for Districts with Pandemic-Related Enrollment Disruptions Impacting Chapter 70 Aid
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				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			
<b>II GRANTS AND OTHER FUNDING SOURCES</b>												
<b>Curriculum Directors and Department Heads (Supervisory) (2110)</b>												
841	3601	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
842	3602	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0
843	3603	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
844	3604	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
845	3605	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
846	3606	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
847	3609	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0
<b>Curriculum Directors and Department Heads (Non-Supervisory) (2120)</b>												
849	3611	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
850	3612	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0
851	3613	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
852	3614	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
853	3615	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
854	3616	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
855	3619	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0
<b>Instructional Technology Leadership and Training (2130)</b>												
857	3621	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
858	3622	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0
859	3623	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
860	3624	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
861	3625	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
862	3626	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
863	3627	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0
<b>School Leadership-Building (2210)</b>												
865	3629	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
866	3630	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0
867	3631	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
868	3632	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
869	3633	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
870	3634	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
871	3635	<b>Sub-total</b>	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

- 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			
<b>II GRANTS AND OTHER FUNDING SOURCES</b>												
<b>Administrative Technology and Support – Schools (2250)</b>												
873	3644	0	0	0	0	0	0	0	0	0	0	0
874	3645	0	0	0	0	0	0	0	0	0	0	0
875	3646	0	0	0	0	0	0	0	0	0	0	0
876	3649	0	0	0	0	0	0	0	0	0	0	0
<b>Teachers (2305)</b>												
878	3650	0	0	0	0	0	0	0	0	0	0	0
<b>Medical/Therapeutic Services (2320)</b>												
880	3652	0	0	0	0	0	0	0	0	0	0	0
881	3653	0	0	0	0	0	0	0	0	0	0	0
882	3654	0	0	0	0	0	0	0	0	0	0	0
883	3655	0	0	0	0	0	0	0	0	0	0	0
884	3656	0	0	0	0	0	0	0	0	0	0	0
885	3657	0	0	0	0	0	0	0	0	0	0	0
886	3659	0	0	0	0	0	0	0	0	0	0	0
<b>Substitutes, Long Term (2324)</b>												
888	3662	0	0	0	0	0	0	0	0	0	0	0
889	3663	0	0	0	0	0	0	0	0	0	0	0
890	3664	0	0	0	0	0	0	0	0	0	0	0
891	3665	0	0	0	0	0	0	0	0	0	0	0
<b>Substitutes, Short Term (2325)</b>												
893	3667	0	0	0	0	0	0	0	0	0	0	0
894	3668	0	0	0	0	0	0	0	0	0	0	0
895	3669	0	0	0	0	0	0	0	0	0	0	0
<b>All Non-Clerical Paraprofessionals/Instructional Assistants (2330)</b>												
897	3673	0	0	0	0	0	0	0	0	0	0	0
898	3674	0	0	0	0	0	0	0	0	0	0	0
899	3675	0	0	0	0	0	0	0	0	0	0	0

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

PART II GRANTS AND OTHER FUNDING SOURCES (CONTINUED)

Line Number

- 3676-3679 Record expenditures for salaries of Librarians and Media Center Directors (2340).
- 3681-3686 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			
<b>II GRANTS AND OTHER FUNDING SOURCES</b>												
<b>Librarians and Media Center Directors (2340)</b>												
901	3676	0	0	0	0	0	0	0	0	0	0	0
902	3677	0	0	0	0	0	0	0	0	0	0	0
903	3678	0	0	0	0	0	0	0	0	0	0	0
904	3679	0	0	0	0	0	0	0	0	0	0	0
<b>Distance Learning and Online Coursework (2345) (Including Tuition for Dual Enrollment and SPED Transition Programs)</b>												
906	3681	0	0	0	0	0	0	0	0	0	0	0
907	3682	0	0	0	0	0	0	0	0	0	0	0
908	3685	0	0	0	0	0	0	0	0	0	0	0
909	3686	0	0	0	0	0	0	0	0	0	0	0
<b>Professional Development Leadership (2351)</b>												
911	3688	0	0	0	0	0	0	0	0	0	0	0
912	3689	0	0	0	0	0	0	0	0	0	0	0
913	3690	0	0	0	0	0	0	0	0	0	0	0
914	3691	0	0	0	0	0	0	0	0	0	0	0
915	3692	0	0	0	0	0	0	0	0	0	0	0
916	3693	0	0	0	0	0	0	0	0	0	0	0
917	3694	0	0	0	0	0	0	0	0	0	0	0
<b>Instructional Coaches (2352)</b>												
919	3695	0	0	0	0	0	0	0	0	0	0	0
920	3696	0	0	0	0	0	0	0	0	0	0	0
921	3697	0	0	0	0	0	0	0	0	0	0	0
922	3698	0	0	0	0	0	0	0	0	0	0	0
923	3699	0	0	0	0	0	0	0	0	0	0	0
<b>Stipends for Teachers Providing Instructional Coaching (2354)</b>												
925	3700	0	0	0	0	0	0	0	0	0	0	0
<b>Costs for Instructional Staff to Attend Professional Development (2356)</b>												
927	3701	0	0	0	0	0	0	0	0	0	0	0
928	3702	0	0	0	0	0	0	0	0	0	0	0
929	3703	0	0	0	0	0	0	0	0	0	0	0
930	3704	0	0	0	0	0	0	0	0	0	0	0
931	3705	0	0	0	0	0	0	0	0	0	0	0
<b>Outside Professional Development Providers for Instructional Staff (2358)</b>												
933	3706	0	0	0	0	0	0	0	0	0	0	0
934	3707	0	0	0	0	0	0	0	0	0	0	0
935	3708	0	0	0	0	0	0	0	0	0	0	0
936	3709	0	0	0	0	0	0	0	0	0	0	0
<b>Textbooks (2410)</b>												
938	3711	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

- 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									
940	3714 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
941	3715 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
942	3716 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
943	3719 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Instructional Equipment (2420)</b>												
945	3724 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
946	3725 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
947	3726 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
948	3729 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0
<b>General Supplies (2430)</b>												
950	3735 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
<b>Other Instructional Services (2440)</b>												
952	3740 Other Salaries (03)	0	0	0	0	0	0	0	0	0	0	0
953	3741 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
954	3742 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
955	3743 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
956	3744 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Instructional Hardware –Student and Staff Devices (computers) (2451)</b>												
958	3745 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
959	3746 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
960	3747 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
961	3748 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Instructional Hardware—All Other (2453)</b>												
963	3749 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
964	3750 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
965	3751 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
966	3752 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0

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

PART II GRANTS AND OTHER FUNDING SOURCES (CONTINUED)

Line Number

- |           |  |
|-----------|--|
| 3753-3756 | 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				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			
<b>II GRANTS AND OTHER FUNDING SOURCES</b>												
<b>Instructional Software and Other Instructional Materials (2455)</b>												
968	3753	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
969	3754	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
970	3755	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
971	3756	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0
<b>Guidance including Guidance Counselors and Adjustment Counselors (2710)</b>												
973	3761	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
974	3762	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0
975	3763	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
976	3764	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
977	3765	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
978	3766	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
979	3769	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0
<b>Testing and Assessment (2720)</b>												
981	3771	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
982	3772	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0
983	3773	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
984	3774	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
985	3775	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
986	3776	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
987	3779	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0
<b>Psychological Services (2800)</b>												
989	3781	Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
990	3782	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0
991	3783	Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
992	3784	Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
993	3785	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
994	3786	Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
995	3789	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0
996	3799	<b>TOTAL INSTRUCTIONAL SERVICES</b>	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**

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

**Instructional Services(2000)**

1006	3810	Supervisory (2100)								0
1007	3815	School Building Leadership (2200)								0
1008	3820	Teaching (2300)								0
1009	3830	Textbooks & Instructional Equipment (2400)								0
1010	3840	Guidance (2700)								0
1011	3850	Psychological (2800)								0
1012	3860	<b>TOTAL INSTRUCTIONAL SERVICES</b>	0	0	0	0	0	0	0	0
1013	3870	Non-Public Health Services (6800)								0
		<b>Payments to Other Districts (9000)</b>								
1015	3880	Tuition to Mass. Public Schools (9100)					0			0
1016	3885	School Choice Tuition (9110)	0	0	0	0	0	0	0	0
1017	3887	Tuition to Commonwealth Charter Schools (9120)	0							0
1018	3888	Tuition to Horace Mann Charter Schools (9125)								0
1019	3890	Tuition to Out-of-State Schools (9200)								0
1020	3900	Tuition to Private Schools (9300)								0
1021	3910	Tuition to Collaboratives (9400)								0
1022	3920	<b>TOTAL TUITION</b>	0	0	0	0	0	0	0	0
1023	3930	<b>GRANTS, REVOLVING FUNDS (Not CB) (2000, 6800, and 9000 only)</b>								0
1024	3950	<b>TOTAL EXPENDITURES</b>	0	0	0	0	0	0	0	0

## PUPIL TRANSPORTATION

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

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

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

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

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

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



## SCHEDULE 7 PUPIL TRANSPORTATION REIMBURSEMENT

### Column Number

1. Record expenditures for pupils transported once daily at least 1 1/2 miles (in one direction) on municipally or regionally owned school buses and contracted services.  
  
Record expenditures for transporting students **in accordance with an individualized education plan (IEP) to an in district special education program regardless of mileage.**
2. Record expenditures for pupils transported once daily at least 1 1/2 miles (in one direction) on public utility carriers used to carry the general public over franchised routes.  
**In addition, record expenditures for pupils transported to out of district special education program in accordance with an IEP regardless of mileage.**
3. Non-Reimbursable: Record expenditures for transporting pupils less than 1 1/2 miles to and from school for regular or occupational day programs for purposes of educational needs, hazardous conditions, safety and health purposes. Record those expenditures which are not reimbursable for transporting non public school pupils to and from school subject to court decisions. Record all expenditures from fees collected and deposited into the General Fund here. Record all transportation expenditures incurred for transporting school choice and Commonwealth Charter pupils.
4. Record the annual amount of amortization or depreciation of municipally and regionally owned school buses when they are used to transport pupils to and from public schools. Prepare as source documentation the schedule of allowable cost claimed for municipally and regionally owned buses for the fiscal year ended June 30, 2022 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 TRAN- SPORTED LESS THAN 1 1/2 MILES FROM SCHOOL	TOTAL (Sum of 6 thru 8)
SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES				SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES		
<b>REGULAR EDUCATION</b>								
1036	4000	Within the District						0
1037	4010	Outside the District						0
1038	4020	To and from Regular Pre-School						0
1039	4040	<b>TOTAL REGULAR EDUCATION</b>	0	0	0	0	0	0

		EXPENDITURES FOR SPECIAL EDUCATION PUPILS TRANSPORTED WITHIN THE DISTRICT	EXPENDITURES FOR SPECIAL EDUCATION PUPILS TRANSPORTED OUTSIDE THE DISTRICT	DEPRECIATION (See instructions)	TOTAL EXPENDITURES (Sum of columns 1 thru 4)	SPECIAL EDUCATION RIDERS TRANSPORTED WITHIN THE DISTRICT	SPECIAL EDUCATION RIDERS TRANSPORTED OUTSIDE THE DISTRICT	TOTAL SPECIAL EDUCATION RIDERS (Sum of cols 6 and 7)
<b>SPECIAL EDUCATION</b>								
1043	4070	3-5 yr olds, all placements (doe032)			0			0
1044	4080	age 6-21, public school programs (doe034-10, 20, & 40)			0			0
1045	4110	age 6-21, public separate day school (doe034-41)			0			0
1046	4120	age 6-21, private separate day school (doe034-50)			0			0
1047	4130	age 6-21, private residential school (doe034-60)			0			0
1048	4140	age 6-21, homebound/hospital (doe034-70)			0			0
1049	4150	age 6-21, public residential institutions (doe034-90)			0			0
1050	4160	<b>TOTAL SPECIAL EDUCATION</b>	0	0	0	0	0	0

		REIMBURSABLE EXPENDITURES FOR VOCATIONAL PUPILS TRANSPORTED AT LEAST 1 1/2 MILES TO & FROM SCHOOL	NON-REIM- BURSABLE EXPENDITURES FOR VOCATIONAL PUPILS TRAN- SPORTED < 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 TRAN- SPORTED LESS THAN 1 1/2 MILES FROM SCHOOL	TOTAL (Sum of 6 thru 8)
SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES					SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES	
<b>CH 74 VOCATIONAL/TECHNICAL PROGRAMS</b>								
1058	4190	Within the District			0			0
1059	4200	Outside the District			0			0

		REIMBURSABLE EXPENDITURES FOR NON-PUBLIC PUPILS TRANSPORTED AT LEAST 1 1/2 MILES TO & FROM SCHOOL	NON-REIM- BURSABLE EXPENDITURES FOR NON-PUBLIC PUPILS TRAN- SPORTED < 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 TRAN- SPORTED LESS THAN 1 1/2 MILES FROM SCHOOL	TOTAL (Sum of 6 thru 8)
SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES					SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES	
<b>NON-PUBLIC TRANSPORTATION</b>								
1067	4220	Within the District			0			0
1068	4230	Outside the District			0			0

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

- 4250 Record expenditures and public school pupils transported within the district in order to reduce or eliminate racial imbalance and racial isolation **regardless of mileage**. Do NOT report METCO transportation on this line. METCO transportation should be included on line 4320.
- 4260 Record expenditures and pupils transported to approved Day Care Centers under the provisions of Chapter 71, Section 7A as amended by Chapter 767, Acts of 1987.
- 4270 Record expenditures and pupils transported to other school programs (i.e., summer school programs, adult education), **regardless of mileage**.
- 4280 Record all expenditures in column 3, and all students in column 8, for transported to and from school under the school choice program and to Commonwealth Charter Schools **regardless of mileage**.
- 4283,4285 Record expenditures for homeless students transported to and from schools of attendance within or outside the district (**McKinney/Vento**). homeless students are defined in the Guidelines for Student and Financial Reporting published by DESE.
- 4286 Record expenditures for students in foster care transported to schools of attendance from outside of the district.
- 4290 Total of lines 4000 through 4285.
- 4310 Record in column 3 the amount assessed members of the Regional Transit Authority, Massachusetts Bay Transit Authority, and the Greenfield Montague Transit Authority. The best source of this information is the municipal accountant or assessor.
- 4320 ! Record in column 3 expenditures from fees, METCO grants, other 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		
<b>OTHER PROGRAMS</b>										
1077	4250	Racial Imbalance (NOT METCO)				0				0
1078	4260	To and From Day Care Centers				0				0
1079	4270	Other School Programs				0				0
1080	4280	School Choice / Commonwealth Charter Schools				0				0
1081	4283	Homeless Transportation to Outside the District				0				0
1082	4285	Homeless Transportation from Outside the District				0				0
1083	4286	Foster Care Transportation from Outside the District				0				0
1085	4290	<b>TOTALS FOR ALL PROGRAMS</b>	0	0	0	0	0	0	0	0
		EXPENDITURES					RIDERS			
1087	4310	<b>PUBLIC TRANSPORTATION ASSESSMENT</b>				0				
1088	4320	<b>PAYMENTS FROM REVOLVING AND SPECIAL FUNDS</b>				0				0

**Schedule 18 Survey**

Please answer questions 1-18 as they pertain to your district's current teacher's contract. If your contract has expired, please answer based on the scale being used this year through a memorandum of agreement or evergreen clause. **Enter NA** for any items that do not apply to your district.

				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.	FY20		
		FY21		
		FY22		
		FY23		
3.	Please provide the number of <u>lanes</u> in your current teacher salary schedule.	N lanes		
4.	Please provide the number of <u>steps</u> in your current teacher salary schedule.	N steps		
5.	What are the lowest step, step 5, and top step salary amounts (\$/year) for the bachelors, masters, and highest lane in your FY22 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	
6.	Does your teacher contract include longevity?	Yes/No		
7.	If yes, how many years must a teacher work to be eligible for the first level of longevity?	N years		
8.	How much is the first level of longevity (enter \$ amount or %)?	\$ amount		
		%		
9.	How many years must a teacher work to be eligible for the highest level of longevity?	N years		
10.	How much is the highest level of longevity (enter \$ amount or %)?	\$ amount		
		%		
11.	Please provide the number of days specified in your teacher contract or otherwise in the following categories:	Teacher work year		
		Instructional year		
		Early release		
12.	Please provide the number of early release days for professional development:			
13.	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		
14.	Based on the health insurance plans that are available in your district, what are your district's highest and lowest <u>employer</u> shares for health insurance for <i>standard family plans</i> for active and retired employees?	Employer share: Active employees	Highest %	
			Lowest %	
		Employer share: Retired employees	Highest %	
			Lowest %	
15.	Does your accounting system permit the reporting of all school district expenditures by fund source, object, and function and the reporting of instructional costs by program and school, see <a href="#">603 CMR 10.03 3(a)</a> ?	Yes/No		
16.	Does your accounting system include school location codes?	Yes/No		
17.	Does your district use DESE function codes in the coding structure in your accounting software or is a crosswalk needed?			
18.	Do you provide your own self-operated regular or special education transportation?	Yes/No	Regular education	
		Yes/No	Special education	

**SCHEDULE 19 2022-2023 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, 2022 and ending June 30, 2023.

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

Line Number

7010-7310	Record the appropriations of the school committee by function. Line 7030 (Instructional Services) should be recorded for each program area. Also record by program area Pupil Transportation (line 7050), Other Community Services (line 7170), Non Public Transportation (line 7180), Payments to Other Districts (line 7280), School Choice Tuition (line 7285), Tuition to Commonwealth Charter Schools (line 7290), Tuition to Horace Mann Charter Schools (line 7295), Tuition to Out-of-State Schools (line 7300), Tuition to Non-Public Schools (line 7305), Tuition to Collaboratives (line 7310). All others should be recorded as Undistributed.
7140	<u>Note:</u> Rental and lease costs of land, buildings, non-instructional equipment, or other items exceeding the unit costs established in the regulations may only be reported for three years as a 5300 expense. All fourth year lease/purchases meeting this definition must be reported as a 7000 expense. School districts must maintain appropriate documentation to account for these costs [Guidelines: Maintain Appendix A].
7190	Record all appropriations of the school committee for Asset Acquisition and Improvement, including the principal portion of a loan (long term bond or BAN), the cost of a lease/purchase agreement, and all costs directly related to a school construction project. See <i>Guidance for Reporting Revenue and Expenditures for School Construction</i> .
7200-7210	<u>Regional School Districts Only.</u> Record annual expenditures relating to long term School Construction Debt for principal (8100) and interest (8200). <u>DO NOT</u> include amounts bonded for extraordinary maintenance. <u>DO NOT</u> include bond anticipation notes (BANS).
7280	For regional districts, DESE has entered cherry sheet projections for FY23 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 FY23 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  
2022 - 2023

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

A.1 APPROPRIATION BY SCHOOL COMMITTEE

1099	7010	Administration(1000)				0
1100	7030	Instruction (2000)				0
1101	7040	Student Services (3100,3200)				0
1102	7050	<b>Pupil Transportation (3300)</b>				0
1103	7060	Food Service (3400)				0
1104	7070	Student Body Activities (3510,3520)				0
1105	7075	School Security (3600)				0
1106	7080	Operations and Maintenance (4000)				0
1107	7090	Extraordinary Maintenance (4300)				0
1108	7100	Employer Retirement Contributions (5100)				0
1109	7105	Employee Separation Costs (5150)				0
1110	7110	Insurance for Active Employees (5200)				0
1111	7120	Insurance Retired School Employees (5250)				0
1112	7130	Other Non Employee Insurance (5260)				0
1113	7140	Rent (5300)				0
1114	7150	Debt Service-Short Term Interest RAN's (5400)				0
1115	7155	<b>Debt Service-Short Term Interest-BANS (5450)</b>				0
1116	7160	<b>Other Fixed Charges (5500)</b>				0
1117	7165	<b>School Crossing Guards (5550)</b>				0
1118	7170	<b>Other Community Services (6000)</b>				0
1119	7180	<b>Non-Public Transportation (6900)</b>				0
1120	7190	<b>Fixed Assets (7000)</b>				0
1121	7200	<b>Long-Term Debt Retirement/Sch Construction (8100)</b>				0
1122	7210	<b>Long-Term Debt Service/Sch Construction (8200)</b>				0
1123	7270	<b>Long-Term Debt Service/Educ &amp;Other (8400,8600)</b>				0
1124	7280	Tuition to Mass. Schools (9100)				0
1125	7285	School Choice Tuition (9110)	0	0	0	0
1126	7290	Tuition to Commonwealth Charter Schools (9120)	0	0	0	0
1127	7295	Tuition to Horace Mann Charter Schools (9125)				0
1128	7296	<b>Charter Transportation Tuition (9130)</b>			0	0
1129	7300	Tuition to Out-of-State Schools (9200)				0
1130	7305	Tuition to Non-Public Schools (9300)				0
1131	7310	Tuition to Collaboratives (9400)				0
1132	7320	<b>TOTAL APPROPRIATION BY SCHOOL COMMITTEE</b>	0	0	0	0



**SCHEDULE 19 2022-2023 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, 2023 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 FY23 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 FY23 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 FY23 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  
2022 - 2023

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

A.2 ESTIMATED EXPENDITURES BY CITY/TOWN

1144	7400	General Administrative Services (1000)					0
1145	7420	Educational Media (2340, 2415)					0
1146	7430	Pupil Support Services (3100,3200)					0
1147	<b>7440</b>	<b>Pupil Transportation (3300)</b>					0
1148	7445	School Security (3600)					0
1149	7450	Operations and Maintenance (4000)					0
1150	7460	Extraordinary Maintenance (4300)					0
1151	7470	Employer Retirement Contributions (5100)					0
1152	7475	Employee Separation Costs (5150)					0
1153	7480	Insurance for Active Employees (5200)					0
1154	7490	Insurance Retired School Employees (5250)					0
1155	7500	Other Non-Employee Insurance (5260)					0
1156	7510	Rent (5300)					0
1157	7515	Debt Service-Short Term Interest RAN's (5400)					0
1158	<b>7520</b>	<b>Debt Service-Short Term Interest-BANS (5450)</b>					0
1159	<b>7530</b>	<b>Other Fixed Charges (5500)</b>					0
1160	<b>7535</b>	<b>School Crossing Guards (5550)</b>					0
1161	<b>7540</b>	<b>Other Community Services (6000)</b>					0
1162	<b>7550</b>	<b>Non-Public Transportation (6900)</b>					0
1163	<b>7560</b>	<b>Fixed Assets (7000)</b>					0
1164	<b>7570</b>	<b>Long-Term Debt Retirement/Sch Construction (8100)</b>					0
1165	<b>7580</b>	<b>Long-Term Debt Service/Sch Construction (8200)</b>					0
1166	<b>7640</b>	<b>Long-Term Debt Service/Educ &amp;Other (8400,8600)</b>					0
1167	7645	Tuition to Mass. Schools (9100)					0
1168	7650	School Choice Tuition (9110)	0	0	0		0
1169	7655	Tuition to Commonwealth Charter Schools (9120)	0	0	0		0
1170	7660	Tuition to Horace Mann Charter Schools (9125)					0
1171	<b>7661</b>	<b>Charter Transportation Tuition (9130)</b>				0	0
1172	7665	Tuition to Out-of-State Schools (9200)					0
1173	7670	Tuition to Non-Public Schools (9300)					0
1174	7675	Tuition to Collaboratives (9400)					0
1175	<b>7680</b>	<b>Regional School Assessments (9500)</b>					0
1176	7690	TOTAL EXPENDITURES BY CITY/TOWN	0	0	0	0	0
1177	7750	TOTAL ESTIMATED EXPENDITURES	0	0	0	0	0

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

YES  NO

**SCHEDULE 19 2022-2023 ESTIMATED REVENUE GENERAL FUND**

Schedule 19 shall include by major program area the estimates of revenues for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

**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 FY23.

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 FY23.  <b>Schedule 19, line 7800, column 7 must equal Schedule 19, line 8270, column 6.</b>
7810	This line should be completed by regional school districts only and reflect the total excess and deficiency funds appropriated to FY23 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

2022 - 2023

B. ESTIMATED REVENUES-GENERAL FUND

REVENUES FROM LOCAL SOURCES FY23

	1	2	3	4	5	6
	REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
1184	7800	Assessments Received by Regional Schools				0
1185	7810	Excess & Deficiency Fund Approp				0
1186	7820	Tuition From Individuals				0
1187	7830	Tuition From Other Districts in Comm.				0
1188	7840	Tuition From Districts in Other States				0
1189	7850	Transportation Fees				0
1190	7860	Earnings on Investments				0
1191	7870	Rental of School Facilities				0
1192	7880	Other General Fund Revenue				0
1193	7890	Medical Care and Assistance				0
1194	7900	Non Revenue Receipts				0
1195	7910	TOTAL REVENUE FROM LOCAL SOURCES	0	0	0	0

**SCHEDULE 19 2022 - 2023 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, 2023 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, 2023 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, 2023 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, 2023 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 FY23 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. 2022 - 2023 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							
1204	8000				0		
1205	8010				0		
1206	8020				0		
1207	8030				0		
1208	8040				0		
1209	8050				0		
1210	8060				0		
1211	8070				0		
1212	8080				0		
1213	8090				0		
1214	8100				0		
1215	8110				0		
1216	8120				0		
1217	8130				0		
1218	8140				0		
1219	8150				0		
1220	8160				0		
1221	8170				0		
1222	8180				0		
1223	8190				0		
1224	8200				0		
1225	8210				0		
1226	8220				0		
1227	8230				0		
1228	8240				0		
1229	8250				0		
1230	8260				0		
1231	8270	TOTAL ASSESSMENTS RECEIVED FROM MEMBERS	0	0	0	0	0

Please mark  
with an "X"  
assessment  
method used  
for FY23.

(Check only one)

statutory

alternative

**FY22 Schedule 20: Non-Instructional Grant Expenditures**

Schedule 20 is a new schedule for reporting non-instructional grant spending. Please report all non-instructional spending from Title I, IDEA, ESSER, GEER, CvRF, other DESE administered federal grants, direct federal grants, State Coronavirus Prevention Funds, One-Time Assistance for Districts with Pandemic-Related Enrollment Disruptions Impacting Chapter 70 Aid, DESE administered state grants, and other state grants by function code. These expenditures are summarized in Schedule 1.C.2.

**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 ESSER I (Fund Code 113) from July 1 to June 30
4. Report expenditures for ESSER II (Fund Code 115) from July 1 to June 30
5. Report expenditures for ESSER III (Fund Code 119) from July 1 to June 30
6. Report expenditures from ESSER SEA Reserve Grants (Fund Codes 101, 106, 120, 121, 125, 210, 241, 324, 332, 409, 410, 432, 434, 435, 463, and 719) from July 1 to June 30
7. Report expenditures from GEER funded grants (Fund Codes 421, 433, 525, 526, and 576) from July 1 to June 30
8. Report expenditures from the CvRF School Reopening Grant (Fund Code 102) and CvRF school nutrition funds from July 1 to June 30
9. Report expenditures from the CvRF RLTE Grant (Fund Code 118) from July 1 to June 30
10. Report expenditures from Other DESE Administered Federal Grants from July 1 to June 30
11. Record expenditures from all other federal grants received directly from the federal government from July 1 to June 30. Spending from municipal CvRF funds and Federal Impact Aid is also reported in this column.
12. Report expenditures from the State Coronavirus Prevention Fund Program from July 1 to June 30
13. Report expenditures from all other DESE administered state grants from July 1 to June 30, including One-Time Assistance for Districts with Pandemic-Related Enrollment Disruptions Impacting Chapter 70 Aid
14. Report expenditures from all other state grants not distributed through DESE from July 1 to June 30

**FY22 Schedule 20: Non-Instructional Grant Expenditures**

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	FEDERAL GRANTS											STATE GRANTS			Total Grant Expenditures
	Title I FC 305	IDEA FC 240	ESSER I FC 113	ESSER II FC 115	ESSER III FC 119	ESSER SEA Reserve Grants	GEER Funded Grants	CvRF FC 102 and school nutrition	CvRF RLTE FC 118	Other DESE Administered Federal Grants	Other Federal Grants	State Coronavirus Prevention Fund	DESE Administered State Grants	Other State Grants	
Row	Line	Description													
16	4801	School Committee (1110)													0
17	4802	Superintendent (1210)													0
18	4803	Assistant Superintendents (1220)													0
19	4804	Other District-Wide Administration (1230)													0
20	4805	Business and Finance (1410)													0
21	4806	Human Resources and Benefits (1420)													0
22	4807	Legal Service For School Committee (1430)													0
23	4808	Legal Settlements (1435)													0
24	4809	Administrative Technology--Districtwide (1450)													0
25	4910	Attendance and Parent Liaison Services (3100)													0
26	4920	Medical/Health Services (3200)													0
27	4930	Transportation Services (3300)													0
28	4940	Food Services (3400)													0
29	4950	Athletics (3510)													0
30	4960	Other Student Body Activities (3520)													0
31	4965	School Security (3600)													0
32	4971	Custodial Services (4110)													0
33	4972	Heating of Buildings (4120)													0
34	4973	Utility Services (4130)													0
35	4974	Maintenance of Grounds (4210)													0
36	4975	Maintenance of Buildings (4220)													0
37	4976	Building Security System (4225)													0
38	4977	Maintenance of Equipment (4230)													0
39	4980	Extraordinary Maintenance (4300)													0
40	4982	Technology Infrastructure, Maintenance, and Support--Salaries (4400)													0
41	4984	Technology Infrastructure, Maintenance, and Support--All Other (4450)													0
42	4991	Employer Retirement Contributions (5100)													0
43	4992	Employee Separation Costs (5150)													0
44	4993	Insurance for Active Employees (5200)													0
45	4994	Insurance for Retired School Employees (5250)													0
46	4995	Other Non-Employee Insurance (5260)													0
47	5012	Rental Lease of Equipment (5300)													0



**FY22 Schedule 20: Non-Instructional Grant Expenditures**

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	FEDERAL GRANTS											STATE GRANTS			Total Grant Expenditures
	Title I FC 305	IDEA FC 240	ESSER I FC 113	ESSER II FC 115	ESSER III FC 119	ESSER SEA Reserve Grants	GEER Funded Grants	CvRF FC 102 and school nutrition	CvRF RLTE FC118	Other DESE Administered Federal Grants	Other Federal Grants	State Coronavirus Prevention Fund	DESE Administered State Grants	Other State Grants	
Row	Line	Description													
48	5014	Rental Lease of Buildings (5350)													0
49	5022	Short Term Interest RAN's (5400)													0
50	5024	Short Term Interest BAN'S (5450)													0
51	5026	Other Fixed Charges (5500)													0
52	5028	School Crossing Guards (5550)													0
53	5030	Indirect Cost Transfers													0
54	5042	Civic Activities And Community Services (6200)													0
55	5044	Recreation Services (6300)													0
56	5046	Health Services to Non-Public Schools (6800)													0
57	5048	Transportation To Non-Public Schools (6900)													0
58	5052	Purchase of Land & Buildings (7100, 7200)													0
59	5054	Equipment (7300, 7400)													0
60	5056	Capital Technology (7350)													0
61	5058	Motor Vehicles (7500, 7600)													0
62	5062	Debt Retirement/Sch Construction (8100)													0
63	5064	Debt Service/Sch Construction (8200)													0
64	5066	Debt Service/Educ. & Other (8400, 8600)													0
65	5072	Tuition to Mass. Public Schools (9100)													0
66	5075	Tuition to Horace Mann Charter Schools (9125)													0
67	5076	Tuition to Out-of-State Schools (9200)													0
68	5077	Tuition to Non-Public Schools (9300)													0
69	5078	Tuition to Collaboratives (9400)													0
70	5080	<b>TOTAL GRANT &amp; SPECIAL FUND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EXPENDITURE SUMMARY FY22**  
**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 NUTRITION	OTHER LOCAL RECEIPTS	TOTAL
1240	8300	School Committee (1110)	0	0	0	0	0	0	0	0	0
1241	8305	Superintendent (1210)	0	0	0	0	0	0	0	0	0
1242	8310	Assistant Superintendents (1220)	0	0	0	0	0	0	0	0	0
1243	8315	Other District-Wide Administration (1230)	0	0	0	0	0	0	0	0	0
1244	8320	Business and Finance (1410)	0	0	0	0	0	0	0	0	0
1245	8325	Human Resources and Benefits (1420)	0	0	0	0	0	0	0	0	0
1246	8330	Legal Service For School Committee (1430)	0	0	0	0	0	0	0	0	0
1247	8335	Legal Settlements (1435)	0	0	0	0	0	0	0	0	0
1248	8340	Administrative Technology-Districtwide (1450)	0	0	0	0	0	0	0	0	0
1249	8345	Curriculum Directors and Dept. Heads (Supervisory) (2110)	0	0	0	0	0	0	0	0	0
1250	8350	Curriculum Directors and Dept. Heads (Non-Supervisory) (2120)	0	0	0	0	0	0	0	0	0
1251	8355	Instructional Technology Leadership and Training (2130)	0	0	0	0	0	0	0	0	0
1252	8360	School Leadership-Building (2210)	0	0	0	0	0	0	0	0	0
1253	8365	Administrative Technology and Support - Schools (2250)	0	0	0	0	0	0	0	0	0
1254	8370	Teachers, Classroom (2305)	0	0	0	0	0	0	0	0	0
1255	8385	Medical/ Therapeutic Services (2320)	0	0	0	0	0	0	0	0	0
1256	8391	Substitutes, Long Term (2324)	0	0	0	0	0	0	0	0	0
1257	8392	Substitutes, Short Term (2325)	0	0	0	0	0	0	0	0	0
1258	8395	Non-Clerical Paraprofs./Instructional Assistants (2330)	0	0	0	0	0	0	0	0	0
1259	8400	Librarians and Media Center Directors (2340)	0	0	0	0	0	0	0	0	0
1260	8401	Distance Learning and Online Coursework (2345)	0	0	0	0	0	0	0	0	0
1261	8405	Professional Development Leadership (2351)	0	0	0	0	0	0	0	0	0
1262	8409	Instructional Coaches (2352)	0	0	0	0	0	0	0	0	0
1263	8413	Stipends for Instructional Coaching (2354)	0	0	0	0	0	0	0	0	0
1264	8417	Staff Costs to Attend Prof. Development (2356)	0	0	0	0	0	0	0	0	0
1265	8421	Outside Prof. Development Providers (2358)	0	0	0	0	0	0	0	0	0
1266	8425	Textbooks (2410)	0	0	0	0	0	0	0	0	0
1267	8430	Other Instructional Materials (2415)	0	0	0	0	0	0	0	0	0
1268	8435	Instructional Equipment (2420)	0	0	0	0	0	0	0	0	0
1269	8440	General Supplies (2430)	0	0	0	0	0	0	0	0	0
1270	8445	Other Instructional Services (2440)	0	0	0	0	0	0	0	0	0
1271	8450	Instructional Hardware -Student and Staff Devices (computers) (2451)	0	0	0	0	0	0	0	0	0
1272	8455	Instructional Hardware-All Other (2453)	0	0	0	0	0	0	0	0	0
1273	8460	Instructional Software and Other Instructional Materials (2455)	0	0	0	0	0	0	0	0	0
1274	8465	Guidance Counselors and Adjustment Counselors (2710)	0	0	0	0	0	0	0	0	0
1275	8470	Testing and Assessment (2720)	0	0	0	0	0	0	0	0	0
1276	8475	Psychological Services (2800)	0	0	0	0	0	0	0	0	0
1277	8480	<b>TOTAL INSTRUCTION (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EXPENDITURE SUMMARY FY22  
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 NUTRITION	OTHER LOCAL RECEIPTS	TOTAL
1278	8485	Attendance and Parent Liaison Services (3100)	0	0	0	0	0	0	0	0	0
1279	8490	Medical/Health Services (3200)	0	0	0	0	0	0	0	0	0
1280	8495	Transportation Services (3300)	0	0	0	0	0	0	0	0	0
1281	8500	Food Services (3400)	0	0	0	0	0	0	0	0	0
1282	8505	Athletics (3510)	0	0	0	0	0	0	0	0	0
1283	8510	Other Student Body Activities (3520)	0	0	0	0	0	0	0	0	0
1284	8515	School Security (3600)	0	0	0	0	0	0	0	0	0
1285	8520	Custodial Services (4110)	0	0	0	0	0	0	0	0	0
1286	8525	Heating of Buildings (4120)	0	0	0	0	0	0	0	0	0
1287	8530	Utility Services (4130)	0	0	0	0	0	0	0	0	0
1288	8535	Maintenance of Grounds (4210)	0	0	0	0	0	0	0	0	0
1289	8540	Maintenance of Buildings (4220)	0	0	0	0	0	0	0	0	0
1290	8545	Building Security System (4225)	0	0	0	0	0	0	0	0	0
1291	8550	Maintenance of Equipment (4230)	0	0	0	0	0	0	0	0	0
1292	8555	Extraordinary Maintenance (4300)	0	0	0	0	0	0	0	0	0
1293	8560	Technology Infrastructure, Maintenance, and Support—Salaries (4400)	0	0	0	0	0	0	0	0	0
1294	8565	Technology Infrastructure, Maintenance, and Support—All Other (4450)	0	0	0	0	0	0	0	0	0
1295	8570	Employer Retirement Contributions (5100)	0	0	0	0	0	0	0	0	0
1296	8572	Employee Separation Costs (5150)	0	0	0	0	0	0	0	0	0
1297	8575	Insurance for Active Employees (5200)	0	0	0	0	0	0	0	0	0
1298	8580	Insurance for Retired School Employees (5250)	0	0	0	0	0	0	0	0	0
1299	8585	Other Non-Employee Insurance (5260)	0	0	0	0	0	0	0	0	0
1300	8590	Rental Lease of Equipment (5300)	0	0	0	0	0	0	0	0	0
1301	8595	Rental Lease of Buildings (5350)	0	0	0	0	0	0	0	0	0
1302	8600	Short Term Interest RAN's (5400)	0	0	0	0	0	0	0	0	0
1303	8605	Short Term Interest BAN'S (5450)	0	0	0	0	0	0	0	0	0
1304	8610	Other Fixed Charges (5500)	0	0	0	0	0	0	0	0	0
1305	8612	School Crossing Guards (5550)	0	0	0	0	0	0	0	0	0
1306	8615	Indirect Cost Transfers	0	0	0	0	0	0	0	0	0
1307	8620	Civic Activities (6200)	0	0	0	0	0	0	0	0	0
1308	8625	Recreation Services (6300)	0	0	0	0	0	0	0	0	0
1309	8630	Health Services to Non-Public Schools (6800)	0	0	0	0	0	0	0	0	0
1310	8635	Transportation To Non-Public Schools (6900)	0	0	0	0	0	0	0	0	0

**EXPENDITURE SUMMARY FY22  
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 NUTRITION	OTHER LOCAL RECEIPTS	TOTAL
1311	8640	Purchase of Land & Buildings (7100, 7200)	0	0	0	0	0	0	0	0	0
1312	8645	Equipment (7300, 7400)	0	0	0	0	0	0	0	0	0
1313	8650	Capital Technology (7350)	0	0	0	0	0	0	0	0	0
1314	8655	Motor Vehicles (7500, 7600)	0	0	0	0	0	0	0	0	0
1315	8660	Debt Retirement/Sch Construction (8100)	0	0	0	0	0	0	0	0	0
1316	8665	Debt Service/Sch Construction (8200)	0	0	0	0	0	0	0	0	0
1317	8670	Debt Service/Educ. & Other (8400, 8600)	0	0	0	0	0	0	0	0	0
1318	8675	Tuition to Mass. Public Schools (9100)	0	0	0	0	0	0	0	0	0
1319	8680	School Choice Tuition (9110)	0	0	0	0	0	0	0	0	0
1320	8685	Tuition to Commonwealth Charter Schools (9120)	0	0	0	0	0	0	0	0	0
1321	8690	Tuition to Horace Mann Charter Schools (9125)	0	0	0	0	0	0	0	0	0
1322	8691	Charter Transportation Tuition (9130)	0	0	0	0	0	0	0	0	0
1323	8695	Tuition to Out-of-State Schools (9200)	0	0	0	0	0	0	0	0	0
1324	8700	Tuition to Non-Public Schools (9300)	0	0	0	0	0	0	0	0	0
1325	8705	Tuition to Collaboratives (9400)	0	0	0	0	0	0	0	0	0
1326	8710	Regional School Assessment (9500)	0	0	0	0	0	0	0	0	0
1327	8715	<b>TOTAL EXPENDITURES, ALL FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FY22 NET SCHOOL SPENDING**

The FY22 school committee expenditures from Schedule 1 will be automatically populated into the worksheet.

The FY22 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 FY22 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 FY22 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 FY20 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 FY22 and budgeted FY23 net school spending.

The required FY22 net school spending amount will be recorded by DESE. Any FY21 required carry-over into FY22 will also appear.

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

Please review the FY22 and FY23 net school spending tables to be sure that you have accurately measured your district's compliance with the expenditure provisions of Chapter 70.

	FY22 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) FY22 Charter Reimbursement				0
26	14c) Subtotal, School Revenues (14a+14b)	0	0		0
27					0
28	15. Net School Spending (13 - 14c)	0	0		0
29	16. FY22 Required Net School Spending				0
30	17. FY21 Carry-Over Into FY22				0
31	18. Total FY22 Requirement (16 + 17)				0
32	19. Unexpended Net School Spending (18 - 15)				0
33	20. Percent Unexpended (19 / 16)				0.00%
34	21. FY22 Carry-Over (19 or 5% of 16 or 0 if 17 > 0)				0
35	22. Penalty (19 - 21)				0

## **FY23 NET SCHOOL SPENDING**

The following worksheet compares the FY23 Net School Spending Requirement with the budgeted information provided on Schedule 19. DESE has entered the required FY23 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 FY23 net school spending requirement, DESE's latest estimates of FY23 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.

	<b>FY23 Budgeted Net School Spending</b>	<b>School Committee</b>	<b>City or Town</b>	<b>Total</b>
40	23. Administration (1000)	0	0	0
41	24. Instruction (2000)	0	0	0
42	25. Attendance-Health (3100, 3200)	0	0	0
43	26. Food Services (3400)	0	0	0
44	27. Athletics/Student Activities/ Security (3500,3600)	0	0	0
45	28. Maintenance (4000)	0	0	0
46	29. Employee Benefits (5100)	0	0	0
47	30. Insurance (5200)	0	0	0
48	31. Retired Employee Insurance (5250)	0	0	0
49	32. Rentals (5300)	0	0	0
50	33. Short Term Interest RAN's (5400)	0	0	0
51	34. Tuition (9000)	0	0	0
52	35. Total School Spending (23 through 34)	0	0	0
53	36. Revenues			
54	36a) FY23 Budgeted School Revenues	0		0
55	36b) Projected FY23 Charter Reimbursement (Local Districts)			0
56	36c) Subtotal, Net School Spending Revenues (36a+36b)	0		0
57				
58	37. Net School Spending (35 - 36c)	0	0	0
59	38. FY23 Required Net School Spending			
60	39. Carry-Over Into FY23 (21)			0
61	40. Total FY23 Requirement (38 + 39)			0
62	41. Deficiency (40 - 37)			0



**Comparison of Selected Data Items Reported in FY20 through FY22**

	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>Change FY21-FY22</b>	<b>Please review and correct any reporting errors</b>	<b>Select OK if the reported data is correct</b>
<u><b>Schedule 1 A - Revenues</b></u>						
68	Total Revenue From Local Sources (line 110, col 6)	0	0	0	0.00%	
<u><b>Schedule 1 - IIA School Committee Expenditures</b></u>						
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	Debt Retirement/Sch Construction (8100) (line 1751, col 6)	0	0	0	0.00%	
98	Debt Service/Sch Construction (8200) (line 1752, col 6)	0	0	0	0.00%	
99	Debt Service/Educ. & Other (8400, 8600) (line 1753, col 6)	0	0	0	0.00%	
100	Tuition to Mass. Public Schools (9100) (line 1770, col 6)	0	0	0	0.00%	
101	School Choice Tuition (9110) (line 1780, col 6)	0	0	0	0.00%	
102	Tuition to Commonwealth Charter Schools (9120) (line 1790, col 6)	0	0	0	0.00%	
103	Tuition to Horace Mann Charter Schools (9125) (line 1795, col 6)	0	0	0	0.00%	
104	Charter Transportation Tuition (9130) (line 1796, col 6)	0	0	0	0.00%	
105	Tuition to Out-of-State Schools (9200) (line 1800, col 6)	0	0	0	0.00%	
106	Tuition to Non-Public Schools (9300) (line 1810, col 6)	0	0	0	0.00%	
107	Tuition to Collaboratives (9400) (line 1820, col 6)	0	0	0	0.00%	
108	Total School Committee Expenditures (line 1850, col 6)	0	0	0	0.00%	

Comparison of Selected Data Items Reported in FY20 through FY22 (continued)

	FY20	FY21	FY22	Change FY21-FY22	Please review and correct any reporting errors	Select OK if the reported data is correct
<b>Schedule 1 - IIB City and Town Expenditures</b>						
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%		
132	0	0	0	0.00%		
133	0	0	0	0.00%		
134	0	0	0	0.00%		
135	0	0	0	0.00%		
<b>Schedule C2 Expenditures From Grants &amp; Special Funds</b>						
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%		
143	0	0	0	0.00%		
144	0	0	0	0.00%		
145	0	0	0	0.00%		
146	0	0	0	0.00%		
<b>Schedule 2 Assessments Received From Members</b>						
148	0	0	0	0.00%		

Comparison of Selected Data Items Reported in FY20 through FY22 (continued)

	FY20	FY21	FY22	Change FY21-FY22	Please review and correct any reporting errors	Select OK if the reported data is correct
<b>Schedule 3 Instruction Expenditures, School Committee</b>						
153 Curriculum Directors (Supervisory) (2110) (line 3409, col 6)	0	0	0	0.00%		
154 Department Heads (Non-Supervisory) (2120) (line 3419, col 6)	0	0	0	0.00%		
155 Instructional Technology Leadership and Training (2130) (line 3427, col 6)	0	0	0	0.00%		
156 School Leadership-Building (2210) (line 3434, col 6)	0	0	0	0.00%		
157 Administrative Technology and Support – Schools (2250) (line 3449, col 6)	0	0	0	0.00%		
158 Teachers (2305) (line 3450, col 6)	0	0	0	0.00%		
159 Medical/Therapeutic Services (2320) (line 3459, col 6)	0	0	0	0.00%		
160 Substitutes, Long Term (2324) (line 3465, col 6)	0	0	0	0.00%		
161 Substitutes, Short Term (2325) (line 3469, col 6)	0	0	0	0.00%		
162 Non-Clerical Paraprofs./Instructional Assistants (2330) (line 3475, col 6)	0	0	0	0.00%		
163 Librarians and Media Center Directors (2340) (line 3479, col 6)	0	0	0	0.00%		
164 Distance Learning and Online Coursework (2345) (line 3486, col 6)	0	0	0	0.00%		
165 Professional Development Leadership (2351) (line 3493, col 6)	0	0	0	0.00%		
166 Instructional Coaches (2352) (line 3498, col 6)	0	0	0	0.00%		
167 Stipends for Teachers Providing Instructional Coaching (2354) (line 3499, col 6)	0	0	0	0.00%		
168 Costs for Instructional Staff to Attend Prof. Dev. (2356) (line 3505, col 6)	0	0	0	0.00%		
169 Outside Professional Development for Instructional Staff (2358) (line 3509, col 6)	0	0	0	0.00%		
170 Textbooks (2410) (line 3511, col 6)	0	0	0	0.00%		
171 Other Instructional Materials (2415) (line 3519, col 6)	0	0	0	0.00%		
172 Instructional Equipment (2420) (line 3529, col 6)	0	0	0	0.00%		
173 General Supplies (2430) (line 3535, col 6)	0	0	0	0.00%		
174 Other Instructional Services (2440) (line 3544, col 6)	0	0	0	0.00%		
175 Instructional Hardware –Student and Staff Devices (computers) (2451) (line 3548, col 6)	0	0	0	0.00%		
176 Instructional Hardware—All Other (2453) (line 3552, col 6)	0	0	0	0.00%		
177 Instructional Software and Other Instructional Materials (2455) (line 3556, col 6)	0	0	0	0.00%		
178 Guidance Counselors and Adjustment Counselors (2710) (line 3569, col 6)	0	0	0	0.00%		
179 Testing and Assessment (2720) (line 3579, col 6)	0	0	0	0.00%		
180 Psychological Services (2800) (line 3589, col 6)	0	0	0	0.00%		
181 Total Instruction (2000) (line 3599, col 6)	0	0	0	0.00%		
<b>Schedule 7 Pupil Transportation</b>						
183 Outside the District Vocational-Technical (line 4200, col 5)	0	0	0	0.00%		
184 Total Expenditures and Depreciation All Programs (line 4290, col 5)	0	0	0	0.00%		
185 Public Transportation Assessment (line 4310, col 5)	0	0	0	0.00%		
186 Payments From Revolving And Special Funds (line 4320, col 5)	0	0	0	0.00%		
187 Total Pupils Transported (line 4290, col 9)	0	0	0	0.00%		

Comparison of Selected Data Items Reported in FY20 through FY22 (continued)

Schedule 19 Annual School Budget FY21, FY22, and FY23

	FY20 EOY (FY21 Sch 19)	FY21 EOY (FY22 Sch 19)	FY22 EOY (FY23 Sch 19)	Change FY22 Sch 19 to FY23 Sch 19	Please review and correct any reporting errors	Select OK if the reported data is correct
<b>Estimated Expenditures by School Committee</b>						
193	Administration (1000) (line 7010, col 6)	0	0	0	0.00%	
194	Instruction (2000) (line 7030, col 6)	0	0	0	0.00%	
195	Pupil Transportation (3300) (line 7050, col 6)	0	0	0	0.00%	
196	Operations and Maintenance (4000) (line 7080, col 6)	0	0	0	0.00%	
197	Extraordinary Maintenance (4300) (line 7090, col 6)	0	0	0	0.00%	
198	Employer Retirement Contributions (5100) (line 7100, col 6)	0	0	0	0.00%	
199	Employee Separation Costs (5150) (line 7105, col 6)	0	0	0	0.00%	
200	Insurance for Active Employees (5200) (line 7110, col 6)	0	0	0	0.00%	
201	Insurance for Retired School Employees (5250) (line 7120, col 6)	0	0	0	0.00%	
202	Other Non-Employee Insurance (5260) (line 7130, col 6)	0	0	0	0.00%	
203	Rent (5300) (line 7140, col 6)	0	0	0	0.00%	
204	Debt Service - Short-Term Interest RAN's (5400) (line 7150, col 6)	0	0	0	0.00%	
205	Short Term Interest-BAN's (5450) (line 7155, col 6)	0	0	0	0.00%	
206	Other Fixed Charges (5500) (line 7160, col 6)	0	0	0	0.00%	
207	Fixed Assets (7000) (line 7190, col 6)	0	0	0	0.00%	
208	Long-Term Debt Retirement/Sch Construction (8100) (line 7200, col 6)	0	0	0	0.00%	
209	Long-Term Debt Service/Sch Construction (8200) (line 7210, col 6)	0	0	0	0.00%	
210	Long-Term Debt Service/Educ. and Other (8400, 8600) (line 7270, col 6)	0	0	0	0.00%	
211	Tuition to Mass. Public Schools (9100) (line 7280, col 6)	0	0	0	0.00%	
212	School Choice Tuition (9110) (line 7285, col 6)	0	0	0	0.00%	
213	Tuition to Commonwealth Charter Schools (9120) (line 7290, col 6)	0	0	0	0.00%	
214	Tuition to Horace Mann Charter Schools (9125) (line 7295, col 6)	0	0	0	0.00%	
215	Charter Transportation Tuition (9130) (line 7296, col 6)	0	0	0	0.00%	
216	Tuition to Out-of-State Schools (9200) (line 7300, col 6)	0	0	0	0.00%	
217	Tuition to Non-Public Schools (9300) (line 7305, col 6)	0	0	0	0.00%	
218	Tuition to Collaboratives (9400) (line 7310, col 6)	0	0	0	0.00%	
219	Total Appropriation by School Committee (line 7320, col 6)	0	0	0	0.00%	

Comparison of Selected Data Items Reported in FY19 through FY21 (continued)

Schedule 19 Annual School Budget FY21, FY22, and FY23

	FY20 EOY (FY21 Sch 19)	FY21 EOY (FY22 Sch 19)	FY22 EOY (FY23 Sch 19)	Change FY22 Sch 19 to FY23 Sch 19	Please review and correct any reporting errors	Select OK if the reported data is correct
<b>Estimated Expenditures by City/Town</b>						
225	General Administrative Services (1000) (line 7400, col 6)	0	0	0	0.00%	
226	Educational Media (2340, 2415) (line 7420, col 6)	0	0	0	0.00%	
227	Pupil Transportation (3300) (line 7440, col 6)	0	0	0	0.00%	
228	Operations and Maintenance (4000) (line 7450, col 6)	0	0	0	0.00%	
229	Extraordinary Maintenance (4300) (line 7460, col 6)	0	0	0	0.00%	
230	Employer Retirement Contributions (5100) (line 7470, col 6)	0	0	0	0.00%	
231	Employee Separation Costs (5150) (line 7475, col 6)	0	0	0	0.00%	
232	Insurance for Active Employees (5200) (line 7480, col 6)	0	0	0	0.00%	
233	Insurance for Retired School Employees (5250) (line 7490, col 6)	0	0	0	0.00%	
234	Other Non-Employee Insurance (5260) (line 7500, col 6)	0	0	0	0.00%	
235	Debt Service - Short-Term Interest RAN's (5400) (line 7515, col 6)	0	0	0	0.00%	
236	Short Term Interest-BAN's (5450) (line 7520, col 6)	0	0	0	0.00%	
237	Fixed Assets (7000) (line 7560, col 6)	0	0	0	0.00%	
238	Long-Term Debt Retirement/Sch Construction (8100) (line 7570, col 6)	0	0	0	0.00%	
239	Long-Term Debt Service/Sch Construction (8200) (line 7580, col 6)	0	0	0	0.00%	
240	Long-Term Debt Service/Educ. and Other (8400, 8600) (line 7640, col 6)	0	0	0	0.00%	
241	Tuition to Mass. Public Schools (9100) (line 7645, col 6)	0	0	0	0.00%	
242	School Choice Tuition (9110) (line 7650, col 6)	0	0	0	0.00%	
243	Tuition to Commonwealth Charter Schools (9120) (line 7655, col 6)	0	0	0	0.00%	
244	Tuition to Horace Mann Charter Schools (9125) (line 7660, col 6)	0	0	0	0.00%	
245	Charter Transportation Tuition (9130) (line 7661, col 6)	0	0	0	0.00%	
246	Tuition to Out-of-State Schools (9200) (line 7665, col 6)	0	0	0	0.00%	
247	Tuition to Non-Public Schools (9300) (line 7670, col 6)	0	0	0	0.00%	
248	Tuition to Collaboratives (9400) (line 7675, col 6)	0	0	0	0.00%	
249	Regional School Assessments (9500) (line 7680, col 6)	0	0	0	0.00%	
250	Total Expenditures by City/Town (line 7690, col 6)	0	0	0	0.00%	
<b>B. Estimated Revenues From Local Sources</b>						
252	Total Revenue From Local Sources (line 7910, col 6)	0	0	0	0.00%	
<b>C. Regional School Districts' Approved Budgets</b>						
255	Total Assessments Received From Members (line 8270, col 6)	0	0	0	0.00%	
<b>D. Average Teacher Salary FY20 through FY22</b>						
	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>Change FY21-FY22</b>		
258	Total Teacher Salaries	0	0	0	0.00%	
259	N of FTE Teachers	0.0	0.0	0.0	0.00%	
260	Average Teacher Salary	0	0	0	0.00%	
<b>E. Title I Maintenance of Effort</b>						
	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY22 % of FY21</b>		
263	Total Expenditures (If FY22 is < 90% of FY21, MOE is not met)	0	0	0	0.00%	
<b>F. IDEA Maintenance of Effort</b>						
	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>FY22 % of FY21</b>		
266	Total Expenditures (If FY22 is < 100% of FY21, MOE is not met)	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.

### 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 FY22 for elementary and secondary school students before (or concurrently with) using IDEA Part B section 611 and 619 funds.

### Helpful Links

[34 CFR 300.16](#)

[34 CFR 300.202\(a\)\(b\)](#)

[34 CFR Appendix A to Part 300](#)

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](mailto:Audit.Compliance@doe.mass.edu)).**

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

Excess Cost Calculation			
	Elementary	Secondary	
	Grades __X_ to __X_	Grades __X_ to __X_	
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 2020 SIMS)			
Average Annual Expenditure per Student			
I. Estimated Students with an IEP in 2022-2023 school year			
J. Minimum annual aggregate expenditure to be spent on the education of students with disabilities in FY23 before using IDEA Part B funds			

EOYR Validation Check
Ties to EOYR
Ties to EOYR
Ties to EOYR
Ties to EOYR
Please review at the district level
Ties to EOYR
Please review at the district level
Please refer to profiles on the DESE website to be back your K-12 enrollment data

**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 FY22 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 (FY22) 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 FY22.

**C. Total IDEA, Part B Expenditures:** Enter the total amount of federal IDEA special education grant-funded expenditures in the FY22.

**D. Total Title I, Part A Expenditures:** Enter the total amount of federal ESEA Title I, part A grant-funded expenditures in the FY22.

**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 FY22.

**F. State/Local funds for students with disabilities:** Enter the total state and local funds for special education the District received in FY22 (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 FY22. (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 2021-2022 school year (October 2021 SIMS).

**I. Students with an IEP:** Enter the total number of elementary or secondary students with IEPs in the 2022-2023 school year.

**J. Minimum aggregate educational expenditures for FY23 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 FY23 school year. Districts should monitor this spending and, if an LEA determines that it will not or has not met the excess cost requirements 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.

## EOYR-EPIMS Crosswalk

### August 2022

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 table shows how salaries for staff with certain EPIMS job codes should be assigned EOYR function codes. This table does not include all EPIMS job codes nor does it identify staff who are not assigned EPIMS job codes. For those staff, their salaries should be reported under the functional area they are assigned to support. For example, administrative support for the school business office should be reported in function 1410 (under object code 02). Also note that some function codes can include more than one EPIMS job code and function codes 2110 and 2120 include the same job codes, with the differences in function code assignments based on the supervisory or non-supervisory roles of individual staff.

If the district prorates an employee's time across more than one job code in EPIMS, their salary should likewise be prorated across function codes on the EOYR, and vice versa.

Each year, the Department provides a crosswalk data file to help districts identify possible reporting errors.

EOYR Func Code	Function Name	EPIMS Job Code	Job Name
1110	School Committee	<i>Not reported in EPIMS</i>	
1210	Superintendent	1200	Superintendent of Schools/Charter School Leader/Collaborative Director
1220	Assistant Superintendents	1201	Assistant/Associate/Vice Superintendents
1230	Other District-Wide Administration	1205	Other District Wide Administrators
1410	Business and Finance	1202	School 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>	
2110	Curriculum Directors and Department Heads (Supervisory)	1209	Supervisor/Director of CVTE (Career/Vocational Technical Education)
2120	Curriculum Directors and Department Heads (Non-Supervisory)	1211	Supervisor/Director of Pupil Personnel
		1212	Special Education Administrator
		1213	Supervisor/Director/Coordinator: Arts
		1214	Supervisor/Director/Coordinator of Assessment
		1215	Supervisor/Director/Coordinator of Curriculum
		1216	Supervisor/Director/Coordinator: English Language Learner
		1217	Supervisor/Director/Coordinator: English
		1218	Supervisor/Director/Coordinator: Foreign Language
		1219	Supervisor/Director/Coordinator: History/Social Studies
		1221	Supervisor/Director/Coordinator: Mathematics
		1222	Supervisor/Director/Coordinator: Reading
		1223	Supervisor/Director/Coordinator: Science
		1312	School Special Education Administrator
		1320	Other School Administrator/Coordinator
2130	Instructional Technology Leadership and Training	1224	Supervisor/Director/Coordinator: Technology
2210	School Leadership	1305	Principal/Headmaster/Headmistress/Head of School
		1310	Deputy/Associate/Vice/Assistant Principal
2250	Administrative Technology and Support – Schools	<i>Not reported in EPIMS</i>	
2305	Teachers, Classroom	2305	Teacher
		2306	Co-Teacher
		2307	Virtual Course Teacher
		2308	Virtual Course Co-Teacher
		2310	Teacher – support content instruction



EOYR Func Code	Function Name	EPIMS Job Code	Job Name
2320	Medical/Therapeutic Services	3326	Recreation and Therapeutic Recreation Specialists
		3327	Rehabilitation Counselor
		3411	Audiologist
		3421	Occupational Therapist
		3431	Physical Therapist
		3441	Orientation and Mobility Instructor (Peripatologist)
		3451	Speech Pathologist
		3461	Other Related Special Education Staff
2324	Substitutes, Long Term	2325	Long Term Substitute Teacher
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	Supervisor/Director/Coordinator: Library/Media
		3330	Librarians and Media Center Directors
2345	Distance Learning and Online Coursework	<i>Not reported in EPIMS</i>	
2351	Professional Development Leadership	1225	Supervisor/Director/Coordinator of 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 Materials (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 Instructor
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 including Guidance Counselors and Adjustment Counselors	1210	Supervisor/Director of Guidance
		3328	Work Study Coordinator
		3329	Guidance Counselor
		3333	Pathways Coordinator
		3350	School Adjustment Counselor – Non-Special Education
		3351	School Adjustment Counselor – Special Education
2720	Testing and Assessment	3325	Diagnostic and Evaluation Staff
2800	Psychological Services	3360	School Psychologist – Non-Special Education
		3361	School Psychologist – Special Education
		3370	School Social Worker – Non-Special Education
		3371	School Social Worker – Special Education
3100	Attendance and Parent Liaison Services	3332	Family Engagement Coordinator
3200	Medical/Health Services	1226	School Nurse Leader (SNL)
		5010	Physician
		5015	Psychiatrist
		5020	School Nurse – Non-Special Education
		5021	School Nurse – Special Education
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>	

EOYR Func Code	Function Name	EPIMS Job Code	Job Name
3520	Other Student Activities	<i>Not reported in EPIMS</i>	
3600	School Security	3331	School Resource Officer
4110	Custodial Services	<i>Not reported in EPIMS</i>	
4120	Heating of Buildings	<i>Not reported in EPIMS</i>	
4130	Utility Services	<i>Not reported in EPIMS</i>	
4210	Maintenance of Grounds	<i>Not reported in EPIMS</i>	
4220	Maintenance of Buildings	<i>Not reported in EPIMS</i>	
4225	Building Security System	<i>Not reported in EPIMS</i>	
4230	Maintenance of Equipment	<i>Not reported in EPIMS</i>	
4300	Extraordinary Maintenance	<i>Not reported in EPIMS</i>	
4400	Technology Infrastructure, Maintenance, and Support—Salaries	1224	Supervisor/Director/Coordinator: Technology
		6140	Information Services & Technical Support
4450	Technology Infrastructure, Maintenance, and Support—All Other	<i>Not reported in EPIMS</i>	